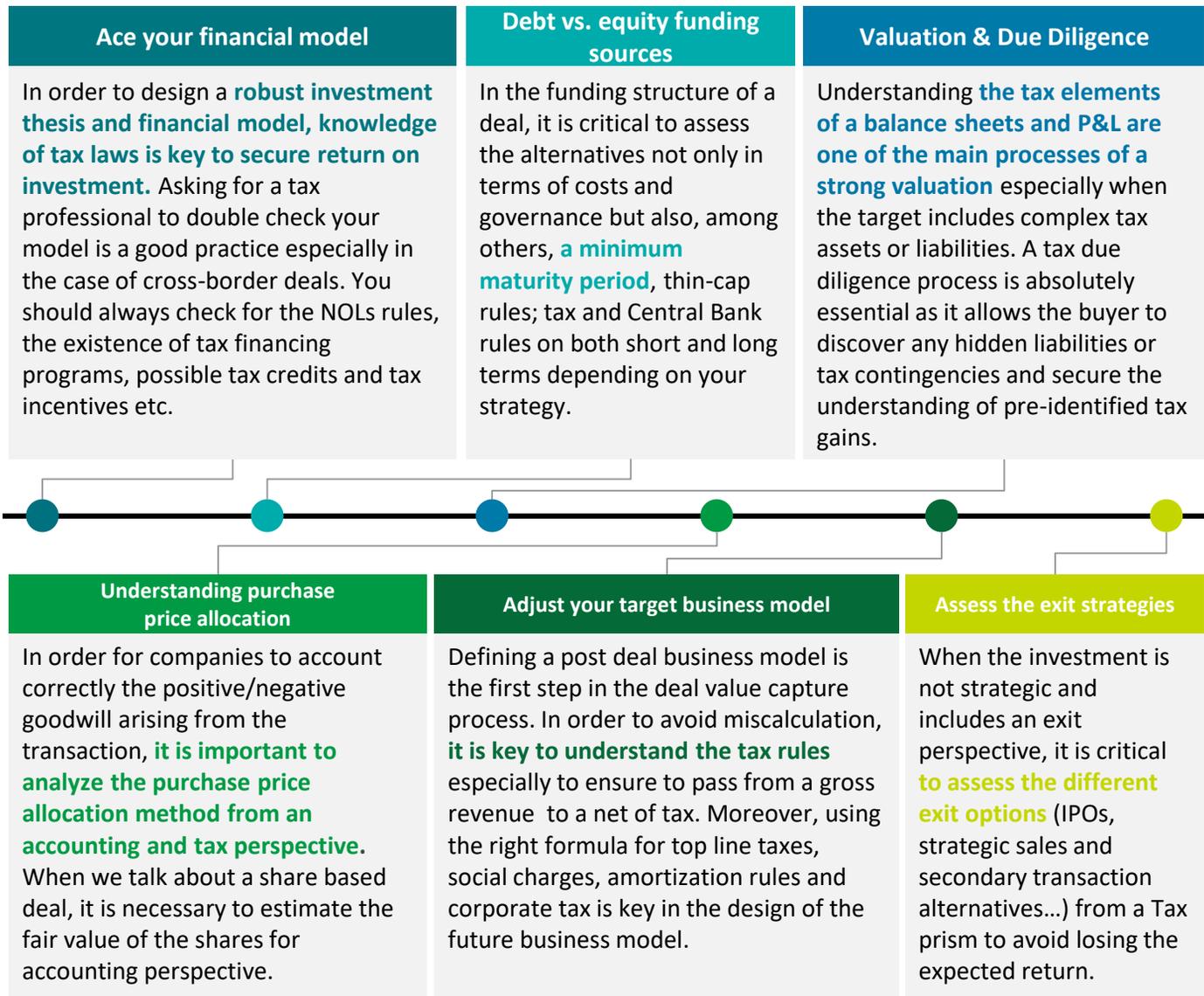




During an **M&A Journey**, working in a thorough analysis of the **Tax complexities of the deal**, a detailed strategy and having a strong implementation plan can make the difference, **specially in terms of returns**. Although the tax aspects alone are not motivators for establishing a M&A deal, they often end up being good drivers – **especially in LatAm and Brazil where tax laws are complex and could really jeopardize an operation**. In this context, **Deloitte Tax Advisory experts will share some basics points of attention in each step of the M&A journey:**



**Cross-border deal tax tips:** A specific analysis is required when dealing with cross border payments considering that the Brazilian tax system is complex and subject to frequent changes. In addition, Brazilian tax authorities usually have an aggressive position and impose several different taxes. Finally, indirect taxes demand extensive attention from the companies operating in Brazil on top of corporate and withholding taxes.



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