



Manaus' post-tax reform industrial hub: a catalyst for sustainable development and regionality

Manaus' post-tax reform industrial hub: a catalyst for sustainable development and regionality

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SUMMARY

This article examines the Manaus Free Trade Zone (ZFM) and its Industrial Hub (PIM) in light of the Tax Reform (EC 132/2023). It describes the origins of the ZFM as a strategy for regional development and environmental preservation through tax incentives. While the reform maintains the ZFM's constitutional status, it challenges its competitiveness with the new Dual VAT (IBS/CBS). The need for a supplementary law to preserve tax benefits is crucial to the PIM's attractiveness. The text highlights the PIM's role in sustainable development, generating income and jobs, improving education, and strengthening R&D+I. It concludes that the PIM's future will depend on its ability to adapt to the new tax landscape and establish itself as a hub of innovation and socio-environmental responsibility.

Keywords: Sustainable Development, Manaus Free Trade Zone, Tax Reform, Manaus Industrial Hub, Regionality.

ABSTRACT

This article analyzes the Zona Franca de Manaus (ZFM) and its Industrial Pole (PIM) in the context of Brazil's Tax Reform (Constitutional Amendment No. 132/2023). It traces the ZFM's origin as a regional development strategy through tax incentives, highlighting its role in fostering industrialization and environmental preservation in the Amazon. The Reform, while constitutionally safeguarding the ZFM, presents significant challenges to its competitiveness due to the new Dual VAT (IBS/CBS) system. The text underscores the critical need for a clear complementary law to preserve the ZFM's fiscal advantages. Furthermore, the article highlights the PIM's role in sustainable development, generating income and employment, enhancing public education, and strengthening Research, Development, and Innovation (R&D+I). It concludes that the PIM's future success hinges on its adaptation to the new tax architecture and its evolution into a hub for innovation and socio-environmental responsibility.

Keywords: Sustainable Development, Manaus Free Trade Zone, Tax Reform, Manaus Industrial Hub, Regionality.

1. INTRODUCTION

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The Manaus Industrial Hub (PIM), the heart of the Manaus Free Trade Zone (ZFM), has for more than five decades it has stood out as an essential engine of economic development in Amazon region. Conceived under a unique tax incentive regime, the PIM not only drove industrialization, but also established itself as a bastion of preservation of the forest by concentrating productive activities in a delimited space. However, the scenario current is marked by one of the most profound tax transformations in Brazil, with the approval of Constitutional Amendment No. 132/2023.

With its unique tax incentive regime, the PIM not only boosted the industrialization, but it also consolidated itself as an environmental preservation strategy, concentrate productive activity and, theoretically, discourage the disorderly occupation of forest. However, the current scenario is one of profound changes, driven by the recent Brazilian Tax Reform (Constitutional Amendment No. 132/2023). This reform, introduce the Goods and Services Tax (GST) and the Social Contribution on Goods and Services (CBS), redraws the national fiscal landscape, presenting challenges and opportunities without precedents for the ZFM.

This new environment raises crucial questions: will the mechanisms of compensation and regional development provided for in the reform will be sufficient to maintain the competitiveness of the PIM? How will the tax transition impact the attraction of new investments and the sustainability of existing operations? In addition, and perhaps more importantly, how the ZFM can align itself more effectively with the agenda of sustainable development and strengthen the Amazonian regionality, transcending the mere tax incentives and actively contributing to the bioeconomy and community inclusion localities? This reform, by introducing the Goods and Services Tax (GST) and the Social Contribution Social Security on Goods and Services (CBS), reconfigures the national fiscal landscape and, consequently, it poses new challenges and opportunities for the ZFM.

This article aims to analyze how the PIM, in this post-tax reform period, can be position itself not only to maintain its competitiveness, but also to consolidate itself as a true catalyst for sustainable development and strengthening regionality Amazon, balancing economic growth with the imperative environmental and social agenda.

