

# Brazilian private clients

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## Using trusts in Brazil

Fernando Retzler Martins, Partner, SA Law, Sao Paulo

53 minutes - presentation made on 26 May 2021

- Main attention points and commonly used solutions:
  - Disclosure to the Central Bank and to the Tax Authorities: how, when and why?
  - Taxation on distributions: donations or income?
  - Revocable vs irrevocable trusts: main consequences for Brazilian settlors and beneficiaries
- Conservative vs aggressive approach: the most common practices
  - The (lack of) opinion of the Brazilian Tax Authorities and Courts
  - The most recent rulings and court cases and judicial guidelines: their main consequences
- The rising interest in trusts even by clients whose country does not recognize trusts:
  - What do Brazilian clients want when implementing a trust?
  - The difficult relationship between trustees and Brazilian settlors/beneficiaries
  - Are there any alternatives or is the trust an irreplaceable instrument for Brazilian clients?

## US investments for Brazilian clients

Luis Guilherme Goncalves, Partner, BT7 Partners, Miami

33 minutes - presentation made on 11 May 2021

- Difficulties faced by Foreign Personal Companies to open US bank accounts and to hold financial investments
- Reporting requirements for U.S. Disregarded Entities and U.S. Corporations owned by Non-Resident Aliens
- Tax-efficient structures to hold U.S. Assets (Real Estate, Financial Investments, Shares, etc.)

## Anti tax avoidance policies and tax audits in Brazil

Ana Claudia Akie Utumi, Partner, Utumi Advogados, Sao Paulo

45 minutes - presentation made on 11 May 2021

- What are the targets of the tax administrations?
- On what grounds do they challenge the structures?
- What are their new arguments and theories?

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