



Born in 2007, from an alliance of lawyers with consolidated careers, PSG – Peluso, Stupp e Guaritá Advogados is renowned for providing legal services in labor, tax, corporate, agribusiness, contractual and civil law.

Made up of a highly qualified and well-known team, PSG Advogados offers individualized services according to our client's profile.

As a dynamic environment, PSG Advogados invests in innovation and works closely with the client to present the best solutions and appropriate answers for each situation.

Therefore, our focus is to develop a proactive and agile work environment with safe and constant guidance, fully connected with ongoing challenges to obtain the best results. Quality, proactivity, agility, firm-client relationship, and results are values that we work on within our team and seek to deliver to our clients.





## FERNANDO ROGÉRIO **PELUSO**

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Fernando has a bachelor's degree in Law from the Pontifical Catholic University of São Paulo (PUC/SP), a specialist degree in Labor Law from the School of Law at São Paulo University (USP/SP), and a master's degree in Labor Law from the Pontifical Catholic University of São Paulo (PUC/SP).

He is currently pursuing a Ph.D. in Labor Law at New School of Law from Nova University Lisbon. He also has a Compliance certificate from Insper.

Fernando is a coordinator of the LL.M program in Labor Law and the "Labor Law: A Multidisciplinary and Strategic Vision" and an LL.C Business Professor at Insper.

He was a Latu Sensu Graduate Professor in Labor Law at the Pontifical Catholic University of São Paulo (PUC/SP) for over ten years.





# JOSÉ UBIRAJARA **PELUSO**

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José has a bachelor's degree in Law from the University of Guarulhos, and a specialist and master's degree in Labor Law from the Pontifical Catholic University of São Paulo (PUC/SP).

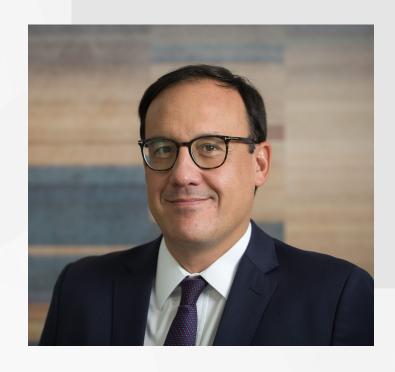
He is a retired judge by the Regional Labor Court of Campinas (15th Region).

He was a Labor Law Faculty Professor at the Pontifical Catholic University of São Paulo (PUC/SP) from 1980 to 2009.

In 2013, José was awarded a Judicial Commendation Order by the Regional Labor Court of São Paulo (2nd Region).

In 2019, he received the merit of Grand Officer. José is academic No. 39 of the São Paulo Academy of Labor Law (APDT).





## MARCELO **GUARITÁ** BORGES BENTO

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Marcelo has a bachelor's degree in Law, and a master's degree in State Law from the Pontifical Catholic University of São Paulo (PUC/SP).

He was part of the Accounting Applied to Law and Corporate Strategies, Succession and Taxation programs at the Fundação Getulio Vargas Law School (FGV-GVLAW), and the Tax Legislation for the Real Estate Market at Universities UniSECOVI program.

He is currently pursuing an MBA in Tax Management at ESALQ/USP.

He was a member of the Board of Directors of GSR7 Information Technology Services S/A (incorporated by Bematech S/A) from 2006 to 2008.

He was a Titular Councilor of the Municipal Tax Council of São Paulo (CMT). He is a member of the Laws and Regulations Committee of the Brazilian Rural Society (SRB) and the Mediation and Arbitration Chamber of the Brazilian Rural Society (CARB).

Marcelo is a Professor of the Continuing Education Program in Economics and Business Management (Pecege) MBA at ESALQ/USP, and of Agribusiness Tax Law at Insper, and of the Brazilian Institute of Tax Law (IBET), and of the São Paulo Association of Tax Studies (APET).





#### **LABOR**

- Assistance in advisory and litigation matters, in all labor administrative and judicial instances;
- Analysis and preparation of employment agreements for employees and executives;
- Guidance for the hiring of foreign employees, as well as for the transfer of employees abroad;
- Assistance for the concession of fringe benefits, stock option plans, and preparation of executives' compensation plans, with labor, tax and social security treatment analysis;
- Preparation and review of internal policies and codes of conduct;
- Assistance in collective bargaining with unions for the establishment of collective bargaining agreements, involving an equity and profit sharing plan, time bank and other collective matters;
- Guidance and assistance in a roundtable discussion at the Regional Labor Offices;
- Defense of companies in labor claims proposed by employees or unions;
- Defense of companies in the preparatory procedure and public civil action proposed by Labor General Attorney Office; and
- Defense of the companies in administrative process arising out an infraction notice drawn up by the Regional Labor Office.



