

## MARCUS VINICIUS BUSCHMANN

Mobile: +55 21 9115-4296 / + 55 21 2240-3936

e-mail: [mvb@bea.adv.br](mailto:mvb@bea.adv.br)

### PROFESSIONAL BACKGROUND

#### **Attorney-at-Law and Consultant – Partner of Buschmann & Associados - Advogados e Consultores**

Advise in national and foreign companies in tax, corporate and civil matters. He represents and defends clients' tax and civil matters before Federal and State Courts as well as in federal, state, and municipal public treasury agencies, coordinating, also, team in the civil and tax litigation through his tax management department. He acts as a strategic tax planner advising companies. He advises clients in the alternative resolution of litigation (arbitration), special customs systems, and other matters related to Foreign Trade.

Advise international private equity firms in merger and acquisitions as well as debt restructuring.

He has obtained expert knowledge in Petroleum and Natural gas related subjects, Navigation, Shipyard market, Chemical gas industry, as well as related to the web and in the Informatics and Entertainment Sectors.

### RELEVANT AND RECENT OPERATIONS AND CASE HISTORY

- Advised national Asset Management in corporate and tax planning structuring in US\$ 100.000.000,00 project..
- Advised Oil Services company in US\$ 50.000.000,00 supplier agreement for the next 4 years.
- Represented and advised in Brazil an international private equity firm working in the international restructuring of a multinational group, helping to organize the debt restructuring. The project worldwide involves more than 3 billions Euros.
- Represented and advised in Brazil an international private equity firm working in the acquisition of an entertainment group in banking transaction involving more than 5 billions de Euros and 52 countries. It was one of the 20th greatest acquisitions in the first trimester in Brazil.
- Obtained important victory in tax litigation, representing and defending Multinational Entertainment Company (Record Business) in fiscal procedures regarding the income tax. The victory reduces the tax debt in 75%, economizing R\$25 millions.
- Has represented Petroleum Sector Service Provider in administrative appeal submitted in tender before the Government-owned company for a contract worth about R\$120 million.
- Represents and provides advice to International Shipping company on fiscal and judicial issues, having pleaded for fiscal benefits in excess of R\$10 million, and proposed lawsuits and offered suggestions to recover over R\$7 million in taxes.
- Has provided assistance to an International Shipping Company, providing opinions on international transactions for the payment of service renderers regarding PIS/COFINS, IRRF, ISS and CIDE taxes on remittances abroad.
- He advised a multinational company from the oil sector (block operator), by means of legal opinions and solutions in international tax planning, by means of applying conventions to

avoid dual-taxation for the intent of saving around US\$ 30,000,000.00 in Income Tax and CIDE on remittances.

## POST GRADUATE

- **Master's Degree in Tax Law**  
Rio de Janeiro, RJ (2002)  
Universidade Candido Mendes
- **Post-Graduate in International Tax Law**  
Salamanca, Castilla y León – Spain (2002)  
Universidad de Salamanca.
- **Extension course in Finance**  
Rio de Janeiro, RJ (1999)  
Instituto Brasileiro de Mercado de Capitais - IBMEC

## ACTIVITIES AND ASSOCIATIONS

- Tax Adviser of SINAVAL – Shipyard Companies Union.
- Legal Director of Brasil-Russia Chamber of Commerce.
- Member of the Oil Commission from Rio de Janeiro Bar Association.
- University Professor of Tax law, Civil Process and Tax Process
- Member of the International Fiscal Association (IFA)
- Member of the Academia Brasileira de Direito Tributário (Brazilian Academy of Tax Law)
- Member of the Brazilian Association for Financial Rights
- Member of the Instituto Latinoamericano de Derecho Tributário (ILADT)
- Professor, lecturer and member of IBEF – Rio (Brazilian Finance Executive Officers Institute)
- Member of the Brazilian Bar Association - Rio de Janeiro branch

## PUBLISHED ARTICLES

- "Naval construction and fiscal benefits" *T&N Petróleo Magazine*, number 46, March/2006";
- "Naval construction and its judicial mutation to the exporting activity: the REB legislation and Provisional Measure (MP) of Goods in *Major Aspects of Law 11.196/05, "the MP of Goods"*, a book coordinated by Ives Gandra da Silva Martins, 2006.
- "Naval Construction and the Exemption of the ICMS Tax" - (newspaper) *Jornal Valor Econômico* – 01.31.2006
- Lecturer at the *"Judicial and Regulatory Aspects of the Brazilian Electrical Sector"* Study Group, on the subject: *"Controversial Points of PIS/COFINS in the Energy Sector"* administered on September 2, 2005 at the Brazilian Finance Executive Officers Institute – IBEF.
- Lecturer at the *"Strategic Naval Sector Questions: Taxation and Financing"* Study Group, on the subject: *"controversial aspects of taxation in the Naval Sector"*, administered on December 8, 2005 at the Brazilian Finance Executive Officers Institute – IBEF.
- Lecturer at the *"Fiscal Legislation Alterations and its impacts on Energy Operations"* Study Group, given by the International Business Communications – IBC on the subject: *"Contributions to importation PIS/COFINS in Energy operations"*, August 2004.
- Electronic Inspection and Fiscal Planning in Brazil. *Valor Econômico* newspaper, Judicial Section. 7/15/2004.
- "The Contributions for the PIS/COFINS import and the constitutional concept of customs value" in (magazine) *Revista Dialética*, v. 111, São Paulo. Ed. Dialética. Dec/2004.

- “The oil and natural gas market and the ICMS tax” (newspaper) *Jornal Valor Econômico*. Legislation Section. 09/25/2003.
- “Tax planning and the risks” (newspaper) *Jornal Valor Econômico*. Legislation Section. Published on 12/09/2003.
- “Tax planning as risk management” (newspaper) *Gazeta Mercantil*. Published on 12/17/2003.
- “Obtaining the certificate and interlocutory injunction with a request for actual bond – principles of reasonability and proportionality” in (magazine) *Revista Dialética de Direito Tributário*. v. 83. São Paulo. Ed. Dialética
- “The ISS tax from the off-shore service providers in the exploration of oil and natural gas” (magazine) *Revista T&N Petróleo*, number 24 2001;
- “The interpretation of the Constitution in Cyberspace: the digital economy and the tax law” – in *New frontiers of Law in information technology and telematics*. São Paulo. Saraiva. 2001 p 197
- “The social contributions to the SESC and the SENAC and its non-incidence on service providers” in (magazine) *Revista Dialética de Direito Tributário*. v. 59. São Paulo. Ed. Dialética.
- “Extrafiscality, the principle of proportionality and the ponderation of principles in foreign trade” v. 39 - in (magazine) *Revista Tributária e de finanças públicas*. São Paulo. Ed. Revista dos Tribunais