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Tax



Innovation  
Branding  
Solution  
Marketing  
Analysis  
Ideas  
Success  
Management

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# Who We Are

Felsberg Advogados is a full-service law firm founded in 1970 and defined by its ability to combine experience, tradition and excellence with efficient, fast and focused service, offering innovative solutions in a constantly changing world.

The combination of individual, joint and complementary values, with a tradition established over five decades of service, means that we have a broad and all-encompassing vision that meets the current and future legal requirements of all our clients, from the biggest corporate groups to the freshest of startups.

This is what makes us unique, different and prepared.

# Our History

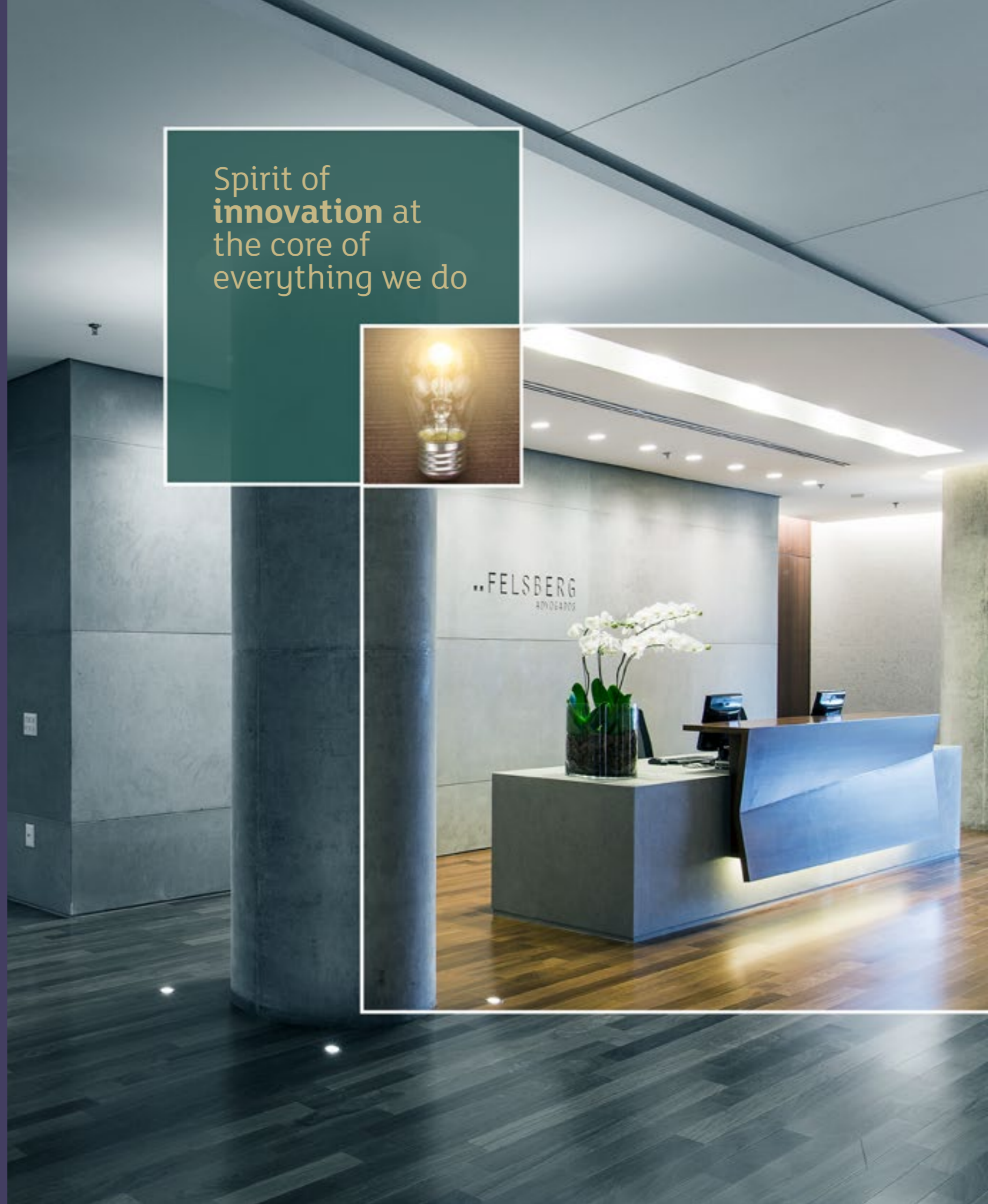
Founded by Thomas Felsberg, the firm has always had an innovative spirit at the core of everything it does.

