Table of Contents

The New Brazilian Transfer Pricing Rules121
Edgar Santos Gomes / Samuel Palatnic
Levying of Income Tax and Social Contribution on Profit on the Adjustment for Inflation of Financial Investments - Concepts and Distortions139
Jonatan Amorim Pinheiro / Matheus Assumpção
Disputes in the Application of Theme 796 of The Federal Supreme Court: Real Estate Conveyance Tax (ITBI) Exemption in the Incorporation of Real Estate to Capital Stock
Taxation and Accounting for Tax Assets – Individual Legal Proceedings Involving the Recovery of Taxes when there are Binding Decisions of the Courts
Corporate Issues
Limited Liability Company, Corporation or Unincorporated Joint Venture: Which of These Three Corporate Business Types Should You Choose?
Endowment: a legitimate and viable alternative for the financial sustainability of causes of relevant social interest
Consortium of Individuals in the Distributed Generation of Electrical Power
What Is the Stock Market and How It Works237
Laercio Pellegrino Filho

Major Concerns an International Investor
Should Have in Acquisitions in Brazil
Laercio Pellegrino Filho
Energy Issues
Distributed Micro-generation and Mini-generation of Electrical Power: major and most controversial aspects of the current legal-regulatory framework
Labor Issues
80-year anniversary of the Consolidation of Labor Laws and prospects for the next 10 years
Civil Issues
For a Rational Allocation of Risks in Turnkey EPC Contracts303 Raphael Donato
The flexibility of enforceable instruments signed electronically335 Felipe Bordalo / Bruno Nunes Machado
Relevant considerations on hospitality contracts
Straight to the point content – texts published on the tagdlaw.com.br blog
STJ decides that TUST/TUSD make up the ICMS tax base - Published on 03.21.2024
Payroll exemption will be maintained until 2027 - Published on 02.28.2024359

_

_ |

Change in the choice of the tax regime of VGBL and PGBL plans favors the taxpayer – Published on 1.12.2024361
Federal Government limits the offsetting of federal tax credits arising from court decisions – Published on 1.12.2024363
Congress approves new rules for the deduction of Interest on Shareholders' Equity (ISE) – Published on 1.2.2024365
ADIs 7066, 7070 and 7078 and the ICMS rate differential – Published on 11.30.2023369
STJ defines the concept of intermediate products and recognizes the right to use ICMS credits – Published on 10.25.2023
Time Charter-Party – Published on 10.23.2023373
NI RFB no. 2163/2023: changes in ancillary obligations - Published on 10.18.2023375
Controversy over the possibility of reimbursement of expenses with letter of guarantee and surety bond in tax foreclosures – Published on 10.6.2023
New outlines on the return of the casting vote in CARF – Published on 10.2.2023381
The exclusion of ICMS from the basis of PIS/COFINS credits - Published on 7.19.2023
Non-levy of Income Tax on capital gains in the transfer of assets via donation or inheritance – Published on 6.22.2023389
ADC no. 49: controversy over the unenforceability of ICMS on transfers of goods between establishments of the same taxpayer – Published on 4.14.2023
Tax status of Brazilian nationals who emigrated permanently and failed to submit the Communication and Declaration of Definitive Exit from the Country – Published on 3.21.2023395

|__

_|

Forever a tax resident in Brazil?
The Consultation Solution no. 27/2023 and the levying of social security contribution on extended maternity pay – Published on 3.11.2023
Full deductibility of payments made to managers and directors for services rendered – Published on 3.8.2023401
Theme 390 of STF – Intervening limitation – constitutionality of article 40 of Law no. 6,830/1980 – Published on 3.2.2023 405
ANEEL opens Public Consultation to address Regulation improvements on power flow inversion situations - Published on 2.9.2024
Canada becomes a party to the Hague Apostille Convention – Published on 1.26.2024
Free Electrical Power Market; Distributed Micro-generation and Mini-generation of Electrical Power; and Retail Commercialization of Electrical Power – Published on 12.6.2023
ANEEL establishes rules for the transfer of corporate control as an alternative to the extinction of authorizations and concessions for power generation and transmission – Published on 11.28.2023415
STF and labor outsourcing: is turning laborers into legal entities allowed? – Published on October 13, 2023417
ANEEL establishes rules for constrained-off of photovoltaic plants – Published on 9.19.2023421
ANEEL establishes exceptional treatment for grant management – Published on 7.14.2023423
Right to Portuguese Nationality via Common-law Marriage - Important impacts resulting from STJ Judgment no. 10/2022 - Published on 6.29.2023

|__

_ |

Rate Limit for Late Payment Interest in Brazil
- Published on 6.19.2023427
ANEEL makes provisions in a new resolution on the
rules for oversight and enforcement of penalties related
to the safety of dams – Published on 5.12.2023431
New organizational structure of ANEEL – Published on 04.25.2023 433
ANPD Q&A on DPIA - Published on 4.19.2023435
ANPD Dosimetry Regulation and Enforcement of
Administrative Sanctions - Published on 3.17.2023437
Renewable energy in Brazil: perspectives
and challenges - Published on 3.17.2023439
New legal framework for the foreign exchange and
international capital markets - Published on 3.3.2023 443
ANEEL Resolution approving the new arbitration agreement
- Published on 2.28.2023
Distributed Power Generation: what is it and how does it work? –
Published on February 24, 2023447
Injunction removes minimum PLD set by ANEEL
- Published on 2.16.2023451
Energy transition: what is it and why is it important?
- Published on 1.31.2023453
Far beyond home office: Anywhere Office – what is it, how does it
work and what legislation applies to it? – Published on 1.31.2023455
Risk management: how to caution your business?
- Published on 1.9.2023459
ANPD and security incident: how to notify?
- Published on 12.16.2022