TERCIOTTI • ANDRADE

# GOMES • DONATO

ADVOGADOS



### TAILOR-MADE SOLUTIONS

Legal advice straight to the point



We provide tailor-made legal services, with a pragmatic approach and business language.

Our projects and evaluations are presented with executive summaries that facilitate the decision-making process by clients.



The partners have built their careers at top-tier Brazilian law firms, having graduated from academic institutions of recognized excellence, at which they pursue continuous training.



The associates follow the same path, pursuing specialization in their areas and contributing to the modernization of the office.



Clients of various sizes receive direct attention from partners. We build relationships based on knowledge sharing, efficiency and transparency.



Our team is led by specialists with nearly 20 years of practice in their respective areas, with experience in a dynamic and globalized business context. This enables the integration of various areas in a multidisciplinary practice that supports our clients to grow and achieve their targets.



The healthy work environment contributes to loyalty and a low turnover, which results in streamlined services to the clients.



Our team is present in our offices in **Rio de Janeiro, São Paulo and Belém**. In other Brazilian cities, we work through associations with reputable law firms. Our long-standing connections with colleagues abroad allow for assistance in other countries.



Multidisciplinary legal services

Our approach is multidisciplinary, integrating various areas of law to the benefit of the client. We combine the high quality, objectivity and proximity typical of a boutique law firm, with the modernity and flexibility of a young and modern office.

#### CORPORATE LAW



We work with investment and divestment projects: greenfield and brownfield, mergers and acquisitions, negotiation, due diligence, corporate formation, governance and commercial contracts. In the dayto-day management of the client, we work as an outsourced in-house legal department, reporting directly to shareholders and c-level executives.

### SPORTS

With a multidisciplinary team, the firm acts both in structuring projects and negotiating contracts and in litigations involving different sports, with great experience in Courts specialized in Sports Law.

#### ENERGY/POWER

Our focus is the customer, with a holistic view of the power business and its technical, regulatory and legal dimensions. We deeply understand the activity and advise them throughout the chain of the Brazilian Power Sector in the activities of Generation, Transmission, Commercialization and Distribution, with more emphasis on commercialization and renewables. We have deep knowledge, both in the business structuring phase, as well as in the operational phase and relationship with the government (MME, EPE, ANEEL, ONS, CCEE, among others). We act both in litigation and consultancy.

#### FAMILY AND SUCCESSIONS



We work in several areas of family and succession law, both in litigation and in consultancy. Our expertise involves child support claims, paternity investigation, adoption, marriage annulment and prenuptial agreements, cohabitation contract, divorce, dissolution and recognition of a stable union, biological and socio-affective affiliation, custody and regulation of visits, judicial and extrajudicial successory procedures, among others.

Multidisciplinary legal services

#### REAL ESTATE



We act in the real estate area, throughout the national territory, serving individuals, national and foreign companies, resolving from the simple to the most complex issues in various sectors of this market. Among the services we provide, we highlight the following: Structuring of Real Estate Developments (Shopping centers, Incorporations, hotel complexes, Condominiums and Allotments) in all its phases and aspects (contractual, notary, registration, possessory, urban, tax, corporate and litigation); Assistance in the acquisition, sale and regularization of urban and rural properties, whether in court or in amicable way; and Advising real state rentals.



#### OIL & GAS

We advise clients on the importation of machinery, vessels and equipment used in the exploration and production of oil and gas. We also provide legal support in the regulatory and tax aspects related to Oil & Gas, formation of joint ventures, consortia and in all aspects related to implementation and project development.

### PERSONAL DATA PROTECTION

Our law firm is ready to assist your company in Brazil in data privacy implementation and advisory. Our practice in this field can be tailored to your business' needs: from personal data flow and data mapping (impact report) to personal data privacy policies as well as negotiation of data privacy amendments to existing contracts. We also interact with the information technology department of your business and/or with outsourced data security companies.



Multidisciplinary legal services

### DISPUTE RESOLUTION

We have an extensive dispute resolution practice throughout Brazil, in state and federal courts, and with arbitration and mediation chambers. We also work with the structuring of companies, commercial transactions and with quick and surgical action that contributes to high-level rates of success for our clients.

#### LABOR LAW

Our focus is the prevention and mitigation of labor contingencies, with advisory services and litigation support. We help clients to implement cost reductions and guide them on how to conduct their operations in regulated environments, subject to complex labor rules.

