The Tax Disputes and Litigation Review

Fifth Edition

Editor
Simon Whitehead

Law Business Research

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WITHERS KHATTARWONG

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EDITOR'S PREFACE

The objective of this book is to provide tax professionals involved in disputes with revenue authorities in multiple jurisdictions with an outline of the principal issues arising in those jurisdictions. In this, the fifth edition, we have continued to add to the key jurisdictions where disputes are likely to occur for multinational businesses.

Each chapter provides an overview of the procedural rules that govern tax appeals and highlights the pitfalls of which taxpayers need to be most aware. Aspects that are particularly relevant to multinationals, such as transfer pricing, are also considered. In particular, we have asked the authors to address an area where we have always found worrying and subtle variations in approach between courts in different jurisdictions, namely the differing ways in which double tax conventions can be interpreted and applied.

The idea behind this book commenced in 2013 with the general increase in litigation as tax authorities in a number of jurisdictions took a more aggressive approach to the collection of tax – in response, no doubt, to political pressure to address tax avoidance. In the UK alone we have seen the tax authority vested with broad new powers not only of disclosure but even to require tax to be paid in advance of any determination by a court that it is due. The provisions empower the revenue authority, an administrative body, to compel payment of a sum, the subject of a genuine dispute, without any form of judicial control or appeal.

Over the past year the focus on perceived cross-border abuses has continued with action by the European Commission on past tax rulings in Ireland, Luxembourg and Belgium, and the BEPS reaching a crescendo in the announcement of a 'diverted profits tax' to impose an additional tax in the UK when it is felt that a multinational is subject to too little corporation tax even in an EU context. The general targeting of cross-border tax avoidance now has European legislation in the Anti-Tax Avoidance Directive, which came into force in June 2016 with promises of more to follow. The absence of much European legislation in direct tax has always been put down to the need for unanimity and the way in which Member States closely guard their taxing rights. The relatively speedy passage of this legislation (the Parent–Subsidiary Directive before it took some 10 years to pass) and its restriction of attractive tax regimes indicates the general political disrepute with which such practices are now viewed.

These are, perhaps, extreme examples, reflective of the parliamentary cycle, yet a general toughening of stance seems to be being felt. In that light, this book provides an overview of each jurisdiction's anti-avoidance rules and any alternative mechanisms for resolving tax disputes, such as mediation, arbitration or restitution claims.

We have attempted to give readers a flavour of the tax litigation landscape in each jurisdiction. The authors have looked to the future, and have summarised the policies and approaches of the revenue authorities regarding contentious matters, addressing important questions such as how long cases take and situations in which some form of settlement might be available.

We have been lucky to obtain contributions from the leading tax litigation practitioners in their jurisdictions. Many of the authors are members of the EU Tax Group, a collection of independent law firms, of which we are a member, involved particularly in challenges to the compatibility of national tax laws with EU and EEA rights. We hope that you will find this book informative and useful.

Finally, I would like to acknowledge the hard work of my colleague Ramsey Chagoury in the editing and compilation of this book.

Simon Whitehead
Joseph Hage Aaronson LLP
London
February 2017

Chapter 4

BRAZIL

Daniella Zagari and Maria Eugênia Doin Vieira[1]

I INTRODUCTION

Brazilian companies may face tax disputes whenever controversial tax issues are involved. Since there is no alternative way to solve disputes in tax matters, litigation is the legal mechanism used to not only contest levies and tax assessments that are deemed undue, but also as a proactive way to gain judicial recognition of taxpayers' rights regarding possible tax law interpretations.

The Brazilian Federal Constitution sets forth guidelines for the tax system, and allocates the right of federal, state and municipal governments to impose taxes. In addition, there are supplementary federal laws, such as the National Tax Code (CTN), Law 87/96 and Law 116/03, which are in force in the entire Brazilian territory. To fulfil the requirements laid down by these laws, the federal, state and municipal governments are able to issue laws imposing tax obligations on activities carried out in their jurisdictions.

The main federal taxes are:

a corporate income tax and social contributions on net profits;

b contributions for the social integration programme and contributions for the financing of social security, both imposed over corporate taxpayers' gross revenue;

c tax on manufactured products;

d tax on financial transactions;

e contributions for interventions in the economic domain; and

f import tax.[2]

1 Daniella Zagari is a partner and Maria Eugênia Doin Vieira is a senior associate at Machado, Meyer, Sendacz e Opice Advogados.

