



# Brazil: Key Developments and Trends from the BPTO Statistical Yearbook - Technology Transfer Agreements

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## Key Developments and Strategic Insights

The recently released BPTO Statistical Yearbook 2024 highlights important developments regarding Technology Transfer agreements recorded before the BPTO. In 2024, a total number of 355 agreements were recorded, reflecting the evolving regulatory landscape that now grants greater flexibility to companies operating across borders. Recent amendments to the Brazilian Tax Law and Transfer Pricing Law have simplified procedures for royalty remittances abroad and for tax deductibility purposes, reshaping how intellectual property and technology transactions are structured in Brazil.

## Regulatory Framework Modernization

Brazilian Federal Law No. 14,286 of December 29, 2021 (*the New Exchange Framework*) and Brazilian Central Bank Resolution No. 348 of October 17, 2023, introduced significant updates to the regulation of foreign exchange operations in Brazil. Since December 30, 2022, when Law No. 14,286/2021 came into effect, recordal of agreements with the BPTO is no longer a requirement to authorize royalty remittances abroad—proof of payment of the applicable withholding income tax is now sufficient.

Additionally, Law No. 14,596/2023 (*the New Transfer Pricing Law*), effective January 1, 2024, revoked prior provisions that made BPTO recordal mandatory for tax deductibility of royalties and similar payments. Together, these changes modernize Brazil's approach to international technology transactions, aligning local practices more closely with global standards.

## Countries of Origin of Technology Transfer Agreements

In 2024, Brazil emerged as the leading country of origin for Technology Transfer agreements recorded with the BPTO, accounting for 29% of all filings and surpassing the United States (20.8%). Japan (13%), Germany (4.2%), France (3.4%), and Spain (3.4%) followed as the next most frequent countries of origin for such agreements.

## Contractual Categories

In terms of contractual categories, trademark licensing and assignment agreements represented the largest share in 2024, accounting for 43.4% of all recorded contracts. This result reflects both the increase in trademark registrations and the structural changes brought about by the updated requirements for technical assistance service agreements. Know-how agreements ranked second (16.1%), followed by technical assistance agreements/invoices (15.8%) and franchise agreements (10.7%).

## Looking Ahead

The modernization of Brazil's exchange and tax frameworks marks a new phase in the country's technology transfer ecosystem. Although BPTO recordal is no longer mandatory for certain fiscal and exchange purposes, it continues to offer strategic advantages for intellectual property holders and licensees alike. Recordal ensures legal security and enforceability, as the BPTO formally reviews and endorses the agreement, issuing an official certificate that can be used before governmental bodies and regulatory agencies.

Moreover, once the agreement is recorded, the licensee gains standing to act in court, either jointly with or independently from the IP owner, in actions aimed at combating infringement and protecting licensed rights.

In this sense, maintaining the practice of recording Technology Transfer agreements before the BPTO remains a valuable compliance, protection, and risk mitigation measure, reinforcing Brazil's commitment to fostering a transparent and robust innovation environment.

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