


Was Ist Los in Brasilien?

German Desk. Newsletter

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Newsletter content produced
by TozziniFreire's **German Desk** practice.

INDEX

To check out the full content, click
at the topic of your interest. 

01 |

04 |

02 |

05 |

03 |

TAX

Brazilian Senate approves Tax Reform

Following the approval of the proposed constitutional amendment (PEC 45/2019) by the Constitutionality Technical Commission (CCJ), the Brazilian Senate approved the text of the reform, which

introduces significant changes to the Brazilian tax system, mostly focused on the taxation on consumption.

For further information, please click [here](#).



CAPITAL MARKETS AND INFRASTRUCTURE



The Federal Government creates Infrastructure Bonds with mechanisms to attract foreign markets

On January 10, 2024, Law No. 14,801 came into force to create infrastructure bonds with tax benefits (“Debêntures de Infraestruturas”, in Portuguese), allowing these bonds, among other advantages, to be indexed and thus reach a larger pool of foreign investors to long-term infrastructure projects in the country.

Recently, on March 27, 2024, Decree No. 11,964 was published to regulate the criteria and conditions for framing and monitoring priority investment projects in the area of infrastructure or economic production intensive in research, development and innovation, for the purposes of issuing Law No. 12,431 incentivized bonds (“Debêntures Incentivadas”, in Portuguese) and Law No. 14,801 infrastructure bonds.

For further information, please click [here](#) (Law No. 14,801) and [here](#) (Decree No. 11,964).

ANTITRUST

2023 highlights from the Brazilian Competition Authority and perspectives for 2024

TozziniFreire Antitrust team prepared a newsletter with an overview of the highlights of the activities of CADE (Brazilian Antitrust Authority) in 2023 fourth quarter, including the relevant numbers of 2023, the highlighted cases, and the perspectives for 2024.

For further information, please click [here](#).



AUTOMOTIVE

News for the automotive sector in Brazil: Mover Program has been introduced

One of the latest acts of the Brazilian Administration in 2023 was the creation of the Green Mobility and Innovation Program – the Mover Program, by means of Provisional Presidential Decree No. 1,205, of December 30, 2023.

The Program expands the requirements for the sustainable low-carbon development

of the automotive fleet, and it stimulates the production of new technologies in the areas of mobility and logistics, based on the principles defined under the prior Rota 2030 Program.

It establishes mandatory requirements for the sale of new vehicles produced in the country and for the importation of vehicles. For further information, please click [here](#).

Brazilian Federal Revenue Service clarifies issue about reduced tariff on the imports of auto parts

Certain auto parts that are not manufactured in Brazil can be imported with import tax reduced to 2%. This tax benefit is regulated by GECEX Resolution No. 284, of December 21, 2021, and the importer must be granted with a special authorization with SISCOMEX.

For further information, please click [here](#).



GAMING & E-SPORTS



Brazilian Sports Betting Law at a Glance

After a long period of discussion in the Brazilian Parliament, the Sports Betting Law (Federal Law No. 14,790/2023) was enacted by President Lula on December 30, 2023, opening a new chapter for the gaming industry in Brazil.

TozziniFreire iGaming team prepared a summary of the main aspects of the law that are worth mentioning.

For further information, please click [here](#).



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