2 Tax on rural property and freight surcharges for the renewal of the Merchant Marines are also federal taxes.

The most relevant state tax in Brazil is the state value added tax (ICMS), which is imposed on transactions involving sales and other commercial operations involving goods (including energy supply), the rendering of inter-municipal or interstate transport services, and communication services. Supplementary Law 87/96 establishes the main features of ICMS and provides general legal standards for the states, but each state has its own local legislation.[3]

Regarding the municipalities, the most important tax is the municipal tax on services, which is imposed on the rendering of services of any nature, except those that are covered by the state tax, ICMS. Its main features are provided for by Supplementary Law 116/03, which is mandatory for all Brazilian municipalities,[4] and which all have their own local legislation as well.

Taking into account the existence of the many taxes and pieces of legislation, tax disputes often arise from a misinterpretation of the constitutional and legal taxation limits, and from conflicts regarding tax bodies and their jurisdiction.

The past few years have seen many changes in tax disputes in Brazil, especially due to the transformation at the federal administrative courts, which has created a trend of high amounts being discussed and not solved in administrative proceedings that will be discussed afterwards at the judicial level.

Moreover, the judicial procedure system was reformed by the enactment of a new Civil Procedure Code (CPC), in force since March 2016, which is also applicable for tax litigations. It aims to create a more effective, fair and dynamic procedure, and to improve the binding precedents system. Scholars, academics, lawyers and lawmakers debated this modification for several years at the Parliament.

In both the judicial and administrative spheres, the migration from a physical form (hard copy) to a digital form (electronic procedure) of tax filing is at an advanced stage, which also reduces the time involved in filing and the duration of proceedings.

Due to ancillary obligations, the tax authorities already have access to most of the relevant tax information in digital form, which improves the efficiency of the system for reviewing taxpayers' procedures.

II COMMENCING DISPUTES

Tax disputes in Brazil take place in the administrative sphere or judiciary sphere.

Litigating in the administrative sphere is optional and not binding on taxpayers, meaning that taxpayers can opt to litigate directly before the judicial level, and an unfavourable final decision in the administrative sphere can still be challenged in the judicial sphere. However, if taxpayers choose to bring a tax dispute directly before the judicial sphere, bypassing the administrative sphere, this is legally deemed as a waiver of the right to an administrative dispute.

Litigation in the administrative sphere is usually simpler, quicker and less burdensome, because the structure of the proceeding is less complex and there is no need to present a guarantee during the proceeding. The law grants the suspension of the enforceability of the debt during the entire administrative dispute.

3 Gift and inheritance tax and property tax on vehicles are also state taxes.

4 Property tax on urban real estate and transfer tax on real estate are also municipal taxes.

An administrative tax dispute usually begins with the presentation of a taxpayer's opposition against a tax assessment, or against an administrative decision denying a request for refund or offset of undue paid taxes.

The administrative procedure system is well regulated, especially by the federal and state governments, and allows taxpayers to present their initial opposition, appeal or counter arguments and, occasionally, a special or extraordinary appeal, this latter usually being conditioned on the existence of a precedent in conflict with the appealed decision.

Most of the administrative ruling authorities are skilled in specific technical tax features; as such, a taxpayer's opposition or appeal generally has a good chance of success in correcting miscalculations or mistakes in tax assessments.

It is also possible for a taxpayer to start an administrative procedure to consult with the tax authorities regarding the application of the tax law in a concrete situation whenever there is an objective doubt concerning the interpretation of the law. The administrative answer (ruling) to the consultation will be binding for both the tax authorities and taxpayers at the administrative level, but taxpayers can challenge it at the judicial level in cases of disagreement.

From a judicial perspective, litigation may start in various ways.

If an administrative dispute results in an unfavourable decision for the taxpayer, or if the taxpayer chose to bypass the administrative sphere, it can litigate before the judiciary by adopting a proactive or retroactive approach.

The proactive approach means that the taxpayer can begin the judicial dispute by filing a lawsuit against a tax assessment, an unfavourable administrative decision, or both. The law provides that the full charged amount must be court deposited. However, judicial precedents temper this requirement, in the sense that the taxpayer can file the lawsuit without the deposit, but will not obtain a suspension of the enforceability of the debt. In some specific cases, the suspension of the enforceability can be granted by the court with the presentation of other types of guarantees or, exceptionally, without any guarantee.