Long before we were recognized as pioneers in judicial restructuring, we were one of the first firms to advise on aviation financing and contribute to the development of project finance and venture capital in Brazil.

More recently, we inaugurated new practice areas such as fashion law, innovation and startups, intellectual property, life sciences, antitrust, compliance and white-collar crime. We also anticipated future demands with new fintech and payment systems as well as data protection and technology departments and a specialised gaming law team.

More than service providers, we are partners.

Spirit of  
**innovation** at  
the core of  
everything we do





## Our Principles

## Social Responsibility

We are committed to encouraging social, cultural and educational projects.

Among the projects we support are Vaga Lume (creating and maintaining libraries in the Amazon), Americas Amigas (fighting breast cancer among lower-income women in Brazil), APAQ (treatment of burns victims), and AB2L (for the creation of dialogue among law firms and tech companies). Our fashion law team, in particular, devotes pro bono hours to two institutes in the fashion industry: Fashion Revolution (uniting the fashion industry in the way clothes are sourced, produced and consumed) and Instituto Alinha (connecting small workshops with designers and brands at fair prices and deadlines). Over the past two years, our legal professionals provided more than 500 pro bono hours.

## Diversity

Talent does not come with a label. For this reason, we focus on selecting and rewarding the best minds, regardless of gender, color, social class, sexual or religious orientation. Respect for diversity is reflected in our values. Among our partners, more than 50% are women, and within our office as a whole, 57% are women. Salary levels for men and women are equal within each function. Healthcare benefits are extended to all spouses, regardless of sexual orientation.

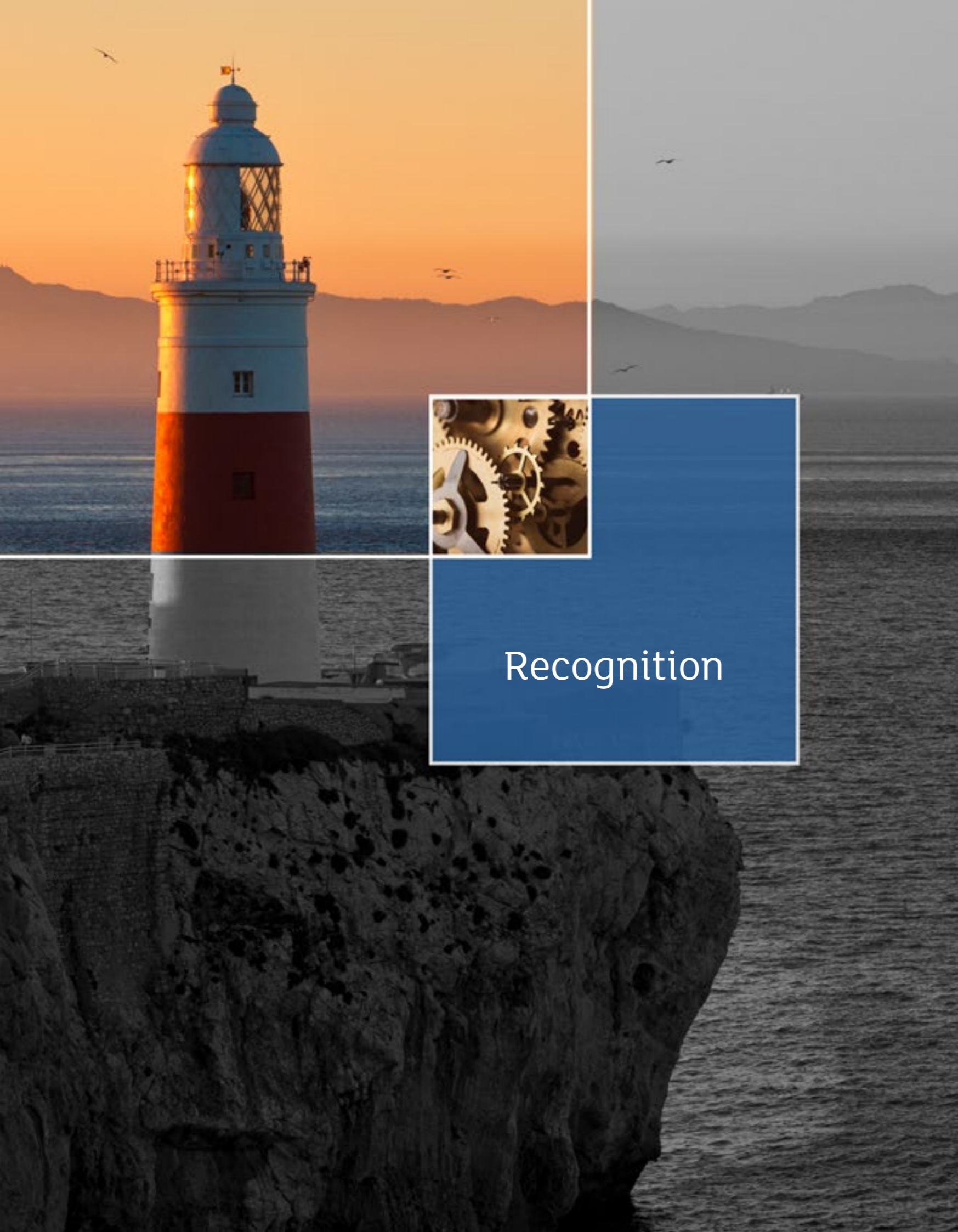
DiversiFeA, our Committee of Equity, Diversity and Inclusion comprising partners, other fee-earners and staff, promotes regular initiatives and events for the well-being of all members of the firm.