2. THE CREATION AND FIRST INCENTIVES OF THE MANAUS FREE TRADE ZONE

The history of the Manaus Free Trade Zone (ZFM) is a testament to the search for strategies of regional development in a country of continental dimensions like Brazil. Its conception was not an isolated event, but rather a process that had legal milestones fundamental, evolving from the idea of a commercial warehouse to a robust industrial hub.

The seed of the ZFM was planted with Law No. 3,173, of June 6, 1957. This initial legislation, although of smaller scope compared to what would become the ZFM, already established the purpose of creating a free port in Manaus. Article 1 of this law defined clearly your objective:

Art. 1 – A free trade zone is hereby created in Manaus, capital of the State of Amazonas, for the storage or deposit, safekeeping, conservation, processing and withdrawal of goods, articles and products of any nature, originating from abroad and destined for internal consumption in the Amazon, as well as from interested countries bordering Brazil or bathed by tributary waters of the Amazon River.

This definition shows that the focus of the 1957 law was eminently commercial, aiming to facilitate the import and export of goods in a region that is difficult to access and with scarce infrastructure. The industrial development model had not yet been drawn up that today characterizes the ZFM; it was a timid first step towards a much more ambitious.

The qualitative leap in the conception of the Free Trade Zone came with Decree-Law No. 288, of February 28, 1967. This legal diploma is widely considered the founding milestone of the ZFM as we know it today, transforming it from a mere trading post into a free trade, export and import area, with special tax incentives aimed at attract and retain industries. The regulations of this Decree-Law detailed the terms and conditions for the enjoyment of benefits, solidifying the development structure. Article 1 of Decree-Law No. 288/1967 is equally central:

Art. 1 The Manaus Free Trade Zone is a free trade area for imports and exports and special tax incentives, established with the purpose of creating an industrial, commercial and agricultural center in the interior of the Amazon, endowed with economic conditions that allow its development, meeting the needs of national security and the integration of that region in the economic development of the country.



It is from this decree that tax benefits begin to be granted in a broader and more structured, aiming not only at trade, but mainly at industrialization.

The definition and legal nature of the ZFM tax benefits are echoed in tax doctrine. For Roque Antônio Carrazza, a renowned tax law lawyer, granting tax benefits, such as those of the ZFM, falls within the scope of tax exemption. Carrazza understands that the exemption "corresponds to the legal exemption from payment of the tax due". In other words, although the tax law provides for the incidence of a certain tax, a rule specific (in the case of the ZFM, the decree-laws that govern it) expressly waives the taxpayer of their payment. This exemption does not mean that the generating event did not occur or that the tax would not be due, but rather that the legislator, for reasons of economic policy or social, chose not to charge the tax in that specific context. In the case of the ZFM, this policy aimed at regional development and the integration of the Amazon.

Among the main tax benefits introduced or consolidated by Decree-Law No. 288/1967 and its regulations, the following stand out:

- Import Tax Exemption (II): For raw materials and inputs intended for industrialization in the ZFM, as well as for machinery and equipment used in the implementation or expansion of industrial projects;
- Exemption from Tax on Industrialized Products (IPI): for products manufactured in the ZFM;
- Presumed IPI credit: for purchasers of ZFM products located in other regions of the country, functioning as a competitiveness mechanism;
- Exemption from the Tax on the Circulation of Goods (ICM), predecessor of the ICMS: for products of national origin destined for the ZFM, and also for operations internal.

These benefits, anchored in Carrazza's view of exemption as a fiscal policy instrument, were designed to create a cost differential and competitiveness that would justify the installation of industries in a logistics region and challenging infrastructure:

This immunity extends to transactions with companies headquartered in the Manaus Free Trade Zone. The Manaus Free Trade Zone was created by Law 3,173/1957, later amended by Decree-Law 288/1967, with the aim of fostering the region's economic development by granting incentives to industrial companies that set up shop there. These incentives consist primarily of the reduction or elimination of customs and tax burdens on transactions carried out by the aforementioned companies. Among other advantages, the legislation deemed such transactions equivalent to Brazilian exports abroad. (...)