Taxpayers may also file a judicial lawsuit to discuss a given tax burden that is deemed undue, or to recover undue paid taxes based on factual, legal or constitutional aspects.

In the retroactive approach, taxpayers will wait for the public attorney (federal, state or municipal) to file a tax foreclosure in order to present their opposition. In this case, taxpayers must present a guarantee within five days, and then plus 30 days, to file their motion to stay foreclosure.

The suspension of the enforceability of a debt or guarantee accepted by the court legally grants a tax good standing certificate, a document deemed necessary for many legal acts in the course of taxpayers' operations, such as to provide proof of commercial health, to receive payments from public entities, to transfer real estate and to be entitled to tax benefits. However, the mere existence of a guarantee does not grant the suspension of the enforceability of a debt, it being necessary that the taxpayer demonstrate good grounds for its plea and the risks involved.

Without the suspension of the enforceability of the debt, the public attorney can request seizures or other procedures of property expropriation.

The law lists, in a preference scale format, the possible guarantees, with a cash deposit being preferred. Bank letter guarantees and insurance bonds are deemed equivalent guarantees by the law. The list also contemplates public bonds, precious stones or metals, real estate, ships, aircraft, cars, stocks and rights.

Under both the proactive and retroactive approaches, a taxpayer's plea petition should contain a written document of all the factual, legal, constitutional or other grounds relied on.

III THE COURTS

As taxes are due to the federal, state and municipal governments, each government level has its own administrative litigation structure, usually comprising first and second level courts.

Most first level courts do not allow taxpayers to attend hearings and present oral arguments, which are common procedures at the second level administrative courts and judicial courts.

The ruling authorities in the first level administrative courts are usually the tax authorities, members of the respective Federal, State or Municipal Treasury Affairs. The second level courts, such as the federal court, usually comprise a panel composed of appointed tax authorities, and taxpayers' representatives appointed by the Industries Union, federations or associations.

As a rule, administrative courts are not allowed to disregard the law based on an allegation that it is against the Federal Constitution.

In the judicial sphere, there are state courts responsible for state and municipal taxes and federal courts responsible for federal taxes. Both have first and second level courts. The first level courts have head or deputy judges, while the second level courts have panels formed by three or five judges, depending on the type of appeal.

i Federal Administrative Council of Tax Appeals (CARF)

The most relevant administrative court is CARF. Located in the federal capital, it is responsible for analysing all federal tax proceedings at the second and third levels, as it analyses appeals at the ordinary chambers and special appeals of its superior chamber of tax appeals (CSRF), this latter body focusing on standardising the administrative courts' understanding on matters. According to the tax involved, the proceedings are distributed to one of three sections in CARF. Each section has four chambers with eight members. Each CSRF is composed of 10 members: half are appointed by the tax authorities and half by taxpayers associations' representatives. The tax authorities always appoint the chair of the chambers, including the chair of the CSRF. The chair has the casting vote in the case of a tie.

CARF has been responsible for the most relevant tax litigations over the years, and was regarded to be a highly technical and fair court, establishing relevant precedents to guide the interpretation of the tax law. This is why, in many circumstances, taxpayers have adhered to its decisions, even if unfavourable, and not challenged them before the judicial court.

However, in the past few years, CARF has suffered a loss of reputation for various reasons. As a result of this lack of credibility, a lot of tax disputes that could have been solved at the administrative level are restarted at the judicial level.

ii Federal Supreme Court (STF)

STF is the last instance in the judicial sphere, and is focused on constitutional issues.

Considering that the Constitution lays down the guidelines for the tax system, a lot of tax issues have constitutional grounds and must be examined by STF. Nowadays, extraordinary appeals are only admitted when there is proof of a decision having general repercussions, meaning that the issue has to have economic, politic, social or juridical relevance to be analysed.

After STF decides that there is a general repercussion, the issue involved is publicly disclosed as a theme attributed to a proceeding awaiting trial. In the meantime, all other cases regarding the same theme are suspended after the second level local court's decisions, as the STF decision in the leading case will be automatically applied to all these cases and to all future cases with the same theme.

