

CANOSA | Abogados

OUR IDEAS PREVAIL



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FIRM PROFILE



Canosa Abogados is a young law firm organized by lawyers who have consistently succeeded in every area of business law in Argentina for more than fifteen years. We advise our clients in the process of drafting and negotiating modern commercial agreements, and we provide advice to both local and international companies in connection with the development of their activities in Argentina.

Our lawyers provide advice that is timely efficient, practical and usable. We are well known for our credibility, reliability and flexibility that allow our clients to make decisions fast and efficiently.

Our advice in connection with foreign investment has been recognized many times for being expeditious in connection with the resolution of the relevant issues that come about in the development of the activities relevant to the foreign transactions.

We also provide advice on a daily basis to foreign clients in all kinds of complex real estate transactions, such as the purchase of real estate and all the related matters in connection with the regulations of the Argentine Central Bank and the notarial and corporate activities in connection with companies organized in foreign countries.

In addition, we have ample experience in intellectual property matters and we make all the filings before the relevant registration authorities of Argentina and Latin America in general.



Javier Canosa

Javier Canosa is a partner at Canosa Abogados. Javier's practice focuses in corporate law issues, tax issues and banking issues, advising both national and foreign companies and families and HNWI in various corporate matters, including investment vehicles, corporate management, directors' duties and responsibilities, audits, risks' detection and distribution, documents, policies and corporate contracts, and design and implementation of a suitable corporate form for each business.

Javier has vast experience in mergers and acquisition and the negotiation of commercial agreements. Javier has represented and advised several companies, including financial institutions, in corporate M&A, business development and real estate undertakings. Javier is experienced in claims before local and international arbitral courts

Javier is an active member of the International Bar Association (IBA), American Bar Association (ABA) and the Society of Trust and Estate Practitioners (STEP) and is regularly engaged in conferences of issues of related to his practice of those institutions. In addition, Javier collaborates with the World Bank and International Finance Corporation with their Doing Business report and has been engaged for speaking in World Bank conferences on issues related to his practice.

Javier teaches International Business Law at the Universidad de Buenos Aires since 2003 and he has published numerous articles in local and foreign publications.

Javier speaks fluent Spanish and English and he has a working knowledge of Portuguese, German, Italian and French.

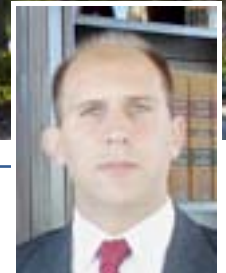


Hernán Canosa

Hernán Canosa read law at the National University of La Plata and qualified as a lawyer in 1985. Hernán has practiced commercial, tax and administrative law for over twenty years.

During his career, Hernán has specialized in complex tax matters and litigation. Hernán has advised numerous companies in a variety of complex tax and commercial issues. In particular, public utilities companies (gas and water) and has been manager and director of such companies in some cases.

Hernán speaks and writes fluently in Spanish and in English.



Martín Pagano

Martin Pagano graduated as attorney at the Universidad of Buenos Aires in 1995. He had practiced in labor, commercial and civil law for more than fourteen years. For more than ten years he is specialized in labor law.

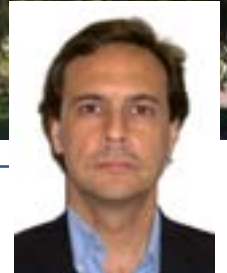
He began his career with a prestigious founding attorney of San Isidro's Bar association. He worked at the labor law department of M&M Bomchil and Marval O'Farrell and Mairal, the largest law firm of Argentina for more than ten years.

Martin has an extremely effective performance in judicial matters bearing in mind the particular Argentinean labor law.

Martin has attended at numerous conferences and courses in labor law.

Martin has presented innovative projects for legislation and labor procedure.

Martin speaks fluently in Spanish, Portuguese and English and has a working knowledge of Italian and French.

