



*For a more digital
and less unequal Brazil*

REGULATORY
AGENDA
2025

ABES  associação
brasileira das
empresas de
software



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Towards a More Digital and Less Unequal Brazil

Moving towards Building a Competitive Digital Sovereignty

The Brazilian Association of Software Companies (ABES) aims to create a **more digital and equitable Brazil**. We strive for a business environment that fosters innovation, ethics, inclusivity, dynamism, security, and economic and social sustainability, enabling Brazil's global competitiveness.

The approximately 2,000 companies associated with ABES play a fundamental role in the Brazilian economy and innovation, operating in areas such as hardware, software, and various technology services. Distributed across 24 states and the Federal District, these companies are responsible for approximately 80% of the turnover of the software and services sector in Brazil, generating more than 260,000 direct jobs and an annual turnover of R\$ 107 billion in 2023.

In addition to boosting the technology market, ABES strengthens innovation ecosystems by acting as a strategic partner to major technology hubs, incubators, and accelerators. These actions enhance the productivity, efficiency, and connectivity of Brazilian companies and citizens. Committed to ethics and global sustainability, the entity is the first representative of the technology sector to support the Brazil Pact for Corporate Integrity of the Comptroller General of the Union (CGU), promoting transparency practices in the private sector. As a signatory of the United Nations (UN) Global Compact, ABES aligns its actions with global principles of social responsibility and sustainable development.

According to data from the International Data Corporation (IDC) indicated in the Brazilian Software Market Study: Overviews and Trends, in 2023, global Information Technology (IT) production grew by 4.1%, while Brazil saw a 0.4% decline, reaching an investment of R\$ 262.38 billion (US\$ 50.76 billion), considering the software, hardware, services markets, and exports of the segment. Also in 2023, the national Gross Domestic Product (GDP) presented a drop from 2.9% to 2.4%, but even so, Brazil advanced to 10th position in the world IT ranking. Similarly, Brazil's position in the global market slightly improved, now accounting for 1.58% of the global IT market and 37.5% of the Latin American IT market.

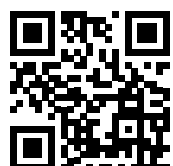
In this broad context, we are convinced both of the need for a conducive and balanced legislative and regulatory environment and of the existence of a set of robust and auspicious public policies that allow organizations in our sector to continue innovating and, consequently, driving the digital transformation of Brazil. It is, therefore, with this spirit, and imbued with a commitment to transparency, that ABES publishes its **Regulatory Agenda for the year 2025**.

With this initiative, we have gathered in a single document the entity's main recommendation for public policies in priority areas, essential for the country's competitiveness and the construction of a Nation Project for the Digital Age.

Access the digital
Regulatory
Agenda 2025



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website



THE ROLE OF THE STATE IN BUILDING A NATION PROJECT FOR THE DIGITAL AGE

The transition to the so-called Digital Age represents a profound and accelerated transformation in all spheres of society, including economics, education, health, government, and social interactions. In this context, Brazil, like many other countries, faces the challenge of defining its role and establishing a Nation Project that fully incorporates the potential of this digital revolution. The State plays a crucial role in this process: it is responsible for creating the legal and regulatory framework, as well as possessing tools for articulation and social mobilization on a large scale to build the digital society of the future. By 'Nation Project,' we mean a long-term structural initiative that not only addresses historical challenges such as inequality but also promotes Brazil's development and competitive positioning in the global economy.

ABES understands that the State should act as an inducer of innovation and promoter of citizenship in the Digital Age guided by a Nation Project. Whether through public policies, such as in regulation, or from public procurement policies of the state apparatus, the Brazilian government should encourage innovation, promote the development of vibrant innovative ecosystems, and thus stimulate the creation and expansion of local expertise and critical mass so preponderant for the economic and social development of the country.

A Nation Project relies on permanent State actions that extend beyond public policies. From this perspective, the legal certainty provided by projects approved in accordance with constitutional guidelines should serve as a key driver to attract increasing investments in the digital transformation market. In this context, one of the most relevant and necessary aspects of Brazil's digital transformation is **the prioritization of digital transformation**

as a State policy—a top government priority and an urgent need for society. We believe that this project must be built on the convergence of participation and mutual collaboration between the public and private sectors, ensuring inclusivity, legal certainty, and facilitated access. This would enable the private sector to develop solutions and drive innovation based on public databases and digital infrastructures.

In this conjuncture, ABES recognizes the need and urgency for centralized governance of digital transformation in Brazil. In defense of the Brazil Plan 2030+, it will continue working in partnership with other forces of Brazilian civil society to promote the creation and strengthening of institutional governance. This governance, directly linked to the Presidency of the Republic, should prioritize, coordinate, and establish the necessary pace for the country's digital transformation. A governance that fosters broad societal participation, ensuring that, with a sense of ownership, society embraces it and holds the State accountable for its continued maintenance, regardless of the political forces in power.

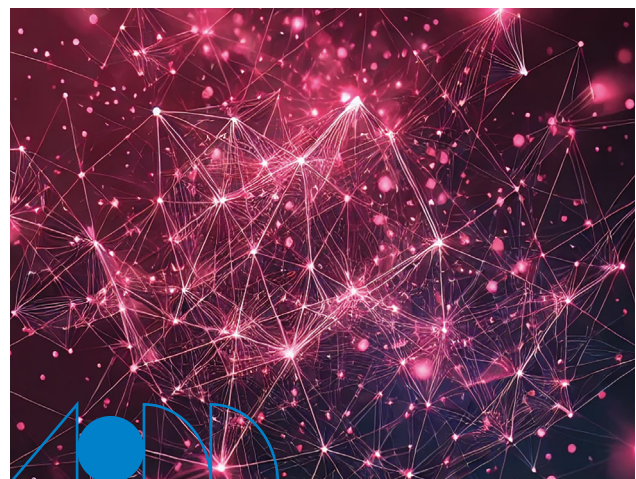


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MOVING TOWARDS BUILDING A COMPETITIVE DIGITAL SOVEREIGNTY

It is undeniable that National States must have a strategy regarding digital policies and their competitive insertion in the global scenario. These themes are increasingly intertwined with geopolitical and ideological positions. We understand that a Nation Project for the Digital Age must pragmatically and competitively align internal policies and incentives with the economic and political positioning of the country and its organizations on the global stage.

The global scenario is defined by the rivalry between the world's two largest economies, the United States and China, in their quest for hegemony in the digital economy. At the same time, we see Europe advancing through a combination of public policies aimed at expanding its digital economy while implementing more restrictive regulatory frameworks in the digital sphere. In this context, many countries have debated the adoption of public policies and regulations to ensure digital sovereignty, often by imposing restrictions on foreign direct investment in strategic sectors and introducing regulatory barriers to hinder or limit both the provision of services and access to foreign technologies, whether embedded in devices or delivered via cloud computing. We believe this is not the best path for Brazil's economic development or its global competitive positioning.

ABES advocates that Brazil distance itself from these examples of myopic digital sovereignty. In contrast, we believe that the country should have a strategic position towards building a competitive digital sovereignty. A strategy that articulates the stimulation of local and national technology development in an integrated manner with the most vibrant innovative ecosystems on the planet, without discriminating against foreign technology.

