



PEC 45, presented in 2019 in the Chamber of Deputies, was approved on July 7, 2023. It is a profound change in the constitutional tax system, which reorganizes, above all, taxes that affect acts of consumption, related to tangible and intangible goods, as well as services in a broad sense.

We prepared a guide with a summary of the most important aspects of PEC 45, strictly with regard to taxation on consumption, which occupies the center of attention of market agents and politicians at this time.

Good reading.

Summary of the most important aspects of PEC 45 - Format PDF

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