

# Private Client and Asset and Succession Planning

## Asset Risk Assessment and Segregation:

- Time to talk about family succession - Company X Wealth: the ideal time to plan the succession and protect the assets
- Risks of business activity - individual
  - Legal Risks: System of responsibility of partners and officers: labor, consumer, tax risks, and piercing the corporate veil
  - Family Risks: succession and death of the patriarch administrator of the company; interference of family members and protection against entry into the corporate structure

## Acquisition of National and International Asset Holdings:

- Pure Financial Holding
- Real Estate Holding (real estate administration)
- Payment of Corporate Capital: what to transfer? (real estate, membership interests and shares, cars, financial investments)
- Usufruct of membership interests and shares: power of control and right to profits/dividends
- Affectio Societatis - protection against third parties joining the company

## Structuring and Acquisition of Investment Vehicles:

- Private Investment Companies
- Exclusive Investment Funds

## Structuring and Acquisition of National and International Succession Vehicles:

- TRUSTS
- Foundations
- Wills



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## Appraisals and Structuring of Family Succession:

- Property Regime:
  - Universal community property
  - Partial community property
    - Steady Union
  - Conventional and compulsory separate property
- Legitimate and available part of the assets: forced heirs
- Judicial and Extrajudicial Inventory and Final Judgment of Distribution
  
- Donations and Inheritance Advancement:
- Private Instruments and Deeds of Donation
  - Donation of quotas with usufruct reserve and restrictive clauses
    - Inalienability clause
    - Non-commingling clause
    - Clause of impossibility to levy execution
    - Reversion clause

## Structuring and Implementation of Exclusive Pension Funds/Private Pension Plans - VGBL/PGBL

### Life Insurance

## Consulting in structuring of banking relationships and opening of national and international accounts

## Tax Evaluations - Tax burden reduction

- Accrual or non-accrual of ITBI (Property Transfer Tax)
- Option for taxation regime - Taxable Profit X Presumptive Profit
- Reduction of capital gain on the sale of real estate and rental income
  - Comparison of Individual X Family Holding Taxation
- Profit distribution to members
- Reduction of inheritance taxation - ITCMD: Donation of quotas with reserve of usufruct - Basis of calculation and moment of incidence - Bill to increase the taxation on inheritance

## Structuring of Corporate and Family Governance Plans



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