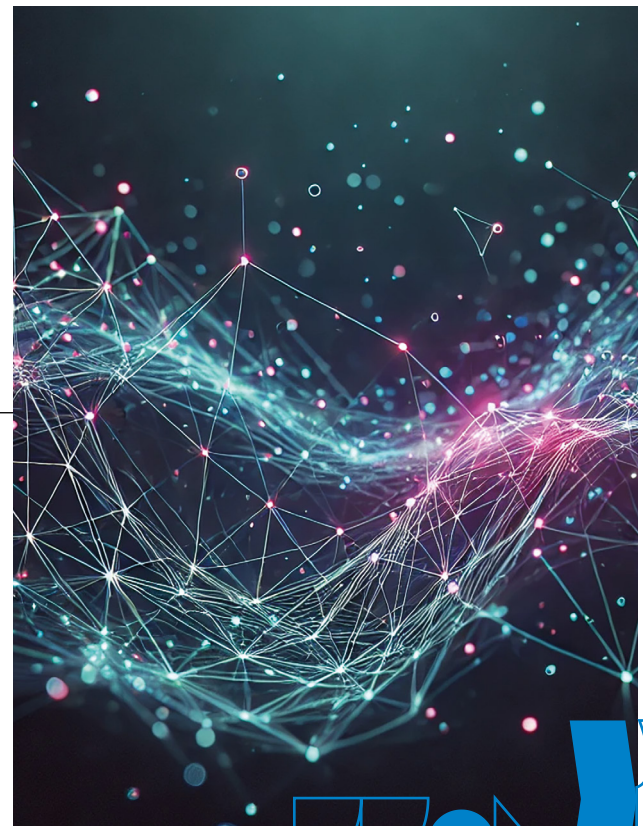


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To this end, it is necessary to have public policies and regulations that both stimulate local innovation and ensure access to foreign technologies (whether services or hardware) and enable the competitive integration of Brazilian organizations in increasingly digital global value chains. The internet has accelerated innovation to an unprecedented level, driven by constant global integration and interaction. Countries that do not understand this run the risk of missing the chance to reposition themselves in the international division of labor of the Digital Age and to achieve a qualitative leap in their competitive economic and social developments.

Brazil has historically been an important voice in the moderation of multilateralism, dialogue, and economic and political cooperation in the global scenario. It is equally fundamental that there is coordination and harmonization between internal public policies and regulations and the country's geopolitical and diplomatic positions. In this field, we defend that Brazil advances in digital trade (or e-commerce) agreements and promotes cooperation with relevant strategic partners also in the technological area.

GUARANTEE FUND AS AN INSTRUMENT OF DIGITAL TRANSFORMATION

The creation of a Guarantee Fund for digital transformation projects represents a strategic solution to overcome the challenges faced by Brazilian municipalities, especially small ones, in adopting innovative technological solutions. This mechanism will mitigate the risks of default, encouraging technology companies, including startups and micro and small companies, to provide services to the municipal public sector.

By offering payment guarantees in cases of default, the fund fosters an environment of greater competitiveness and innovation, promoting access to quality technological solutions. In addition, this fund strengthens administrative efficiency, reduces operational costs, expands digital inclusion, and improves the quality of public services offered to the population. This is not a policy of transferring resources to a non-repayable fund, but a commitment by the municipality to digital transformation associated with fundamental guarantee mechanisms to make **Brazil more digital and less unequal** from north to south. This creates a solid foundation for the advancement of digital transformation and the construction of smart cities, contributing significantly to the country's economic and social sustainability.

DIGITAL GOVERNMENT: INDUCTION OF INNOVATION AND PROMOTION OF CITIZENSHIP

The State plays a relevant mission in economic development and in the promotion of innovation in the country. This occurs both through public **policies**, such as in **regulation**, and through **public procurement**, which can stimulate innovation or facilitate the introduction and dissemination of existing ones, distinguishing between regular public procurement and those directed at innovation.

The Information and Communication Technology (ICT) sector is undeniably promising, necessary, and structuring for the country's sustainable economic development. Therefore, a precise focus on the new contracting mechanisms established by the New Law on Bidding and Contracts (NLLC) must be combined with the concept of digital transformation, which is built on three pillars: **new technologies, a shift in mindset, and the generation of public value for citizens**. New technologies have brought countless benefits to society as a whole, including improved quality of life, business opportunities, easier access to digital services, and global connectivity, among others. For public services to experience the same impact, the government must adopt a new mindset, drive cultural change, and develop new processes, workflows, and structures. This requires a more proactive and flexible approach, one that embraces calculated risks to enable true digital transformation.

We also highlight the importance of implementing digital solutions in government and planning long-term strategic actions to democratize access to technologies. These initiatives should promote the digital inclusion of citizens, expanding the digital literacy of the excluded population and ensuring that inequality is not a barrier to the exercise of new forms of citizenship created by technology and digital services.



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ABES values and encourages the Brazilian State to play this notorious role. We have worked and will continue to work with the Brazilian government to promote a favorable legislative and regulatory environment with regard to the acquisition of IT services and products by the different bodies of the Public Administration. We recognize that there have been many recent advances with the reform of Brazilian public procurement legislation, but we understand that there is still much room for improvement. To this end, we continue to work with the Executive and Legislative Branches, as well as with the Federal Court of Accounts (TCU) so that the country has the maximum legal certainty (for companies, the State, and public administrators) with transparency and total respect for public property and anti-corruption laws.

In addition, ABES considers that the Brazilian State, also at the state and municipal levels, but especially in the Federal Government, should continue to promote, stimulate, and advance in the adoption of ICTs as a solution to reduce bureaucracy, generate simplification of processes and services offered to the population, and expand access to the pillars of effective citizenship through digital channels.

Other important debates that have gained relevance include the promotion of Digital Public Infrastructures, such as Pix and Gov.br, and the creation of public databases with a focus on innovation. We emphasize the importance of the public sector seeking partnerships with the private sector in promoting innovation. Similarly, we recommend that digital public infrastructures be designed in such a way that, while ensuring the security and inte-

grity of data, as well as the privacy of citizens, they also enable and leverage the creation of solutions by private organizations. We understand that public or state-owned companies have played an important role in Brazilian innovation. However, we believe that innovation through digital public infrastructures and public databases cannot be restricted to state-owned companies. A robust and competitive innovative ecosystem depends on broad collaboration between the public and private sectors.

