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No longer necessary to produce certificates of regular status when filing corporate documents

The Business Registration and Integration Department (DREI) published on September 11, 2014 two Normative Instructions (INs DREI 25 and 26), making it unnecessary to produce clearance certificates as regards tax, welfare and labour obligations required by the Commercial Registries throughout the country on the filing of certain corporate documents. From now on certificates will no longer be required on the filing of documents involving dissolution, merger, consolidation, total or partial spin-off, transfer of control, transformation into another type of company or resolution approving a reduction of capital. The certificates are also no longer required for cancellation of authorization to operate in Brazil of a branch, agency or establishment of a foreign business enterprise.

Accordingly, the entrepreneur who intends to dissolve his company can do this immediately after closing down the business, and it is no longer necessary to wait, sometimes for years, to obtain the negative certificates required to cancel its operations. If after the dissolution procedure debts of the company are found to exist, its partners or administrators will remain liable for such obligations, but it will no longer be necessary to produce the clearance certificates for registration of the dissolution at the Commercial Registry.

These Normative Instructions are considered an advance in the process of simplification and speeding up of the registration of corporate operations, contributing to the reduction of bureaucracy within the Commercial Registries.

Rio de Janeiro, September 22, 2014.

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