

INFORMATION REPORT

AUGUST 2017

INSURANCE AND OPEN SUPPLEMENTARY SOCIAL SECURITY.....1

- 1) National Land Transportation Agency/ Private Insurance Superintendence - ANTT/SUSEP JOINT ADMINISTRATIVE RULE No. 001, OF 8/15/2017
- 2) SUSEP ADMINISTRATIVE RULE No. 6969, OF 6/28/2017
- 3) SUSEP ADMINISTRATIVE RULE No. 6989, OF 8/29/2017
- 4) SUSEP ADMINISTRATIVE RULE No. 6990, OF 8/29/2017
- 5) SUSEP INSTRUCTION No. 085, OF 8/8/2017
- 6) Inter- Ministerial Management Council of the Rural Insurance - CGSR RESOLUTION No. 056, OF 8/15/2017
- 7) CGSR RESOLUTION No. 057, OF 8/16/2017
- 8) BRAZILIAN ACTUARIAL INSTITUTE SENDS LETTERS ON ACTUARIAL EXPERT REPORTS TO THE ACCOUNTING COUNCILS.

FINANCIAL MARKET, CAPITAL MARKET AND OTHERS.....5

- 1) Brazilian Central Bank - BACEN COMMUNICATION No. 31,036, OF 7/31/2017
- 2) CAMEX RESOLUTION No. 056, OF 8/2/2017
- 3) Brazilian Securities and Exchange Commission - CVM PUBLISHES STUDY ON CYBERNETIC RISKS
- 4) Department for Governance and Coordination of State-Owned Companies - SEST ADMINISTRATIVE RULE No. 018, OF 8/3/2017
- 5) CAMEX RESOLUTION No. 058, OF 8/11/2017
- 6) CVM INSTRUCTION No. 589, OF 8/18/2017
- 7) Federal Accounting Council - CFC Resolution No. 1528, OF 8/18/2017;
- 8) BRAZILIAN ACCOUNTING STANDARD/General Technical Communication - CTG 2001 (R3), OF 8/18/2017
- 9) National Monetary Council - CMN RESOLUTION No. 4593, OF 8/28/2017
- 10) CMN RESOLUTION No. 4594, OF AUGUST 28, 2017
- 11) CMN RESOLUTION No. 4595, OF AUGUST 28, 2017
- 12) CMN RESOLUTION No. 4596, OF 8/28/2017
- 13) CMN RESOLUTION No. 4597, OF AUGUST 28, 2017

14) CMN RESOLUTION No. 4598, OF 8/29/2017

15) Guardian Board of the Salary Variation Compensation Fund - CCFCVS RESOLUTION No. 423, OF 8/29/2017

HEALTH.....12

1) National Supplementary Health Agency - ANS PUBLIC INQUIRY No. 62

2) ANS PUBLIC INQUIRY No. 63

3) ANS PUBLIC INQUIRY No. 64

4) ANS PUBLIC INQUIRY No. 65

5) ANS AND PROSECUTION OFFICE OF THE STATE OF CEARÁ EXECUTE TECHNICAL COOPERATION AGREEMENT

TAX.....16

1) Provisional Presidential Decree - MP No. 793, OF 7/31/2017

2) Federal Revenue Office / Office of the General Counsel to the National Treasury - RFB/PGFN JOINT ADMINISTRATIVE RULE No. 2538, of 8/8/2017

3) SUPPLEMENTARY LAW No. 160, OF 8/7/2017

4) Provisional Presidential Decree - MP No. 795, OF 8/17/2017

5) MP No. 798, OF AUGUST 30, 2017

- 6) Office of the Counsel to the Federal Treasury - PGFN ADMINISTRATIVE RULE No. 894, of 8/25/2017
- 7) Management Council for Simples Nacional Regime - CGSN RESOLUTION No. 135, OF 8/22/2017
- 8) ACT OF THE CHAIR OF THE BOARD OF THE BRAZILIAN CONGRESS No. 041, OF 7/11/2017

PARTNERS OF THE FIRM AND RESPECTIVE AREAS.....20

INSURANCE AND OPEN SUPPLEMENTARY SOCIAL SECURITY

1) National Land Transportation Agency/ Private Insurance Superintendence - ANTT/SUSEP JOINT ADMINISTRATIVE RULE No. 001, OF 8/15/2017

The National Land Transportation Agency [*Agência Nacional de Transportes Terrestres - ANTT*] and SUSEP, in view of the need for revising the regulations related to civil liability insurance for the sector of interstate land transportation of passengers, issued this joint administrative rule to create a “Work Group” to improve the effective rules on the

insurance in question, setting a term of 60 days for the completion of the work.