Among the different policies that we encourage the Brazilian government to consider, we emphasize the importance of:

- Increasingly advancing in the promotion and adoption of **interoperability of databases and systems** for the efficiency of public management and boosting the Brazilian digital economy;
- Continuing to advance in the creation of digital public infrastructures capable of stimulating innovation by the private sector;
- Expanding open data initiatives -- while ensuring compliance with the governance procedures established by the General Law for the Protection of Personal Data (LGPD) -- is essential for advancing a government-as-a-platform approach. This would encourage the private sector and civil society to drive innovation and foster economic and social development by providing access to currently unavailable data. In this regard, we reaffirm our position that the government should not impose burdens on the private sector for data openness or its processing;



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- Approving legislation to establish **performance evaluation criteria for public servants** and implementing appropriate measures to ensure the quality of service they provide, including training, is essential. Such legislation is crucial to ensuring that public investments in the digital economy are effectively leveraged by well-trained public servants;
- Promoting educational actions to **qualify public servants** for the use of digital technologies and digital inclusion of the population, allowing the change of mentality that will be crucial in the process of innovative public procurement;
- Aligning the **form of public acquisition of ICT services**, especially **cloud computing services, infrastructure services, and data communication**, with the Digital Government Law (Law No. 14.129/2021), following the technological evolution of these services. ICT services can no longer be classified as common services and acquired solely based on the lowest price, as the technical aspects embedded in these technologies must be considered in procurement processes. Focusing only on cost means overlooking quality. The NLLC establishes that public procurement, designed to serve the public interest, must balance cost-effectiveness, impactful results, and social benefits in the same equation to drive transformation for people and, consequently, generate public value;
- Supporting digital literacy to promote more digital inclusion;
- Following the regulation of the NLLC regarding competitive dialogue, Expression of Interest Proposal (PMI), and preference margin;
- Sensitizing control bodies about the actions of state-owned companies and their relevance in digital transformation;
- Establishing limited civil liability for the provision of ICT services;
- Debating and promoting the certification and auditing process of private public procurement platforms.



IMPORTANCE OF TECHNOLOGY FOR SOCIOECONOMIC DEVELOPMENT

It is essential that policymakers and decision-makers in Brazil have a broad awareness of the significant role that technology and digital transformation will play in the future of societies in the coming decades. The future of Brazilian society and the country's competitive insertion in the global scenario will depend on how our leaders look at digital transformation today and adopt broad public policies. It would not be incorrect to say that the future of industry, agribusiness, education, health, services, as well as the generation of employment and income, will depend on how we treat these issues today.

In this context, special attention must be paid to the regulatory context. Brazil already has several laws and regulations that address issues related to the internet and the use of technology in different sectors and segments of activity. However, they are not always well updated and cannot solve the challenges of the Digital Age, promoting innovation with the necessary legal certainty for entrepreneurs, investors, and society. It is important that regulation provides legal certainty for private investments, whether national or foreign. In addition, investments also need to be more assertive in research, development, and innovation (R&D&I).

Topics such as artificial intelligence (AI), privacy, cybersecurity and resilience, personal data protection, e-commerce, digital literacy, and innovation through digital platforms require focused attention from policymakers. It is imperative, however, to continuously assess the scope of existing laws, regulations, and competent authorities to ensure legal certainty. If necessary, these frameworks should be improved with careful consideration of their impact on society and the country's development.

The importance of technology in education and the creation of new business models is well known, with the potential to expand income-generating opportunities in an inclusive and egalitarian manner. We believe it is essential that regulations and other public policies enable and encourage entrepreneurs and Brazilian society to have broad access to qualified information—accurate, reliable, relevant, complete, and suitable for its intended purpose—as well as to innovative and disruptive technologies. The lack of quality information and the creation of barriers to accessing innovative technologies are harmful to Brazil's socioeconomic development.

Tax rules should have as their essential objective making the Brazilian technological development environment conducive to innovation and technology, not the opposite. The simpler the taxation, the more understandable the operating system of the Brazilian public power is, an aspect that enables the emergence of thousands of new businesses in addition to the development of existing ones. Similarly, it is important that the country pays attention to the reduction of the tax burden so that it is not too onerous and becomes an inhibitor of innovation for Brazilian organizations.

ABES defends public policies that enable access to technologies that best meet the needs of their users, regardless of their country of origin, as long as Brazilian legislation is respected. In addition, technology is a great ally in overcoming national inequalities, which is why we have the mission of contributing to making **Brazil more digital and less unequal**.



ARTIFICIAL INTELLIGENCE (AI)

ABES defends the adoption of broad public policies for the safe and inclusive promotion of artificial intelligence (AI). Together with our associates and the community, we work on the development and responsible use of AI in an ethical and transparent manner, with a commitment to mitigating potential risks and biases. We participate extensively in the regulatory debate in the country and believe that a broad national discussion is still needed to mature the position of Brazilian society on an eventual regulation of AI.

In this conjuncture, we defend that the focus of an eventual regulation should be based on the potential risk arising from the use of technology and not on the technology itself. AI has an instrumental character and represents a great global technological revolution, as a technology of general purpose. ABES also maintains that issues such as allocation of duties and civil liability, adequate governance, and other regulatory aspects be widely tested by the laws and institutions already in force in the country, so that the future regulation of AI is objective and complementary to the Brazilian legal system. Similarly, we discourage the creation or appointment of a specific agency or authority to regulate the use of AI. We believe that contextual regulation on the use of AI, in its specific context and in conjunction with the mitigation measures available at the time of regulation, should be the activity of the competent sectoral authorities and bodies.

We assess that the current knowledge of AI dynamics does not require a strict model of regulation, considering that the vast majority of potentially relevant legal situations that may arise as a result of AI are already protected by existing laws, such as the General Law

for the Protection of Personal Data (LGPD), the Consumer Protection Code (CDC), the Civil Framework for the Internet, among others. The level of adoption of AI by Brazilian society, especially by the different productive sectors, including the State, is still low and in view of this, it is necessary that these actors have broad knowledge of the technology and the potential risks of a legislative proposal. The medium and long-term risks to innovation and Brazilian competitiveness posed by premature legislation far outweigh the possible short-term benefits.

Finally, it is important to consider the potential impacts arising from the AI regulation model on the effectiveness of public policies related to the subject. Initiatives such as the Brazilian Artificial Intelligence Plan (PBIA) and the Brazilian Artificial Intelligence Strategy (EBIA) may be unfeasible if the country adopts an excessively prescriptive regulation.

In this context, we will work with regulators and legislators on the following matters:

Evaluating and testing existing laws and regulators

Regulation should only address aspects of the application of AI that are not yet the object of laws already in force in the country (such as the CDC, the LGPD, and other legal diplomas) or of specific regulatory bodies and competent authorities. It is necessary that there is no regulatory overlap and that, when necessary, priority is given to the regulation of the use of technology in its context. Similarly, we discourage the government from creating or appointing a specific agency or authority to regulate the use of AI.

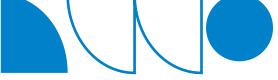


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Promoting the development and adoption of AI in Brazil

It is necessary to promote economic development and social inclusion through AI.

Legal certainty

It is necessary to protect fundamental rights and the environment, as well as investments in innovation, following international best practices, such as those of the Organization for Economic Cooperation and Development (OECD) and the Hiroshima Process of the Group of Seven (G7).

Regulation based on the use of AI

Regulation should focus on the use that is made of technology and not on the technology itself

Risk-based regulation

The regulation of AI uses should be proportional to the level of risk presented and the risk mitigation measures adopted.

Sectoral and contextual risk categorization

It is necessary that the definition of high-risk applications be made in the context of the use of technology and not in a watertight manner in an ex-ante bill.

Allocation of duties and civil liability

Civil liability for eventual damages should consider the various agents that participate in the chain of AI systems, from development to final use. Liability should not be automatically directed to AI developers, as they cannot always control the results of the use of technology.

