

Lefosse



Trends for 2026 in the Telecommunications sector

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1. 2025 in Focus: Legal and regulatory highlights of the year in the Telecommunications sector

1.1 Approval of the new Frequency Band Allocation, Assignment and Distribution Plan in Brazil – PDFF

On January 22, 2025, [Resolution No. 772/2025](#) was published, through which ANATEL approved the Frequency Band Allocation, Assignment and Distribution Plan in Brazil (*Plano de Atribuição, Destinação e Distribuição de Faixas de Frequências no Brasil* – “PDFF”), setting forth the allocations, assignments, and specific conditions of use for the bands listed therein. This is a periodic update that incorporates the existing regulatory framework related to spectrum management, while also reflecting adjustments arising from the 2023 World Radiocommunication Conference.

1.2 ANATEL concludes the simplification project and approves the new General Telecommunications Services Regulation

On April 30, 2025, ANATEL published several resolutions approved under the project to simplify telecommunications service regulation. Launched in 2017, the project aimed to simplify and consolidate the rules applicable to telecommunications services, especially considering increasing convergence between telecommunications networks and services. Among the rules published, [Resolution No. 777/2025](#) stands out, which approves the General Telecommunications Services Regulation, consolidating the conditions for the provision and use of services.

1.3 Rules approved for Regulatory Sandbox within ANATEL

In the context of the service regulation simplification project, ANATEL also published, on April 30, 2025, [Resolution No. 776/2025](#), which establishes guidelines for the operation of the Experimental Regulatory Environment, Regulatory Experiments, and other experimental regulatory practices within ANATEL’s regulatory scope, enabling the implementation of the Regulatory Sandbox.



1.4 Federal Supreme Court reinstates rule that waives tower sharing when the distance is less than 500 meters

On June 25, 2025, the Federal Supreme Court (“**STF**”) decided not to ratify a preliminary injunction granted by Justice Flávio Dino, thereby reinstating the rule that waives tower sharing among telecommunications service providers using radio communication transmitting stations when the distance between them is less than 500 meters. See the judgment in Direct Action of Constitutionality No. 7708 by clicking [here](#).

1.5 STF rules on platform liability for third-party content under the Brazilian Internet Civil Framework

On June 26, 2025, the STF, through decisions issued in RE 1037396 and RE 1057258, recognized the partial unconstitutionality of Article 19 of the Brazilian Internet Civil Framework, enacted by Federal Law No. 12,965/2014, establishing that the rule must be interpreted so that internet application providers may be civilly liable for damages arising from content generated by third parties in cases of crimes or unlawful acts, without prejudice to the duty to remove the content. See the full text of the general repercussion thesis approved by clicking [here](#).

1.6 New rules for data centers and marketplaces

On August 04, 2025, ANATEL published [Resolution No. 780/2025](#), which amends the rules on certification of telecommunications products approved by Resolution No. 715/2019 to provide for (i) joint and several liability of digital platforms (marketplaces) for the offering of non-certified products; and (ii) mandatory prior conformity assessment of data centers that integrate telecommunications networks. Recognizing the strategic role of data centers in the Brazilian digital ecosystem, ANATEL released a [White Paper](#) on the topic in October 2025.

For more information on the changes introduced by Resolution No. 780/2025, see the Alert published by our Public Law and Regulation and Data Centers teams by clicking [here](#).

1.7 Federal Government publishes decree for the implementation of the new generation of digital television – TV 3.0

On August 28, 2025, [Federal Decree No. 12.595/2025](#) was published, which provides for the selection of the technological standard of the second generation of the Brazilian Digital Terrestrial Television System (*Sistema Brasileiro de Televisão Digital Terrestre* – “**SBTVD-T**”), known as TV 3.0, and its implementation nationwide. TV 3.0 is characterized, among other aspects, by improved audiovisual quality and interactivity and personalization for viewers.



1.8 New rules for sanctioning proceedings and consent decrees

As part of the “Regulatory Oversight” initiative of ANATEL’s 2025-2026 Regulatory Agenda, the following rules were published: (i) on August 28, 2025, [Resolution No. 782/2025](#), which amends the Regulation for Execution and Monitoring of Consent Decrees, approved by Resolution No. 629/2013; and (ii) on November 10, 2025, [Resolution No. 784/2025](#), which amends the Regulation on the Application of Administrative Sanctions, approved by Resolution No. 589/2012.