The interaction between SUSEP and ANTT is in fact a premise for an adequate regulation of the general transportation insurance to ensure both the offer of compulsory insurance and the viability of the offer of adequate insurance coverage for the insured and the insurers.

The full text of the rule, with the list of the members of the Work Group, may be accessed at <http://www2.susep.gov.br/bibliotecaweb/docOriginal.aspx?tipo=1&codigo=40944>

2) SUSEP ADMINISTRATIVE RULE No. 6969, OF 6/28/2017

Amends art. 2 of SUSEP Administrative Rule no. 6954, of July 13, 2017, which provides for the creation of the Special Commission for the Reinsurance Market Development.

Initiatives such as the creation of commissions composed of representatives of the supervised companies to direct the market participation in the formulation and enforcement of regulatory policies for the insurance and reinsurance sectors are always laudable.

In the case, the change was the inclusion of a representative of the National Insurance Confederation [*Confederação Nacional de Seguros – CNSeg*] in the group. Members of Federations connected to CNSeg were already part of the group.

Moreover, in addition to the members expressly indicated in the Administrative Rule, representatives of other government organizations and specialists of certain subjects or areas of activity may be invited by Susep.

Administrative Rule no. 6969 may be accessed at <http://www2.susep.gov.br/bibliotecaweb/docOriginal.aspx?tipo=1&codigo=40898>

3) SUSEP ADMINISTRATIVE RULE No. 6989, OF 8/29/2017

Establishes SUSEP Actuarial Commission, whose purpose is to discuss actuarial matters related to the insurance, open supplementary social security, capitalization and reinsurance markets.

Initiatives as committees of representatives from supervised companies, which instrumentalize the market's participation in the formulation and implementation of regulatory policies to the insurance and reinsurance sector, are always desirable.

In this case, the change made in the Commission's composition was an integration of a representative of the National Association of Local Reinsurers.

In addition to the members expressly appointed in the Administrative Rule, SUSEP may invite specialists in certain matters or areas to discuss the subjects in question.

The rule is available at <http://www2.susep.gov.br/bibliotecaweb/docOriginal.aspx?tipo=1&codigo=41001>

4) SUSEP ADMINISTRATIVE RULE No. 6990, OF 8/29/2017

Establishes the composition of SUSEP Investment Commission, whose purpose is to give opinion on subjects related to investments concerning the insurance, open supplementary social security, capitalization and reinsurance markets.

In addition to the members expressly appointed in the Administrative Rule, SUSEP may invite representatives of other governmental agencies and specialists in certain matters or areas.

The rule is available at <http://www2.susep.gov.br/bibliotecaweb/docOriginal.aspx?tipo=1&codigo=41002>

5) SUSEP INSTRUCTION No. 085, OF 8/8/2017

Provides that first-instance decisions rendered in administrative sanction procedures must be

published on SUSEP website within at least 45 days from the end of the month in which the decisions were rendered.

This measure shows that SUSEP adopts the best transparency practices. Such practices also reinforce the need for and possibility of consistent precedents, and increase the legal certainty in general.

The full text of the instruction is available at

<http://www2.susep.gov.br/bibliotecaweb/docOriginal.aspx?tipo=1&codigo=40914>

6) Inter- Ministerial Management Council of the Rural Insurance - CGSR RESOLUTION No. 056, OF 8/15/2017

Provides for the allocation of budget funds of the Subsidy Program for the Rural Insurance Premium [*Prêmio do Seguro Rural* - PSR]

The Resolution defines that, for the 2017/2018 crop, the proposal for the allocation of the budget funds of the Subsidy Program for the Rural Insurance Premium to be sent to the Executive Department of CGSR must be in accordance with the values approved under the Annual Budget Law [*Lei Orçamentária Anual* - LOA], the values established in the Three-Year Rural Insurance Plan [*Plano Trienal do Seguro Rural* - PTSR] in force, the limits on the availability of appropriation and payment by the Ministry of Agriculture, Cattle Raising and Supply and other provisions of the Resolution. The full text of the resolution is available at <http://pesquisa.in.gov.br/imprensa/jsp/visualiza/index.jsp?data=16/08/2017&jornal=1&pagina=4&totalArquivos=208>

7) CGSR RESOLUTION No. 057, OF 8/16/2017

Approves the distribution of budget amounts of the Subsidy Program for the Rural Insurance Premium for 2017.