Guidelines

Regulation should provide guidelines so that the competent authorities can, if necessary, regulate contextually the different uses of AI in their various spheres of action.

Governance

It is important that there is effective governance and coordination between the competent authorities so that we have regulatory harmonization in Brazil.

Strengthening regulated self-regulation

As AI is a technology in a frank stage of development, with varied applications depending on its context of use, we will continue to defend that organized entities of the private sector have a privileged role in establishing rules and codes of voluntary good practices among its members. These initiatives should address risks, ensure security, and promote the responsible use of AI in Brazil.

Greater coordination between public policies

We consider important the alignment of legislative efforts with the Brazilian Artificial Intelligence Plan (PBIA) and with the Brazilian Artificial Intelligence Strategy (EBIA), in which ABES participates, together with dozens of civil society entities, under the management and governance of the Ministry of Science, Technology, and Innovation (MCTI).

TAXATION

The elimination of high complexity and legal uncertainty in the Brazilian tax system is a primary factor for economic growth and the country's global competitiveness. Information Technology (IT) activities are part of a sector that is critical for digital transformation and, consequently, for Brazil's economic and social development. ABES advocates solutions capable of providing simplification and legal certainty in the tax area, benefiting both companies and the public power and society itself. Such measures are important to enable a scenario favorable to Brazilian digital transformation.

The transversal factor of technology in innovation needs to be considered in the tax reform process, as it corresponds to a productive input in various productive chains. Disregarding this factor may lead to a loss of competitiveness for national products and services due to the generalized increase in transaction costs. Similarly, an unbalanced calibration of the tax reform may have the effect of discouraging the adoption of new technologies by companies, citizens, and the State itself.

With regard to the Tax Reform in progress, ABES promotes actions that guide the collection process without determining responsibilities beyond those already provided for in the legal system, and to keep stable the tax burden that falls on the sector. Tax increases without the provision of compensation may function as inhibitors of technological development in the national territory.

In 2025, ABES will continue to work with the government and Brazilian society in the search for tax solutions capable of improving simplification and legal certainty, both for companies and for the public power itself, while creating a scenario conducive to Brazilian digital transfor-

mation, access to technology, and the competitiveness of our country. Among some points that we will work with public authorities are:

Ensuring that the Tax Reform process does not harm the competitiveness of the IT sector

Elimination of potential impacts generated with the increase of the tax burden in the IT sector with regard to the tax reform process. It is of great relevance that the transversal and leveraging character of development and competitiveness of technology be the object of a structural policy of tax incentives for innovation. Thus, it is imperative that the broader tax reform process be accompanied by an administrative reform so that Brazilian society is not punished by further increases in the tax burden.

Income Tax Reform (IR)

We understand that the eventual approval of Bill (PL) No. 2.337/2021 would cause a huge setback with the taxation of dividends, increasing legal uncertainty and discouraging investments. The alteration intended by the referred PL would bring a risk of reduction in collection, considering that not all companies can distribute dividends in an agile manner and within the referred years of calculation of the results. In addition, the distribution of dividends is already duly treated by the full taxation through the Income Tax on Legal Entities (IRPJ) and the Social Contribution on Net Profit (CSLL).

Legal uncertainty surrounding the term "imported software"

Need for clarification of the scope of the term "imported software" in the second paragraph of article 10 of Law No. 10.833/2003. The lack of a clear definition of the term causes legal uncertainty for the software sector.



Deductibility of distribution rights in the commercialization of software

Issues related to the interpretation of the possibility of deductibility of distribution rights in the commercialization of software in the cases of global companies that operate in Brazil.

Non-occurrence of the Contribution of Intervention in the Economic Domain (CIDE) on IT operations

The need for a definitive position regarding the non-occurrence of CIDE on operations in the IT area, when there is no, in fact, the respective transfer of technology.

Tax treatment of 'embedded software'

Brazil is a signatory to international agreements of the World Trade Organization (WTO) and the General Agreement on Tariffs and Trade (GATT) that provide for the taxation of software. The country also regulated the tax treatment of 'embedded software,' which refers to software embedded in certain equipment for the performance of specific functions, through Normative Instruction (IN) No. 327/2003 and Decree No. 6.759/2009. However, interpretations by certain tax authorities that diverge from such national and international rules cause legal uncertainty, which may even prejudice Brazil's entry into the Organization for Economic Cooperation and Development (OECD). ABES defends that a legal act be issued to guide the actions of tax authorities in line with the international agreements signed by Brazil and with national rules in force on the matter

Payroll tax relief policy

We understand that the search for incentive mechanisms for hiring technology personnel is fundamental for the consolidation of the software development market. We

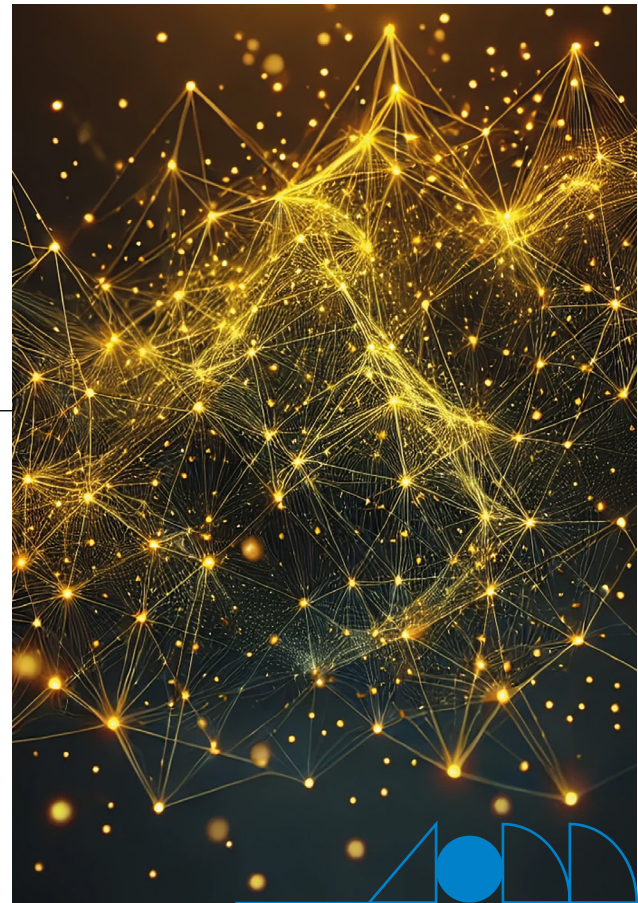


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went through the discussion of payroll tax relief in 2024 with great damage to the Brazilian legislative process that ended up being judicialized. The resumption of the policy and the tax reform on income are fundamental to regain employability space in the IT area associated with training policies and promotion of Brazilian products.

No to the creation of a specific tax for digital services

We will continue to work against the creation of new taxes on digital services. On the one hand, the increase in the tax burden would have the potential to harm the competitiveness of local companies. On the other hand, it would discourage local and foreign investments in innovation. As a consequence, we would witness a generalized increase in the cost of the digital transformation of companies and the digital inclusion of citizens. In this specific field, we suggest that the Brazilian government continue to actively participate in the WTO debates and comply with its deliberation of a moratorium on the taxation of digital services until a global and collective solution is found to curb the specific cases of tax evasion.



