

Presidência da República

Casa Civil

Subchefia para Assuntos Jurídicos

LAW N° 10.835, JANUARY 8, 2004.

Creates the citizen's basic income and makes other provisions.

THE PRESIDENT OF THE REPUBLIC I inform that the National Congress decrees and I sanction the following Law:

Article 1 A citizen's basic income is created from 2005 onwards, constituting the right of all country nationals and foreigners who have been residing in the country for more than five years, regardless of their social and economic status, to receive, annually, a monetary benefit.

Paragraph 1 The benefit shall be extended to all citizens by stages, upon criteria established by the Executive, and priority shall be given to the poorest segment of the population.

Paragraph 2 The amount of the benefit shall be the same to every citizen and be enough to attend the minimum expenses of each individual with food, education and health, with due regard to the stage of development of the country and its budgetary capabilities.

Paragraph 3 The payment of the benefit may be made in equal monthly installments.

Paragraph 4 The monetary benefit mentioned in the head of this article shall be considered non taxable income regarding to the Individual Income Tax.

Article 2 The Executive shall determine the amount of the benefit, in full compliance with [art. 16 and art. 17 of Supplementary Act N. 101, of May 4, 2000](#) - Fiscal Responsibility Act.

Article 3 The Executive shall commit in the Federal Budget for the year 2005 a budget allocation, which shall be enough to implement the first stage of the Bill, in conformity with art. 2 of this Law.

Article 4 From 2005 onwards, all bills regarding Multiyear Plans and Budget Directives Law shall contemplate the necessary annulment and transfer of expenditures and any other measures deemed necessary in order to allow the implementation of the Program.

Article 5 This bill shall be effective on the date of its publication.

Brasilia, January 8, 2004, 118th year of the Independence and 116th year of the Republic.

LUIZ INÁCIO LULA DA SILVA

Antonio Palocci Filho

Nelson Machado

Ciro Ferreira Gomes

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