There is therefore no doubt that the same tax advantages that the legislation guarantees to export transactions extend to transactions carried out with companies established in the Manaus Free Trade Zone. It is worth considering the teachings of Tércio Sampaio Ferraz Jr., for whom "equalization affirms equality, disregarding secondary inequalities" ("Equiparation - National Tax Code, art. 151", *Cadernos de Direito Tributário e Finanças Públicas* 28/11) (CARRAZZA, 2013).

The intention was, and still is, to generate jobs, add value to production and promote economic and social development in the Amazon, serving as an occupation strategy and territorial integration.

Thus, Decree-Law No. 288/1967 consolidated the model that would make the ZFM one of the Brazil's most long-lasting and complex regional development projects.

3. TAX REFORM (EC 132/2023) AND THE FUTURE OF INCENTIVES MANAUS FREE TRADE ZONE INSPECTORS

The Manaus Free Trade Zone has a constitutional safeguard for its existence and of its incentives, expressed in the Act of Transitional Constitutional Provisions (ADCT) of Federal Constitution of 1988. Article 40 of the ADCT, in its wording updated by Amendment Constitutional Law No. 83/2014 and, more recently, by EC 132/2023 itself, establishes the prerogative to maintain the model. The device is transcribed in its entirety:

"Art. 40. The Manaus Free Trade Zone, with its characteristics of a free trade, export and import zone, and tax incentives, is maintained for a period of fifty years, starting from the promulgation of the Constitution, and may be extended for another fifty years.

(As amended by Constitutional Amendment No. 83, 2014)

§ 1. The tax incentives referred to in the caput of this article will be extended to the free trade areas referred to in item "c" of subsection II of the caput of art. 43 of the Federal Constitution, upon regulation of item "f" of subsection I of the caput of art. 155 of the Federal Constitution, in the part dealing with the Tax on Industrialized Products – IPI. (Included by Constitutional Amendment No. 83 of 2014) § 2. The Manaus Free Trade Zone will have its term extended by

plus 50 (fifty) years, counting from 2023.
(Included by Constitutional Amendment No.
132, of 2023)"

This constitutional article is the basis that supports the ZFM, ensuring its longevity.
EC 132/2023, aware of the complexity and importance of the model for development
regional government of the Amazon, sought to reinforce this guarantee, including expressly extending its
validity period until 2074. However, the way in which this guarantee materializes and the
practical implications are points of central attention.

The Manaus Free Trade Zone (ZFM), with its development model based on
tax incentives, faces one of its greatest challenges and, simultaneously, a moment of
strategic redefinition with the enactment of Constitutional Amendment No. 132, of 20
December 2023. This constitutional amendment represents the culmination of Tax Reform
Brazilian regarding consumption taxation, promoting a radical replacement
of the current PIS, COFINS, IPI, ICMS and ISS by a Value Added Tax model
(VAT) Dual, composed of the Contribution on Goods and Services (CBS) and the Tax on
Goods and Services Tax (IBS), in addition to the creation of the Selective Tax (IS). The magnitude of these changes
demands an in-depth analysis of its impacts on the ZFM.

In order to influence the tax benefits of the ZFM, the reform introduces the following:
changes and guidelines:

- Replacement of Taxes and the Challenge of Full Non-Cumulativity: The main
The change is the elimination of current taxes that form the basis of ZFM incentives
(especially IPI and part of ICMS). The new Dual VAT system, with its
full non-cumulative characteristic (credit at all stages of the chain),
could, in theory, reduce the perceived benefit of an exemption or reduction in
origin, since the tax paid would be credited later. The challenge, therefore, is
ensure that the comparative advantage of the ZFM remains relevant in this new
environment;
- Constitutional Guarantee of the Competitive Differential: EC 132/2023 itself, in its
article 92-A of the ADCT, included provisions that expressly seek to preserve the
competitive advantage of the ZFM. This means that the complementary law that
will regulate the IBS and the CBS should provide specific mechanisms for the region;