STF comprises 11 justices appointed by the President and formally confirmed by the Federal Senate.

iii Superior Court of Justice (STJ)

STJ analyses special appeals presented from all the other courts whenever a treaty or federal law is applied in incorrectly or there is a different interpretation of the federal law between local courts (federal or state courts). The decision issued by STJ is final when there is no constitutional issue to be discussed.

Since STJ was unable to analyse the numerous cases it received, it selects some relevant and often-repeated issues to be analysed as themes. In this sense, STJ has ruled in leading cases that are called repetitive appeals, and its solutions in these appeals should reach all other similar cases.

While STJ has 33 justices, tax disputes are ruled by two panels of the first section, each of which is composed of five justices. STJ justices are appointed by the President and confirmed by the Federal Senate. STJ submits a pre-approved three-name list for the President to choose from.

IV PENALTIES AND REMEDIES

The late payment of federal taxes is subject to a 20 per cent fine. In a tax assessment, the regular fine is 75 per cent over the tax debt. In the event that there are charges of deliberate misconduct, fraud or simulation, an aggravated fine of 150 per cent is imposed.

For state and municipal taxes, fines vary according to the local legislation and the time period.

In some cases, the calculation of interest is so burdensome that there are good grounds to challenge it. In the state of São Paulo, Law 13.918/09 imposes excessive interest that is far greater than the federal interest. The highest state court of São Paulo has declared illegal rates that exceed the federal rates, but new asessments still impose those interests.

Depending on the subject matter involved, some tax assessments are sent to the Public Prosecutor's Office to be evaluated for the potential existence of criminal issues. A criminal prosecution should only commence after the administrative discussion is over and results in an unfavourable result for the taxpayer.

V TAX CLAIMS

i Recovering overpaid tax

Taxpayers have five years to claim a refund of undue or overpaid federal, state or municipal taxes. The legislation and judicial precedents state that these amounts are subject to the same interest and monetary correction rates applied to tax debts.

Whenever legally accepted, offset of tax of the same nature as upcoming taxes can be the most efficient way to recover overpaid taxes. The offset procedure is usually simple, and allows the immediate use of the credit, thereby avoiding a new tax payment.

As a rule, tax authorities have five years to accept or deny the offset, with a lack of manifestation or decision considered to be as deemed acceptance of the offset procedure.

Taxpayers must be able to present all the documental evidence regarding the undue payment.

Administrative courts generally do not grant offset when there is a legal or constitutional controversy about the actual existence of an undue payment. However, they are supposed to apply the judicially binding precedents issued by the Superior Court of Justice or by the Supreme Court.

If offset is denied for federal taxes, taxpayers will have the opportunity to start an administrative dispute proceeding that will follow the same procedure model adopted for challenging tax assessments. In the case of final unfavourable result for a taxpayer in the administrative sphere, the taxes considered undue for offset will be subject to fines that may vary from 20 to 150 per cent.

In other cases, when a specific law forbids the offset or if there is no debt flow to offset, taxpayers may file an administrative or judicial claim for a refund, presenting documental proof of the undue payment.

If there are some controversial issues to be addressed regarding legal interpretations or unconstitutionality, a judicial claim for refund or event to resolve the controversial issue is recommended, considering the limitations of the administrative proceedings.

ii Challenging administrative decisions

In general, the possibility of an appeal within 15 or 30 days of a decision is applicable for most administrative decisions. One point of concern is that in some cases a reduction of fines diminishes with the appeal.

Administrative decisions rendered against tax authorities are usually submitted to an automatic review (ex-official appeal). Nevertheless, a final administrative decision against the tax authorities is final and cannot be challenged in the judicial sphere.

Taxpayers can always challenge final administrative decisions in the judicial sphere.

Whenever an undue payment is legally or constitutionally controversial, taxpayers may file a lawsuit aimed at the recognition of their right to recover the unduly paid amounts. As previously mentioned, the administrative courts are supposed to enforce the law, and are not able to declare the unconstitutionality of a tax obligation imposed by the law. Therefore, allegations involving constitutional issues must be presented at the judicial courts, unless they arise from a binding judicial precedent.

iii Claimants

The tax authorities initiate tax claims whenever their analysis of an offset or an audit indicates that taxes were not duly paid. If there is no administrative dispute, or if the administrative court confirms the tax assessment, a public attorney will file a tax foreclosure.

