



UTUMI

ADVOGADOS



OUR PASSIONS EXCELLENCE AND TAX LAW

After 25 years of career, of which 17 as the Head of Tax of one of the largest full services firm in Brazil, **Ana Claudia Utumi** decided to create **Utumi Advogados**, law firm fully dedicated to **Tax Law**.

During her career, Ana Claudia accumulated number of market acknowledgements as one of the leaders of tax practice in Brazil, in view of her work assisting Brazilian and foreign companies, as well as high net worth families. Her practice includes tax consulting and tax litigations, involving transactions (M&A, financial and capital markets, private equity, Project finance, etc.), different economic sectors such as food, beverage, cosmetics, chemicals, pharmaceuticals, heavy industry, technology, services, among others.

Utumi Advogados was born under the leadership of Ana Claudia, together with a team of professionals that are absolutely committed with excellence in technical counselling and client service.

360° View

It is essential to analyze tax matters with a 360° view, taking into account not only the specifics of each deal or business, current law and jurisprudence, but also potential risks, trends in tax interpretation by the Courts, potential changes in law, etc.

Robust Technical Knowledge

The well-known complexity of Brazilian taxation demands much study and much knowledge. Being able to count with highly qualified tax advice is essential to avoid risks and obtain the most adequate solution to each case.

Tailor-made assistance

There are no miracles, nor standard solutions in tax field: each case is single and unique; and this how it has to be analyzed and solved.

Timing

Best tax advice in a timely manner, complying with our clients' needs is part of our goal. As much as possible, we develop our work within the minimum necessary time for the case.



TAX SOLUTIONS

Consultancy

- ✓ Permanent tax consultancy
- ✓ Legal opinion about significant tax matters and risk assessments
- ✓ Strategic tax consulting to support decision-making that significantly impact businesses or estate, such as corporate reorganizations, new businesses, changes of corporate flows, etc.
- ✓ Support to M&A transactions, with analysis of tax contingencies and tax structuring
- ✓ Tax assistance in reviewing or structuring Brazilian investments abroad, or foreign investments in Brazil
- ✓ Tax assistance to foreign investors in Brazilian financial and capital markets
- ✓ Second tax opinion in cases dealt by other firms

Litigation

- ✓ Strategic work in tax inspections
- ✓ Administrative tax litigation in federal, state and municipal levels
- ✓ Active or passive judicial tax litigations
- ✓ Oral defense
- ✓ Preparation of briefings and discussions with relevant judges
- ✓ Risk assessment and tax opinions on ongoing cases

Tax Policy

- ✓ Assistance in strategic tax discussions with business associations, Federal, State and Municipal governments, multilateral agencies, etc.
- ✓ Assistance in preparation of studies and change in law proposals
- ✓ Monitoring of tax law projects under discussion in the Brazilian Congress

Some of our Market Acknowledgements





PARTNERS



Ana Cláudia Akie Utumi

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Frequently acknowledged as one of the top tax practitioners and one of the top International tax specialists in Brazil, Ana Claudia has more than 25 years of experience in tax. In 2015, she was acknowledged as the Best Female Tax Lawyer in Latin America (2015 America's Women in Business Law Awards, Euromoney Legal Media Group). Tax Professor at Faculty FIPECAFI, the most prestigious Accountancy school in Brazil. Guest lecturer at the LL.M in International Taxation of the University of Zurich. Member of the NYU International Tax Program's Practice Council. Board Member of the FPSB - Financial Planning Standards Board, entity in charge for regulating financial planning and CFP® certification. Chair of Brazilian branch of STEP - Society of Trust and Estate Practitioners. Ph.D. in Financial and Economic Law (University of São Paulo). Master in Tax Law (Catholic University of São Paulo - PUC/SP). MBA in Finance (IBMEC/Insper). Graduation in Law (USP) and Business Administration (Getulio Vargas Foundation - FGV)



Camila Abrunhosa Tapias

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Working in tax area since 2001, Camila has a large experience in federal, state and municipal tax litigation, both in administrative and judicial spheres.

LL.M in Tax Law Candidate (FGV School of Law)

Post-Graduation in Tax Law (PUC/SP)

Graduation in Law (São Bernardo Law School)

Acknowledged among the top tax lawyers in Brazil by Legal 500, Expert Guides LMG Rising Stars, LatinLawyer 250



Sabrina Garcia Sabaini

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Working in Tax Area since 2006, Sabrina has extensive experience in transactional tax work, having worked for 8 years in Big 4 firms. Her experience includes deep knowledge of direct taxes and accountancy, taxation of M&A transactions, corporate reorganizations, debt transactions, etc.

Post-Graduation in International Taxation (Faculty FIPECAFI)

Post-Graduation in International Law (EPD)

Graduation in Law (University of Maringa)



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