

# TAX LAW



# TRANSFORMATION IS POSSIBLE

With complex legislation and a sophisticated oversight system, Brazil imposes on companies challenges in analyzing the tax effects of their operations and in strategic decision-making on tax disputes.

With our experience, solid knowledge, and innovative thinking, we provide highly specialized legal advice on all tax issues affecting companies and individuals. We take a direct approach to complex cases, offering a detailed examination of the tax aspects of corporate transactions or strategic litigation.

We keep our eyes on the issues of our clients' interests and, with an active attitude to identify and anticipate challenges, we can see opportunities for their business. Accordingly, we develop effective partnerships with them, following all the stages of decision-making on any issue related to tax matters.

Integrated performance with other areas of the firm – such as corporate law, capital market, labor, real estate, regulatory, and civil – guarantees a multidisciplinary tax advice, supported by a deep knowledge of the business and ability to dynamically evaluate all the legal and economic impacts that derive from a tax issue.

We have specialized centers, with a team strongly dedicated to the analysis of topics related to social security contributions and others focused on succession planning issues. The tax professionals in these multidisciplinary centers have specific experience and in-depth knowledge, which ensures the excellence of our performance.

We follow the strict and constant regulatory changes of the intricate Brazilian tax system, whether at the federal, state, or municipal levels. Our team is prepared to discuss, assist, and act on tax issues from anywhere in Brazilian territory. We also closely monitor the evolution of the case law of the main courts of the country, for our clients to anticipate the impacts and consequences of relevant topics.

In tax disputes, we operate in the judicial and administrative sphere, in collective or individual cases, always defending the interests of our clients in a strategic and ethical manner.

The solid performance of the professionals of our Unit in Brasília guarantees a strong and permanent presence in the superior judicial and administrative courts. Over the years, we have excelled at participating in the leading cases of Brazil's main tax litigation, whether representing the parties or as amicus curiae.

In addition to its São Paulo base and Brasília unit, Machado Meyer also has a litigation and advisory team in the state of Rio de Janeiro, with real knowledge of the local business environment and its particularities.

We also have an experienced team abroad, which gives us a solid understanding of international tax issues and their effects on structuring operations. Our performance in multijurisdictional operations, working side by side with top firms in various countries, puts us in a privileged position to also offer our clients a network of contacts and alliances developed over years.

Our services are divided into advisory and litigation practices, exercised in a dynamic, integrated, and complementary way to:

- Assist in the structuring, review of terms, and implementation of merger and acquisition operations and other investment formats in Brazil and abroad.
- Participate in legal audits for identification and evaluation of tax liabilities.
- Support the mapping and analysis of the different tax models to be adopted in projects.
- Support the implementation of foreign investments.
- Provide consulting for multijurisdictional operations, multilateral treaties, and interaction with foreign firms.
- Assist in the interpretation and application of transfer pricing rules.
- Offer advice on foreign trade operations, use of special customs procedures, and customs duty issues.
- Support the examination and obtaining of special arrangements and sectoral benefits.
- Support in the inspection service at the federal, state, or municipal level.
- Assist in conducting tax transactions for closing disputes.
- Guide in cases for the regularization of tax situation, offer of guarantees, etc.
- Act, through the specialized nucleus of succession planning, in the development and implementation of solutions for succession and property issues.
- Act, through the center specialized in social security law, in the examination and fulfillment of social security obligations.
- Develop and conduct administrative defenses involving any tax topic.
- Act in strategic judicial proceedings, whether in the context of individual actions or class actions, in any and all instances, with emphasis on performance in the higher courts.

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# RANKINGS AND AWARDS



**LACCA APPROVED 2022**  
9 practice areas and  
22 ranked lawyers

**2021 | LATIN LAWYER 250**  
22 practice areas and  
52 ranked lawyers



**2021**  
7 areas ranked as Top Tier – Brazil  
18 recommended areas  
65 recognized lawyers



**LEADERS LEAGUE**

**2022**  
20 practice areas and  
53 ranked lawyers

**J.P.Morgan**

**2021**  
Joan Guggenheimer Law Firm  
Diversity Equity and Inclusion  
Award's category

**Chambers**  
AND PARTNERS

**2022 | AWARDS**  
Law firm of the year in Public Law category

**2022 | GLOBAL**  
12 ranked lawyers and 32 recognized lawyers

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12 ranked lawyers and 32 recognized lawyers

**2022 | FINTECH**  
FinTech Legal in Brazil

**2021 | BRAZIL**  
13 practice areas and 30 ranked lawyers

**2021 | LATIN AMERICA**  
19 practice areas and 40 ranked lawyers

**2021 | HIGH NET WORTH**  
Private Wealth Law in Brazil

**CLIENT  
CHOICE  
Awards  
2021**

5 areas recognized for the quality  
of work and service offered  
to their customers: Energy &  
Natural Resources, Securitisation  
& Structured Finance, Projects  
& Procurement, Public Law and  
Corporate Governance

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