Taxpayers can present claims regarding taxes that were unduly paid or if there is a legitimate risk of taxes being unduly charged. Legitimacy is assured to the taxpayer considered to be the one who paid the tax and kept its burden. Therefore, in the case of indirect taxes, there must be proof that such burden was not reflected during the steps of the business chain.

VI COSTS

Administrative disputes attract no court costs and assure the suspension of the enforceability of the debt, granting the good standing certificate up to the final decision.

Initiating a judicial dispute or presenting an appeal is subject to court costs that are based on the amount involved (for federal disputes, 1 per cent of the amount involved; for state disputes, the percentage varies). Nevertheless, there is always a maximum capped value, which varies for each state but is no higher than US$25,000.[5] For federal courts, the current cap is US$600, meaning that in many cases the court costs are not significant. On the closure of a judicial proceeding, the judge will sentence the defeated litigant to reimburse the other party of all anticipated court costs, and to pay judicial attorneys' fees up to 20 per cent of the involved amount according to the progressive chart under Section 85 of the CPC. These fees are mandatory (unless a writ of *mandamus* is filed), and might represent exposure whenever significant amounts are discussed.

In the event that there is a need to present a bond or insurance guarantee in order to suspend the enforceability of the debt under discussion, this financial cost might also be relevant.

VII ALTERNATIVE DISPUTE RESOLUTION

According to the Federal Constitution, the law alone is allowed to impose and exclude tax obligations. As such, Brazilian law does not allow for alternative tax dispute resolutions. The law is binding on all public workers in all spheres of government, who have no discretionary power.

Federal tax authorities enforce the law as interpreted by the General Attorney's Office and by the Brazilian Federal Revenue Office. After a binding judicial decision, in the event that it settles a dispute against the tax authorities' interpretation, the responsible office will issue a new note informing its attorneys to submit to the decision and, if applicable, point out the attendant facts that might result in a different approach to such case.

It is worth mentioning that in some cases it is possible to have a discussion with the tax authorities with the aim of them granting a special tax regime for ancillary obligations. Although this might have a significant impact on an operation, this measure has to be put in place prior to the dispute and the tax liability, since a good standing certificate is a requirement for such proceeding.

On the past few years, due to Brazil's economic crisis, the federal and state governments have legally approved periodic tax amnesty programmes that grant the payment of tax debts in instalments, and that grant reduced fines and interest.

VIII ANTI-AVOIDANCE

In 2001, Brazilian general anti-avoidance rules were introduced for both domestic and international transactions under Section 116 of the CTN. Accordingly, tax authorities

5 The amounts mentioned are approximate and are presented only for reference purposes. The specific legislation must be consulted on a case-by-case basis.

may disregard transactions carried out with the purpose of concealing taxable events or of modifying the tax liability. This general anti-avoidance rule still depends on further regulation concerning the conditions, criteria and procedures to be followed by the tax authorities.

From an international perspective, it is worth mentioning that transfer pricing rules (Brazilian TP rules) were adopted in Brazil in 1996. The conciliation of the Brazilian TP rules with internationally accepted transfer pricing methods became one of the biggest challenges faced by multinational enterprises in Brazil. The difficulties relate mainly to the deviation of the Brazilian TP Rules from the OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations. Regarding such deviations, it should be noted that there is no leeway for advance pricing agreements under the Brazilian TP legislation, and that Brazilian law has adopted fixed margins for the various methods regardless of the nature of the taxpayer's business, industry or role in the transaction (i.e., there is no functional analysis). The law provides that the Minister of Finance may establish other statutory margins for each industry to determine the parameter price in controlled transactions.

Cross-border transactions carried out by legal entities incorporated in Brazil shall be subject to transfer pricing controls when entered into with related parties, or parties located in low tax jurisdictions or under privileged tax regimes, irrespective of whether the two parties qualify as associated enterprises. The Brazilian TP Rules do not apply to cross-border payments of trademark or patent royalties, or to fees payable as compensation for the transfer of technology, or for the rendering of technical, administrative or scientific assistance services with a transfer of technology or know-how. The relevant agreements are to be registered with the Brazilian Intellectual Property Agency and the Central Bank of Brazil.