1.9 Entry into force of the new General Consumer Rights Regulation

On September 01, 2025, the new General Consumer Rights Regulation (*Regulamento Geral de Direitos do Consumidor* – “**RGC**”), approved by ANATEL through [Resolution No. 765/2023](#), entered into force, aiming to modernize the rules governing the relationship between users and telecommunications service providers, focusing on transparency, simplification, and improved consumer experience. Although published on November 10, 2023, ANATEL postponed the entry into force of the RGC to ensure legal certainty and predictability in adapting to the new rules.

1.10 Approval of the new General Competition Goals Plan – PGMC

On September 08, 2025, ANATEL published [Resolution No. 783/2025](#), which approves the new General Competition Goals Plan (*Plano Geral de Metas de Competição* – “**PGMC**”), setting incentives to promote free, broad, and fair competition in the telecommunications sector, with changes to the relevant markets identified by the Agency since the previous PGMC.

1.11 Adaptation of fixed telephony concessions to the authorization regime

Throughout 2025, the main concessionaires of the Switched Fixed Telephone Service (*Serviço Telefônico Fixo Comutado* – “**STFC**”) provided under the public regime completed the transition of their concessions to the private authorization regime. Consequently, on October 13, 2025, ANATEL recognized the loss of the public bidding notices for granting STFC, in light of the consolidation of the authorization regime and the emergence of consensual solutions that ensure continuity and efficiency of services.



2. Outlook for 2026: Trends and challenges for the coming year

2.1 Review of the Radiofrequency Spectrum Use Regulation

With the enactment of [Federal Law No. 13.879/2019](#), successive renewal of authorizations for radiofrequency use became permitted, in addition to allowing their transfer independently of service authorization, provided ANATEL consents. This change opened space for a new type of secondary spectrum market, complementing already existing practices such as industrial exploitation and RAN Sharing.

The process to update the Radiofrequency Spectrum Use Regulation (*Regulamento de Uso do Espectro de Radiofrequências* – “RUE”), initiated in 2019, aims, among other points, to incorporate these legislative changes into the regulatory text. ANATEL’s Regulatory Agenda sets approval of the RUE review as a target by the end of 2025, a goal which was not achieved, as ANATEL’s Board of Directors has not yet reached a decision.



Related regulatory measures

– **Public Consultation No. 65/2023**

Submitted the proposed review of the RUE for public comments and suggestions, which closed on April 11, 2024.

2.2 Streaming bill and review of Pay TV obligations

In November 2025, the Chamber of Deputies approved Bill No. 8,889/2017, which addresses audiovisual streaming services – including video-on-demand, internet application television, and audiovisual content-sharing services. Bill No. 8,889/2017 treats audiovisual streaming services as value-added services and therefore does not characterize them as telecommunications services.

Among other aspects, the version of Bill No. 8,889/2017 approved by the Chamber of Deputies establishes a minimum quota of 10% for Brazilian content on video-on-demand services and provides for a rate of up to 4% for payment of the Contribution for the Development of the National Film Industry (*Contribuição para o Desenvolvimento da Indústria Cinematográfica Nacional* – “**Condecine**”) by companies that provide streaming services. Bill No. 8,889/2017 was forwarded to the Federal Senate for analysis.

Although Bill No. 8,889/2017 revived the discussion on streaming regulation, in April 2024 the Federal Senate had already approved and forwarded to the Chamber of Deputies Bill No. 2,331/2022, which also addresses regulation of audiovisual streaming services. Considering that and the temporal priority of Bill No. 2,331/2022 initiated in the Senate and sent to the Chamber of Deputies, the Federal Senate determined that Bill No. 8,889/2017 be recorded as the Chamber Substitute for Bill No. 2,331/2022 – in other words, the Senate is the originating house for the matter under discussion, not the reviewing house. Thus, after the Senate concludes its analysis, the proposal will be sent for presidential sanction or veto.

In addition to bills in the Brazilian Congress, in June 2025 ANATEL initiated a process to reassess the sectoral regulation affecting obligations applicable to the Conditioned Access Service (*Serviço de Acesso Condicionado* – “**SeAC**” or “**Pay-TV**”), particularly in light of technological evolution and competitiveness in the market with other audiovisual content distribution offerings, such as Over-the-Top (“**OTT**”) or streaming platforms.