Image generated by artificial intelligence¹



PRIVACY AND PROTECTION OF PERSONAL DATA

The companies associated with ABES, as well as the association itself, are extremely committed to privacy and protection of personal data. Brazil has already advanced on this topic, with the approval of the General Law for the Protection of Personal Data (LGPD), the creation of the National Data Protection Authority (ANPD), and the promulgation of Constitutional Amendment (EC) No. 115/2022, which inserted in the Constitution the fundamental right to data protection and defined as an exclusive activity of the Union to legislate on the topic.

However, for effective implementation, it is essential to ensure that companies and government agencies are in compliance with the LGPD in order to protect the privacy of citizens. ABES has routinely supported its associates in this compliance offering free monthly training, in addition to monthly meetings conducted by a specific Working Group on the topic. We have also been actively involved among business entities from other segments through the Business Forum of the LGPD, a body that we have the honor of having founded in 2020 and that we exercise the Secretariat jointly with the Federation of Trade in Goods, Services, and Tourism of the State of São Paulo (Fecomercio/SP).

On the agenda for 2025, ABES will continue to defend the full independence of the ANPD, as well as its strengthening as a special autarchy.

In view of the existence of different legislative proposals to modify the LGPD, ABES will continue to be involved with the National Congress seeking legal certainty and understanding the regulatory impacts arising from these new proposals on Brazilian economic and social development.



ABES is revisiting its Code of Conduct for Small-Scale Treatment Agents to transform it into a code of conduct that will cover the entire technology sector with guidelines and good practices both with regard to legal and technical issues, in complementarity to the LGPD and the guidelines of the ANPD. In addition, the code of conduct also aims to establish and define market standards in data protection.

Moreover, the association will continue to defend its historical agenda so that we have regulations applicable to small-scale agents that are reasonable and consider their specific characteristics.

ABES will continue to engage with the Executive and Legislative Branches, especially in the following topics:

International transfers of personal data

In 2023, ABES contributed to the public consultation by sending to the ANPD suggestions from its associates, which were partially contemplated in Resolution No. 19, published by the body in August 2024. We will continue working to propose improvements to the resolution and to ensure the recognition of European standard clauses as equivalent to Brazilian ones, thereby making them valid for international data transfers.

Legitimate Interest

In 2023, ABES also contributed to the Public Consultation on the Preliminary Study regarding the Legitimate Interest that culminated in the Guiding Guide of the Legal Hypotheses of Data Treatment - Legitimate Interest, published in February 2024.

Regulatory Agenda 2025/2026 of ANPD

ABES will continue to attend to the initiatives of ANPD. To this end, it will participate in public consultations and subsidy takings, always with the engagement of its associates, in order to ensure compliance with the regulatory planning focusing on the main topics of interest to the sector. We understand that ANPD has already regulated two important topics that are: (i) international transfer of data and (ii) legal hypotheses of personal data treatment. Since the two topics still cause doubts in the market, we present a suggestion to ANPD for it to issue more detailed guiding guides with practical examples. We also suggest that the regulations involving criteria for recognition and disclosure of rules of good practices and governance and security measures, technical and administrative be gathered in a single regulation, as this action can offer more clarity and efficiency. In addition, it would facilitate compliance, reducing overlapping guidelines and promoting an integrated view of compliance and security.



CYBERSECURITY SECURITY

The companies associated with ABES are strongly committed to the security of information and cybersecurity of the technologies and services provided by them as part of the efforts to enable digital transformation in Brazil. Protecting cyberspace and strengthening the response capabilities against cyber threats require the continuity of joint policies and actions that maximize efforts toward a safer and more resilient cyberspace and guarantee society confidence in its interaction with the digital environment. In this sense, we recognize that the intensive use of digital technologies, such as cloud computing solutions, artificial intelligence (AI), among others, is fundamental for such security to be provided

The cybersecurity of the technologies and services that enable digital transformation in Brazil is of great importance for the companies associated with ABES. We recognize that robust cybersecurity measures are necessary to protect critical infrastructures, companies, and individuals against digital threats, as well as we consider investments in education and awareness about security essential. The entity supports public policies that strengthen cybersecurity in Brazil, including: the implementation of the Strategy and the National Cybersecurity Policy in a multi-sector, voluntary, and collaborative manner; the creation of a national network for sharing and preventing cyberattacks; the promotion of public-private partnership programs to diagnose the potential of new technologies to facilitate illicit activities and improve cybersecurity and the creation of a national cybersecurity awareness program. In this sense, we will work with the Executive and Legislative Branches so that Brazil advances towards a Cybersecurity Legal Framework and structures a robust national governance for the topic.

Additionally, it is essential to incentivize international cooperation, with the aim of positioning Brazil globally in the discussion with initiatives aimed at the exchange of international good practices and the promotion of legal cooperation. Brazil's ratification of the Budapest Convention against Cybercrime, supported by ABES, materializes this effort, which can be complemented with adherence to the international initiative Paris Call.

ABES has committed and intends to continue working to promote cybersecurity in Brazil during the year of 2025. Among some of the elements that we defend for this topic are:

Implementation of a voluntary and collaborative national cybersecurity policy

With the accelerated advance of the digital transformation of the country and the subsequent expansion of the actions of cybercriminals, we defend the establishment of a National Cybersecurity Policy that emphasizes the following aspects: seeking the qualification of public data; dialoguing with the different spheres of the Union; defining rules collaboratively with society, especially the private sector, and ensuring they are understood as guidelines for advancing the maturity and resilience of the Brazilian digital economy.

National network for sharing and preventing cyberattacks

We emphasize the relevance of the creation of public policies of stimulus and legislative updating to allow public and private organizations to share information about cyberattacks and progress in collaborative proposals for

