

Colângelo e Corrêa

ADVOGADOS E CONSULTORES

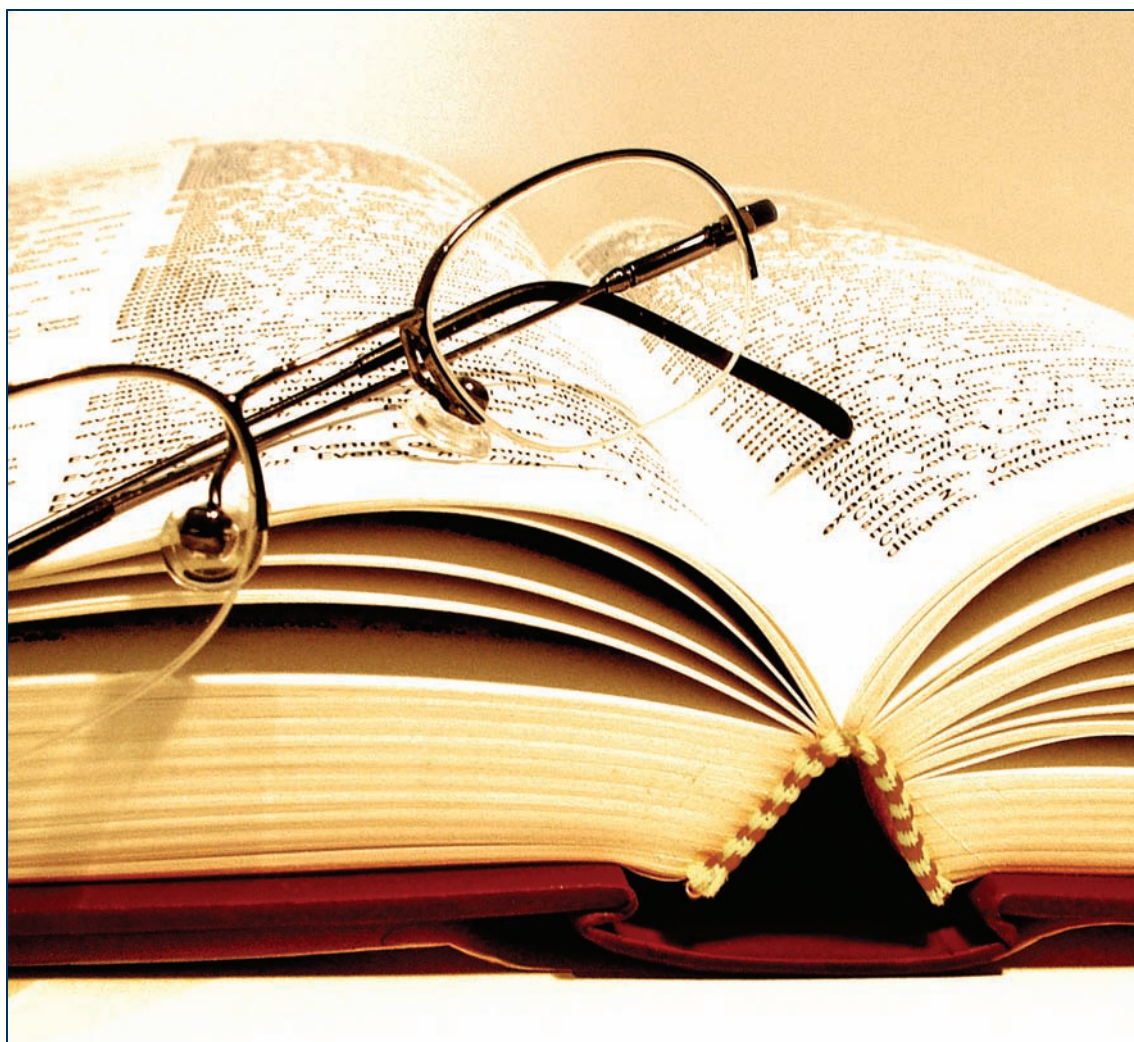


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CCAT
TRIBUTOS

Profile:



Colângelo e Corrêa Advogados e Consultores
has become a vanguard reference of seriousness
and efficiency in the branch of tax law, providing
relevant services for national and foreign companies.

Founded in 1990, at the start of the major tax discussions in the country, under the name of Colângelo e Corrêa Advocacia Tributária with the acronym of CCAT, the office has made itself into a vanguard reference of sobriety and efficiency in this branch of law, providing pertinent service to national and international companies and bringing to their clients expressive financial returns and economy in the payment of taxes and social contributions.

As a consequence of the prestigious position achieved in the tax area and attending to the anxieties of their clients, the company widened its coverage into other branches of business law, altering its corporate name to **Colângelo e Corrêa Advogados e Consultores**.

The headquarters is in São Paulo city, close to the financial center of Paulista Avenue, but the company develops work throughout the national territory, especially in the States of Rio de Janeiro, Rio Grande do Sul, Espírito Santo, Amazonas and the Federal District.