#### TAX

- Assistance in advisory and litigation matters, in all tax administrative and judicial instances;
- Preparation of challenge to infraction notice, nonconformity defense, administrative defense and appeal;
- Provision of tax consultancy services, preparation of tax opinions and legal opinions;
- Analysis of tax repercussions arising out corporate restructuring, spin-off, merger and acquisition;
- Conducting administrative litigation before CARF (Administrative Council of Tax Appeals), TIT (Taxes and Fees Court), and State and Municipal Taxpayers' Councils;
- Study, feasibility analysis and tax planning and succession planning;
- Assistance on administrative consultation, special regime and tax incentive;
- Compensation guidance, sponsorship of restitution request and tax credit analysis;
- Monitoring and assistance before federal, state and municipal inspection procedures; and
- Identification and management of tax contingencies and liabilities.



#### SOCIAL SECURITY

- Assistance in advisory and litigation matters, in all social security administrative and judicial instances;
- Assistance and legal consultancy on matters related to social security contributions and third parties;
- Filing of judicial and administrative measures aiming the release of social security contributions;
- Defense of companies in administrative proceedings arising out an infraction notice in social security matters; and
- Defense of companies in process that involves social security issues.

#### **CORPORATE**

- Assistance on the incorporation of legal entities;
- · Assistance on the companies' restructuring;
- Assistance in incorporations, mergers and acquisitions;
- Assistance in the sale and purchase of equity interests and transfer of assets;
- Preparations of bylaws, articles of incorporation, quota holder and shareholder agreements;
- Drafting of minutes, agreements and other corporate documents;
- Assistance and preparation of business agreements;
- Assistance in the regularization of foreign investments; and
- · Business structuring.



### CIVIL AND COMMERCIAL

- Consultancy focused on litigation prevention, negotiation of extrajudicial settlement and solutions;
- Conflicts' resolution, with action in all levels of the Judiciary Power, including Superior Courts;
- Extensive work in the Civil and Corporate Law areas, in lawsuits arising out commercial transactions and business disputes, especially in the following areas: Civil Liability; Indemnity Lawsuits concerning material and moral damage; Real estate claims involving leasing and purchase and sale of real estate, possession related actions in general; Expropriations.
- Lawsuits arising out corporate disputes;

- Credit recovery;
- Judicial recovery and bankruptcy;
- Consumer Law;
- Banking Law;
- Succession;
- Demands involving public service concessionaires;
- Administrative impropriety action and public civil action; and
- Arbitration.



#### LGPD - DATA PROTECTION AND PRIVACY

We assist projects in adapting to data protection regulations, such as the Brazilian General Data Protection Law (Lei Geral de Proteção de Dados – LGPD), and comprehensive consulting and training on the best practices in data protection and privacy. We act in judicial and administrative proceedings before the ANPD and other data protection authorities.

Among the main services rendered, we highlight:

- Consultation and guidance concerning the adequacy of routines and activities aiming at compliance with the standards on the treatment of personal data and privacy;
- Data mapping of all work processes involving personal data treatment through to identify any gaps between current practices and the requirements set forth by law;
- Review and draft of contracts, terms and other instruments, in order to adapt them to the current legislation requirements;

- Preparation and/or review of internal policies and other documents related to privacy and personal data protection programs, such as "Privacy and Damage Protection Policies", "Codes of Conduct", and Compliance and Governance programs applied to data protection and privacy;
- Training, lectures and preparation of materials to raise awareness on good practices and data protection policies in order to disseminate and seek the adherence of providers to standards of conduct, compliance and governance, seeking constant improvement to adapt to LGPD and other applicable standards;
- Joint assessment alongside the client in the development of new products and services to seek adequacy to data protection norms – privacy by design;
- Participation in Judicial or Administrative Causes involving practices related to data protection and privacy, including representation before the National Data Protection Authority – ANPD.



#### COMMERCIAL CONTRACTS AND REAL ESTATE

- Negotiation, preparation and review of business contracts in general, as well as civil, commercial, joint venture, banking and consumer contracts.
- Legal advice on mergers and acquisitions of companies, partnerships, project finance, structuring of consortium and other forms of association, as well as operations with financial institutions, investors, suppliers and clients.
- Sale of urban and rural properties, judicial and extrajudicial auctions, and leasing of residential and commercial properties.
- Assistance in real estate development, structuring of real estate projects, negotiation and preparation of contracts with landowners, investors and others.
- Consulting on issues involving rights of real estate and its activities.

#### **AGRIBUSINESS**

- Expert legal advice for farmers, agricultural and agroindustry companies, with extensive agribusiness experience in all practice areas of the firm.
- Tax and contractual consulting, assets protection and planning, as well as development of projects, fundraising, structured operations and activities related to agribusiness, including the sale of rural properties and assets.



### INHERITANCE PLANNING AND WEALTH MANAGEMENT

Adopting a multidisciplinary perspective with a strategic approach, we offer the following services:

- Estate restructure with a focus on governance, corporate efficiency, tax and inheritance;
- Organization and reorganization of family patrimony with inheritance purposes;
- Incorporation of family companies, holding companies and operating companies in Brazil and abroad;
- Draft and assistance in editing wills, agreements, institution of family property, gift instruments, bequests, protective clauses, among others;
- Changes in property system and preparation of judicial or extra-judicial inventories;
- Consulting and tax advice for purposes of inheritance and property transfer (IR, ITCD, ITBI).



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n https://www.linkedin.com/company/peluso-stupp-e-guarita-advogados/

