

BMA Review #78: CVM's new understanding on conflict of interest, Guidance Opinion No. 40 on crypto assets and more

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Topics

BMA Review

CORPORATE AND M&A

CVM's new understanding on conflict of interest

*By Fernanda Pereira Carneiro and Giovanna Marchetti
Correa Duprat*

The discussion regarding the nature of the conflict of interest and the consequent prohibition of the officer or shareholder from participating in the company's decision are not recent.

FINANCE AND CAPITAL MARKETS

CVM publishes Guidance Opinion No. 40 on crypto assets

By Henrique Garcia Pimenta and Luis Eduardo Al-Contar

CVM recently published Guidance Opinion No. 40, which consolidates its understanding of the rules applicable to crypto assets.

LABOR AND EMPLOYMENT

News about women's work and its impacts on companies

By Fernanda Nasciutti

One of the Sustainable Development Goals (SDGs) defined in the 2030 Agenda of the United Nations (UN), and assumed by Brazil, is to "achieve gender equality and empower all women and girls".

Taxation and accounting topics in M&A

By Hermano Notaroberto Barbosa and Andrea Oliveira

Law No. 12.973/2014 marked the alignment between tax law and international standard accounting IFRS – International Financial Reporting Standards, but the challenges of this reconciliation are still frequent, including in the purchase and sale of assets or equity interests (M&A).

INFRASTRUCTURE AND REGULATORY & GOVERNMENT AFFAIRS

First Demand Guarantee and Project Finance

By Rafael Dutra

It turns out that the Project Company has a deadline to complete the project and therefore, the company cannot start construction only after receiving resources under the Long-Term Financing.

COMPLIANCE, INVESTIGATIONS AND REGULATORY ENFORCEMENT

The regulation of statute of limitations within the scope of the TCU

By José Guilherme Berman, Luis Marcelo Abdalla Jaued and Jean Honorio

The main novelty brought by Resolution No. 344 is the overcoming of the understanding that the general ten-year term provided for in art. 205 of the Civil Code.

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