

# Deloitte.

## Deloitte Legal Representing tomorrow

Latin America  
February 2016



# Table of contents

About Deloitte Legal	3
Deloitte Legal global coverage	4
Deloitte Legal services	5
<b>Americas</b>	
Argentina	6
Brazil	7
Chile	8
Colombia	9
Costa Rica	10
Dominican Republic	11
Ecuador	12
El Salvador	13
Guatemala	14
Honduras	15
Mexico	16
Nicaragua	17
Panama	18
Peru	19
Uruguay	20
Venezuela	21
Deloitte Legal Business Solutions	22

# Deloitte Legal

## Representing tomorrow

With over 1,600 legal professionals in 70 countries around the globe, Deloitte Legal offers competent yet pragmatic advice in both national and international business law. Our professionals provide tailored solutions for demanding projects and complex domestic and international transactions: Globally and locally. And we offer even more: Multidisciplinary advice incorporating Tax, Assurance, Consulting and Corporate Finance.

Whether family-owned smaller and medium-sized companies, listed stock corporations or international groups of companies – with our service lines—Commercial, Corporate/M&A, Employment & Pensions, and Tax Controversy—we cover the most important fields of business law for major clients.

Collecting and combining multidisciplinary expertise in our Industry Groups—Energy & Resources, Manufacturing, Consumer Business, TMT and Real Estate—enables us to render interdisciplinary advice, which anticipates industry- or sector-specific trends and developments. With this industry and sector-specific expertise and experience, Deloitte Legal helps our clients to face the challenges of an ever-changing regulatory and economic environment.

We understand legal advice not as an isolated component, but as a contribution to a comprehensive solution of the issues that our clients face. Together with our other Deloitte colleagues, we offer more than classical lawyering, point our clients to entrepreneurial and tax aspects and help our clients in taking informed decisions.

Deloitte member firms provide holistic guidance around strategic business decisions as well as offer support services that can increase efficiency and reduce the cost of some routine legal activities.

So that our clients can focus on what is most important for them: Their commercial success.

Just contact us!

For general enquiries regarding Deloitte Legal or generally to discuss how the professionals of Deloitte Legal can help your organization, please contact:

Either Regional Legal Leader Carlos Iannucci at [ciannucci@deloitte.com](mailto:ciannucci@deloitte.com) or by telephone at +54 11 4320 2700, Ext. 2736

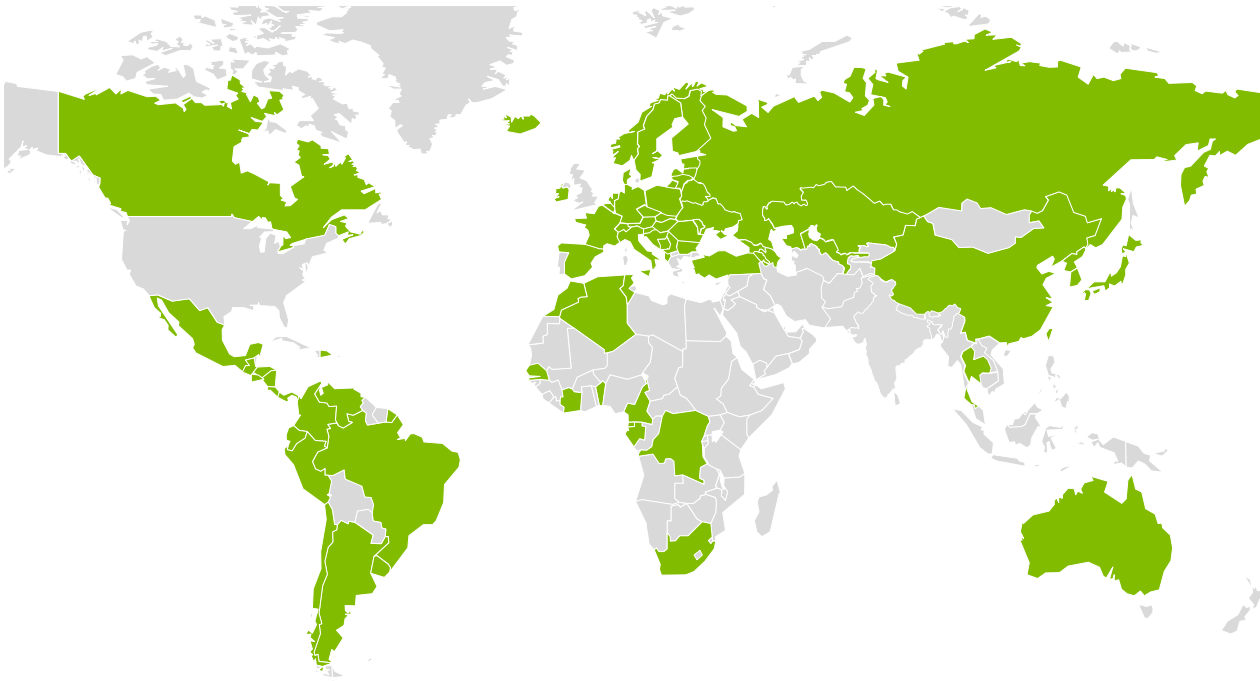
or Jean-Victor Prevost, Global Legal Clients & Markets leader at [jprevost@taj.fr](mailto:jprevost@taj.fr) or by telephone at + 33 1 40 88 29 63.