- Incentive Preservation Mechanisms: Although the EC does not detail, the expectation is that the complementary law establishes:

- o Rate reduced to zero or suspension: for CBS and IBS levied on inputs, capital goods and other products destined for the Manaus Free Trade Zone, as well as for products manufactured in the region for consumption elsewhere of the national territory, equating them, in a certain way, to exports;
- o Presumed Credits: The possibility of granting presumed credits to purchasers of ZFM products outside the region is a mechanism provided for neutralize the tax burden at source, ensuring that the differential competitiveness of the ZFM is maintained at the destination.

In this context of profound change, expert analysis becomes crucial to understand the impacts. Holland and Vargas (2023), in their "Amazonian Dialogues", underline the importance of regulating the IBS and CBS, through law complementary, detail unequivocally the mechanisms that ensure competitiveness of the ZFM.

The Amazon depends on government support for socioeconomic development. Its continental geographic size and its distance from the country's political and economic core have historically hindered the region's sustainable development and independence (HOLLAND; VARGAS, 2023).

They warn of the need for these mechanisms to be operational and not generate new legal uncertainties or complexities that undermine the attractiveness of the Industrial Hub of Manaus. Clarity in regulations is essential for legal certainty and investment decision.

Corroborating this perspective, Ramos Filho (2019), when discussing the tax system of Manaus Free Trade Zone and its constitutional protection, already pointed to the need for a robust legal framework that guarantees the sustainability of incentives:

Thus, based on all of the above, it is concluded that the tax reform proposals prepared during the period in which the ZFM was constitutionally guaranteed (arts. 40, 92 and 92-A, of the Act of Transitional Constitutional Provisions - ADCT), cannot diminish the comparative advantages arising from the framework of tax incentives granted to that region, under penalty of violating one of the fundamental objectives of the Federative Republic of Brazil, which is to reduce regional inequalities (art. 3, item III), which is also one of the constitutional principles of the Brazilian economic order (art. 170, item VII). (RAMOS FILHO, 2021)

EC 132/2023 reinforces this protection at a constitutional level, but the effectiveness of its application will depend on the accuracy and adequacy of the infraconstitutional legislation. The challenge lies to translate the protective spirit of the amendment into rules that, in the new VAT system, can replicate the tax-relieving and attractive effect that current incentives provide. The transition to a destination taxation model will require adaptations in value chains and operations of companies, and the ZFM will need mechanisms to neutralize any potential disadvantage that may arise from such restructuring.

In short, the post-tax reform period for the ZFM is a period of redefinition. The EC 132/2023 established the constitutional basis for maintaining incentives, but its real influence will depend on the details of the complementary law. Success will reside in the ability of the new system to ensure that the Manaus Industrial Hub continues to be an environment fiscally advantageous for production, adapting to the new tax architecture without losing its essence as a vector of regional development.

4. MANAUS INDUSTRIAL HUB AND SUSTAINABLE DEVELOPMENT

The Manaus Industrial Park (PIM), as the epicenter of the Manaus Free Trade Zone (ZFM), carries a unique responsibility that transcends mere economic production: the to reconcile industrial advancement with the preservation of the largest tropical biome on the planet.

This duality between development and conservation finds its foundation paramount in Article 225 of the Federal Constitution of 1988. This constitutional provision establishes that: "Everyone has the right to an ecologically balanced environment, a good for human use common to the people and essential to a healthy quality of life, imposing itself on the Public Power and the community the duty to defend and preserve it for present and future generations."

For the PIM, the interpretation and application of this constitutional mandate are vital. The logic underlying the ZFM is that industrial concentration in a delimited area in Manaus, with its tax incentives, it would avoid the dispersion of economic activities and, consequently, deforestation and environmental degradation in other areas of the Amazon.

