

Private Client

Wealth and Succession Planning



Asset Risk Assessment and Segregation:

- Time to talk about family succession - Company X Wealth: the ideal time to plan the succession and protect the assets
- Risks of business activity - individual
- Legal Risks: System of responsibility of partners and officers: labor, consumer, tax risks, and piercing the corporate veil
- Family Risks: succession and death of the patriarch administrator of the company; interference of family members and protection against entry into the corporate structure

Acquisition of National and International Asset Holdings:

- Pure Financial Holding
- Real Estate Holding (real estate administration)
- Payment of Corporate Capital: what to transfer? (real estate, membership interests and shares, cars, financial investments)
- Usufruct of membership interests and shares: power of control and right to profits/dividends
- Affectio Societatis - protection against third parties joining the company

Structuring and Acquisition of Investment Vehicles:

- Private Investment Companies
- Exclusive Investment Funds

Structuring and Acquisition of National and International Succession Vehicles:

- TRUSTS
- Foundations
- Wills

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Appraisals and Structuring of Family Succession:

- Property Regime:
- Universal community property
- Partial community property
- Steady Union
- Conventional and compulsory separate property
- Legitimate and available part of the assets: forced heirs
- Judicial and Extrajudicial Inventory and Final Judgment of Distribution

Donations and Inheritance Advancement:

- Private Instruments and Deeds of Donation
- Donation of quotas with usufruct reserve and restrictive clauses
- Inalienability clause
- Non-commingling clause
- Clause of impossibility to levy execution
- Reversion clause

Structuring and Implementation of Exclusive Pension Funds/Private Pension Plans - VGBL/PGBL

Life Insurance

Consulting in structuring of banking relationships and opening of national and international accounts

Tax Evaluations - Tax burden reduction

- Accrual or non-accrual of ITBI (Property Transfer Tax)
- Option for taxation regime - Taxable Profit X Presumptive Profit
- Reduction of capital gain on the sale of real estate and rental income
- Comparison of Individual X Family Holding Taxation
- Profit distribution to members
- Reduction of inheritance taxation - ITCMD: Donation of quotas with reserve of usufruct - Basis of calculation and moment of incidence - Bill to increase the taxation on inheritance

Structuring of Corporate and Family Governance Plans



Contacts:

Ronaldo Correa Martins

Founder & CEO

E-mail: ronaldo.martins@ronaldomartins.adv.br

PABX: +55 11 3066-4800

Direct: +55 11 3066-5922

Mobile: +55 11 99971-4780

CV Link: <https://www.ronaldomartins.adv.br/advogados/ronaldo-martins/>

Rodrigo Alonso Martins

Head of International Taxation and Wealth Planning

E-mail: rodrigo.martins@ronaldomartins.adv.br

Phone: +1 305 357-2063

PABX: +55 11 3066-4800

Mobile: +1 786 641-8880 / +55 11 99965-3908

Office: 1395 Brickell Avenue, 9th Floor, Suite 900 –

Miami – FL – 33131 – USA

CV Link: <https://www.ronaldomartins.adv.br/advogados/rodrigo-alonso-martins/>