Please visit us at [www.Deloitte.com/DeloitteLegal](http://www.Deloitte.com/DeloitteLegal)

# Deloitte Legal

## Global coverage

### Deloitte Legal global footprint today



 Countries where legal services are provided by Deloitte Legal

- |                |                         |             |              |
|----------------|-------------------------|-------------|--------------|
| Algeria        | Denmark                 | Ivory Coast | Serbia       |
| Australia      | Dominican Rep.          | Japan       | Senegal      |
| Argentina      | Democratic Rep of Congo | Kazakhstan  | Slovakia     |
| Azerbaijan     | Ecuador                 | Latvia      | Slovenia     |
| Belgium        | El Salvador             | Lithuania   | South Africa |
| Benin          | Estonia                 | Luxembourg  | South Korea* |
| Brazil         | Equatorial Guinea       | Malta       | Spain        |
| Bulgaria       | Finland                 | Mexico      | Sweden       |
| Cameroon       | France                  | Morocco     | Switzerland  |
| Canada         | Gabon                   | Netherlands | Taiwan       |
| Chile          | Georgia                 | Nicaragua   | Thailand     |
| China          | Germany                 | Norway      | Tunisia      |
| Colombia       | Guatemala               | Panama      | Turkey       |
| Congo, Rep. of | Honduras                | Peru        | Ukraine      |
| Costa Rica     | Hungary                 | Poland      | Uruguay      |
| Croatia        | Iceland                 | Portugal*   | Venezuela    |
| Cyprus         | Ireland                 | Romania     |              |
| Czech Rep.     | Italy                   | Russia      |              |

January 2016

For country capabilities and contact information please visit our [Deloitte Legal Grid](#)

# Deloitte Legal

This brochure covers the services and contact details in the Latin American countries where Deloitte provides legal services.

The services listed on this page are not provided in each of the LATAM countries. Some legal practices are in the phase of growing their practice and do therefore not yet have sizeable teams in each of the service areas that are regularly provided by Deloitte Legal. This brochure contains country pages listing the service areas and key offerings as well contact details per service area. That segment is followed by a more detailed description of business solutions. These descriptions are an explanation of the services in general not specifically for the services provided by each of the LATAM countries.

## Four Service Lines



### Corporate and M&A

- Corporate law
- Corporate compliance
- Corporate reorganizations
- Corporate secretarial services
- PMI/BMO/integrated cross border deal structuring and execution support, including contract documentation and negotiation
- Shareholder agreements and family protocols
- Integrated cross border due diligence



### Tax Controversy

- Tax controversy resolution strategies
- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Dispute resolution
- Tax controversy management tool



### Commercial

- Contract drafting
- Statutory & regulatory compliance (e.g. antitrust)
- Restructuring business and outsourcing
- Legal and contractual framework of supply chain management and distribution
- IP rights including licensing, protection
- Dispute prevention and legal risk assessment
- Company distress services
- Corporate restructuring



### Employment and Pensions

- Hiring and firing
- Relationship with worker representative bodies
- Restructuring services
- Cross-border employment
- Compensation and benefits
- National and international social security law
- Pensions & benefits
- Mobility and immigration
- Estates & trusts
- Post-merger integration and legal entity reduction

## INDUSTRY FOCUS AREAS FOR DELOITTE LEGAL

Technology,  
Media, and  
Telecommunications

Energy & Resources  
—Manufacturing

Real Estate

Banking & Finance

Insurance

For additional information on Deloitte Legal service lines and industries please visit [Deloitte Legal](#) website