According to SeAC providers, existing regulatory obligations create a competitive imbalance with new digital audiovisual product offerings. ANATEL expects that the review of SeAC regulation will be published by the first half of 2026.

Changes introduced by the legislative proposals in Congress and by the review of SeAC rules may significantly alter the competitive dynamics of the sector. Digital platforms should prepare to comply with national content quotas and new Condecine contributions, while traditional operators may gain greater regulatory balance.



Related legislative and regulatory measures

– [Chamber Substitute for Bill No. 2,331/2022](#)

Provides for audiovisual streaming services.

– **Request for Comments No. 4/2025**

Submitted for public comments and suggestions the document prepared by ANATEL on reassessing the regulatory obligations applicable to SeAC; closed on September 29, 2025.

– [Regulatory alert](#)

On April 28, 2025, ANATEL issued a regulatory alert signaling changes to the current SeAC regulatory framework, particularly regarding the need for careful analysis of the regulatory costs involved, their potential contribution to the service's loss of competitiveness relative to substitute offerings, and identification of rules subject to suppression.

– [Decision No. 247/2025](#)

On September 08, 2025, in the context of approving the new PGMC, ANATEL imposed a precautionary suspension for all SeAC providers of the need to comply with regulatory obligations relating to consumer rights and service quality, except for contracts involving bundles or combos of telecommunications services.

2.3 Review of cybersecurity and artificial intelligence regulation

ANATEL is undertaking a strategic update of sector rules to address emerging risks and enable responsible innovation. The review of the Cybersecurity Regulation, approved by Resolution No. 740/2020, expands the scope to include new network vulnerabilities, risks of malicious use of artificial intelligence (“AI”), and guidelines for cloud computing services and data centers.

In parallel, the Agency is advancing the creation of guidelines for the ethical use of artificial intelligence across the telecommunications value chain. The proposal seeks to mitigate risks related to the collection and processing of data transmitted across networks and to align Brazil with international recommendations. The goal is to ensure that AI and connectivity evolve in an integrated manner, without unnecessary regulatory barriers to innovation.

For companies in the sector, these changes represent new compliance challenges and strategic opportunities. It will be essential to review internal policies on security, data governance, and sustainability practices, as well as to assess investments in solutions that meet the new regulatory requirements. The expectation is that AI rules will be approved in the first half of 2026, while the update to the Cybersecurity Regulation will occur in the second half of the year.



Related legislative and regulatory measures

- [Bill No. 2.338/2023](#)
Addresses the use of AI, already approved by the Federal Senate and under review by the Chamber of Deputies.
- **Public Consultation No. 31/2025**
Submitted for public comments and suggestions the proposal to reassess sector regulation in light of the potential use of AI across the entire service provision value chain; closed on September 29, 2025.
- **Public Consultation No. 32/2025**
Submitted for public comments and suggestions the proposal to review the Cybersecurity Regulation; closed on November 13, 2025.

2.4 ANATEL regulation on Data Centers

Given the significant increase in demand for data storage, processing, and transmission driven by digitalization and technological evolution, data centers have assumed a strategic role in telecommunications infrastructure.

In this context, on August 04, 2025, ANATEL published Resolution No. 780/2025, which amends the telecommunications product certification rules approved by Resolution No. 715/2019 to provide, among other aspects, for mandatory prior conformity assessment of data centers that integrate telecommunications networks. Under the new rule, data centers that “*integrate telecommunications networks*” are subject to conformity assessment and approval by ANATEL.

ANATEL’s regulation has not yet defined which data centers effectively integrate telecommunications networks and will therefore be subject to ANATEL approval. In addition, Resolution No. 780/2025 provides that ANATEL must approve an operational procedure addressing the conformity assessment of data centers.



Related legislative and regulatory measures

- [Provisional Measure No. 1,318/2025](#)
Establishes the Special Tax Regime for Data Center Services – REDATA.
- [Resolution No. 780/2025](#)
Provides for the mandatory prior conformity assessment of data centers that integrate telecommunications networks.
- **Public Consultation No. 48/2025**
Submits for public comments and suggestions the proposal aimed at establishing Technical Requirements and Operational Procedures for the Conformity Assessment of Data Centers that Integrate Telecommunications Networks; open until March 03, 2026.

2.5 Fair share and the Users' Duties Regulation

In March 2023, ANATEL initiated an administrative process to draft the Users' Duties Regulation, with the aim of assessing the need for rules on the duties of telecommunications service users – especially large users that make massive use of telecommunications networks, such as big techs.

