

# Tax *Area*

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Within a context as complex as the Brazilian Tax System, in which we have a diversity of incidences with many taxes, the need to understand the impacts of taxation on business arises. Thus, companies should ensure they have the correct incidence and payment of taxes in their activities - whether in industry, commerce or services, as well as have Tax Compliance programs and their Tax Indicators, so that they can have a more holistic view of tax cost in their business relationships. In this regard, Tax Compliance programs and their Indicators can become great allies in the search for tax efficiency of processes, and in the mitigation of financial and property risks.

In such concern, RONALDO MARTINS & Advogados acts in the advisory, consulting, national and international tax planning area, through preventive analysis of tax procedures, aiming at detecting tax contingencies, analysis of accessory obligations, tax assessment and payment, tax credit recovery, elaboration of special regimes, consultations and guidance on corporate issues, corporate acquisitions, incorporations and mergers, corporate and family reorganizations - succession and corporate planning, aiming at mitigating, optimizing and/or reducing the tax burden of companies.

The firm's experience is in evaluating the entire tax impact on the business chain, analyzing not only the tax incidence on the final activity, but also on suppliers, the corporate structure, operating systems and internal controls of the company, adding value to the business as a whole.

Besides the activities mentioned above, the Office develops specific and specialized works in Tax Audit / Tax Review, all Federal, State and Municipal Taxes, Administrative Tax Process - PAT; Administrative Process of Consultation - PAC, Special Regimes, Tax Classification of Goods, Tax Aspects in Merger, Split-up and Acquisition, and Transfer Prices.

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The firm also acts in administrative and court litigation, in all instances, highlighting the strong performance and experience of its unit based in Brasilia, being qualified to provide legal advisory services, in all areas of the firm's activities, before the Superior Courts - Federal Supreme Court, Superior Court of Justice, as well as the administrative bodies located in the Capital, with special emphasis on the Administrative Council of Tax Appeals (CARF), Ministry of Economy and its Secretariats, Ministry of Justice and Public Security, and Ministry of Foreign Affairs.

In the international area, it develops work involving International Taxation - Legal Entity and Individuals, International Tax Planning - Individuals and Legal Entities, Internationalization of Companies, Migration and change of tax residence of individuals, Taxation on Investments Abroad, as well as the matters listed below:

- Automatic Information Exchange - FATCA, CRS & BEPS
- Application and impact assessment of CFC (Controlled Foreign Companies) Rules
- Incorporation of Holding Companies and Operating Companies
- International Financing Structuring
- Tax treatment for Royalties, Technical Support and Services paid abroad
- International Bilateral/Multilateral Agreements and Agreement to Avoid Double Taxation
- Tax Efficiency Planning in Multi-jurisdictional Mergers and Acquisitions
- International Trade: Import and Export of Goods and Services
- Equalization of tax-accounting criteria between multi-jurisdictional operations

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