# Argentina



## What does Deloitte Legal offer you?

### Contacts

**Maria Ines del Gener**  
Country Legal Leader  
mdelgener@deloitte.com  
Work: +54 11 43202700,  
Ext. 3014

**Jorge Ferro**  
Corporate and M&A  
jorferro@deloitte.com  
Work: +54 11 4320 2700  
Ext. 2722

**Laura Lorenzo**  
Employment and Pension  
llorenzo@deloitte.com  
Work: +54 11 4320 2700  
Ext. 3034

**Pablo Tonina**  
Tax Controversy  
ptonina@deloitte.com  
Work: +54 11 4320 2700,  
Ext. 2776

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense

### Employment and Law Solutions

Individual employment law	Mobility and immigration
Relationships with worker representative bodies	National and international social security law

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Location

Tte. Gral. J. D. Perón N° 646,  
2nd Floor, C1038AAN, Buenos  
Aires, Argentina

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

# Brazil



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements
Private equity and venture capital	Family protocols

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense
Unfair competition and antitrust	Bankruptcy, insolvency and corporate restructuring

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

### Contact

**Jose De Carvalho Junior**  
Country Legal leader  
jcarvalhojr@carvalhoenatale.com.br  
Work: +55 11 5186 1011  
Mobile: +55 11 9654 8903

### Location

Rua Alexandre Dumas, 1981  
Sao Paulo, 04719-030,  
SP, Brazil

# Chile



## What does Deloitte Legal offer you?

### Contact

**Mónica Fernandez**  
Partner  
monfernandez@deloitte.com  
Work: +562 729 8128

#### Corporate and M&A Solutions

Corporate law	Corporate compliance
---------------	----------------------

#### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Bankruptcy, insolvency and corporate restructuring
Unfair competition and antitrust	Statutory and regulatory compliance

#### Employment and Law Solutions

Relationships with worker representative bodies	Individual employment law
---	---------------------------

#### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Location

Rosario Norte 407  
Las Condes  
Santiago  
7500498, Chile

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance



# Colombia



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements
Private equity and venture capital	Family protocols

### Commercial Law Solutions

Litigation (other than tax)	Corporate and commercial law
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense

### Employment and Law Solutions

Individual employment law	Mobility and immigration
Relationships with worker representative bodies	

### Tax Controversy Solutions

Tax controversy lifecycle management	Tax audit strategy
Dispute resolution	

## Contacts

**Pedro Sarmiento**  
Country Legal Leader  
Corporate and M&A  
psarmiento@deloitte.com  
Work: +57 14 262 356  
Ext. 2004  
Mobile: +57 31 4330 0858

**Juan Germán Osorio**  
Corporate, commercial and labor law  
josorio@deloitte.com  
Work: +57 1 546 1820,  
Ext. 2009,  
Mobile: +57 316 52 95 337

**German Benitez**  
Manager  
gbenitez@deloitte.com  
Work: +57 1 426 2354

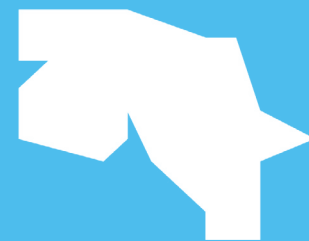
## Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

## Location

Bogota  
Carrera 7 #74-09,  
07854 Bogota, Colombia

# Costa Rica



## What does Deloitte Legal offer you?

### Contacts

**Alan Saborio Soto**

Country Legal leader  
asaborio@deloitte.com  
Work: +50 62 246 5000  
Ext. 5026

**Rafael Gonzalez**  
**Partner**

rafgonzalez@deloitte.com  
Work: +506 2246 5204  
Ext. 5204

**Mario Hidalgo**

Partner  
marhidalgo@deloitte.com  
Work: +506 2246 5203  
Ext. 5203

### Corporate and M&A Solutions

Corporate law	Corporate compliance
---------------	----------------------

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Bankruptcy, insolvency and corporate restructuring
Unfair competition and antitrust	Statutory and regulatory compliance

### Employment and Law Solutions

Relationships with worker representative bodies	Individual employment law
---	---------------------------

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Administrative Contract Law

Assessment in the presentation of a public offer	Legal guidance in civil and sanction procedures
Administrative claims	Administrative contract review and drafting

### Location

Deloitte Building  
Centro Corporativo El Cafetal  
La Ribera, Belen  
Heredia, Costa Rica

### Country specific industry expertise

- Corporate Law and M&A
- Real Estate
- Administrative law
- Labor Law
- Immigration