## Practice Areas



- Advertising, Marketing and Media
- Agribusiness
- Antitrust
- Aviation
- Banking and Finance
- Capital Markets
- Commercial Contracts
- Compliance
- Consumer Relations
- Corporate and M&A
- Data Protection and Technology
- Dispute Resolution
- Electric Power
- Environment, Sustainability and Waste
- Fashion
- Fintech and Payment Systems
- Governmental Relations
- Immigration
- Infrastructure
- Innovation, Startups and Venture Capital
- Intellectual Property
- Labor and Employment
- Life Sciences
- Maritime
- Natural Gas
- Oil and Gas
- Privatization
- Public and Regulatory
- Real Estate
- Restructuring and Insolvency
- Sanitation
- Sports and Entertainment
- Tax
- Telecommunications
- White-Collar Crime and Corporate Investigations



Recognition





## Tax

Our tax department is made up of 20 professionals, headed by four partners with widely recognized experience and excellence. Our subgroups allow our professionals to specialize in tax consultancy and planning, tax litigation and liability management, customs and social security, and wealth planning and succession planning.

### Tax Advisory

We provide specialized tax consultancy and planning services for a wide range of businesses, covering direct and indirect taxes, customs duties, social security payments, international operations and transfer pricing. We define and quantify tax risks and exposure; plan for tax structures and facilitation of payments; and assist clients in qualifying for special tax regimes, regional and sector focused tax incentives, as well as incentive-based tax installment programs.

### Tax Litigation

In litigation of both administrative and judicial natures, we have expertise in:

- administrative challenges relating to notices of violation and declarations of non-compliance against nonratified tax offsets;
- judicial defenses and appeals in tax foreclosures and tax injunctions;
- judicial measures aimed at reducing the tax burden and reimbursement of overpaid taxes;
- writs of mandamus aimed at restricting the practice of abusive and illegal acts by tax authorities;
- responses to tax inspections; and
- efficient management of materialized tax liabilities.

### Customs and Social Security

We advise clients in relation to:

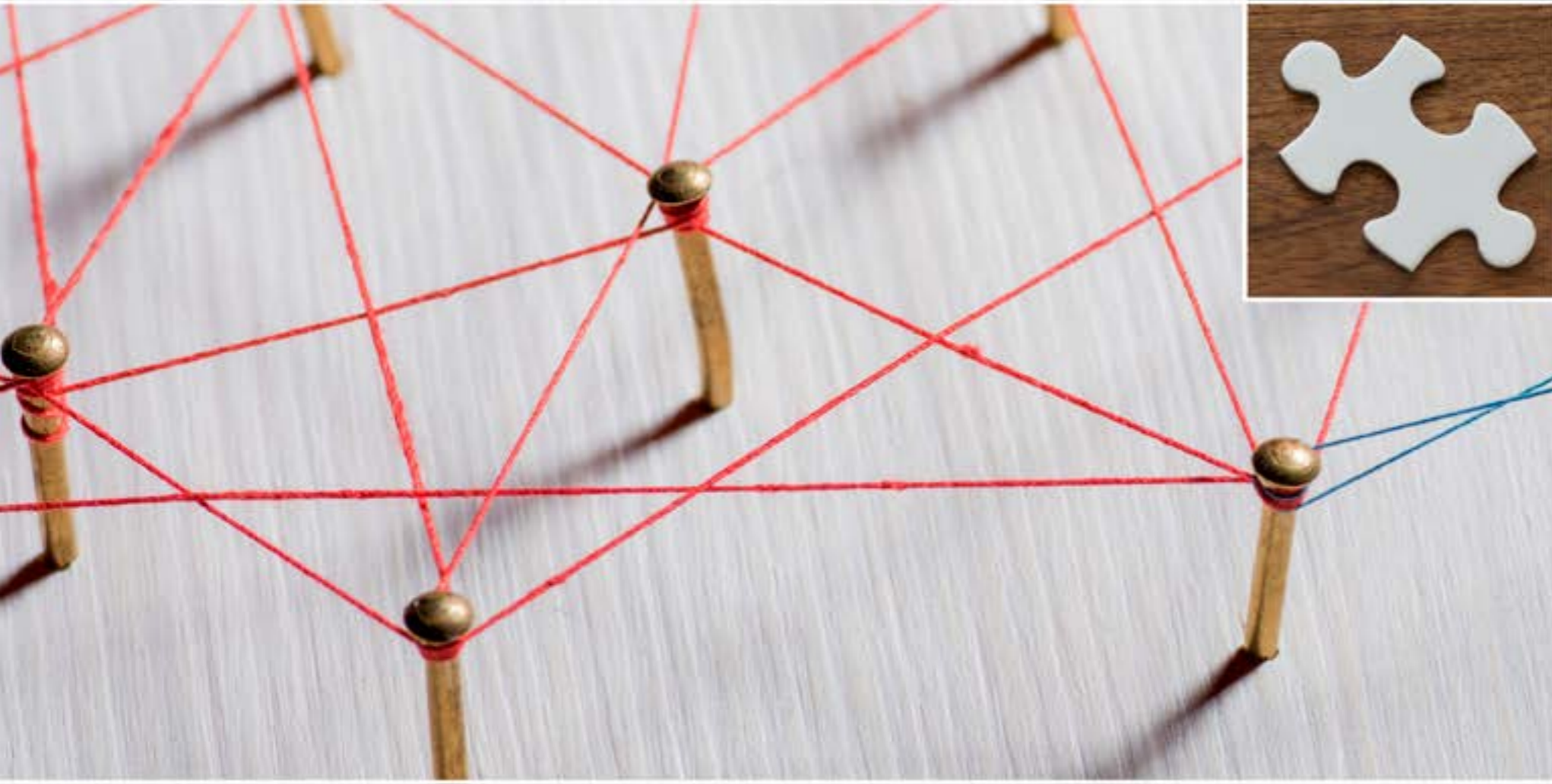
- violation in customs and social security matters;
- legal defenses against tax foreclosures;
- claims in customs tax regimes, including Drawback, Temporary Admission, 'Blue Line', etc.;
- ex-tariff claims and requests for temporary and permanent reduction of importation tax;
- release of unjustifiably retained goods;
- monitoring tax inspections in customs and social security matters; and
- social security planning, remuneration of executives and assistance for foreigners sent to Brazil.

### Wealth Management and Succession Planning

We also assist individuals with:

- tax-efficient succession and marriage planning;
- equity protection;
- structuring of investment funds and overseas investments, including advice on definitive or temporary withdrawal from Brazil; and
- advice on the repatriation of financial sums and on the provision of information to inland revenue and bank authorities.

Partners





## Anna Flávia Izelli

**E-mail:** annaizelli@felsberg.com.br

**Phone:** +55 11 3141-9193

**Practice Area:** Restructuring and Insolvency / Tax

Anna Flávia has a great deal of experience in tax litigation, working in the administrative and judicial spheres, in both defense and the demanding of tax debts, as well as in the filing of court actions aimed at recovering tax credits.

She also works with customs issues, providing assistance and advice on overseas trade operations, and with defense as well as with demands for taxes or penalties arising from non-compliance with customs systems.

