

## APPENDIX IV

### TABLE OF MAXIMUM VALUES APPLICABLE TO ENTREPRENEURS UNDER THE SIMPLIFIED TAX REGIME (IAE)

		Aliquot (%) of the Simplified Regime for Enterprises	
		Annual sales volume in TCMMV	
	CATEGORIES ACCORDING TO THE NATIONAL REGISTRY OF ENTREPRENEURSHIP	Up to 10,000	More than 10,000
1	FACTORY	0,25%	1%
2	FOOD AND BEVERAGE SERVICES, RESTAURANTS AND NONCONVENTIONAL FOOD STALLS	0,50%	1%
3	ACCOMMODATION ACTIVITIES, INNS, HOTELS	0,75%	1%
4	ACTIVITIES AND SERVICES FOR FAMILIES AND PETS	0,50%	1%
5	HEALTH CARE SERVICES	0,25%	1%
6	SUPPORT SERVICES (ADMINISTRATIVE, SECURITY AND OTHER)	0,5%	1%
7	TRANSPORT AND STORAGE	0,25%	1%
8	FINANCIAL ACTIVITIES (CONSULTING, TRADING, CRYPTOCURRENCIES)	0,75%	1%
9	COMMUNICATIONS, INFORMATION, AUDIOVISUALS, DIGITAL MEDIA	0,75%	1%
10	ENTERTAINMENT, RECREATION AND ART	0,75%	1%
11	EDUCATION, TRAINING, TRAINING SERVICES	0,25%	1%
12	WATER DISTRIBUTION, WASTE MANAGEMENT AND SANITATION SERVICES	0,25%	1%
13	PROFESSIONAL SERVICES	1%	1%
14	OTHER PROFESSIONAL SERVICES (SKILLED AND TECHNICAL TRADES)	0,50%	1%