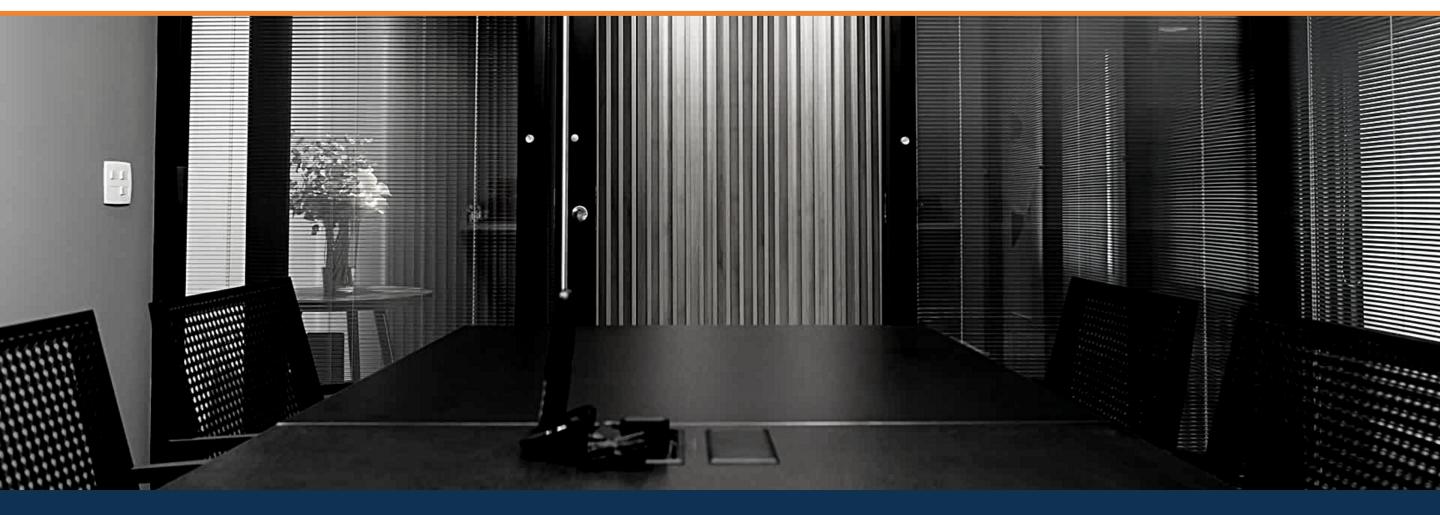




#### TAX



We provide detailed advice on domestic matters and international transactions for individuals and legal entities, residing in Brazil and abroad. We represent clients in judicial and administrative litigation, at the federal, state and municipal levels, in all levels and courts. Municipal performance is one of our differentials, as we cover diverse legislations of several cities throughout Brazil. We analyze projects and contracts, in order to minimize tax impacts, and provide advice on installment programs and amnesties. The accounting training of our team members is a distinctive factor in the provision of tax advisory services.



Multidisciplinary legal services

#### WEALTH PLANNING

This department combines the expertise of Corporate, Dispute Resolution and Tax with estate planning and inheritance law. Our clients are families seeking advice in their business succession and governance the day after, such as will structuring and organization of family assets. We provide advice for national and foreign residents. We create exclusive and personalized solutions for each family, optimizing the tax impacts and handling bureaucracies involved, always observing of the families' wishes.

#### COMPLIANCE

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We act in the structuring and implementation of tailor-made compliance programs, after a deep understanding of the client's core business, which includes the elaboration of policies, code of ethics and conduct and engagement and training activities with client's employees and senior management.



#### INTELECTUAL PROPERTY



We provide specialized consultancy in matters related to copyright and personality and image rights in Brazil, with advice on licensing and assignment of literary and artistic works and the negotiation, preparation and analysis of terms and contracts aiming the safeguard of said rights.





### OUR LEADERSHIP

Hands on approach backed up by academic excellence



MAURÍCIO TERCIOTTI has worked for 15 years in prestigious law firms in Brazil before founding Terciotti Andrade Gomes Donato Advogados. His focus is on tax legislation, both litigation and consultancy, with special emphasis on tax aspects of mergers and acquisitions. He has long-term expertise in the Oil & Gas sector, mainly concerning customs and tax regimes. He graduated from the University of the State of Rio de Janeiro (UERJ) and is a professor of the Postgraduate Program in Customs Law and Tax Planning.



DANIEL DURÃO DE ANDRADE has worked for 15 years with tax issues at renowned law firms. His experience is concentrated on complex tax cases in administrative and judicial litigation. Andrade advises Brazilian and international companies in various sectors, such as Oil and Gas, Hospitality, Food Services, Infrastructure, Retail, Energy, Cosmetics, Beverages, Real Estate and Human and Animal Health. He holds a bachelor's degree in Law from the Federal University of Rio de Janeiro (UFRJ) and also in Accounting from FIPECAFI / SP.