IX DOUBLE TAXATION TREATIES (DTTs)

Brazil currently has DTTs in force with more than 30 jurisdictions. Its treaty network is small and relatively old. Notwithstanding the fact that Brazil is not a member of the OECD, Brazilian DTTs follow, to a great extent, the OECD Model Tax Convention in force at the time the DTTs were signed, mainly in relation to making Brazil more attractive in terms of offering taxing rights to the source state. For this reason, recent precedents indicate that Brazilian courts have been adopting official OECD Commentaries on the Model Tax Convention. A distinct aspect of Brazil's treaty policy, which deviates from the OECD Model Tax Convention, is the inclusion of matching credit clauses in DTTs signed with developed countries, especially with respect to the payment of dividends, interest and royalties (e.g., treaties entered into with Austria, Hungary, Italy, Luxembourg, the Netherlands, etc.). Because Brazil is primarily a capital-importer, Brazilian DTTs also generally tend to privilege source taxation as opposed to granting exclusive taxing rights to the state of residence of the beneficiary of the income.

In addition, it is important to note that the interaction between DTTs and domestic law is not entirely regulated by the Brazilian legal system. It is generally understood among Brazilian scholars that DTTs consist of an agreement of will entered into between two contracting states and may not be revoked at the discretion of one of these states without triggering a violation to the '*pacta sunt servanda*' principle that rules the applicability of such treaties.

X AREAS OF FOCUS

Recent focus has been on the ongoing dispute between taxpayers and tax authorities regarding the credits registration applicable to the industrial, commercial and services operations aiming at reducing the tax burden. Tax authorities have already indicated their concern with this situation, and are conducting specific tax audits to identify and assess these controversial credits.

Taxpayers' attention should be on the documental proof of their operations and taxable events. Bearing in mind that the most relevant tax questions tend to be analysed by the superior courts on taxpayers' proceedings with binding effects, proof is the best way to qualify a specific case.

In this sense, it is essential to review internal proceedings, documentation, invoices and contracts to ensure they are in accordance with the tax legislation and its treatment.

XI OUTLOOK AND CONCLUSIONS

The Brazilian taxation system is complex and has many controversial issues that might not be informally solved. As such, Brazil is expected to continue to see many ongoing tax disputes. Nevertheless, there is a well-developed system to allow taxpayers to address tax issues.

The expectation is that in the near future, the judicial sphere will be even more skilled in facing the most complex tax matters since many relevant issues have recently been subject to disclosure in the administrative sphere and are about to be judicially challenged by taxpayers. The need to concentrate on analysing the facts and particulars of each company's activities will demand effort and cause improvements in judicial decisions.

One focal point in the judiciary sphere regards the reduction of litigation costs. The system needs to be amended to allow taxpayers to litigate proceedings without being overburdened. This measure is particularly relevant when it is possible to expect that many complex tax matters will be ruled in taxpayers' favour.

Appendix 1

ABOUT THE AUTHORS

DANIELLA ZAGARI

Machado, Meyer, Sendacz e Opice Advogados

Daniella Zagari is specialised in tax procedural law, and has outstanding experience in complex and strategic cases, both individual and collective. She has extensive experience in several fields, including in the electric, telephony, electronics, retail, cosmetics, pharmaceutical, industry, foreign trade and financial institutions fields.

She received her bachelor of laws and a master's degree in civil procedure law from Universidade de São Paulo. She also gained a postgraduate degree in civil procedure law from Centro de Extensão Universitária.

She is recognised by *Chambers Latin America 2017* in tax: litigation and recommended by *The Legal 500*, 2015 edition, in tax. Classed among the most-admired attorneys in tax and the electric energy fields by *Análise Advocacia*, 2015 edition. She is mentioned as leading lawyer in corporate tax by Leaders League, 2015. She was recognised as being among the leading tax lawyers in 2015 by Women in Business Law (Euromoney).

MARIA EUGÊNIA DOIN VIEIRA

Machado, Meyer, Sendacz e Opice Advogados

Maria Eugênia Doin Vieira mostly focuses on tax litigation, drafting procedural strategies, and engaging in judicial and administrative discussions involving deficiency notices, administrative collections, compensation, tax credits, tax benefits, fees and public prices. In addition to direct and indirect tax litigation, her practice encompasses social security matters, with experience in both litigation and consultancy regarding social security and third-party contributions. Maria Eugênia provides legal assistance to clients in the commerce, industries, agribusiness, energy, telecommunications and pharmaceutical industries.

She received her bachelor of laws and a master's degree in state law from Pontifícia Universidade Católica de São Paulo. She also gained a master's degree in tax law from IBMEC.

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