In the Agency's view, there should be a healthy environment for delivering quality services and promoting solid and lasting investments, ensuring meaningful connectivity that allows the Brazilian population not only access but also a safe online experience at affordable prices.

Among the debates on the topic, the "fair share" discussion stands out, relating to operators' demand that other agents in the digital ecosystem – especially big techs, which are responsible for most traffic – contribute to network financing. If approved, the change could result in new relationship models and shared costs, requiring strategic planning to assess financial impacts and adjust compliance practices. In the coming months, ANATEL is expected to approve submission of the proposal to Public Consultation for review by all interested parties.



Related regulatory measures

– Request for Comments No. 13/2023

Submitted for public comments and suggestions the document on the Users' Duties Regulation; closed on June 30, 2023.

2.6 Review of the regulation on infrastructure sharing between electricity distributors and telecommunications service providers

One of the most anticipated topics for the telecommunications sector in 2026 is the conclusion of the review of the regulation on sharing infrastructure owned by electricity distributors with telecommunications service providers.

As this is a joint regulation between ANATEL and the Brazilian Electric Power Agency (*Agência Nacional de Energia Elétrica* – "**ANEEL**") – and for it to be approved and published, the agencies must reach consensus –, there are points in the proposal that have been subject to divergence among agency leadership. Among them, the following

stand out: (i) the mandatory assignment by electricity distributors of infrastructure space to a separate entity with the purpose of sharing it with the telecommunications sector; and (ii) responsibility for cable organization costs.

On October 24, 2023, ANATEL approved its proposed new regulation providing for the mandatory assignment of commercial exploitation rights to infrastructure. However, ANEEL took a contrary position on the mandatory assignment to a separate entity, seeking to keep the commercial exploitation of poles shared with telecommunications providers under the responsibility of distributors. After successive requests for further review, on December 2, 2025, ANEEL approved a new version of the pole-sharing regulation, providing that assignment of pole space to a third party for exploitation should not be mandatory. As differences between ANATEL's and ANEEL's positions remain, this topic is expected to continue to be debated throughout 2026.

Approval of the regulation will depend on building consensus between the Agencies, making it essential to follow the next steps to assess regulatory and strategic impacts for companies in the sector.



Related legislative measures

[Federal Decree No. 12.068/2024](#)

Establishes that electricity distributors must assign to a distinct legal entity the space in distribution infrastructure, the occupation bands, and the attachment points on overhead distribution network poles intended for sharing with the telecommunications sector.

2.7 Review of the Ministry of Communications regulation on qualification of projects in the telecommunications sector for issuance of incentivized and infrastructure bonds (*debêntures*)

The Ministry of Communications (*Ministério das Comunicações* – “**MCom**”) is reviewing the regulation that defines the criteria for classifying priority projects in the telecommunications sector related to the issuance of incentivized (Federal Law No. 12,431/2011) and infrastructure bonds (Federal Law No. 14,801/2024). These instruments offer tax benefits to encourage investment in strategic projects, but the lack of regulatory updates after the creation of infrastructure bonds has generated legal uncertainty for companies and investors.

The new Ordinance, which will replace Ordinance No. 6,197/2022, is expected to establish clear parameters for project qualification, ensuring greater regulatory predictability. Expected points include defining the criteria for classification as a priority and the activities encompassed within the telecommunications sector context. For companies, the change represents a strategic opportunity: qualified projects may access funding with tax incentives, reducing capital costs and enabling infrastructure expansion and modernization initiatives.



Related regulatory measures

[MCom Ordinance No. 6.197/2022](#)

Establishes the procedures for approval and monitoring of investment projects deemed as priority infrastructure projects in the telecommunications sector.

2.8 Tax Reform and Tax Perspectives

In January 2026, the transition period for the consumption tax reform begins and, from this year onwards, taxpayers must start adapting internal processes, systems, and business models to the incidence dynamics of the new taxes.

