



Paulo Marcelo de Oliveira Bento
Partner

Professional Background

- Partner of Souza, Cescon, Barrieu & Flesch Advogados
- Bachelor in Law (LL.B) at the Law School of the Catholic University of São Paulo (PUC/SP)
- Admitted to the Brazilian Bar (OAB) in 1997
- Specialist in Tax Law from the Catholic University of Sao Paulo Law School (PUC/SP)
- MBA in Finance at Brazilian Institute of Capital Market (IBMEC)
- Master of Laws (LL.M) from the Leiden University, The Netherlands
- Published a number of articles on the Brazilian taxation and spoke in domestic and international conferences, as well as an invited lecturer at law and business schools
- Worked for Transfer Pricing Associates in The Netherlands throughout 2004

Proven Track Record

- Able to draw up on deep knowledge and experience in Tax Law, especially transfer pricing, and Domestic and International Tax Planning

Capabilities

- Developed transfer pricing projects in Brazil and in The Netherlands – in the last case with a global approach
- Provided advisory on transfer pricing rules, methods and related valuation in Brazil
- Represented several clients in litigations involving transfer pricing and other tax matters at Brazilian tax courts.
- Concluded numerous legal opinions and advices on the interpretation and application of Brazilian corporate tax legislation and Tax Treaties
- Completed several legal due diligences regarding mergers and acquisitions and capital markets transactions
- Developed numerous domestic and international investment structures in all areas of business including in the real estate, financial and capital markets
- Developed numerous domestic and international tax planning
- Provided tax advisory on project finance operations in the areas of power, oil and gas, telecommunications and infrastructure in general