# Dominican Republic



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements
Family protocols	

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense
Unfair competition and antitrust	Bankruptcy, insolvency and corporate restructuring
Litigation in all fields of business law	Statutory and regulatory compliance

### Employment and Law Solutions

Relationships with worker representative bodies	National and international social security law
Estates and trusts	Pensions and benefits
Individual employment law	Pensions and benefits
Labour law issues in restructuring	

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

## Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

## Contacts

**Alan Saborio Soto**  
Country Legal leader  
asaborio@deloitte.com  
Work: +50 62 246 5000  
Ext. 5026

**Rafael Gonzalez**  
Partner  
rafgonzalez@deloitte.com  
Work: +506 2246 5204  
Ext. 5204

## Location

Edificio Malaga I  
Calle Rafael Augusto  
Sanchez No. 65, Ensanche  
Piantini, Santo Domingo

# Ecuador



## What does Deloitte Legal offer you?

### Contacts

#### Manuel Cartagena

Country Legal leader  
mcartagena@deloitte.com  
Work: +593 2 3815 114  
Ext. 2103

#### Luis Ponce

Partner  
Luponce@deloitte.com  
Work: +593 2 3815 114

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense
Unfair competition and antitrust	Bankruptcy, insolvency and corporate restructuring
Litigation in all fields of business law	Statutory and regulatory compliance

### Employment and Law Solutions

Relationships with worker representative bodies	National and international social security law
Estates and trusts	Pensions and Benefits
Individual employment law	Mobility and immigration
Labour law issues in restructuring	

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Location

Quito  
Amazonas N35 17 y Juan Pablo Sanz Ed. Xerox piso 7  
Quito, Ecuador

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

# El Salvador



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions and Divestitures, Joint Ventures	Corporate reorganizations (national and cross border)
Legal Purchases and Vendor Due Diligence	Shareholder Agreements

### Commercial Law Solutions

Bankruptcy, Insolvency and Corporate Restructuring	Intellectual Property Rights (Registration, Protection, and Defense)
Restructuring of business Functions and Outsourcing	Statutory and Regulatory Compliance

### Employment and Law Solutions

Individual Employment Law	
Labor Law Issues in Restructuring	
Mobility and Immigration	
National and International Social Security Law	
Pension and Benefits	

### Tax Controversy Solutions

Dispute Resolution	
Tax Audit Strategy and Consulting	
Tax Controversy Lifecycle Management	

### Country specific industry expertise

- **Banking and Securities**
- **Insurance**
- **Technology, Media & Telecoms**
- **Consumer Business**

## Contacts

### Federico Paz

Country Legal Leader – El Salvador

fepaz@deloitte.com

Work: +503 25244100

### Cosette Fuentes de Navarro

Corporate and M&A Solutions, Commercial Law Solutions, Employment and Pensions Solutions, Tax Controversy Solutions

cg.fuentes@deloitte.com

Work: +503 25244100

## Location

Edificio Avante Penthouse  
Oficinas 10  
San Salvador, El Salvador

# Guatemala



## What does Deloitte Legal offer you?

### Contact

**Estuardo Giovanni Paganini Santizo**  
Country Legal leader  
egpaganini@deloitte.com  
Work: + 50 22 363 2211

#### Corporate and M&A Solutions

Legal purchases and vendor due diligence	Corporate compliance
Corporate law	

#### Commercial Law Solutions

Intellectual property rights including registration, protection and defense	Statutory and regulatory compliance
Establishment of corporations	
Authorization of foreign corporations so they may operate in the country	
Design of shareholders' meetings	
Design of commercial and civil contracts	

#### Employment and Law Solutions

Design of contracts	
Advisory services in the preparation of internal work regulations	
Compensation and/or remuneration plans	
Remuneration alternatives for expatriates	
Labor diagnosis	
Labor advisory and consulting services	
Calculations of labor benefits	

#### Tax Controversy Solutions

Challenge of adjustments before the Administrative Law Court	
Filing of petitions for unconstitutionality in a specific case	
Filing of extraordinary appeals for cassation before the Supreme Court of Justice	
Filing of appeals for protection before the Constitutional Court	

### Location

5th avenue 5-55 Zone 14  
Building Europlaza World  
Business Center,  
Tower Four, level 3, Office: 302  
Guatemala

### Country specific industry expertise

- **Manufacturing**
- **Pharmaceutical**
- **Mining**

# Honduras



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Corporate compliance

Corporate law

### Commercial Law Solutions

Statutory and regulatory compliance

### Employment and Law Solutions

Individual employment law

Mobility and immigration

National and international  
social security law

## Contact

### Rita Maria Silva

Country Legal Leader

[ritasilva@deloitte.com](mailto:ritasilva@deloitte.com)