The resolution is available at <http://pesquisa.in.gov.br/imprensa/jsp/visualiza/index.jsp?data=17/08/2017&jornal=1&pagina=2&totalArquivos=256>

8) BRAZILIAN ACTUARIAL INSTITUTE SENDS LETTERS ON ACTUARIAL EXPERT REPORTS TO THE ACCOUNTING COUNCILS.

The Brazilian Actuarial Institute [*Instituto Brasileiro de Atuária* - IBA] sent letters to 27 Regional Accounting Councils and to the Federal Accounting Council requiring the accounting professionals to refrain from acting as actuarial experts.

The reason is that IBA gained knowledge that the course named “Expert Evidence and Actuarial Practices with Teaching in Higher Education” was been advertised on the website of several Regional Councils, which seemed strange to the Institute since only actuarial experts, according to the

understanding of the Institute, should perform such examinations.

IBA took the opportunity to inform the Regional Accounting Councils and the Federal Accounting Council that a list of actuaries qualified to produce expert reports is available on its website and to point out that there are no hurdles for the co-existence of the accounting expert and the actuarial expert examinations, provided that the subject of a judicial proceeding so requires.

In practice, such letters are also a recommendation to the Judiciary Branch, but they do not formally bind judges nor directly impact the validity of any expert examinations.

The full text of the letter is available at <http://www.atuarios.org.br/uploads/documentos/Of%C3%ADcio%20ao%20Conselho%20Federal%20de%20Contabilidade.pdf>

FINANCIAL MARKET, CAPITAL MARKET AND OTHERS

1) Brazilian Central Bank - BACEN COMMUNICATION No. 31,036, OF 7/31/2017

Discloses the percentage and maximum limit of the interest rate for loan contracts with prefixed rates entered into within the ambit of the Housing Finance System [*Sistema Financeiro da Habitação - SFH*], addressed by Resolution 3409, of 2006, both for August 2017.

The communication is available at <http://www.bcb.gov.br/pre/normativos/busca/normativo.asp?numero=31036&tipo=Comunicado&data=31/7/2017>

2) CAMEX RESOLUTION No. 056, OF 8/2/2017

Introduces the Internal Regulation of the Foreign Trade Chamber [Câmara de Comércio Exterior - CAMEX].

The resolution is available at <http://www.camex.itamaraty.gov.br/component/content/article/62-resolucoes-da-camex/em-vigor/1890-resolucao-n-56-de-02-de-julho-de-2017>

3) Brazilian Securities and Exchange Commission - CVM PUBLISHES STUDY ON CYBERNETIC RISKS

The Economic Analysis and Risk Management Advisement Office [Assessoria de Análise Econômica e Gestão de Riscos - ASA] of CVM

published a new study: Perception of cybernetic risks in the activities of trustees and intermediaries.

“The study contains a detailed analysis of the results of a questionnaire on the perception of cybernetic risks that was sent to the players of the Brazilian capital market. In addition to promoting a discussion on the best cybernetic risk management practices in the context of the activities of those subject to our authority, our purpose was to encourage reflections on events of cybernetic risks considered more relevant to the intermediation and fiduciary administration.” – commented Rudrá Balmant, technical assistant of ASA/CVM.

Based on the findings of the survey, the study addresses, among other issues:

- conclusions on processes more sensitive to the inherent cybernetic risks faced by those regulated by CVM;
- identified gaps of the good risk management;
- views on threats, prioritization of governance components and regulatory agency's actions to mitigate cybernetic risks.