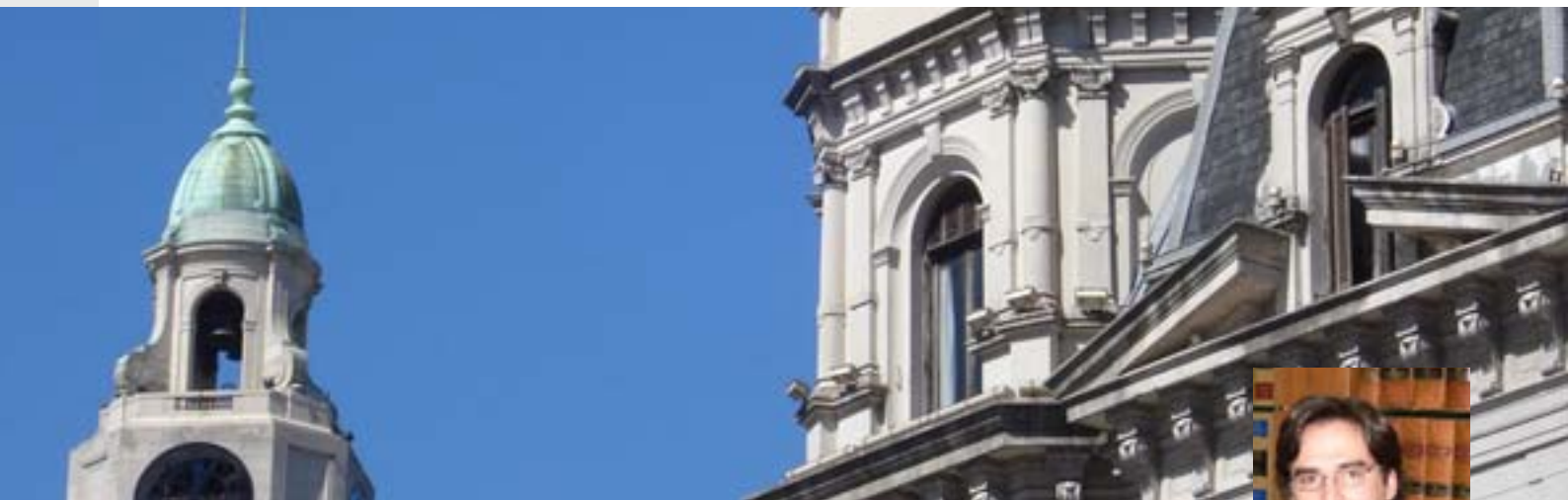


Martín Brea

Martín Brea graduated with honors from the University of Buenos Aires. His area of expertise is Administrative Law, Criminal Law and Criminal Procedure.

He also focuses his practice on corporate law issues, tax and banking, and accounting issues.

Martin speaks fluent Spanish and English.



Bartolomé Homar Mas

Bartolomé Homar Mas is a tax expert. He works at Canosa Abogados and currently advises families and companies on all types of tax issues.

Bartolomé read law at the University of Buenos Aires where he graduated with honors in 2000. He then studied in the United Kingdom where he took an LL.M. at the University of East Anglia in 2003. He also took postgraduate courses in Public Finance and Taxation, University of El Salvador, Buenos Aires, a postgraduate course on Tax Law at the Austral University and a postgraduate course on Oil and Gas Law, University of Buenos Aires (2009-2010).

He is a member of the Buenos Aires Bar Association, the Argentine Fiscal Association and the International Bar Association, the Buenos Aires Oil Club, and the Neuquén Bar Association.

He has authored “Bankruptcy regulations in Argentina” (Butterworths, Journal of International Banking and Financial Law, Vol 24, No 09, October 2009), “VAT recovery procedures take effect” (Tax Notes International – Tax Analysts, August 28, 2006), “Comments on General Resolution 2000” (Sweet & Maxwell, Journal of International Banking Law and Regulation, Vol 21, Issue 12, 2006), “Inflows from abroad” (Sweet & Maxwell, Juridical International Business Law Review, 2006), “Binding Consultation on transfer of tax credits” (Sweet & Maxwell, Juridical International Business Law Review, Issue 2, 2006), “General Resolution (AFIP) 1942/2005” (Sweet & Maxwell, 2005), and “New incentives for the Oil and Gas Industry” (Sweet and Maxwell, 2005).

CORRESPONDENTS



Besides having an office in the capital of the Province of Buenos Aires, we have correspondents in all the capitals of the Argentine provinces. Additionally, we have correspondents in important cities of Argentine, like Bariloche, Mar del Plata and Rosario.

The firm works together with numerous law firms all over the world. In this sense, we have working understandings with young and driven law firms in Brazil and Uruguay, in most of the European countries (United Kindom, Germany, France and Spain) and in some of the Asian countries.