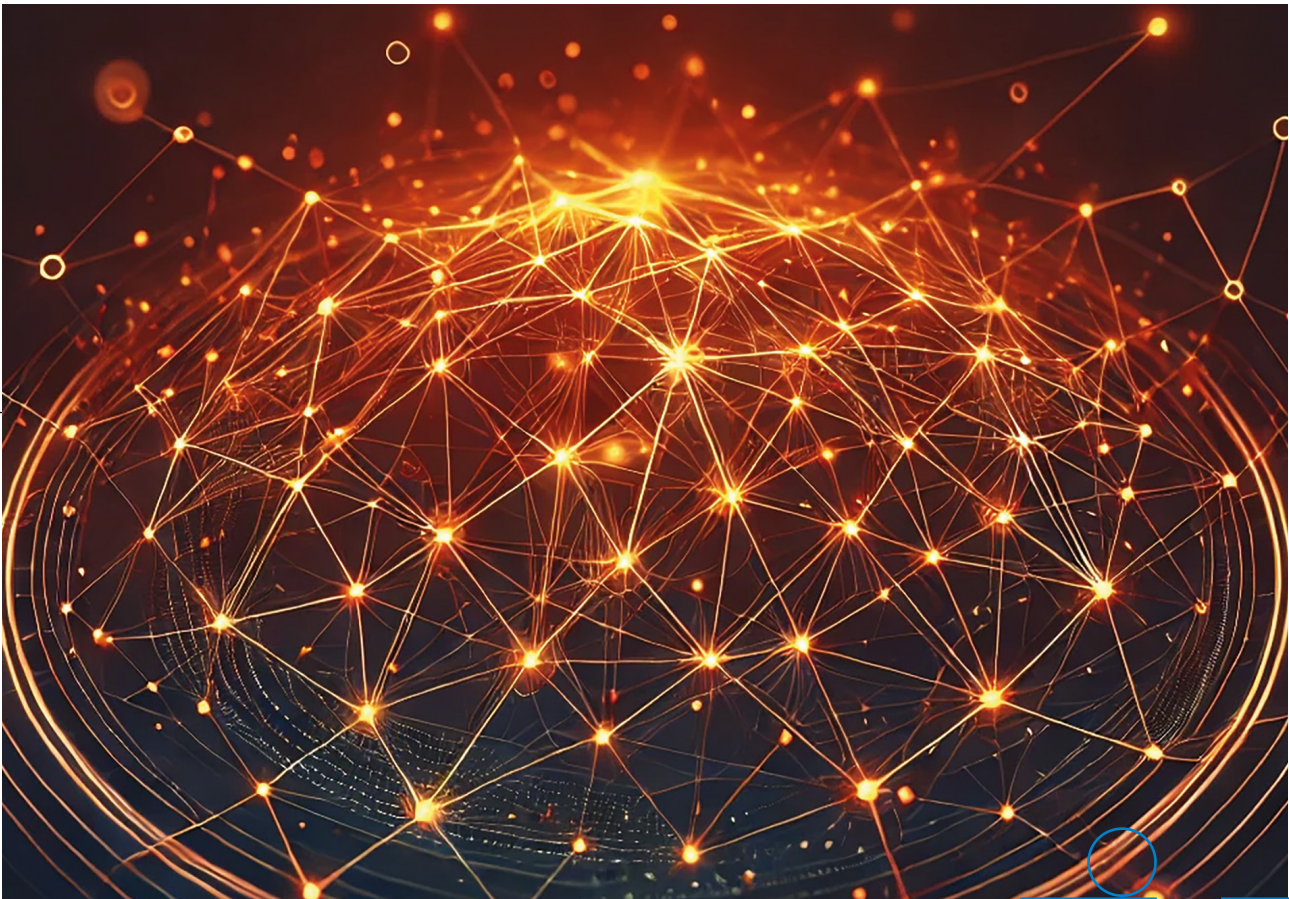


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the prevention of cyberattacks, as well as awareness for the adoption of best prevention practices.

Adoption of public policies and incentives for the qualification of labor in cybersecurity

It is urgent that we have a special policy for the qualification and requalification of professionals with a focus on cybersecurity. This has been a great bottleneck for companies in all sectors to advance in the implementation of technologies and practices of cybersecurity.

Credit and financing lines for the acquisition of products and services with a focus on cybersecurity and data governance

Given the increasingly strategic character of cybersecurity for all sectors of the economy, especially for critical infrastructures, ABES will work with public authorities for the creation and expansion of specific promotion lines for products and services in the area.

National awareness program

It is fundamental to establish a broad national awareness program of the population and organizations in relation to cyberspace and about good practices of data protection, privacy, as well as resilience.

Promotion of public-private partnerships

Partnerships between the public and private sectors to raise the degree of digital maturity of the economy and society, including business entities, are important for the advancement of cybersecurity in the country.

DIGITAL PLATFORMS

Digital platforms have consolidated as a fundamental infrastructure for economic and social development in Brazil, encouraging new forms of business and facilitating digital inclusion. Recognizing the growing relevance of these solutions, ABES will continue to defend the alignment of the debate on regulatory guidelines for platforms with the possibility of recognizing their multiplicities of segments and actions, as well as making use of existing regulatory and institutional instruments. We understand that the debate on digital platforms cannot be simplified around activities of social networks and messaging applications, home deliveries, ride-sharing, or marketplaces. There is an immense diversity of digital platforms, whether with inclusion purposes or fully commercial (B2B), that should not be restricted to the universe of the best-known or used platforms.

Digital platforms have consolidated as an essential element for economic and social development, promoting significant innovations in business models and facilitating the inclusion of millions of Brazilians in the digital economy. The expansion of these platforms is a vital factor for sectors such as e-commerce, health, education, and mobility, and it demands a regulatory environment adapted to the specific challenges that arise with digital growth.

ABES recognizes that it is essential to establish regulatory and economic guidelines that enable the sustainability and competitiveness of digital platforms. These guidelines should encourage innovation while promoting transparency, security, and compliance with current legislation. To achieve this balance, regulation needs to be flexible and respect the particularities of each type of

platform, creating an environment favorable to technological development. Some proposals that could:

Specific regulatory structures for digital platforms

The regulatory debate involving digital platforms should need to have their own regulatory structures, based on principles of flexibility and evolution, that consider the size, sector of activity, and scope of each platform. These regulations should avoid regulatory overlaps and overloading obligations for companies, promoting an environment that stimulates competitiveness and avoids disproportionate barriers that may limit the growth of platforms, in line with international best practices.

Incentive to interoperability and the use of open data

To maximize the potential of digital platforms and encourage innovation, it is proposed to create guidelines that promote interoperability between systems and access to open data, especially in sectors such as health and education. The integration of platforms through open standards is fundamental for a more inclusive digital ecosystem, enabling the emergence of new solutions and facilitating the development of collaborative tools.

Promotion of the development of digital platforms

In search of strengthening the offers of new services by platforms, it is recommended to implement tax incentives and specific credit lines for the development of platforms in Brazil.

Education and digital inclusion

Access and the development of skills in managing digital platforms are essential for the inclusion of Brazilians in the digital economy. In this scenario, it is important to have public policies to stimulate public-private partner-



ships, as well as with educational institutions, to promote digital training and expand access to technologies for the neediest layers and regions.

Incentive to digital entrepreneurship

For Brazil to advance in the digital scenario, it is advocated the creation of policies that encourage the development of new business models, such as startups based on platforms. Measures such as the simplification of regulatory processes, the flexibility of initial requirements for startups, and the creation of controlled test environments, such as regulatory sandboxes, are fundamental for new entrepreneurs to launch innovative solutions safely and structured.

The growth and sustainability of digital platforms are paramount for the digital transformation of Brazil. ABES believes that, with a balanced regulatory approach and incentive to innovation, digital platforms can boost competitiveness and promote inclusion, expanding the benefits of the digital economy for society and for small and medium-sized entrepreneurs. Through policies that promote development and security, it is expected to create an environment in which Brazil can have a balanced economic and social development while positioning itself competitively in the global scenario.



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LABOR RELATIONS, QUALIFICATION, AND INCLUSION WITH A FOCUS ON DIGITAL SKILLS

The pandemic accelerated transformations that were only seen as trends and highlighted problems that must be addressed urgently so that Brazil strengthens its economy and becomes a competitive actor in the international community. For this, it is crucial to advance in the debates about the future of work, that is, about restructuring the labor market, qualification, requalification, and employability.

