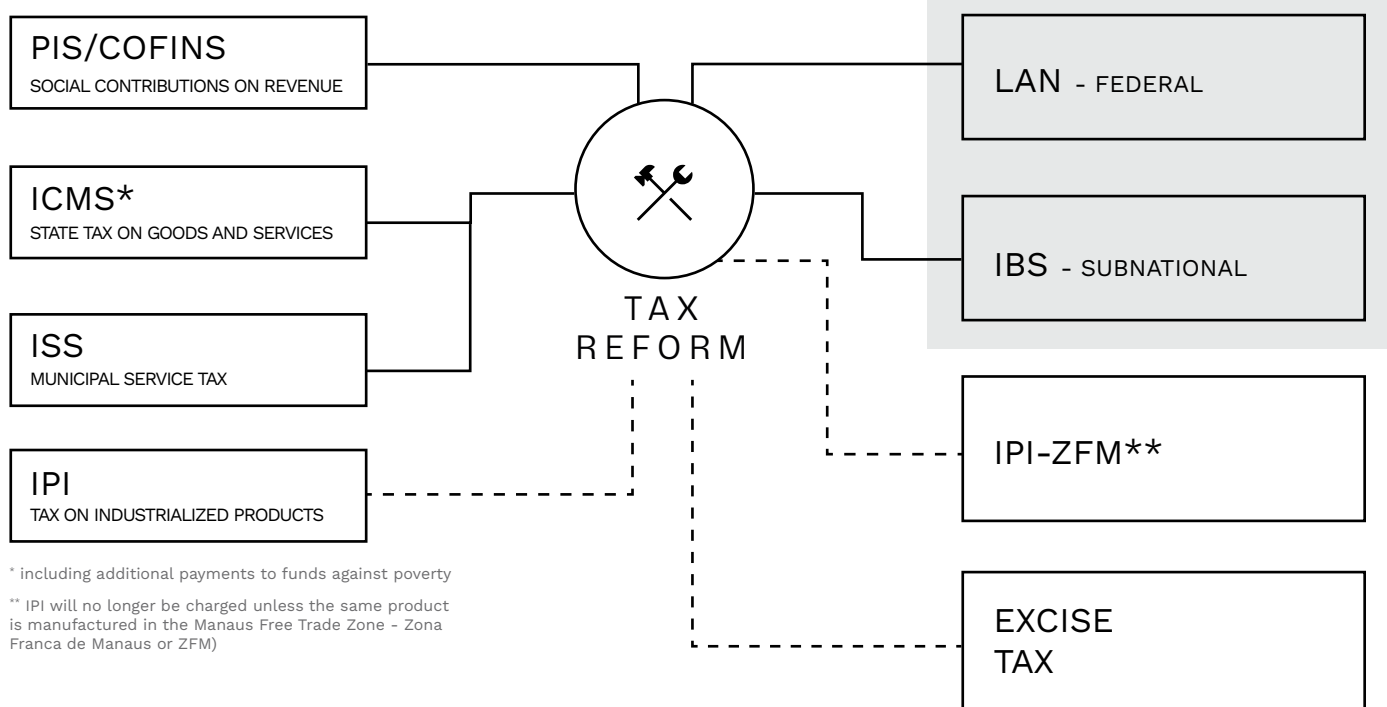


BRAZIL'S TAX REFORM LANDSCAPE

OVERVIEW

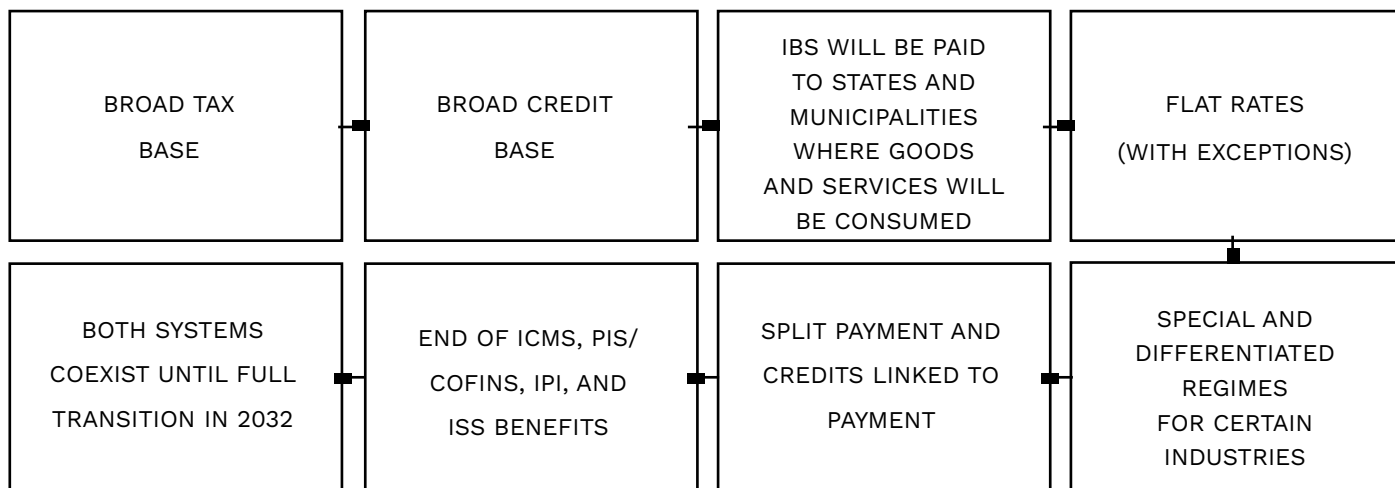
WHICH TAXES ARE AFFECTED?

