



BRAZIL

Law & Tax for Export & Investment

- ◆ Recent legal developments – for exporters to Brazil
- ◆ Doing Business in Brazil
- ◆ Effective export-contract design
- ◆ Distribution, Franchising or Hiring an Agent in Brazil
- ◆ Forming an entity in Brazil
- ◆ Labour law / Expats
- ◆ Taxes
- ◆ Dos and Don'ts

Thursday, 12th April 2018

9.00 a.m. – 5.00 p.m.

Cerha Hempel Spiegelfeld Hlawati Rechtsanwälte GmbH
Bel Etage
1010 Vienna, Dr.-Karl-Lueger Platz 2

in cooperation with:

CHSH

Cerha Hempel Spiegelfeld Hlawati
Rechtsanwälte GmbH

Target Group

- ◆ Export Manager
- ◆ Area Sales Manager
- ◆ Project Manager
- ◆ International Business Development Manager
- ◆ lawyer

Background & Objective

Brazil seems to overcome the last recession (after a contraction of -3,6% the GDP shows an upswing of +0,7% in the first half of 2017). Consumer spending rose by 8,4%. Brazil's exports are up, and the Central Bank interest is with 8,25% at its lowest since 2013.

The anti-corruption drive is gaining speed. So it is to hope that Brazil will be able to considerably reduce this strong obstacle to growth, progress and modernisation of the economy.

Brazil, the 9th largest economy in the world, still features a rather protected and highly regulated market. As a result, this makes it more difficult to organise simple exports to Brazil. However, for those companies that do not shy away from the costs and efforts to overcome these challenges a significant market with relative high profit margins lays in the waiting.

We are convinced that this large, unique market is worth the effort for every expanding company with global ambitions.

Brazil has quite a large German-speaking business community. Therefore, new entrants will find helping hands and perhaps excellent partners in this community.

The speakers will provide the participants with detailed information enabling them to prepare and/or improve their business with and in Brazil, f.e.

- Choice of law and dispute resolution
- Export contract design
- Local regulatory requirements and commercial agency law
- Special features of the local trade
- Intercultural aspects of contract negotiations

The seminar has a workshop character, which allows you to pose your specific questions directly within the framework of the event. Participants are strongly encouraged to raise questions and invited to share their experience.

Speakers/Speaker

Andre Alarcon, Partner and Attorney at Law at Demarest, Sao Paulo / Brazil.

Heinrich Foglar-Deinhardstein, Partner and Attorney at Law at Cerha Hempel Spiegelfeld Hlawati Rechtsanwälte GmbH, Vienna / Austria. Focus on corporate law and responsible for Brazilian clients and investments in Austria.

Romero J.S. Tavares, Researcher and Lecturer at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business, Vienna / Austria.

ICC Austria - Your Partner for International Trade and Law

ICC Austria assists its members in their daily legal & practical questions – please call in...

- Bank Guarantees, Letters of Credit, Trade Finance and contracts
- import-export contracts, Incoterms, International trade terms and conditions,
- Dispute prevention, dispute resolution and arbitration
- Prevention of corruption, commercial crime, counterfeiting, investment fraud, shipping fraud
- International negotiations in the light of cross cultural differences

Programme

◆ Introduction

- Recent economic developments
- Notes on cross-cultural negotiation tactics; Dos and Don'ts
- Brazilian tax system (Austrian / Brazilian double taxation treaty)
- Brazilian legal system

◆ Prevention of Corruption / Compliance

- Dos and don'ts
- Input about recent data on corruption investigations in Brazil ("Car wash" operation)

◆ Contracts - Exporting to Brazil

- Contract drafting – special features in Brazil - Choosing the right wording for your contract
- Applicable laws and regulations
- Export Contracts: Sale and Delivery
- General terms & conditions of business
- Tax on imports and distribution of goods
- Tax on intangibles and services

◆ Doing Business in Brazil

- Agents and distributors
- Warranty and guarantee, penalties
- Registration of ownership and accounts receivables
- The public sector as contractual partner
- Choice of law and dispute resolution; Brazilian courts versus (international) arbitration, enforcement of foreign court decisions or arbitral awards

◆ Sales of machinery & equipment to Brazil – implementation and start-up

- How to bring special tools temporarily to Brazil?
- Working visa necessary?
- Tax liabilities?
- Labour law issues?
- Local health insurance obligatory?
- Certification of technical equipment in accordance with Brazilian standards

◆ Establishing a sales office - and acquiring a company in Brazil

- Requirements
- Forms of incorporation – advantages and disadvantages: rep-office, branch, own company
- Legal tips & tricks
- Cost of initial establishment of a company
- Corporate law, minimum capital for branches
- Taxation of sales offices and subsidiaries, influence of BEPS
- Tax effects of manufacturing or production in Brazil including tax incentives

◆ Labour law / Expats

- Employees and labour aspects
- Local employment vs. expats
- Tax aspects

Registration Form

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responsible for the content: **Mrs. Doris Feichtl**

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Registration

BRAZIL - Law & Contracting for Export & Investment

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In case I do not want to receive any further e-mails, I can unsubscribe in writing or by e-mail to the a.m. address.

Participation fee:

incl. Seminar documentation,
Coffee break, Lunch

€ 490,00 + 20% VAT

Price for ICC Austria Members:

€ 392,00 + 20% VAT

Closing date:

4 working days before

**Get 4% early booking discount
if you book until 28.02.2018**

Please be advised that your registration is already valid with the written confirmation! The fee must be paid verifiably before closing date!

Participant Information

Family Name: First Name: ☐ Mr. ☐ Mrs.

Organisation / Company:

Address:

Postal Code, City: Country:

E-Mail: Telephone: Fax:

Job Title / Position :

Invoice data

Organisation / Company:

VAT Number (obligatory for invoicing for European participants):

Address:

Postal Code: City:

Country:

Cancellation Policy:

A full refund will only be given for cancellations received up to 14 working days before the event. Cancellations must be made in writing. Should you be unable to attend you can nominate a colleague as replacement.

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Date

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Signature