The country needs a structured project of public policies to face the challenges arising from the structural change of the labor market in progress. With the introduction of digital tools and artificial intelligence (AI), it is fundamental to implement an active policy of qualification of professionals in skills and occupations demanded by the market, in addition to a policy focused on the requalification and professional inclusion of millions of workers whose skills are at risk of obsolescence.

With regard to the technology sector, which is the heart of the Brazilian digital transformation, it is fundamental to dedicate priority attention, as it is a segment intensive in highly specialized labor and exposed to greater global competition for these talents.

The companies associated with ABES, as well as the Brazilian technological ecosystem, suffer from the impacts of the gap between the high number of job openings offered and the scarcity of professionals trained to fill them. To help mitigate this problem, ABES launched the **Mobilization Campaign to Reduce Inequality**, focusing on supporting social inclusion projects that promote training in the digital area, through the resources obtained by recycling IT equipment (notebooks, PCs, racks, etc.) discarded by participating companies. Another important action of ABES is the **RH Tech Platform**, which



seeks to develop talents through the dissemination of courses offered by our partners, in addition to updating information on employability in technology and promoting discussions on topics such as career management, team development, talent retention, hybrid work model, among other topics. The RH Tech has the partnership of companies and non-profit organizations dedicated to digital training, aligned with the purpose of ABES to contribute to the construction of a **more digital and less unequal Brazil**, in which Information Technology (IT) plays a fundamental role for the democratization of knowledge and the creation of new opportunities for all.

We are doing our part. However, it is important that the country has public policies and governance to advance on this agenda in a coordinated and rapid manner. In this sense, ABES defends that we have public policies that can guarantee:



Massification and capillarity of training programs in skills related to IT

The technology sector is very dynamic, innovative, and in constant transformation, which requires continuous updating of knowledge aligned with the demands of the labor market. Therefore, it is extremely important to offer courses that accompany these changes. Moreover, we believe in the urgency of a Nation Project for Brazil in the Digital Age. In it, qualification and requalification with a focus on skills related to digital technologies become increasingly essential. Not only the IT sector, but also all organizations in other sectors that go through digital transformation have a wide need for this type of labor. To avoid a blackout in the Brazilian digital transformation, a National Pact for the formation of talents and, consequently, the progressive social inclusion through the labor market is urgent.

Non-burdening of employment

To be competitive, it is not reasonable that we have high taxation on the generation of qualified jobs, especially in

those companies intensive in labor. In this sense, we defend that the policy of payroll tax relief be made permanent in order to promote the generation of jobs and, consequently, the advancement of the digital transformation of the country. It is important to emphasize that with the payroll tax relief, companies do not stop contributing, as they continue to collect taxes based on a percentage of their gross revenue, instead of on the gross salary of employees. **With regard to the taxation on the payroll**, we will seek to resume the reduction of the rate in the tax reform that will deal with income, with the expectation that we can increase employability in the sector and the generation of qualified jobs in the country.

Public policies to stimulate the retention of talents in Brazil

We will work with the authorities and Brazilian society to seek joint solutions around the debate for the elaboration and execution of public policies that aim to prevent talents from Brazil from leaving the country or providing services remotely exclusively to foreign companies. We understand that this effort must be combined with public policies of qualification and requalification, in addition to a broad debate on the creation of dynamic and innovative digital ecosystems, capable of attracting and maintaining highly qualified professionals in the country.

Migration policies favorable to the attraction of talents

It is notorious that the most dynamic centers of technological development in the world have wide participation of highly qualified immigrants. To increase the global competitiveness of Brazilian innovation, it is necessary that Brazil becomes an attractive pole for highly qualified international talents. In this perspective, ABES defends that the Brazilian government progresses in migration



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policies that stimulate the arrival of specialized professionals, both for the development of applied technologies and for research and technological innovation.

Legal certainty in the hiring of employees in the Legal Entity (PJ) regime

In the technology sector, many professionals prefer the hiring model as a legal entity (PJ), leading companies to adopt this format to attract talents, even if the employment bond by the Consolidation of Labor Laws (CLT) is traditionally required. This practice, however, generates a risk of labor lawsuits, since the CLT does not provide for this type of hiring and the Regional Labor Courts (TRTs) and the Superior Labor Court (TST) frequently consider it fraudulent. However, in recent years, the Supreme Federal Court (STF) has decided in favor of the legality of these hirings, increasing legal uncertainty for companies. This situation highlights the urgency of legislation that brings more stability to PJ hirings, especially for technology and specialized technical services companies.

Diversity in the labor market

The debate on diversity has gained strength in the labor scenario and we understand that it is fundamental to enable dialogues with all the agents involved so that public policies of inclusion of minority groups act as propellers of sustainable development. Initiatives such as the Equal Pay Law and the Quota for People with Disabilities have sought to join efforts to improve these policies, ensuring that they fulfill their purpose of benefiting society and the productive sector. However, it is decisive to associate these efforts with public policies aimed at training workers, ensuring an effective and sustainable inclusion in the labor market.

Access to the internet and data packages available to all disadvantaged students

The lack of access to quality internet and data packages for socially vulnerable students, which became evident during the pandemic, exacerbated inequalities by preventing many from continuing their studies, using public digital services, and participating in professional training programs. To face this challenge, it is essential to expand training programs in a hybrid format, combining digital and face-to-face modalities, in an inclusive way, to benefit all Brazilians.

Suitable hardware for training

Access to technological devices is also very important for the training of students and the workforce. However, most students in the public education system still face barriers to accessing computers or other equipment necessary for academic training and professional development, which limits learning and contributes to the increase in school dropout rates. Guaranteeing suitable devices is an indispensable step to provide inclusive education and prepare the workforce of the future.

ABES believes that these topics should be discussed and treated in a collaborative way, to fully understand the dimension of the challenge and propose effective solutions. A country that wants to be competitive and innovative needs to invest in its population, training it to be at the forefront of knowledge, with equal access to advanced content and diversified opportunities for improvement.



RESPONSIBLE AND NEUTRAL USE OF THE INTERNET

The companies associated with ABES support public policies that promote the responsible use of the internet and defend the principle of neutrality in the network. These companies, which participate in a diverse digital ecosystem, vary in size, target audience, and areas of activity, which requires a regulatory approach sensitive to these differences.

Neutrality is a principle provided for in the Civil Framework for the Internet and should be sought by private companies and the public sector. In this sense, regulatory mechanisms that unbalance access to information and the internet directly, or by digital platforms, deserve all attention.

ABES positions itself in the direction that the rules to regulate the use of digital services consider the significant differences between those intended for final consumers and those predominantly aimed at commercial or corporate use. This distinction is paramount to prevent complex regulations, difficult to apply, or even unenforceable, from preventing the use of technologies as tools to leverage businesses in Brazil, especially affecting smaller companies.

The responsible use of the internet must be balanced with a regulation that, instead of creating excessive burdens, promotes an environment favorable to innovation and the development of new technologies. Additional costs can discourage investments and negatively affect the creation of business models on the internet, but a well-planned regulatory approach can generate opportunities for the advancement of emerging technologies.

ABES is also in favor of digital service providers being able to use their terms of use, shared transparently with users, to ensure that the internet is a safe environment that supports freedom of expression.