ABOLISHED TAXES X NEW TAXES



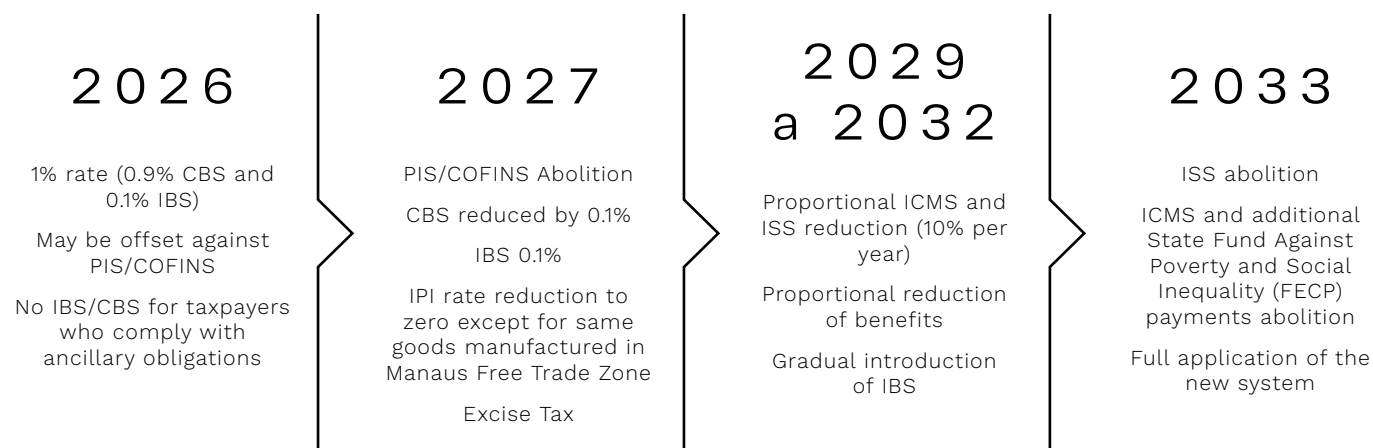
WHAT CHANGES?

TAX ON GOODS AND SERVICES (IBS) AND CONTRIBUTION ON GOODS AND SERVICES (CBS)



WHEN DOES IT CHANGE?

TAX REFORM TRANSITION ROADMAP



HOW CAN WE HELP?

ANALYZE TAX REFORM LANDSCAPE

- Evaluate existing tax procedures and calculations for current tax burden;
- Model tax outcomes before, during, and after the transition;
- Map the logistics chain and current tax treatment applicable to supplies and inputs (including benefits);
- Identify ongoing tax litigation and the potential future credit that arise from these disputes.

NAVIGATE TAX REFORM TRANSITION

- Evaluate untimely ICMS, PIS/COFINS, and IPI credits;
- Monetize ICMS, PIS/COFINS, and IPI credit balances;
- Advise on requests for approval/reimbursement of credits;
- Review, amend, and renegotiate long-term and/or government contracts;
- Assist in defining new margin and pricing models;
- Support IT and finance teams in adjusting and setting new parameters for systems;
- Review customs guidelines;
- Identify ICMS benefits eligible for the Tax Benefits Compensation Fund (FCBF), including support with the required calculations;
- Assist in applying tax credits to opening inventory, including goods acquired with advanced ICMS credit usage.

DEVELOP FUTURE-FOCUSED TAX STRATEGIES

- Corporate restructuring and new operational structure modeling (aiming at utmost tax efficiency);
- Evaluate impact of new taxes on. export and import chains (including Exporting Processing Zones - Zonas de Processamento de Exportações or ZPEs);
- Review rebates and bonus policies (agreements between manufacturers and retailers);
- Identification of the impacts of the new system;
- The local supply chains;
- Asses eligibility for new tax incentives (reduced rates for goods and services);
- Evaluation of opportunities for regional benefits, including municipal benefits and Manaus Free Trade Zone (ZFM);
- Analyze how the new tax system impacts income tax options, including the simplified regime for small businesses, and how those choices affect others in the supply chain;
- Assist with real estate, environmental, regulatory, and other legal matters;
- Identify potential issues related to administrative or judicial disputes.

PROVIDE CONSTANT MONITORING

- Host in-company;
- Monitor for tax law updates (laws, regulations, private letter rulings, administrative and court decisions, etc.);
- Review novel procedures and recommend adjustments;
- Provide general guidance on new laws.



CONTACT US

TRIBUTARIO@CESCONBARRIEU.COM.BR

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SPECIAL COVERAGE - TAX REFORM

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