Work: +504 231 3131

Ext. 4548

## Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

## Location

Edificio Plaza Ameica, Nivel5,  
Colonia Florencia  
Tegucigalpa, Francisco Morazan  
3878, Honduras

# Mexico



## What does Deloitte Legal offer you?

### Contacts

**Ricardo Gonzalez-Orta**  
Country Legal Leader  
rgonzalezorta@deloittemx.com  
Work: +52 55 5080 7023  
Ext. 7023

**Gonzalo Mani de Ita**  
Tax Controversy  
gmanideita@deloittemx.com  
Work: +52 81 8133 7360

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Location

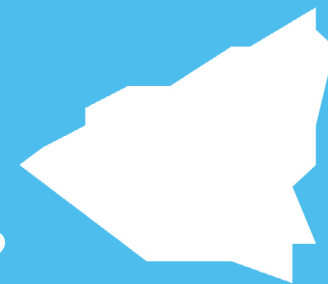
Mexico  
Paseo de la Reforma 489  
Piso 6 Col. Cuauhtémoc  
México, D.F. 06500

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance



# Nicaragua



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense

### Employment and Law Solutions

Individual employment law	Mobility and immigration
Relationships with worker representative bodies	National and international social security law

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

## Contacts

**Alan Saborio Soto**  
Country Legal Leader  
asaborio@deloitte.com  
Work: +506 2256 8192

**Mario Hidalgo Matlock**  
marhidalgo@deloitte.com  
Work: +506 2256 8192

## Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

## Location

Los Robles casa No. 29  
Managua , Nicaragua

# Panama



## What does Deloitte Legal offer you?

### Contact

**Michelle Martinelli de Mouynes**

Country Legal leader  
mmartinelli@deloitte.com  
Work: +50 73 034 100  
Ext. 4126

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements
Legal entity reduction	Family protocols
Private equity and venture capital	

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense
Unfair competition and antitrust	Bankruptcy, insolvency and corporate restructuring

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Location

Torre Banco Panama, Piso 11,  
Avenida Boulevard y la Rotonda,  
Costa del Este. Panama City  
0816-01558, Panama

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

# Peru



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense

### Employment and Law Solutions

Individual employment law	Mobility and immigration
Relationships with worker representative bodies	National and international social security law

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

## Contacts

### Rogelio Gutierrez

Country Legal Leader  
ragutierrez@deloitte.com  
Work: +51 12 118 531  
Mobile: +51 99 758 1232

### Carlos Moreano

cmoreano@deloitte.com  
Work: +51 12 118 573

## Location

Av Las Begonias 441 - Piso 6.  
Distrito de San Isidro  
Lima – Peru

# Uruguay

## What does Deloitte Legal offer you?



### Contacts

**Gonzalo Lucas**  
Country Legal Leader  
Tax Controversy  
golucas@deloitte.com  
Work: +598 29160756  
Int. 6156

**Enrique Ermoglio**  
Corporate and M&A  
Consumer Business  
eermoglio@deloitte.com  
Work: +598 29160756  
Int. 6153

**Mercedes Gomez**  
Employment and Pension  
Agro Business  
megomez@deloitte.com  
Work: +598 29160756  
Int. 6160

### Corporate and M&A Solutions

Acquisitions, divestures and jointventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate law
National and cross-border mergers	Shareholder agreements

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense

### Employment and Law Solutions

Individual employment law	Mobility and immigration
Relationships with worker representative bodies	National and international social security law

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Location

Juncal 1385,  
11th Floor,  
Montevideo, Uruguay

### Country specific industry expertise

- Finance Services
- Consumer Business
- Agro Business

# Venezuela



## What does Deloitte Legal offer you?

### Corporate and M&A Solutions

Acquisitions, divestures and joint-ventures	Legal purchases and vendor due diligence
Post-merger integration activities and legal entity reduction	Corporate compliance
Corporate reorganizations	Corporate Law
National and cross-border mergers	Shareholder agreements
Legal entity reduction	Family protocols
Private equity and venture capital	

### Commercial Law Solutions

Legal and contractual framework of supply chain management and distribution networks	Real estate including acquisition, disposal and portfolio management
Restructuring business functions and outsourcing	Intellectual property rights including registration, protection and defense
Unfair competition and antitrust	Bankruptcy, insolvency and corporate restructuring

