

BMA Review #71

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Topics

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Issue no. 71 of BMA Review has articles written by women from BMA. Our intention was not only to discuss relevant and urgent themes but also to exalt our competent professionals.

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Have a nice reading!

BMA Women

Through our program BMA Mulher (BMA Women), we support all our women in their professional development, by implementing practical actions and offering a forum for discussion of careers and gender parity.

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ESG in financial analysis: an irreversible trend - *by Camila Goldberg and Carolina Milech*

Corporations are feeling increasing pressure – not just from their shareholders but from their stakeholders in general, including employees, regulators, consumers, creditors and collaborators – to act in a more responsible manner.

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Exemptions for real estate investment funds targeted by the Brazilian Federal Revenue Service - *by Jane Goldman Nusbaum and Andrea Oliveira*

Real estate investment funds and their investors enjoy tax benefits, if certain requirements are met. But the legislation is not as clear as it should be, leaving room for challenges and novel interpretations by the Brazilian Federal Revenue Service (RFB).

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Stigmatized diseases and discriminatory dismissal - *by Cibelle Linero and Larissa Medeiros*

Although Restatement no. 443 has been criticized over the years, in practice Brazilian labor courts have not only applied it, but they have also extended the list of diseases that can be considered stigmatized or subject to prejudice.

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Corporate income taxes and swap transactions by real estate developers - *by Vivian Casanova de C. Eskenazi*

Swaps or trades are common in the sector, because developers often acquire land in exchange for units in the development that will be built on the property.

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Maternity benefits are not taxable: the importance and expected impact of the STF's decision - *by Letícia Pelisson and Gabriela Jacomini*

The STF's decision confirms the position it has taken in other cases: only amounts that are strictly in the nature of salary or wages are subject to social security contributions.

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Economic power and news content - *by Julia Krein, Bianca da Costa, Julia Lahorgue Gomes Carneiro, Maria Eduarda de Jesus Genova and Barbara Rosenberg*

One of the digital economy's collateral effects has been to put an end to one of news publishers' main sources of revenue: classified ads, which have increasingly migrated to specialized websites.

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Trends in climate litigation - *by Beatriz Paulo de Frontin and Marina Maciel*

A growing wave of climate litigation seeks greater commitment from governments and economic agents in dealing with climate change at the same time it challenges the courts to revise traditional ideas on attribution of civil liability.

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From 2020 to 2021: Changes in the infrastructure scenario in Brazil - *by Ana Cândida de Mello Carvalho*

The agenda for various infrastructure sectors in 2021 is wide-ranging, and involves both preparing new projects for bidding and concession to the private sector and legislative reforms.

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