In this context, the GT-Post-Pandemic Working Group in the study "Development Sustainable Amazon Productive Diversification and Promotion of the Bioeconomy from Manaus Free Trade Zone" states that:

The state of Amazonas has over 95% of its natural coverage thanks to its economic development model centered on the Manaus Industrial Hub. With

This made it possible to promote economic development without deforestation and lay the foundations for new vectors of expansion of the country's potential growth. (JUNQUEIRA, 2020)

In this sense, the Manaus Industrial Hub has the opportunity to be a model of sustainable development in situ, demonstrating that it is possible to generate wealth, employment and income, while contributing to environmental conservation. The relevance of sustainable development for the PIM is not restricted to the Brazilian constitutional scope. It aligns with a wide range of international environmental treaties and agreements. and sustainable development. The UN 2030 Agenda, with its Goals, Sustainable Development Goals (SDGs), for example, offer a global framework that the IMP can and should incorporate into their practices. SDG 12 (Responsible Consumption and Production), SDG 8 (Decent Work and Economic Growth) and SDG 15 (Life on Land) are particularly pertinent. Adherence to principles such as precautionary principle and the polluter pays principle and corporate socio-environmental responsibility, present in various conventions international standards, reinforces the need for PIM companies to go beyond mere compliance legal.

Since one of the objectives of economic blocs at the regional level is to promote the development of the Member States, it is essential to observe development in its integral aspect, from this perspective of sustainability. It is therefore essential that the economic bloc's objectives are aligned with the 17 Sustainable Development Goals (SDGs) recommended by the UN (RIBAS; SCHONS and SANTOS, 2021, p.667).

Regarding the relevance of these aspects, Luiz Otávio Silva (2015), in his analysis on "Sustainable Development and the Manaus Free Trade Zone", highlights that the ZFM model must be evaluated not only by economic indicators of production and employment, but, fundamentally, for its capacity to generate lasting social and environmental benefits. He argues that the effectiveness of the Free Trade Zone in promoting improvements in the quality of life is linked to its contribution to human development, which includes not only the generation income, but access to quality public services (health, education), basic sanitation and decent housing. The mere presence of industries does not guarantee full development; it is the irradiation of economic benefits to society, through investments in social and environmental infrastructure, which validates the model from a sustainability perspective.

Since the Stockholm Conference, the United Nations (UN) has supported a global environmental policy, influencing international financial organizations to require environmental impact assessments for project financing. In this context, the Manaus Free Trade Zone, with its three economic hubs: commercial, industrial, and agricultural, has emerged as a paradigm of successful sustainable development by balancing progress.

economic and social benefits with environmental preservation, generating income for the people of the Amazon region and generating considerable foreign exchange for the country. (gn)

The practical applicability of these concepts in the PIM region translates into several fronts, generating direct impacts on income and improving quality of life, with emphasis on for social gains in key areas.

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In generating income and quality of life, the operation of the PIM, by generating thousands of direct and indirect jobs, contributes significantly to the income of the local population and for the socioeconomic development of Manaus. It is estimated that the PIM is responsible for more than 500 thousand jobs, both direct and indirect (SUFRAMA, sd). However, the concept of sustainable development requires that this income generation be accompanied of improvements in quality of life that go beyond salary.

Investment in the Research and Technology structure (R&D+I), the ZFM is not limited to assembly. The Computer Law, for example, requires companies in the sector to invest of a percentage of its revenue in Research, Development and Innovation (R&D+I) in Brazil, including the region. This has generated a structure of laboratories, research centers and innovation inside and outside PIM factories, often in partnership with local universities and research institutes. The Manaus Digital Hub, an offshoot of this policy, seeks establish PIM as a technology generating center, and not just a manufacturing hub, raising it to a new level of development (MCTI, 2022). This dynamic fosters the creation of a innovation ecosystem that, in the long term, can diversify the local economy and create new business opportunities based on technology and bioeconomy.

The prospect of strengthening this ecosystem is crucial for the future of PIM and region.