PRACTICE AREAS



Business Law

International Trade Law and Competition Law

We are current with all the rules and regulations of the World Trade Organization on international trade matters. In addition, we draft and prepare international documents such as bill of lading, promissory notes, international purchase agreements and agreements on international transport.

We analyze compliance with international rules on antidumping and anti-subsidies and, additionally, we make all the relevant filings for complying with the competition rules and regulations before the Argentine authorities.

Commercial Agreements

In Canosa Abogados we advise our clients on all the matters related to the negotiation, drafting and preparing of commercial agreements such as:

- Distribution agreements
- Agency agreements
- Franchising agreements

After the execution of these agreements, our attorneys assist our clients with the potential issues that could occur under such agreements, such as the renegotiation and eventual enforcement thereof.

Merger and Acquisitions

We have worked in different M&A transactions, such as the purchase, liquidation and winding-up of companies, including companies subject to special regulatory regimes. We provide analysis on corporate, tax, labor, intellectual property and environmental issues on complex merger and acquisition transactions. We draft the purchase agreements and all the ancillary agreements such as escrow agreements, shareholders agreements, agreement related to warranties and in general all the ancillary transactions for the relevant M&A transaction.

Corporate Law

Our core expertise is the corporate area. We have advised and carried out complex corporate transactions, such as reorganizations and mergers of local corporations and of branches of foreign companies with activities in Argentina. We, at Canosa Abogados, carry out all the day-to-day corporate legal aspects of local companies and of foreign companies registered before the Public Registry of Commerce, either as branches of foreign corporations or as partners (shareholders or quotaholders) of local companies. We carry out all the corporate registrations for reorganizations, mergers and cancellation of companies before the Public Registry of Commerce.



Banking and Capital Markets

Capital Markets

In Canosa Abogados we advise our clients on all the legal issues relating to the capital issuance, securities purchase programs, public offering of stocks and bonds, securitizations, derivatives, risk reduction strategies, transactions relating to stocks and debt certificates, financial trusts, open and closed funds and the regulatory regime of securities.

Procedure at NSC, Central Bank and other organizations

We carry out all the day to day filings for companies subject to the supervision of the of the National Securities Commission (Comisión Nacional de Valores), the Buenos Aires Stock Exchange (Bolsa de Comercio de Buenos Aires) and the over-the-counter stock exchange (Mercado Abierto Electrónico).

We are also current with the proceedings and requirements to be filed before the Argentine Central Bank for entering foreign currency in Argentina.

Regulatory Aspects

In the regulatory aspects, we have advised local financial institutions subject to the authority of the Argentine Central Bank as well as to companies subject to the public offering regime in the relevant compliance

with all the applicable reporting requirements. We draft manuals and internal memoranda aimed at complying with the rules on money laundering and corporate governance. We have also worked in the compliance with the requirements of the Sarbanes-Oxley Act to U.S companies.

Loans (Syndicated and others), Project Finance and Debt Restructuring

In connection with the banking activity, we draft all the documents necessary to close secured and unsecured credit facilities, export and import financings, the organization of financial trust and any other type of trusts and in the development of project finance structures. After the termination of the convertibility system (by which the Argentine peso was pegged to the dollar) we have also collaborated in the restructuring of the financial indebtedness of important local companies.



Real Estate and Construction Transactions

Purchase and Sale of Real Estate

We advise on the widest range of purchases and real estate developments. We also have experience on public construction, zonification and planning of real estate projects, construction agreements and real estate leases.

Trusts and Securitizations

We have represented companies in different real estate developments, the creation of real estate funds and structuring trusts. In Canosa Abogados we guide our clients in matters of financing and mortgages, administration and real estate loans, trusts and securitization issues.



Litigation, Dispute Resolution and Arbitration

Mediation, Conciliation and Settlement

In addition, we provide counsel in all the proceedings of alternative dispute resolution such as mediations and amicus curiae proceedings.

Arbitration

In Canosa Abogados we have participated on many arbitral proceedings not only commercial arbitration under the rules of arbitration of the International Chamber of Commerce but also local arbitration under the rules of the Buenos Aires Stock Exchange.