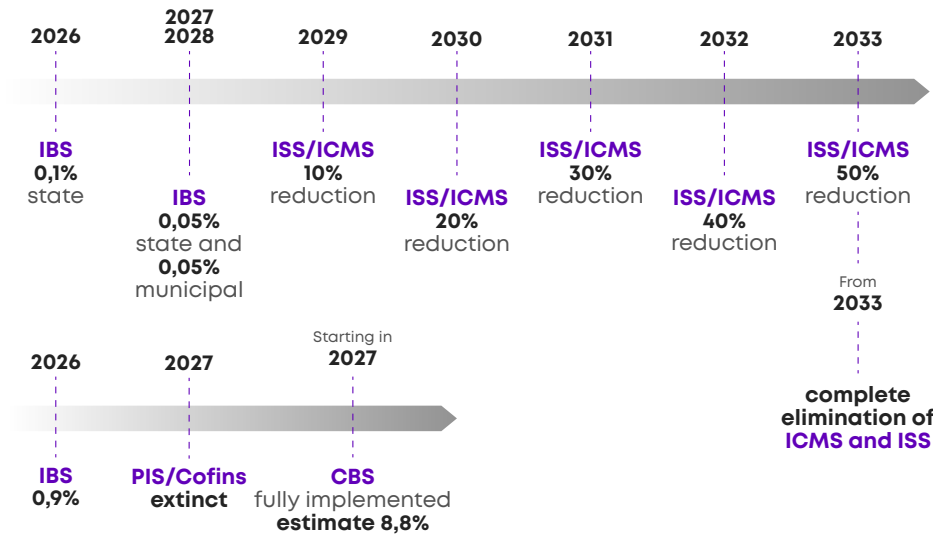
The tax reform was approved by Constitutional Amendment No. 132 of 12/20/2023 (“**EC 132**”) and regulated nationally by Complementary Law No. 214 of 01/16/2025 (“**LC 214**”), and primarily establishes the Tax on Goods and Services (“**IBS**”) and the Contribution on Goods and Services (“**CBS**”), levied on transactions involving services or tangible or intangible goods, including rights, as well as on import by non-habitual taxpayers – respectively replacing the Tax on Circulation of Goods and Certain Services (“**ICMS**”) and the Tax on Services (“**ISS**”);



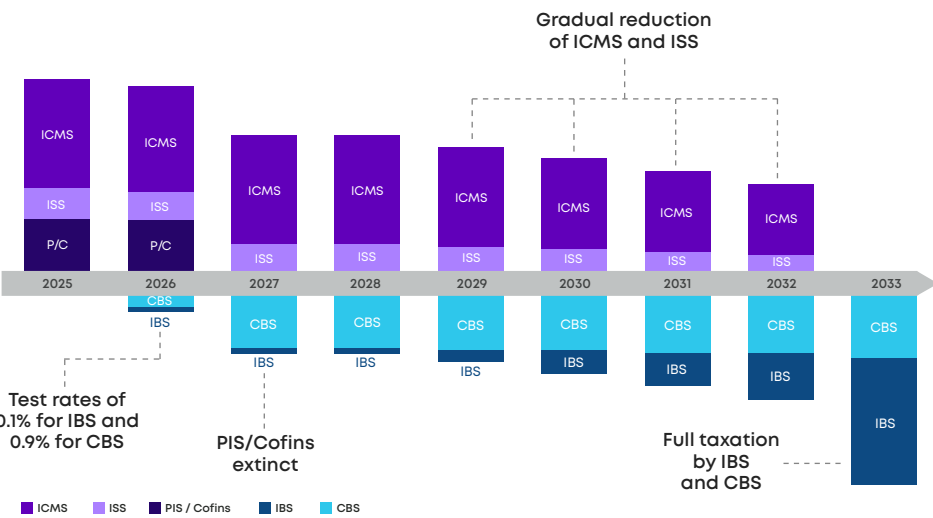
and the Social Integration Program Contribution and the Contribution for the Financing of Social Security (“**PIS/Cofins**”) – in addition to a Selective Tax and other changes.

Although the reform is tax-focused, the expected changes are not only fiscal and may represent significant transformations to businesses, directly impacting how companies price, buy, sell, and operate.

During the transition period, which will occur between 2026 and 2032, there will be a gradual shift from the current tax system to the new consumption tax system, which can be illustrated as follows:



IBS rates must be equivalent to the reduction of ICMS and ISS. The Federal Senate will establish reference rate for each year for States and Municipalities (the rate will be set by October 31 of the year preceding its effective date).