EDGAR SANTOS GOMES has worked for over 15 years in first-rate law firms specialized in tax law. Gomes' practice includes administrative and judicial tax litigation, tax planning and advice on domestic and international transactions, both for individuals and corporations, residents in Brazil and abroad. Graduated in Law from the Federal University of Rio de Janeiro (UFRJ). Gomes also holds an LL.M. from the University of Leiden (The Netherlands). He is a full member of the International Fiscal Association (IFA) and the Society of Trust and Estate Practitioners (STEP). Gomes was appointed as a member of the Rio de Janeiro Tax Reform Commission. Edgar has also been a part-time or visiting professor at various Brazilian and foreign universities.



**RAPHAEL DONATO** has experience of almost 20 years in complex litigation and arbitration, especially civil, corporate, large-scale construction, real estate and succession matters. Leads the Conflict Resolution area. He graduated and has a master's degree in Civil Law from the State University of Rio de Janeiro (UERJ). Legal coordinator and alternate arbitrator for CNRD - National Chamber of Dispute Resolution (heritage sports). Professor at FGV - MBA in Intelligence and Digital Business.



**PATRICIA BARCELLOS** has 20 years of experience in corporate law, assisting national and international investors in Brazil. She has a strong practice in mergers and acquisitions, contracts and corporate law. Barcellos lived in the US for 4 years, where she became a licensed attorney in the State of Illinois and deepened her studies in M&A consulting. Fluent in English and Italian, she graduated from the Federal University of Minas Gerais (UFMG), specialized in Business Administration at Fundação Getúlio Vargas (EAESP/FGV) and earned her Master's degree in Tax Law from the University of São Paulo (USP). She also attended courses at Northwestern University Law School, in Chicago, and obtained an M&A Consultant certification from the De Paul University Alliance for Merger and Acquisition Advisors (AM & AA), in Chicago.



### OUR LEADERSHIP

Hands on approach backed up by academic excellence



**RENATO** MÉROLA PELUZO has concentrated experience on complex tax cases in administrative and judicial litigation. Renato advises Brazilian and international companies in various sectors, such as Oil and Gas, Telecom, financial market, mining, support foundation, civil construction, hospital, events, hospitality and new technologies. He holds a postgraduate degree in Tax Law from the Faculdade Getúlio Vargas (FGV) and also holds an Accounting degree in Accounting from IBMR/RJ. Renato is a full member of the International Fiscal Association (IFA).



MARVIN MENEZES has a 15-year career dedicated to the Brazilian Power Sector both in energy companies and in big law firms with extensive experience in matters related to the sector from generation in its most diverse sources, through transmission to distribution and trade in power. Performance both in litigation and consultancy. Graduated in Law at UFRJ (Universidade Federal Fluminense). Specialization in Regulatory Law by FGV (Faculdade Fundação Getúlio Vargas) and in Environmental Law by UCAM (Universidade Cândido Mendes). Member of the Special Power Commission of OAB/RJ (Brazilian Bar Association) and the Power Commission of IAB (Brazilian Lawyers' Institute). Member of the Administrative Council and professor at IBDE (the Energy Law' Brazilian Institute) and LLM in FGV's Infrastructure and Regulation Law.

**GUSTAVO GODOY** has +15 years of experience advising International and Domestic Companies, with focus on Taxation of M&A transactions; Tax planning related to domestic and international tax law; Corporate income tax; Non-resident taxation; and Taxation of financial markets. Mr. Godoy holds a LL.B degree from the Rio de Janeiro State University (2003); a B.Acy (Accounting Degree) from South Santa Catarina University (2012); and a LL.M degree in Tax Law by Bologna University, Italy (2008). Also, in 2008 Gustavo acted as foreign associate at Deloitte Touche Tohmatsu (Milan, Italy).

LAÉRCIO PELLEGRINO FILHO has worked for over 20 years in fullservice corporate law firms. Laercio practices corporate law with a focus on mergers and acquisitions involving both privately-held and public companies. Besides corporate reorganizations, his practice encompasses the organization of business entities, joint ventures, shareholders' agreements and contracts in general. Laercio has a law degree (LL.B. or J.D. equivalent) from the University of the State of Rio de Janeiro (UERJ), a master of laws (LL.M.) from the Georgetown University Law Center (Washington, D.C., U.S.A.), and he has attended the MBA on Finance at the Brazilian Institute of Capital Markets (IBMEC) in Rio de Janeiro.



ANTONIO CARLOS PEREIRA NETO has several years of experience advising Brazilian and international companies on the various aspects of employment and labor law. Antonio concentrates his practice on labor litigation, providing advice to local and foreign clients in the oil and gas industry, pharmaceutical, hospitality and leisure (hotels and resorts), infrastructure, media and entertainment, financial services and banking, technology (telecommunications) and union negotiations. He holds a specialist degree in Labor Law from PUC-RJ and a post-graduate degree in Economic Law from Universidade Gama Filho.



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