Finally, ABES supports that any rules that regulate the use of digital services in Brazil are compatible with the laws in force in the country, such as the Civil Framework for the Internet and the General Law for the Protection of Personal Data (LGPD), and result from broad debate with society and experts in various topics. It is equally relevant that these eventual rules are convergent with international best practices.



FAVORABLE ENVIRONMENT AND LEGAL CERTAINTY FOR THE DEVELOPMENT OF STARTUPS AND ENTREPRENEURSHIP

Startups play a fundamental role in the innovation ecosystem and in the development of the digital economy in Brazil. For the impact they exert to continue to expand, it is indispensable that we have public policies that stimulate and enable the emergence of new startups, strengthen existing ones, and promote greater integration with other actors in the sector.

ABES understands that the State should create an environment conducive to innovation, supporting startups, technological research, and the formation of talents. This demands investments in research and development, in addition to partnerships between the public, private, academia, and third sectors. We defend a scenario that guarantees legal certainty and structural incentives, contemplating the labor and tax areas, and that promotes the hiring of innovative solutions by the public power, as provided for in Complementary Law (LC) No. 182/2021, known as the Legal Framework for Startups and Innovative Entrepreneurship. Additionally, the creation of a business environment with tax benefits for investors can accelerate the growth of digital entrepreneurship in Brazil. In this context, ABES supports initiatives that strengthen this ecosystem and promote national competitiveness.

With this focus, ABES will work for the promotion of public policies that:

- Allow corporations to be framed in the Simples Nacional up to the revenue limit established by current legislation;
- Improve the hiring regimes carried out by technology startups, with special attention to cases of outsourcing, guaranteeing legal certainty and reducing litigation;



- Tax “stock options” only in case of eventual capital gain, and not at the time of their concession. For startups, simplify the definition of the value of the prize for tax purposes and the strike price;
- Allow the tax equalization of investments in startups to other types of investments, both in Brazil and abroad:
 - In Brazil, this would occur through the income tax exemption granted to companies listed on the Stock Exchange with a value of up to 700 million reais, for Real Estate Funds, Real Estate Credit Letter (LCI)/Agribusiness Credit Letter (LCA), and for incentivized debentures;
 - Internationally, as occurs in more than 20 countries, through the income tax exemption and authorization of the compensation of 30% to 100% of the value invested in the income tax due.
- Make public data available (open data policy) to foster the development of technologies that strengthen the creative capacity of small entrepreneurs and instrumentalize medium and large companies, with a view to improving products and services made available to Brazilian citizens.



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eSOCIAL

eSocial is the most complex system in the context of the Public System of Digital Bookkeeping (SPED), covering tax, social security, and labor obligations in Brazil. It gathers information from approximately 40 million employees and almost 6 million employers throughout the country. It is a multidisciplinary system with several phases of implementation, the first of which was completed in 2018. In addition, constant evolutions and improvements continue to occur, making it more robust, efficient, and present in the day-to-day of organizations.

Its main objective is to consolidate information and extinguish accessory obligations, with a focus on collection and auditing, reducing bureaucracy and providing benefits to companies that use technology. The collection of information about the workforce, directly or indirectly employed, from eSocial, provides some facilities such as the implementation of the Digital Work Card and important substitutions, such as the Collection Guide of the Length of Service Guarantee Fund and Information to Social Security/Company System of Collection of the FGTS (GFIP/SEFIP), the Declaration of Income Tax Withheld at Source (DIRF), the Annual List of Social Information (RAIS), and the General Register of Employed and Unemployed (CAGED), contributing to a more digital Brazil.

Thus, eSocial required and still requires a great effort from Information Technology (IT) companies in collaboration with government entities and their providers such as the Federal Data Protection Service (SERPRO) and the Technology and Information Company of Social Security (Dataprev). The engagement of government entities with IT companies should provide analysis and discussion of the feasibilities for the feasible adaptation of their payroll, security and health at work, and labor claim systems in accordance with current legislation. It should be noted that the implementation of

eSocial is not simple, due to the complexity of labor, social security, and tax laws, which also lack updates to ensure better integration with the system, in addition to offering legal certainty to employers.

ABES emphasizes the importance of government initiatives such as the creation and implementation of eSocial, which boost the digital transformation of procedures inherent to labor relations, reduce bureaucracy, and promote interoperability between the different systems managed by the government. The entity has worked and will continue to collaborate technically with the Federal Government through its channels in the search for more simplification and reasonableness both for the government and for IT companies (responsible for the applications) and the employers who use the platform.

In addition, ABES considers fundamental for the advancement of eSocial the maintenance of communication channels with society, such as the GT-Piloto, GT-Confederativo, and Comitê Gestor. The latter, with the incumbency of a more strategic and broader look at eSocial, also considering the subsystems connected to it. Through these groups, the community directly impacted — including software developers, employers, and other entities — will be able to continue contributing actively to the advances of the entire ecosystem.

ABES will remain committed in 2025 to the defense of a Nation Project for a [more Digital and Less Unequal Brazil](#). We are also committed to working for socioeconomic development guided by the construction of a Competitive Digital Sovereignty. In this sense, the entity makes itself available to the authorities and Brazilian decision-makers for dialogue and the collective construction of this Nation Project.



THINK TANK ABES

Center for Intelligence, Public Policies, and Innovation

In the current context of rapid digital transformation and the need for innovation in various areas, ABES recognized the importance of establishing a link between academia and the technology sector. Thus, in 2023, the Think Tank – Center for Intelligence, Public Policies, and Innovation was created, with the purpose of being a hub for generating and disseminating specialized knowledge, reflections on trends and innovation, and debates on public policies in Brazil. In 2025, ABES will continue to strengthen this important initiative by engaging and encouraging researchers from different thematic fields to think and propose public policies that guide the construction of a **more digital and less unequal Brazil**.

The ABES Think Tank joined forces with the Institute of Advanced Studies of the University of São Paulo (IEA/USP) to boost this collaborative journey, whose objective is to provide support to researchers (domiciled both in Brazil and abroad) and enhance the capabilities of the project, promoting true university-business integration. Together, they are dedicated to topics highlighted in the technology sector, such as Smart Cities, Public Procurement, Open Data, ESG (Environmental, Social, and Governance), Future of Work, Digital Government and Open Government, Digital Identity, Innovation and Promotion, Artificial Intelligence, Internationalization, Digital Platforms, Privacy and Data Protection, Intellectual Property, Tax Reform of the Technology Sector, Cybersecurity, and Legal and Tax Security.

The initiative is not restricted to the academic or business environment. There is a firm commitment to communicate advances and discoveries to society. Through the publication of articles in open media, the Center seeks to educate the public about crucial topics, promote informed discussions, and thus play a decisive role in democracy.

The impact of research on the technological and economic development of a country is clear. Thus, the ABES initiative with the Think Tank is characterized as a strategic and integrated vision for a Brazil that desires leadership and progress in the global scenario, based on knowledge generation, innovation, and interdisciplinary cooperation.

Visit the ABES
Think Tank



thinktankabes.org.br

*For a more digital
and less unequal Brazil*



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¹The images in this material were created by generative Artificial Intelligence using DALL-E from the concepts: plexus, abstract neon connection of points and lines on a dark background, flying particles, futuristic intertwining of digital data, neural networks.



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