CVM made the study available for consultation and it may be accessed at http://www.cvm.gov.br/export/sites/cvm/menu/acesso_informacao/serieshistoricas/estudos/anexos/Percepcao_de_riscos_ciberneticos_nas_atividades_de_administradores_fiduciarios_e_intermediarios.pdf

4) Department for Governance and Coordination of State-Owned Companies - SEST ADMINISTRATIVE RULE No. 018, OF 8/3/2017

Establishes that the maximum number of members of the staff of Agência Brasileira Gestora de Fundos Garantidores e Garantias S. A.- ABGF is 71 employees.

The insurance sector is still to evaluate the possible impacts of ABGF creation and identify the activities that will be in fact developed.

5) CAMEX RESOLUTION No. 058, OF 8/11/2017

Recommends the agencies and entities responsible for giving official Brazilian support to adopt measures to prevent and fight illicit acts and crimes against the government in compliance with the commitments that Brazil undertook under the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

The resolution may be accessed at <http://camex.gov.br/component/content/article/62-resolucoes-da-camex/em-vigor/1900-resolucao-n-58-de-09-de-agosto-de-2017>

6) CVM INSTRUCTION No. 589, OF 8/18/2017

Amends par. 6 of article 58 of CVM Instruction no. 578/2016, which now provides that the Funds of Investment in Units of Equity Investment Funds that

have obtained operation registration until the date of publication of the instruction are not required to follow the classification established in its article 14, provided that (i) they keep the expression "Funds of Investment in Units of Equity Investment Funds Investment" in their name (ii) they keep at least 90% of their equity invested in units of Equity Investment Funds or in Stock Funds - Access Market.

7) Federal Accounting Council - CFC Resolution No. 1528, OF 8/18/2017;

Introduces the Risk Management Policy of the Federal Accounting Council.

Notwithstanding its nature of a special autonomous agency, CFC adopted a risk management rule similar to that of several agencies of the Federal Government and the Ministries.

The full text of the rule is available at http://www2.cfc.org.br/sisweb/sre/detalhes_sre.aspx?Codigo=2017/001528&arquivo=Res_1528.doc

8) BRAZILIAN ACCOUNTING STANDARD/General Technical Communication - CTG 2001 (R3), OF 8/18/2017

Amends CTG Technical Communication 2001 (R2), which defines the procedures for digital bookkeeping to meet the requirements of the Public Digital Bookkeeping System [*Sistema Público de Escrituração Digital* - SPED].

The rule may be accessed at [http://www1.cfc.org.br/sisweb/SRE/docs/CTG2001\(R3\).pdf](http://www1.cfc.org.br/sisweb/SRE/docs/CTG2001(R3).pdf)

9) National Monetary Council - CMN RESOLUTION No. 4593, OF 8/28/2017

Provides for the registration and centralized deposit of financial assets and securities by financial institutions and other institutions authorized by the

Brazilian Central Bank to operate and for the custody of financial assets.

In addition to allowing the Brazilian Central Bank's access to a wider and more detailed set of financial transactions carried out in the domestic market, this rule gives a clearer definition of the financial assets that may be registered or deposited in the infrastructures of the financial market, which comprise credit rights offered as guarantee in credit transactions, such as negotiable invoices and receivables of credit cards.

The full text of the rule may be accessed at <http://www.bcb.gov.br/pre/normativos/busca/normativo.asp?numero=4593&tipo=Resolu%C3%A7%C3%A3o&data=28/8/2017>

10) CMN RESOLUTION No. 4594, OF AUGUST 28, 2017

Revokes the provisions related to BACEN's accreditation of and authorization for foreign credit transactions of agencies and entities of the Federal

Government, States, Federal District and Municipalities, and to fund raising by state banks and development agencies.

In addition to the accreditation, the Resolution revoked criteria related to the requirement for risk rating by international credit risk rating agencies that should be met for the execution of foreign loan contracts by banks controlled by the States and the Federal District, and development agencies and banks.

The resolution is available at <http://www.bcb.gov.br/pre/normativos/busca/normativo.asp?numero=4594&tipo=Resolu%C3%A7%C3%A3o&data=28/8/2017>

11) CMN RESOLUTION No. 4595, OF AUGUST 28, 2017

Provides for the compliance policy of financial institutions and other institutions authorized by the Brazilian Central Bank to operate.

The compliance policy must be compatible with the nature, size, complexity, structure, risk profile and business model of each institution, and must be implemented until December 31, 2017.

This rule is an improvement on previous rules that dealt with the same matter.

