



## TAX

### Sound analysis for a business' competitive position

The Tax team of Schmidt, Valois, Miranda, Ferreira & Agel is composed by seasoned professionals with large experience and sound performance in tax consultancy and litigation matters. The local, state and federal taxes that burden business activity are at the core of the practice.

The team acts in the litigation area, both within the judicial sphere filing actions for requesting repetition of indebtedness, annulment of tax debts, writs of mandamus, defenses in tax enforcements and in the administrative litigation, with the preparation and submitting of written and verbal defenses.

In addition, the firm provides full and customized services on tax consultancy, to wit: legal opinions, national and international tax planning, corporate restructure and preventive advisory, with the purpose of eliminating fiscal risks and contingencies.

Traditionally, Schmidt, Valois, Miranda, Ferreira & Agel has the accurate understanding of its clients' business in order to correctly apply the national and international tax legislation, enabling creative, safe and consistent guidance on economically positive fiscal structures, which is executed on a practical and objective basis, supported by a deep theoretical knowledge.

#### How we can help:

- Preventive Advisory.
- Preparation of opinions.
- National and international tax planning.
- Administrative and judicial litigation within the local, state, federal and social security spheres.
- Due diligence and procedure review.
- Advisory on transfer price.
- Support in areas such as importation and exportation, infrastructure projects, project finance, mergers and acquisitions, arbitration, among others.
- Corporate restructure.
- Recovery and use of credits for unlawful collections of taxes, fees and contributions.
- Preparation of formal consultations to the Tax Authorities.



## João Agripino Maia

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Lawyer acting in Tax Law, with focus on corporate taxation, cross-border transactions, mergers and acquisitions. High-profile tax litigation.

Mr. Maia advises clients on the tax aspects of domestic and cross-border investments and mergers & acquisitions. His practice covers several key industries. Mr. Maia has a strong background in complex tax litigation. He started his career in the tax litigation group of a "Big Four" in Brasília and later in Rio de Janeiro. His first years in Brasília helped him to gain key knowledge and experience on the unique functioning of the administrative and judicial courts in the Federal District. He further worked for more than 20 years for two prestigious Brazilian law firms, assisting Brazilian and foreign clients in their tax matters.

Mr. Maia handles day-to-day tax consulting for companies in the following industries: telecommunications, petrochemical, civil construction, infrastructure, mining, oil & gas, and retail, among others. Clients value Mr. Maia's ability to understand their business needs and operations and to provide innovative solutions to their tax matters. He is adept at helping clients navigate through the complexities of Brazilian tax laws and potential risks. He represents companies in audits, administrative appeals and in Court. He also advises the companies on the best strategy to challenge a tax notice or a new charge. With his accounting background, Mr. Maia assists the clients to navigate the tax notices and to produce the evidence necessary to cancel the charge. He has cancelled several tax notices relating to both direct and indirect taxes. Mr. Maia has been author and co-author of influential publications on tax and is a frequent speaker on tax conferences in Brazil and abroad. He has been recommended by important international publications as Chambers and Partners Latin America - Tax (since 2012); Chambers and Partners Global - Tax (since 2016); The Legal 500, Latin America - Tax (since 2013); Who's Who Legal - Corporate Tax (since 2012); International Tax Review - Tax Controversy Leaders (since 2017); Análise Advocacia 500 - Rio de Janeiro (2017). Program of Instruction for Lawyers (PIL), Harvard Law School, Cambridge, MA. LLB, Faculdade de Direito do Distrito Federal, Brasília.

Languages: Portuguese, Spanish and English.



## Rodrigo Pinheiro

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Rodrigo Pinheiro advises on tax matters clients from the most varied sectors of the economy, such as oil and natural gas, shipbuilding, energy, maritime support, education, retail and entertainment. Pinheiro is a versatile lawyer with a conciliatory style and relevant communication skills with clients and authorities. Actively engaged in discussions and solutions for its customers. Lawyer with experience in tax consultancy in domestic and international operations. It also represents clients in administrative and judicial litigation, with experience in trials at CARF and the Judiciary Power. He assisted the reporter to the Subcommittee on Improvement of the Tax Structure of the Natural Gas Sector in the context of the Gas to Grow program ("Gás para Crescer"). He presented the theme "Tax Challenges in the Importation of Natural Gas and LNG". Pinheiro was also responsible for the leading case on the constitutionality of the Oil and Gas Inspection Fee established by the State of Rio de Janeiro. He is a regular advisor of one of the most important shipyards in the country, advising on special customs regimes, such as Repetro, Repetro-Industrialização, drawback and bonded warehouse regime. Pinheiro holds an Executive MBA from Coppead/UFRJ and LL.M. in Tax Law and Tax Accounting by IBMEC/RJ. Graduated by Universidade Federal Fluminense (UFF).

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Languages: Portuguese and English.

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