

# Charities, Social business and Human rights

## Brazil Law Firm of the Year, Chambers & Partners 2020

With an expertise of almost 20 years in the field, our lawyers of “Charities, Social Business and Human Rights” have an extensive background in advising non-profit entities (associations and foundations) in all relevant aspects to these organizations, by providing support in corporate restructuring, agreements, tax issues, and administrative proceedings. Concerning these entities specifically, our assistance regards many distinct areas, such as education, health care, culture, the environment, and protection of human rights, both in Brazil and abroad.

Additionally, the scope of work of this Practice Area encompasses any subject related to the need for legal certainty applied to decision-making in projects of social interest and responsibility. Thus, we serve companies that invest in social responsibility, providing legal assistance in structuring and improving activities related to the theme.

We also have a comprehensive expertise in “Human Rights and Companies”, assisting in crisis management, training, preventive socio-environmental due diligences and in the development of codes of conduct and internal policies.

Furthermore, we follow issues and progresses made in the market related to social businesses, as well as structuring impact business models and endowment funds.

### The main practice areas involved are:

#### Corporate

- Creation of private associations and foundations, as well as legal assistance to manage the activities carried out by the entities;
- Implementation and structuring of corporate governance mechanisms, as well as planning and advising in corporate restructuring operations;
- Preparation and drafting of agreements and other instruments of the interest of non-profit entities;
- Structuring of endowment funds and other mechanisms aimed at a long-term sustainability of entities;
- Enforcement of anti-corruption/compliance law;
- Conducting preventive due diligences.

#### Tax

- Enforcement of anti-corruption/compliance law;
- Conducting preventive due diligences.
- Legal advice on the applicability of tax regimes to the entity: immunity or exemption;
- Planning and counseling on the best use of tax benefits for organizations;
- Representation before government agencies responsible for implementing tax benefits; and

- Participation in administrative proceedings through consultancy, drafting defenses and appeals before municipal, state and federal agencies.

## Financing

- Legal counseling and planning for better use of tax incentives (donations to non-profit entities that meet the requirements set forth in Law No. 13,019/2014, Rouanet and Audiovisual Law, Sports Law, Health Programs Incentive Law, Funds for Children's and Adolescents' Rights and to the Funds for Elder Rights);
- Legal assistance to the development of non-core items that generate revenue aiming to ensure the sustainability of entities; and
- Preparation and drafting of the necessary contractual instruments for the viability of tax incentives before public authorities and private institutions.

## Regulatory

- Legal counseling in obtaining qualifications conferred by public authorities, such as the Certification of Charitable Entities for Social Assistance (Cebas), Civil Society Organization of Public Interest (Oscip), Social Organization (OS), as well as the representation before competent agencies and bodies, such as the Ministry of Justice (MJ), Ministry of Citizenship (MC), Ministry of Education (ME) and Ministry of Health (MS);
- Legal counseling on Law No. 13,019/2014 – Regulatory Framework of Civil Society Organizations (MROSC);

- Preparation, drafting, and negotiation of agreements and partnerships with public authorities (management agreements, terms of partnership, terms of promotion and collaboration);
- Management of public resources and assistance on accountability procedures before controlling agencies.

## Private social investment and impact business

- Legal advice for the development of private social investment projects; and
- Legal advice on structuring social business and developing funds of impact investing (together with the Banking, Finance and Investment Funds practice area).

## Social responsibility and Human Rights

- Consultancy for companies in the development or strengthening of their social responsibility and sustainability departments, minimizing risks and identifying new opportunities;
- Legal advice in the implementation of practices in accordance with human rights in companies, analyzing risks, benefits and opportunities involved;
- Assistance in crisis management, training and preventive human rights due diligences; and
- Preparation and drafting of codes of conduct and internal policies.

## Our partners



**Flavia Regina de Souza Oliveira**  
flavia@mattosfilho.com.br  
+55 11 3147 7762  
São Paulo



**Juliana Gomes Ramalho Monteiro**  
juliana.ramalho@mattosfilho.com.br  
+55 11 3147 7670  
São Paulo