The entire resolution is available at <http://www.bcb.gov.br/pre/normativos/busca/normativo.asp?numero=4595&tipo=Resolu%C3%A7%C3%A3o&data=28/8/2017>

12) CMN RESOLUTION No. 4596, OF 8/28/2017

Provides for loans or advance payments not authorized to financial institutions and other institutions authorized by the Brazilian Central Bank to operate.

The resolution, which is an improvement on previous rules that dealt with the same matter, covers situations provided for in Law no. 4595, of 1964, and

establishes that institutions supervised by the Central Bank are not authorized to conduct transactions that grant loans or make advance payments to:

- (i) their managers, officers, members of the tax supervisory board, the audit committee and other advisory or administrative bodies and their respective spouses or partners and relatives;
- (ii) natural persons and legal entities that have any interest in the capital stock of institutions supervised by the Central Bank, as per the definition of relevant ownership interest established in the rule; and
- (iii) legal entities with effective operational control performed by an institution authorized by the Central Bank to operate, or in which most resolutions are adopted by such an institution, irrespective of the ownership interest;

This measure takes effect on September 6, 2017 and is available at <http://www.bcb.gov.br/pre/normativos/busca/normativo.asp?numero=4596&tipo=Resolu%C3%A7%C3%A3o&data=28/8/2017>

13) CMN RESOLUTION No. 4597, OF AUGUST 28, 2017

Adjusts rural credit rules and aims at improving the rules established for Safra Plan 2017/2018, ensuring the necessary and timely flow of funds to the rural segment according to the funds availability, while ensuring compliance with the legal and regulatory control requirements for control in charge of the Central Bank and for monitoring of fund investments by the financing institutions.

general characteristics of LIGs, credit bonds that incorporate the main characteristics of the so-called Covered Bonds, traditional long-term financial instruments, renowned as solid in the European continent.

Among the characteristics of LIG is the robust structure of the bond security, which involves not only the property of the issuer but also a portfolio of assets which constitutes segregate estate, and that are not subjected to intervention, extrajudicial liquidation or bankruptcy of the issuer.

The entire resolution is available at <http://www.bcb.gov.br/pre/normativos/busca/normativo.asp?numero=4595&tipo=Resolu%C3%A7%C3%A3o&data=28/8/2017>

14) CMN RESOLUTION No. 4598, OF 8/29/2017

Provides for issuance of Secured Real Estate Credit Bonds [*Letras Imobiliárias Garantidas* - LIG] by certain financial institutions.

The regulation meets the need for regulation of Law no. 13097, of January 19, 2015, which gives the National Monetary Council authority to define the

15) Guardian Board of the Salary Variation Compensation Fund - CCFCVS RESOLUTION No. 423, OF 8/29/2017

Amends Appendix 12 to the Manual of Rules and Operating Procedures of the Housing Insurance of the National Housing System [*Manual de Normas e Procedimentos Operacionais do Seguro Habitacional do Sistema Financeiro da Habitação - MNPO/SH*], approved by CCFCVS Resolution no. 179, of March 30, 2005, and updated by CCFCVS Resolutions no. 391, of March 30, 2015, no. 396, of July 7, 2015, and no. 412, of June 1, 2016.

HEALTH

1) National Supplementary Health Agency - ANS PUBLIC INQUIRY No. 62

ANS will submit to public inquiry the Normative Resolution that introduces the Special Program for Proper Scale [*Programa Especial de Escala Adequada – PEA*]. The program aims the continuity of health care provision to beneficiaries of small and medium-sized health care companies that are no longer able to offer health care plans and are trying to exit the market in an orderly manner. In addition, the program encourages an increase in the scale of small-sized transactions aiming at promoting sustainability and better conditions for the provision of health care services to the beneficiaries of the plans, according to the legislation in force.

Contributions may be submitted as of August 7 by filling out a form made available by ANS at

<http://www.ans.gov.br/participacao-da-sociedade/consultas-e-participacoes-publicas/consulta-publica-62-programa-especial-de-escala-adequada-pea>

2) ANS PUBLIC INQUIRY No. 63

ANS submitted to public inquiry the amendment to rules on portability of health care plan companies.

