

**Allowances applying
to sales completed as september 1st, 2014**

Length of detention (years)	Allowances (income tax)	Allowances (social contributions)
1 to 5	0%	0%
6	6%	1,65%
7	12%	3,30%
8	18%	4,95%
9	24%	6,60%
10	30%	8,25%
11	36%	9,90%
12	42%	11,55%
13	48%	13,20%
14	54%	14,85%
15	60%	16,50%
16	66%	18,15%
17	72%	19,80%
18	78%	21,45%
19	84%	23,10%
20	90%	24,75%
21	96%	26,40%
22	100%	28,00%
23	-	37,00%
24	-	46,00%
25	-	55,00%
26	-	64,00%
27	-	73,00%
28	-	82,00%
29	-	91,00%
30	-	100,00%

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