The presence of large multinationals and leading national companies in the PIM brought I can improve productive and business management practices in the region. need to compete in global markets and meet quality standards require PIM companies to adopt best practices in production, logistics, and management people and compliance. This creates a "spillover effect" of knowledge and expertise to the local business ecosystem, including suppliers and services, raising the standard of management in the region. The implementation of integrated management systems (ERPs) and methodologies Agile development methods, for example, are common practices that contribute to efficiency and competitiveness.

For Holland and Vargas (2023), the Manaus Free Trade Zone needs to be more than a assembly hub. It should become a center of innovation in sustainability, where companies not only comply with legislation, but become active agents in promoting a "standing forest economy." Collaboration between industry, academia, and government is vital for develop solutions that harmonize industrial production with the preservation of the biome.

In summary, the Manaus Industrial Hub, under the aegis of Article 225 of the CF/88 and aligned with international commitments to sustainable development, has a role strategic in demonstrating that economic progress and environmental responsibility can coexist. The effectiveness of their applicability in generating income and improving the quality of life in the region is directly linked to the PIM's ability to integrate environmental dimensions, social and economic in its strategies and operations, with significant gains in education, research, technology and in the management of the business environment itself.

5. CONCLUSION

The analysis of the Manaus Free Trade Zone (ZFM) and, specifically, the Industrial Pole of Manaus (PIM) reveals a complex interweaving of development instruments regional, tax challenges and the imperative sustainability agenda. Since its creation by Law No. 3,173/1957 and its consolidation by Decree-Law No. 288/1967, the PIM was conceived as a strategy to boost industrialization in the Amazon and simultaneously serve as a mechanism for forest preservation by concentrating economic activities. tax exemption, according to the mastery of Roque Antônio Carrazza, is the essential tool



that waives the payment of the tax due for reasons of economic policy, aiming at development and regional integration.

The arrival of Tax Reform, with Constitutional Amendment No. 132/2023, represents a new and significant watershed for the ZFM. Although the Constitution Federal, in its Article 40 of the ADCT, maintain the safeguard and extend the term of the ZFM until 2074, the replacement of consumption taxes by a Dual VAT (IBS and CBS) imposes the challenge of ensuring that new compensation mechanisms, such as zero rates, suspensions and presumed credits, in fact preserve the PIM's competitive edge. The effectiveness of these mechanisms depends crucially on a clear and complementary law operational, as Holland and Vargas (2023) warn, to avoid legal uncertainties that undermine the region's attractiveness. Furthermore, the Tax Reform also provides for the creation of the Fund for Sustainable Development of Western Amazonia (FDSAO), a complementary pillar to invest in infrastructure, innovation and bioeconomy projects, strengthening the base productive and regional sustainability.

The PIM, in light of Article 225 of the CF/88 and international treaties such as the Agenda 2030 of the UN, has a strategic role and an expanded responsibility in promoting the sustainable development. The ZFM model has demonstrated its ability to generate significant social impacts, with thousands of direct and indirect jobs, contributing for income and improving quality of life. Luiz Otávio Silva (2015) reinforces that the effectiveness of the model must be measured by its ability to generate social benefits and lasting environmental benefits, enhancing human development through access to services public and quality infrastructure.

Additionally, the Research and Technology (R&D+I) structure, promoted by policies such as the Computer Law have strengthened the local innovation ecosystem, generating laboratories, research centers, and the Manaus Digital Hub. The future challenge lies in intensify collaboration between industry, academia and government, attract talent and capitalize on rich Amazonian biodiversity to develop a robust bioeconomy, transforming the PIM from a mere assembly hub into a center of innovation and sustainability.

In summary, the PIM in the post-tax reform scenario has the opportunity to consolidate its position as a catalyst for sustainable development and regionality. To therefore, it is imperative that the new legal frameworks guarantee legal certainty and tax competitiveness, while companies and public authorities deepen their commitment

with innovation, socio-environmental responsibility and the spread of benefits throughout the Amazonian society. The success of the ZFM model in the 21st century will depend on its ability to reinvent itself, balancing industrial logic with the unavoidable premises of a future green and inclusive.

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