The new taxes will effectively begin to apply only from 2027 onward, with the CBS entering into force. However, 2026 is the year in which taxpayers should study the new rules in depth and make the necessary adjustments in line with the regulations as they are published. Preparation involves, above all, conducting comprehensive diagnostics on the impacts of the reform on operations, margins, and pricing. Therefore, 2026 is the year of internal reorganization: processes, tax governance, IT, compliance, and commercial models.

There is a clear shift in tax focus to the place of destination, changing commercial relationships and supply chain strategies. Traditional tax benefits granted by origin states will gradually be phased out until the complete extinction of ICMS and ISS in 2033.

On the other hand, one of the most relevant aspects of the new system for the telecommunications sector is the expansion of the tax base, which brings into the system companies that have never dealt with indirect taxation. With a broad tax base, the new taxes begin to cover onerous (and some non-onerous) transactions regardless of the nature of the economic activity performed. In this context, activities traditionally offered by the telecommunications sector, such as streaming, equipment leasing, value-added services, and other digital modalities, become taxable events for IBS and CBS.

Thus, companies that have never complied with ancillary obligations typical of consumption taxes will be deeply affected and will have to contend with radical changes in how their operations are taxed, which will require a significant learning curve over the transition period.

Conversely, the expansion of the tax base will not necessarily result in an increase in the overall tax burden. This is because IBS and CBS are non-cumulative taxes, allowing taxpayers to credit all their taxed acquisitions (except for goods for personal use or consumption). Accordingly, assessing the impact of the new taxes on a taxpayer's activities must necessarily include evaluating the expected offset of debits and credits for the coming years.

Taxpayers already familiar with the logic of indirect taxation will have additional opportunities in 2026 to leverage synergies with the current system. In 2026, initiatives to monetize credit balances of the former taxes – such as PIS/Cofins and ICMS – are expected to grow,



which may bolster opportunities to expand business lines and even increase M&A activity during 2026.

It is also worth noting a relevant topic for companies implementing projects to install or expand data center services in Brazil: on 09/17/2025, Provisional Measure No. 1,318/2025 was published, establishing the Special Tax Regime for Data Center Services ("**REDATA**"). The regime provides for suspension, with subsequent zero-rate suspension, of PIS/Cofins (including on imports); the Tax on Industrialized Products ("**IPI**") – except for products from the Manaus Free Trade Zone ("**ZFM**") listed in an act of the federal Executive Branch – and Import Tax, for products with no domestic equivalent or manufactured in the ZFM and listed in an act of the federal Executive Branch. The Brazilian Congress must analyze the provisional measure by February 2026.

Finally, on 06/05/2025, CZPE/MDIC Resolution No. 95 was published, defining the list of services that qualifies service providers for installation in Export Processing Zones ("**ZPE**"), especially those related to telecommunications. ZPE are areas designated for companies focused on export, providing tax, exchange, and customs benefits, such as exemption from Import Tax, IPI, PIS, Cofins, and the Additional Freight for the Renewal of the Merchant Marine ("**AFRMM**") on imports and acquisitions of fixed assets, raw materials, intermediate products, and packaging materials. The measure represents a significant milestone for the sector, allowing companies that export these services to access the tax and exchange benefits of the ZPE.

Amid so much novelty in the tax arena, the good news is that, despite the initial friction inherent to change management, the reform is designed to enhance tax neutrality, bringing more transparency for taxpayers and end consumers. It promises to move toward a Brazilian tax system that is much simpler and more coherent than the current one. The long-term outlook, therefore, is optimistic: fewer disputes, fewer distortions, and greater certainty for investing and operating in the country.

Our Consumption Tax team is closely following all developments. We are prepared to support clients and partners, ensuring a more fluid, consistent, and strategic transition.



3. Opportunity calendar

Understand the historical background of the radiofrequency auctions planned for 2026.



700 MHz band

- **07/14/2025**
MCom published [Ordinance No. 18.902/2025](#), establishing guidelines for the auction of the 708-718 MHz and 763-773 MHz sub-bands – the 700 MHz band.
- **07/17/2025**
ANATEL, through [Decision No. 180/2025](#), approved the proposal for a new Public Notice for authorization to use radiofrequencies in the 700 MHz band.
- **12/02/2025**
The Federal Court of Accounts (*Tribunal de Contas da União* – “**TCU**”) postponed the judgment of the Public Notice for the new 700 MHz band auction to February 2026.
- **1st quarter of 2026**
By the first quarter of 2026, ANATEL is expected to publish the Public Notice for the new 700 MHz band auction and hold the bidding process.
- **12/31/2026**
First milestones of the new auction are due, according to the draft Public Notice approved by ANATEL.