One of the major changes proposed is the end of the so-called “window,” the minimum time the beneficiaries need to wait until they can change their plan, given that, under the new rule, the plan can be changed any time after the minimum period required to stay in the plan.

In addition, the requirement to contract coverage compatible with the previous plan coverage will be replaced by a waiting period required for coverage not established in the previous plan. That is, the beneficiary will have to serve a waiting period only for coverages that did not exist in the previous plan.

In addition, the new rule also extends portability to beneficiaries of corporate group plans. Under the current rule, only beneficiaries of individual or family plans and group adhesion plans may do the portability.

The materials of public inquiry no. 63 are available on ANS website, and contributions may be submitted between August 10 and September 11 by filling out a form available at

3) ANS PUBLIC INQUIRY No. 64

ANS has submitted to Public Inquiry no. 64 the proposal for a normative resolution to regulate the taking out of corporate group health plans by individual entrepreneurs.

According to the draft of the Normative Resolution, individual entrepreneurs may take out a corporate group health plan by presenting a document authorizing them to carry out their professional activity and confirming their registration with the competent bodies for a minimum period of six

months, according to how their companies were formed.

If approved, this would be one more measure to increase the offer of group plans. This type of measure is necessary because of the reduced offer of individual plans, which are subject to rules that cause health plan companies not to be interested in offering them.

Contributions may be submitted as of August 15 at <http://www.ans.gov.br/participacao-da-sociedade/consultas-e-participacoes-publicas/consulta-publica-64-contratacao-de-plano-coletivo-empresarial-por-empresario-individual>

4) ANS PUBLIC INQUIRY No. 65

ANS has submitted to Public Inquiry no. 65 the proposal for a Normative Resolution to implement a new inspection system in ANS. Contributions may be submitted as of August 15.

The purpose is to make inspection activities more efficient, improving the regulation of the sector and the services provided to health plan beneficiaries.

The proposed Normative Resolution also changes the imposition of certain penalties and establishes differentiated treatment according to the performance level of each company – which is measured in accordance with indicators on services provided to beneficiaries and compliance with regulatory obligations. The poorer the performance, the stricter the actions and measures adopted, with effects on the amount of the pecuniary penalty as well.

At each inspection cycle (which lasts six months), the companies will be classified into five performance levels (A, B, C, D or E) based on a monitoring indicator.

Another important measure proposed is the proportionality of the fines. Now, the base fine in case of a coverage denial is R\$ 80,000, irrespective of whether the denial refers to a blood test or a hospitalization. According to the conclusions of the Inspection Debates Work Group, some types of fine were adjusted to establish a specific sanction, proportional to the damage caused.

Specific changes were made to the aggravating and mitigating circumstances as well. Any violation against a person under 18 years of age, above 60 years of age, or with physical, mental or sensory disability is now considered aggravating circumstance. In case of death of the beneficiary, the fine will be doubled. A mitigating circumstance will be applied when a breaching party deliberately takes measures that are sufficient to repair the damage connected with the violation before the trial-court decision.

Contributions may be submitted exclusively through the form available at

<http://www.ans.gov.br/participacao-da-sociedade/consultas-e-participacoes-publicas/consulta-publica-65-nova-fiscalizacao-e-codigo-de-infracoes-no-ambito-da-saude-suplementar-ciss>

5) ANS AND PROSECUTION OFFICE OF THE STATE OF CEARÁ EXECUTE TECHNICAL COOPERATION AGREEMENT

ANS and the Prosecution Office of the State of Ceará executed on August 8 a Technical Cooperation Agreement to be effective for 24 months. Its purpose is to strengthen the institutional relationship between them.

TAX

1) Provisional Presidential Decree - MP No. 793, OF 7/31/2017

Introduces the Program for Rural Tax Good Standing [*Programa de Regularização Tributária Rural*] within the ambit of the Federal Revenue Office and the Office of the General Counsel to the National Treasury.

The full text of the decree is available at http://www.planalto.gov.br/ccivil_03/Ato2015-2018/2017/Mpv/mpv793.htm

2) Federal Revenue Office / Office of the General Counsel to the National Treasury - RFB/PGFN JOINT ADMINISTRATIVE RULE No. 2538, of 8/8/2017

Amends RFB/PGFN Joint Administrative Rule no. 1037, of July 28, 2015, which provides for payment of debts owed to the RFB or the PGFN, in administrative or judicial proceedings, referred to in arts. 1 to 6 of Provisional Presidential Decree no. 685, of July 21, 2015.

