

**PARTNER****Hermano A. C. Notaroberto Barbosa**

Hermano Barbosa is a partner of BMA, practicing in the areas of Tax Law and Wealth Management and Succession Planning. He is also an university professor and a member of leading tax associations.

LANGUAGES

Portuguese, English, French, Spanish

INFORMATION AND CONTACT

 LinkedIn

 Vcard

 Resume

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 hermano@bmalaw.com.br

OAB

OAB/RJ, OAB/SP e OAB/DF

Practice Areas

Energy

French Desk

Tax

Technology

Wealth and Succession Planning

Professional experience

Hermano provides tax advice to clients from various economic sectors on M&A transactions, reorganizations, financial and capital markets, international investments. He assists individuals, their families and advisors (banks, wealth managers and family offices) with legal and tax aspects of wealth and succession planning. He also represents clients in tax litigation before the courts and administrative authorities.

Hermano has lectured on tax law and related subjects in undergraduate, postgraduate, and specialization courses at some of Brazil's most prominent universities (UERJ, PUC/Rio, FGV/Rio, and UFF). He was a guest lecturer in courses organized by Brazil's securities regulator, the CVM, and by the Public Accounts Tribunal of Rio de Janeiro. Invited speaker in courses and seminars offered by the most relevant associations of his field (ABDF, IFA/Latam, IBDT, Step, IBRAPP, CCIFB, CCIBF). He is the author of books and articles published in specialized periodicals, in Brazil and abroad.

Hermano is a director of the Brazilian branch of the International Fiscal Association (Associação Brasileira de Direito Financeiro - ABDF). Board member of the France Brazil Chamber of Commerce (CCIFB-RJ), where he is also founder and head of the Tax and finance committee.

He has been recognized by the main international and national legal directories of his fields of work.

Education

Doctor of Law - Université de Paris (Panthéon-Assas), summa cum laude (2017).

Master of Public Law - Universidade do Estado do Rio de Janeiro - UERJ (2008).

Visiting researcher - Yale Law School (2008).

Specialization in Tax Law - Instituto Brasileiro de Estudos Tributários – IBET (2005).

Bachelor of Law - UERJ (2004), including a term as a foreign student at the Université de Poitiers (2001-2002).

Associations

International Fiscal Association – IFA, Member

International Bar Association – IBA, Member

Brazilian Association of Financial Law – ABDF (Brazilian branch of the IFA), Director

Chambre de Commerce et Industrie France Brésil (CCIFB-RJ), board member, founder and head of the Tax and Finance Commission.

Recognitions

Hermano is frequently recognized for his work in Tax Law by notable legal publications such as Chambers Brazil, Chambers Global, Legal 500, Lexology Index and ITR World Tax. He has achieved the top rank (Band 1) awarded by Chambers Net Worth, the main international guide to leading practitioners in the area of Private Wealth Management. He is the first and only Brazilian lawyer to be recognized as Foreign expert (tax) for France by Chambers Global. He was also the first and only Brazilian tax lawyer selected by Lexology as winner of the prize Client Choice Awards 2024 in the work area of Private Funds (2024), an award that recognizes excellence in client care and quality of service.

Depoimentos

Partner Hermano Notaroberto Barbosa has a long-standing track leading tax litigation mandates, as well as providing tax advice to clients from various economic sectors on domestic and cross-border matters. Hermano Barbosa is definitely one of the best tax lawyers, with deep legal knowledge combining vast work experience and academic knowledge.

Chambers Brazil

Hermano is an exceptional professional. He conveys a lot of confidence and the service he provides adds a lot of value to my work. Hermano is an excellent, committed and dedicated lawyer. In those opportunities when we worked together, I noticed his speed and extensive legal knowledge.

Chambers Brazil

Publicações

Hermano is the author of two books, Les échanges internationaux de renseignements fiscaux (Paris, 2021) and O poder de não tributar: benefícios fiscais na Constituição (São Paulo, 2012), coordinator of the book "Nova tributação dos investimentos offshore e dos fundos de investimento: teoria e prática da Lei nº 14.754/23" (São Paulo, 2024), and numerous chapters in books and articles in legal and tax publications, including:

- Nova tributação dos investimentos no exterior e a interpretação de suas regras (in Nova tributação dos investimentos offshore e dos fundos de investimento, São Paulo, 2024)
- "Tributação dos negócios digitais: desafios e perspectivas" (in Manual de direito da era digital, São Paulo, 2023)
- Temas atuais sobre tributação e contabilidade em operações de M&A (in RDSM&A, vol 2, 2023)
- "Troca de informações e seu uso em favor dos contribuintes" (in Tributação internacional e digitalização da economia, Belo Horizonte, 2022)
- "Tributação do equity crowdfunding no Brasil" (in Crowdfunding de Investimento e financiamento de startups, São Paulo, 2022)
- "Tributação do investimento de pessoas físicas em fundos no exterior" (in Tributação de fundos de investimento, São Paulo, 2022)
- "Friendly fire: taxation as a challenge for corporate philanthropy" (in Reformas, Desenvolvimento Econômico e Políticas Tributárias, São Paulo, 2021)
- "Aspectos fiscais preparatórios de ofertas públicas iniciais de ações (IPO)"; "Aspectos fiscais de flip para captações de investimento e IPO no exterior"; "Unflip: reversão de flip societário e seus aspectos fiscais"; "Tributação da doação e herança de ações em bolsa: alguns casos para atenção" (Conjur, 2021)

- "Compartilhamento internacional de informações tributárias: perspectivas diante da jurisprudência constitucional recente" (in Temas de Direito Tributário em homenagem a Gilberto de Ulhôa Canto, BH, 2020)

- "Regime tributário do doador filantrópico: repensando a filantropia sob uma ótica fiscal" (in Temas de Direito Tributário em homenagem a Gilberto de Ulhôa Canto, BH, 2020)

- "Tributação da reorganização de fundos de investimento" (in Mercado Financeiro e de Capitais, São Paulo, 2015)

- "L'expérience brésilienne d'autonomie financière territoriale" (in L'autonomie financière territoriale, Paris, 2014)

- "Extrafiscalidade às avessas: inconstitucionalidade da Resolução CMN 3912/2010 e seus efeitos sobre o IOF/Câmbio" (in Revista Dialética de Direito Tributário 223, 2014)

- "Aspectos jurídicos da liberalização cambial no Brasil" (in Revista de Direito Brasileiro 60, 2013)

- "Regime jurídico dos mercados voluntários de créditos de carbono: um caso de autorregulação" (in Revista Trimestral de Direito Civil 52, 2012)

- "Tributação de consórcios: novas regras da Lei 12.402/2011" (in Revista Dialética de Direito Tributário 193, 2011);

- "Regulação econômica e tributação: o papel dos incentivos fiscais" (in Direito tributário e políticas públicas, São Paulo, 2008).

Hermano also frequently contributes opinion articles on tax matters to leading Brazilian newspapers (Valor, O Globo, Estado de São Paulo).
