

BMA Review #79

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Topics

BMA Review

INFRASTRUCTURE AND REGULATORY & GOVERNMENT AFFAIRS

Gender perspective in infrastructure projects

By Mayna Dias Melo

Although most infrastructure policies are still indifferent or neutral with respect to gender, some countries have projects that take into account the specific needs of girls and women.

INSTITUTIONAL

The BMA Women Mentorship Program: Strengthening professional and socio-emotional competencies

By Committee BMA Women

BMA Women was created in 2016 with the aim of promoting professional development for women at the firm, ensuring a receptive work environment, and contributing to networking opportunities, reflecting our commitment to gender equity.

FINANCE AND CAPITAL MARKETS

A new regulatory framework for investment funds in Brazil

By Jane Goldman Nusbaum

The new regulation is composed of a general part, applicable to all investment funds, with annexes containing rules dealing with the particularities of each category of fund.

Res judicata in tax matters and an unprecedented decision by Brazil's Supreme Court

By Lígia Regini and Luiza Lacerda

The case dealt with by the STF involved one of Brazil's corporate income taxes, the Social Contribution on Net Profit (CSLL – Contribuição Social sobre o Lucro Líquido). At the beginning of the 1990s, the taxpayer won a case contesting CSLL, on the grounds that the tax was unconstitutional. Years later, in 2007, in a Constitutional Challenge against CSLL, the STF held that CSLL is constitutional.

INFRASTRUCTURE AND REGULATORY & GOVERNMENT AFFAIRS

Changes to the National Waters Agency and their effect on the Basic Sanitation Framework Law

By Ana Candida and Marina Maciel

Moving the National Waters and Basic Sanitation Agency – ANA to the Ministry of the Environment and Climate Change may signal changes for the sector.

COMMERCIAL CONTRACTS AND FRANCHISES

Information and Transparency - Legal requirements for franchise disclosure document

By Tatiana Sister and Letícia Gomes De Oliveira

In general terms, a franchise agreement creates a collaborative business venture, in which the franchisor transfers knowledge and structures the sale of products and services to a network of franchisees.

TAX

Framework Legislation for Stock Option Plans

By Franciny de Barros and Luciana Marsal

Given the importance of SOPs, Brazil needs legislation that not only provides tax certainty, but also reflects the country's economic realities.

INFRASTRUCTURE AND REGULATORY & GOVERNMENT AFFAIRS

New ANP regulation deals with third-party access to fuel terminals

By Ana Candida and Maria Sampaio

Resolução ANP nº 881/2022 dá mais um passo no sentido de incrementar a concorrência no mercado brasileiro de combustíveis, mas tem seus desafios.

› PROFESSIONALS

Professionals who combine legal insight and market perspective



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