

Article 2 (*Object of the international financial institutions*)

1. (...)

2. *The financial operations in which international financial institutions are only beneficiaries of guarantees or other forms of contracted risk protection between said international financial institution and a non-resident one, do not constitute financial operations with residents.*

3. *The international financial institutions may also perform with residents:*

a) *Credit concession operations in foreign currency to finance*

Article 15° (*Fiscal benefits to international financial institutions*)

1. (...)

2. *Exemption from the IUR foreseen in subparagraph c) of the preceding number does not apply to the operations performed with residents, who should be segregated by accounting, relegating to the calculation of their taxable profit the respective direct costs and the imputation of interest* ~~dated 14/01/19~~ *corctivoe imopreced*