The full text of the rule is available at <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=85159>

3) SUPPLEMENTARY LAW No. 160, OF 8/7/2017

Provides for the agreement that allows the States and the Federal District to resolve on the remission of tax liabilities, assessed or not, resulting from tax or tax-financial exemption, incentives and benefits introduced in violation of sub-item "g," item XII, par. 2, art. 155 of the Federal Constitution, and refund of the respective tax or tax-financial exempted amounts, incentives and benefits; and amends Law no. 12973, of May 13, 2014.

The full text of the law is available at http://www.planalto.gov.br/ccivil_03/leis/lcp/Lcp160.htm

4) Provisional Presidential Decree - MP No. 795, OF 8/17/2017

Provides for the tax treatment given to exploitation and development activities in oil or natural gas fields,

amends Law no. 9481, of August 13, 1997, and Law no. 12973, of May 13, 2014, and introduces a special tax regime for activities of exploitation, development and production of oil, natural gas and other fluid hydrocarbons.

5) MP No. 798, OF AUGUST 30, 2017

Amends Provisional Presidential Decree no. 783, of May 31, 2017, which institutes the Special Program for Tax Good Standing [*Programa Especial de Regularização Tributária* - PERT] of the Federal Revenue Office and the Office of the General Counsel for the National Treasury

With this measure, the deadline for joining the PERT, which was 8/31/2017, is now 9/29/2017.

The full text of the decree is available at https://www.planalto.gov.br/ccivil_03/ato2015-2018/2017/mpv/mpv798.htm

6) Office of the Counsel to the Federal Treasury - PGFN ADMINISTRATIVE RULE No. 894, of 8/25/2017

Provides for the Program for Rural Tax Good Standing [*Programa de Regularização Tributária Rural* - PRR] addressed by Provisional Presidential Decree no. 793, of July 31, 2017, for liabilities administered by PGFN.

The full text of the rule is available at <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=85682>

7) Management Council for Simples Nacional Regime - CGSN RESOLUTION No. 135, OF 8/22/2017

Amends several provisions of CGSN Resolution no. 94, of November 29, 2011, which establishes the Simples Nacional tax regime.

The full text of the resolution is available at <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=85679>

8) ACT OF THE CHAIR OF THE BOARD OF THE BRAZILIAN CONGRESS No. 041, OF 7/11/2017

THE CHAIR OF THE BOARD OF THE BRAZILIAN CONGRESS, in compliance with par. 1, art. 10, of Resolution no. 1, of 2002-CN, apprises that, pursuant to par. 7 of art. 62 of the Federal Constitution, with

wording provided by Constitutional Amendment no. 32, of 2001, the effectiveness of Provisional Presidential Decree no. 783, of May 31, 2017, published in the Special Edition of the Federal Official Journal of the same day, month and year, which “introduces the Special Program for Tax Good

Standing within the ambit the Federal Revenue Office and the Office of the General Counsel to the National Treasury,” is extended for a period of sixty days.



PARTNERS OF THE FIRM AND RESPECTIVE AREAS



Daniela Matos

Insurance and Reinsurance
(55 11) 5643-1065
dmatos@santosbevilaqua.com.br



João Marcelo dos Santos

Insurance and Reinsurance
(55 11) 5643-1066
jsantos@santosbevilaqua.com.br



Julia de Menezes Nogueira

Tax Law
(55 11) 5643-1062
jnogueira@santosbevilaqua.com.br



Juliano Nicolau de Castro

Labour Law
(55 11) 5643-1061
jcastro@santosbevilaqua.com.br



Keila Manangão

Litigation and Arbitration
(55 21) 2103-7638
kmanangao@santosbevilaqua.com.br



Marco Antônio Bevilaqua

Insurance, Reinsurance,
Supplementary Pension and
Supplementary Health
(55 11) 5643-1063
mbevilaqua@santosbevilaqua.com.br



Roberto F. S. Malta Filho

Corporate, Contracts, Mergers and
Acquisitions, Arbitrations and Judicial
Reorganization/Restructuring
(55 11) 5643-1064
rmalta@santosbevilaqua.com.br