

**Trench
Rossi
Watanabe.**



**DEFENSE,
AEROSPACE AND
NATIONAL SECURITY**

trenchrossi.com

PROTECTION ACROSS MULTIPLE FRONTS

Our Defense, Aerospace and National Security group consists of attorneys specialized in a broad range of legal areas under the purpose of providing integrated support for all cases. We work with several different clients, including financial institutions, government authorities, corporations and airport operators.

HOW WE CAN HELP

Our professionals offer legal counseling across a wide range of areas:

- Corporate (privatization, acquisitions, divesting, joint ventures)
- Commercial, Leasing
- Foreign Trade
- Compliance
- Financing
- Tax
- Public Bids
- Litigation
- Regulatory



Trench Rossi Watanabe has a strategic cooperation with the Baker McKenzie law firm to provide services in more than 40 countries around the world.

HIGHLIGHTS

- Assistance provided to Embraer in the SISFRON project (global surveillance system for the Brazilian border);
- Assistance provided to a corporation in the defense industry, during a high-profile public bidding process for Government national security systems (war products and radars).
- Assistance to a client in the FX-2 project (acquisition of jets by the Brazilian Air Force);
- Assistance to multiple defense companies in government relations matters and M&A transactions;
- Application of Service Tax over aircraft chartering transactions. Municipal tax authorities classify aircraft chartering as a transportation service, ultimately subject to Service Taxes (ISS). On our defense, we advocated that chartering is a separate modality from transportation, submitted to distinct legal proceedings and, therefore, there are no grounds for comparison between transportation and chartering activities;
- Import of aircraft spare parts for use in imported aircraft used in Brazil. The Brazilian Revenue Service fined our client on grounds of lack of control or traceability of imported spare parts, allowing tax authorities to validate whether such parts were effectively used in the company's aircraft units;
- Representing Embraer regarding the sale of aircraft items for multiple airlines worldwide;
- Representing Embraer in a lawsuit involving a major service provider;
- Representing Cessna Finance Corporation regarding the lease of several Cessna Citations, caravans and engines to small and mid-sized Brazilian air taxi companies, among other enterprises based in Brazil;
- Representing Cessna Finance Corporation in the trespass to try title and assignment of Cessna aircraft;
- Representing Cessna Finance Corporation in the negotiation of debts with clients, in order to avoid lawsuits;
- Representing AAR in the sale and leaseback of four aircraft engines with Brazil's largest airline;
- Representing Ansett Group Worldwide regarding the lease of four Boeing 737-500 and four Boeing 737-300 to one of the top air transportation carriers in Brazil;
- Representing Ansett Group Worldwide regarding refinancing operations for four Boeing 737-500 and two Boeing 737-300 currently leased to a major Brazilian airline;
- Representing Ansett Worldwide Group in the renegotiation of debts with major Brazilian airlines and restructuring all Lease Agreements to avoid lawsuits;
- Registration of aircraft and assorted equipment in Brazilian authorities on behalf of several international banks.
- Assist Bristow Group Inc. in its joint venture in Lider Taxi Aéreo in corporate, central bank, employment and regulatory matters.
- Assist CHC Helicopter Corporation in general tax, real estate, corporate and contractual matters.
- Assist Dyncorp in regulatory, contractual, real estate, and corporate matters.
- Assist Jet Aviation in regulatory, contractual, real estate, and corporate matters.

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