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No. 72 of BMA Review presents our professional analysis of new government contracting law and allocation of environment risks, among other highlights.

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Have a nice reading!

LABOR AND EMPLOYMENT

Coming up in Brazil's Constitutional Court: Collective Dismissal, The Continuing Effect of Expired Collective Agreements, and Negotiated Relaxation of Employment Rights - *by Luiz Marcelo Góis and Cibelle Linero*

There can be no doubt that the STF's pronouncement on these matters is timely and will make a significant contribution to legal certainty and predictability in labor relations.

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TAX

International tax cooperation: taking stock after five years - *by Hermano A. C. Notaroberto Barbosa*

International tax transparency rules adopted by Brazil has opened up a new front in relations between tax authorities and taxpayers.

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ENVIRONMENTAL LAW

Topics

Environmental, Climate and

Mining Tax Labor and

Employment Superior Courts

Dispute Resolution BMA Review

New bidding law

Allocation of environment risks under Brazil's new government contracting law - *by José Guilherme Berman and Marina Maciel*

Risk matrices offer greater legal certainty for the parties, and allows bidders to price the environmental risks involved and take the action needed to prevent or mitigate them.

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LITIGATION AND ARBITRATION

Free exercise of appraisal rights for partners of limited liability companies - *by Gustavo Kulesza and Thaís Vieira de Souza Pereira*

The Superior Court of Justice decides that partners have the right to withdraw at will from limited liability companies, even if the Corporations Law has secondary application.

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TAX

Shopping centers do not have legal personality and shouldn't be taxed as if they do - *by Vivian Casanova de C. Eskenazi and Carolina Carvalho de Andrade*

The co-owners of the shopping center are the effective beneficiaries generated by operating their common asset, and therefore they are legally liable for the taxes attaching to the economic return from their enterprise.

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Judicial review of CADE's decisions: Appeal RE no. 1.083.955 - *by André Macedo de Oliveira and Sarah Roriz de Freitas*

Although the STF's decision can have persuasive weight, there is still room to challenge CADE's decisions in the courts, which may well continue to review them, on a case-by-case basis.

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