850 MHz, 2.3 GHz, 2.5 GHz, and 3.5 GHz bands

- **09/11/2025**
Reporting Commissioner Vicente de Aquino, through [Analysis No. 94/2025](#), voted to submit to public consultation the draft Public Notice for authorization to use radiofrequencies in the 850 MHz, 2.3 GHz, 2.5 GHz and 3.5 GHz bands.
- **09/11/2025**
Commissioner Alexandre Freire requested a further review following the Reporter's vote, suspending the judgment.
- **10/13/2025**
ANATEL's Board approved an extension of the further review period by 120 days.
- **1st half of 2026**
ANATEL expects to conduct the Public Consultation.



6 GHz band

- **06/09/2025**
ANATEL launched Internal Consultation No. 9/2025 to gather comments and suggestions from ANATEL staff on the draft Public Notice for authorization to use radiofrequencies in the 6 GHz band.
- **1st half of 2026**
ANATEL's Regulatory Agenda targets final approval of the Public Notice and the holding of the auction. However, no public consultation has yet been conducted, which may delay the Agency's planning.



ANATEL’s planning for
radiofrequency Auctions

Under Resolution No. 785/2025, ANATEL’s plan for conducting tenders for authorizations to use radiofrequencies associated with the Personal Mobile Service - SMP (sub-bands to be defined for each tender) is as follows:

Period for conducting the tender(s)	Candidate frequency bands
Up to 2026	450 MHz
Up to 2028	850 MHz 2.3 GHz* 2.5 GHz (FDD)* 3.5 GHz* 6 GHz
Up to 2032	900 MHz 1.5 GHz 1.8 GHz 1.9 GHz (TDD) 4.9 GHz 26 GHz*
Between 2032 and 2036	1.9 - 2.1 GHz (FDD) 2.5 GHz (TDD) 10.5 GHz

*Leftover bands made available in previous auctions.



To learn more about the 2026 trends in the Telecommunications sector or other related topics, please contact our specialists:



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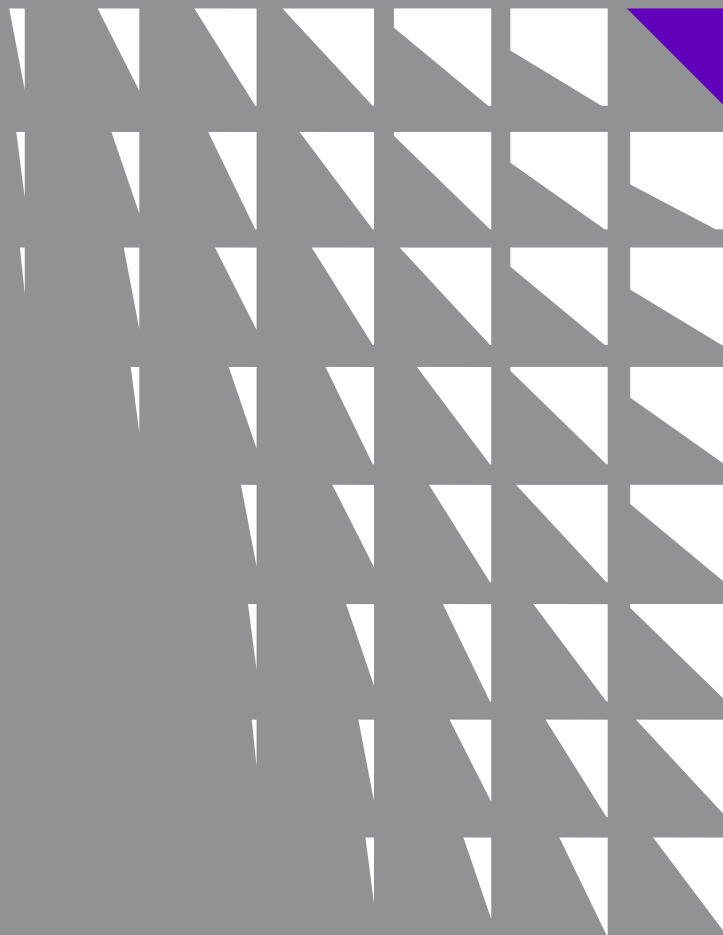


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Together in the decisions
that matter.

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