Additionally, she provides due diligence support in M&A operations and in the restructuring of companies subject to judicial reorganization. Anna Flávia has been recognized by Latin Lawyer, The Legal 500, Benchmark Litigation, Análise Mulher and Leaders League.



## Rodrigo Prado Gonçalves

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**Phone:** +55 11 3141-9184

**Practice Area:** Restructuring and Insolvency / Tax

Rodrigo is a partner in the firm's Tax department. He has substantial experience in tax litigation, working in the administrative and judicial spheres, in both defense and the demanding of tax debts, as well as in the filing of court actions aimed at recovering tax credits.

He works with payroll taxation issues, providing assistance and advice regarding the proper compliance with social contribution legislation. In addition, he provides support in M&A operations, through the performance of due diligence. Rodrigo has been recognized as a Next Generation Partner by The Legal 500, and is also recognized by Latin Lawyer, Leaders League, Análise Advocacia 500 and Benchmark Litigation.



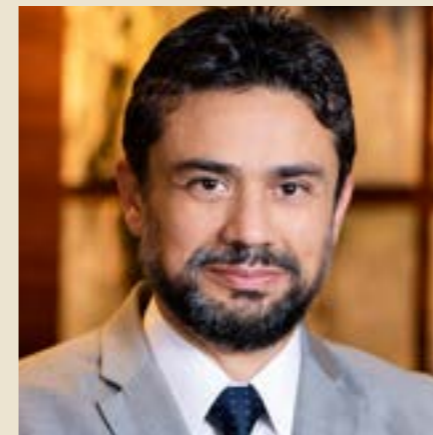
## Ivan Campos

**E-mail:** ivancampos@felsberg.com.br

**Phone:** +55 21 2156-7523

**Practice Areas:** Tax / Telecommunications

Ivan is the partner in charge of tax consulting and litigation in the Rio de Janeiro office. With over 30 years of experience, Ivan has worked in consulting firms as well as law firms, serving clients in the retail and wholesale, service providers, pharmaceutical, telecommunications, oil and gas, technology and beverage segments, among others. Ivan is recognized by Leaders League.



## Rafael Malheiro

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**Phone:** +55 11 3141-3630

**Practice Area:** Restructuring and Insolvency / Tax

Rafael is a partner in the firm's Tax Department. With more than 20 years' experience, Rafael is a specialist in the tax aspects of domestic and cross-border corporate reorganizations and M&A transactions. Rafael has vast experience in accounting and corporate law matters related to tax planning. He advises clients on administrative litigation, non-resident taxation, transfer pricing, corporate income tax matters and on the tax aspects of bankruptcy reorganizations and the restructuring of distressed groups. Rafael is recognized by Chambers and Partners, The Legal 500 and Leaders League.

*"tax specialist with deep practical knowledge of the area" – Chambers Latin America 2021*





## Flávia Ganzella

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**Practice Area:** Tax

A member of the Tax Law team at Felsberg Advogados, Flavia has extensive experience in Tax Litigation, working in the administrative and judicial areas, in all spheres (municipal, state, and federal) and at all levels of jurisdiction (first and second instances and superior courts). She is also active in

lawsuits aimed at recovering tax credits and supports other departments of the office in M&A transactions in the performance of due diligence.



## Gabriel Paranaguá

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**Phone:** +55 11 3141-7521

**Practice Areas:** Tax

Gabriel is a senior associate in the Tax Department and has over 16 years of experience in the tax advisory area. With specializations in International Taxation and Tax Planning (Brazilian Association of Financial Law, 2008), Tax Audit (School of Administration and Accounting

Sciences - Federal University of Rio de Janeiro, 2013), and Tax Litigation (Universidade Cândido Mendes, 2008), his experience comprises advising on tax planning and auditing in M&A and corporate restructuring, telecom and satellite operations, software, new technologies and crypto assets, wealth planning and debt reprofiling, transactions with works of art and antiques, and assistance to various players in the fashion industry. Recognized as a Rising Star by The Legal 500 (2022, 2021 and 2020), Gabriel is a member of the Brazilian Association of Financial Law (ABDF/RJ), of the Legal and Tax Committee of the Brazilian Association of Infrastructure and Base Industries (ABDIB) and of the Committee of Equity, Diversity and Inclusion of Felsberg Advogados (DiversiFeA).



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