Services:



Law Review and Tax Planning

The objective is to legally reduce the payment of taxes and to recover improper taxes, through the revision of fiscal procedures and the analysis of incidences concerning the client company's economic activity. This may well cover all taxes, such as ICMS, IPI, ISS, IRPJ, import taxes, PIS, COFINS, INSS, or be restricted to a specific tax paid by the client.

Credit Recovery

Within the taxes subject to non-accumulative regime, such as ICMS, IPI, PIS and COFINS, it is common that losses occur because of the non-use of legitimate credits of consumables or goods employed in the productive or economic process of companies. Our company carries out a specific and complete survey of the tax documents involved with the acquisition of goods and services, using technical and judicial analysis for each item that can present credit.

Recovery of Taxes in the Law Courts

Our team of lawyers promotes judicial actions of interest to the client, looking towards the non-payment of improper taxes and the recovery of payments already made, an example being that which has occurred with the "FINSOCIAL", the social contribution upon pro-labor and autonomous individuals, among other victorious theses in the judicial system.

Fiscal Defense

Fiscal writs, be they for ICMS, ISS, INSS or FEDERAL TAXES, merit special attention from companies not only through the elevated tax fines and criminal implications involved, but also because of the possibility of being reduced or annulled by way of specialized legal work.

With a technical team formed by experienced professionals who are constantly updating their knowledge, the firm develops various case studies.





Consulting and Preventive Advice

The complexity and constant alterations in the Brazilian legislation, especially in the fiscal area, demand from companies a permanent follow up on consulting and conventional external advice and the correct interpretation of the legal provisions, thus avoiding contingencies, writs or improper payments.

Tax Committee

Within the work of consulting, our company has established a tax committee that brings together professionals from different departments of the company in order to discuss and to follow tax legislation and its correct application in specific situations relevant to the client.

Management of Tax Debt

Debt involving taxes, if not dealt with seriously and professionally can make business impracticable, harming the company's patrimony and that of its directors. Through specialized work it is possible to avoid or slow down these damaging effects and, principally, to reduce the value of the debt and impede its growth.

Courses

The office provides in-company courses and seminars or open events with the objective of updating and training professionals in the most different branches of business law.

Other Areas of Performance:

Entrepreneurial Penal Law

The partners, managers, accountants and other professionals, in their day to day exercising of entrepreneurial activities are constantly exposed to risk situations involving the practice of acts defined as crimes by our legislation, with severe personal punishments. In the majority of cases this occurs through the simple unawareness of the legislation.

Within company crimes we can mention:

- crimes against tax order
- crimes against popular economy
- crimes against consumer relations
- crimes against work relations
- financial crimes
- crimes against the environment.

A study on the revision of entrepreneurial practices is necessary in order to avoid the occurrence of these situations, as well as having specialized legal advice in this area.



Commercial and Company Law

- The elaboration of contracts, minutes and statutes
- Succession planning
- Mediation of partner conflicts
- Scission, merger and the incorporation of companies
- Trademarks and patents
- Advice on bids and auction bids
- Judicial actions on collection, execution, among others.

Environmental Law

- Internal environmental audit, with the objective of detecting eventual contingencies and acquiring the procedures and activities that impact on the company from environmental legislation.
- Consulting on the processes of environmental certification.
- Consulting on obtaining environmental licenses through public organs.
- Judicial and administrative actions concerning the environmental legislation, looking towards the defense of the company's interests.
- Legal consulting for the correct application of environmental legislation.

Labor Law and Social Welfare Benefits

- The sponsoring of actions in the face of labor law.
- Consulting for the correct compliance of labor legislation and social welfare benefits.
- Due diligence in the procedures in these areas, verification and correction of contingences.
- Consulting and the elaboration of briefs concerning labor and social welfare legislation.

Profile of the Partners:

Sílvio Alves Corrêa

A Lawyer and business administrator, a partner at **CCAT Tributos** and in the office **Colângelo e Corrêa Advogados e Consultores**, having previously worked as a consultant and supervisor in IOB's tax consulting sector and as a manager in the fiscal area of various companies. Sílvio has given various courses and seminars on ICMS, IPI, Tax Law and Tax Economy in the capital city and in the interior of the State, sponsored by IOB and CCAT.

He graduated in law at PUC, São Paulo, in 1982, and has had experience in the fiscal area since 1974. He has participated in various courses, seminars and congresses on tax, business and procedural law, sponsored by entities linked to the legal area.

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Marcos Antônio Colângelo

A Lawyer, partner at **CCAT Tributos** and in the office of **Colângelo e Corrêa Advogados e Consultores**, Marcos has worked as a tax consultant at IOB; he is a professor giving courses on fiscal legislation; has accumulated experience in preventive areas and in contentious taxes, with full militancy in administrative and judicial processes in all instances. He is a specialist in Mediations and Arbitration, as well as segments of the Environmental area, having been involved in various courses, with emphasis on alternative energy projects, ISO 14001, OSHAS 18001, MDL - Clean Development Mechanisms, Carbon Capture and Air Management in Cities (USP's Faculty of Public Health).

He is a postgraduate in Environmental Audit and Certification (Senac College) and Internal Environmental Audit (Vanzolini Foundation).

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