

Daniel Russo Advogados provides legal advice on all constitutional tax issues that affect business and operations in Brazil, at both the federal and local levels. Our tax law team works closely and closely with professionals from all our related airlines, such as M&A, project finance, banking and financing, capital markets and real estate. Our clients include national and foreign entities operating in all sectors, as well as individuals and small funds.

Has already provided and provides tax consultancy in complex and sophisticated operations already completed in Brazil and abroad for Brazil. Our experience includes specific tax consultancy in:

- \* Mergers, acquisitions and tax restructuring of individuals and companies;
- \* Transactions on financial markets;
- \* Foreign investments in Brazil;
- \* National and international tax planning; and
- \* Customs regulations.

Daniel Russo has a strong role in tax litigation, assists our clients not only in tax disputes at the Federal, State and Municipal levels, but also in defining strategies, both at the administrative and judicial levels, for the recovery, as efficiently as possible, unduly paid taxes.

Daniel Russo's lawyers closely monitor the processing of disputes that we sponsor for our clients, which allows us to interact in a timely and proactive manner with the various judging bodies, preventing a case from being tried without all the facts and arguments having been correctly submitted and explained in detail to the judges. As a result, our customers are always up to date on the status of disputes and aware of the next steps to be taken in them. Tax litigation lawyers continuously monitor decisions rendered in leading cases by Superior Courts and other judicial and administrative bodies of judgment, which ensures that our advice and procedural strategies always take into account prevailing jurisprudence when our clients need our assistance.