



# GMS Flash Alert

## Immigration Edition

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## Brazil – Digital Nomad Temporary Visa / Residence Permit Implemented

On January 24, the Brazilian authorities published Normative Resolution n. 45 (“RN 45”) in the country’s official gazette regulating the new temporary visas and residence permits for “digital nomads.”<sup>1</sup>

Digital nomads are considered to be immigrants who can perform their work activities for a foreign employer remotely from Brazil, by using information and communication technologies (ICT).

Any immigrant who works or render services for an employer in Brazil will not be considered a digital nomad.

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### WHY THIS MATTERS

The digital nomad visa will provide more flexibility and a framework for visitors in Brazil who need or desire to work remotely from the country for a long period of time.

The regulation of digital nomad immigration issues is of crucial importance to accommodate both employers and employees needs given the recent change of work patterns, which are also anticipated to continue in future.<sup>2</sup>

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### More Details

All applicants for “RN 45” must prove their “digital nomad” status in order to be granted this visa, by presenting a declaration that they continue their economic activities remotely via ICT. Candidates should also prove they have a minimum monthly income of USD 1,500, or at least USD 18,000 as available balance in bank accounts when applying for this visa. Additionally, other documents can be required, such as a private medical insurance and a criminal clearance certificate, issued by their home country’s authorities.

Should all the required documents be provided, the visa can be granted with an initial term of residence of up to one year, which can be renewed for an equal period.

Digital nomad visa holders can perform their activities in Brazil as visitors, being subject to the length of stay and other immigration regulations applicable to them.<sup>3</sup>

Furthermore, the RN 45 allows the Brazilian authorities to restrict travelers not complying with the implemented measures, forcing them potentially to leave Brazilian territory.

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## KPMG NOTE

"Work from Anywhere" arrangements can bring several implications to employers and employees, not only from an immigration point of view, but also from a tax, social security, labor, and corporate perspectives.

Companies and individuals seeking to work remotely from Brazil should contact their trusted advisers to evaluate the impact of the new rules and help ensure their compliance with the country's regulations for any particular case.

The KPMG International member firm in Brazil continues to monitor the situation around travel and border restrictions and will endeavor to keep readers of *GMS Flash Alert* apprised of any new developments.

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## FOOTNOTES:

1 See the Brazilian government official regulation [\*Resolução Normativa N° 45\*](#) (in Portuguese) as published in the *Diário Oficial da União*, 24/01/2022.

2 For related stories on digital nomad visa, see the following issues of *GMS Flash Alert*: [2021-240](#) (September 17, 2021) and [2021-161](#) (June 4, 2021).

3 According to the local legislations, on a reciprocal basis, Brazil must agree to offer a visa waiver to nationals of another country, except for the situations established in Decree 9.731 / 2019. Brazil has signed visa-exemption agreements with about 90 countries ([list updated on October 20, 2021](#)).

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## Contact us

For additional information or assistance, please contact your local GMS or People Services professional\* or one of the following professionals with the KPMG International member firm in Brazil:



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*\* Please note that KPMG LLP (U.S.) does not provide any immigration services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

**The information contained in this newsletter was submitted by the KPMG International member firm in Brazil.**

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