### Tax Controversy Solutions

Tax audit strategy	Tax controversy lifecycle management
Dispute resolution	

### Country specific industry expertise

- Technology, Media, and Telecommunications
- Energy & Resources – Manufacturing
- Real Estate
- Banking & Securities
- Insurance

### Contact

**Alejandro Gomez**  
Country Legal leader  
algomez@deloitte.com  
Work: +58 21 2206 8732  
Mobile: +58 41 4929 0840

### Location

Av. Blandin,  
Torre CorpBanca, Piso 18,  
La Castellana, Caracas 1060,  
Venezuela

# Deloitte Legal

## Business solutions

### Commercial law solutions

Companies are facing an increasing number of business challenges globally including more rigorous regulations and enforcement by local authorities in the countries where they operate. As experienced advisers with a practical focus Deloitte Legal can help clients meet these challenges and develop commercial solutions. Deloitte Legal provides services related to:

- Design of commercial and civil contracts
- Legal and contractual framework of supply chain management and distribution networks
- Restructuring business functions and outsourcing
- Real estate including acquisition, disposal and portfolio management
- Intellectual property rights including registration, protection and defense
- Unfair competition and antitrust
- Litigation in all fields of business law, including white collar crime
- Bankruptcy, insolvency and corporate restructuring
- Statutory and regulatory compliance

### Corporate and M&A solutions

Deloitte Legal provides a full range of corporate law services from complex advisory services related to major business life events (including advising in restructuring and M&A processes) through to general secretarial services. In addition, Deloitte Legal advises both national and international companies and groups in the following areas related to Corporate and M&A:

- Corporate law
  - Establishment of corporations
  - Authorization of foreign corporations to operate locally
  - Design of shareholders' meetings
- Corporate compliance
- Corporate reorganizations
- National and cross-border mergers
- Shareholder agreements
- Family protocols
- Acquisitions, divestures and joint-ventures
- Private equity and venture capital
- Legal purchaser and vendor due diligence
- Post-merger integration activities and legal entity reduction

### Employment and pension solutions

Turbulent economic times require companies to be agile and flexible in their staffing to remain competitive. Complex policies, frequent legislative changes and global operations make managing employee relations and compliance with employment law challenging for businesses.

Deloitte Legal provides businesses with the advice they need to make informed decisions, comply with a multitude of regulatory and procedural requirements and minimize their exposure as the result of a conflict (including litigation if appropriate). Deloitte Legal employment law specialists offer a wide range of services in the areas of:

- Design of contracts
- Advisory services in the preparation of internal work regulations
- Labor advisory and consulting services
- Individual employment law
- Relationships with worker representative bodies
- Labor law issues in restructuring

- National and international social security law
- Pension and benefits
- Compensation and/or remuneration plans
- Remuneration alternatives for expatriates
- Calculations of labor benefits
- Mobility and immigration
- Estates and trusts

## Tax controversy solutions

Multinational organizations continue to spend time and resources managing tax controversies and disputes in both headquarter and foreign jurisdictions. Tax authorities are sharing information about companies and focusing increasingly on implementation failure and motive, not just pure tax technical merit or analysis.

Deloitte Legal offers both domestic and multinational companies controversy assistance in the following areas:

- Tax audit strategy and consulting
- Tax controversy lifecycle management
- Challenge of adjustments before the Administrative Law Court
- Filing of petitions for unconstitutionality in a specific case
- Filing of extraordinary appeals for cassation before the Supreme Court of Justice
- Filing of appeals for protection before the Constitutional Court

Lawyers from Deloitte Legal routinely work closely with other Deloitte tax professionals. It is this combination of legal, business and tax knowledge that enables Deloitte to provide businesses with a cohesive perspective, enabling companies to make informed business decisions at any stage of the tax controversy cycle. Deloitte Legal's proactive insights can help provide a foundation on which to build and implement forward thinking tax controversy resolution strategies.

Deloitte's tax controversy and dispute resolution practices include former tax authority officials and alternative dispute resolution specialists in many jurisdictions. Deloitte's proprietary software tool, Tax Controversy Manager, helps multinational companies consistently control and manage tax controversies across multiple jurisdictions. This tool streamlines and accelerates the gathering and processing of data and information needed to make informed business decisions.

Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates that provide legal services. Visit the global Deloitte Legal website [www.deloitte.com/deloittelegal](http://www.deloitte.com/deloittelegal) to see which services Deloitte Legal offers in a particular country.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax, and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225,000 professionals are committed to making an impact that matters.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.