Insolvency and Restructuring

In connection with reorganization and bankruptcy proceedings, we have prepared an important amount of creditor's claims and creditor's recovery claims with special attachments. We also have negotiated and prepared out-of-court reorganization agreements (well known as "APE") and debt swap agreements.

Tax Proceedings

We also have experience in administrative and tax proceedings, in which we have defended clients who had claims initiated for tax federal, local authorities and tax recovery claims.

Civil and Commercial Litigation

In Canosa Abogados we have ample experience in civil and commercial litigation. As attorneys of important local and foreign companies, we have worked in litigation relating to the termination of commercial agreements, enforcement of judicial and arbitral rulings and representation of our clients in local and federal courts, including the Argentine Supreme Court.



Tax matters

Tax Free Reorganizations

We have assisted our clients in mergers, spin-offs, and reorganization proceedings within the same economic group in order to make an efficient transaction from a tax law perspective.

Transfer Price Rules

We provide advice on the whole company structures in order to perform the best implementation of an efficient structure. We file and advise the applications relating to transfer price rules before the federal tax authorities.

Tax Litigation

We help our clients in all the matters raised in connection with tax litigation, be it before the national, provincial and municipal authorities as well as before the relevant administrative authorities.

General Tax Advice

Our law firm provides advice on every aspect of tax law. In this sense, we provide advice that is effective in order to obtain the best suitable structure for each transaction. Additionally, we perform the tax planning aimed to the different investment alternatives to carry out in Argentina.



Administrative Law and Natural Resources

Telecommunications and Broadcasting

In Canosa Abogados we have vast experience in the business of the telecommunications and its regulations: voice, video and data communication such as fixed, mobile and satellite telecommunications, services of data transmissions, paging and trunking.

Natural Resources and Energy

Our attorneys have acted in a wide variety of issues related to environmental protection. We advised our clients on regulatory matters, tariff policies, purchase, transport and export agreements of oil and gas. We can plan and structure joint ventures, file for the attainment of tax benefits, and the filing for the registry of mining rights in Argentina.

Environmental Matters

In Canosa Abogados we perform environmental audits on the fulfillment of the national, provincial and municipal regulations applicable to companies carrying out activities in Argentina. In addition, we make all the filings to obtain the relevant authorizations and certifications and we advice on the drafting of manuals and programs for the fulfillments of the environmental laws.

Administrative Proceeding and Administrative Litigation

Our attorneys have collaborated in many administrative proceedings defending clients' interests before the Federal Government and the provincial governments.

Administrative Contracts

In Canosa Abogados, we are experienced in the preparation of local and international bids and the negotiation of administrative agreements.



Labor Matters – Immigration

Immigration

We perform the registrations for exiles who want to settle down in Argentina, even if they are investors or employee of local or foreign companies.

Labor Litigation

We also provide advice and work on labor litigation.

General Labor Advice

In Canosa Abogados we have worked in solving labor matters that affect almost every business or industry, including gastronomy, retail and other services. We help our clients in the negotiation and drafting of individual labor and union agreements, social security plans, labor termination agreements and other aspects related to the security at work.



Intellectual Property

Internet and Information Technology

The attorneys in Canosa Abogados provide complete advice to internet and information technology undertakings, such as the design of the corporate and tax structure, the preparation of the license agreements, the distribution agreements and the other operational agreements. We advise on the management of the brand, domain name, intellectual property and the negotiation of strategic alliances.

Copyright and Artistic matters

In Canosa Abogados we have represented many companies related to the artistic industry.

Our attorneys have also collaborated in the negotiation of agreements, acquisitions, tax issues, advertising, licenses, trademarks and other author's rights. In addition, we have experience in licenses of use. Finally, we also advise on infringement of author's rights, unlawful use of intellectual works and illegal imitations.

Transfer and License of Technology.

In Canosa Abogados we provide advice on the intellectual property protection. We also specialize on transfer agreements and technology licenses, international franchising agreements, license and registering the software.

Our attorneys assist the clients on judicial matters and dispute resolutions of intellectual property infractions and protection against the piracy.

Patents

We provide an excellent service on identification and protection of rights over inventions, utility models, models and industrial designs. In addition, we provide advice with experts in matters such as novelty, patentability and infringements.

Trademarks

In the trademark realm, we share with our clients our expertise on registrability and we analyze together the results of our searches.

In addition, in Canosa Abogados we design the filing, registration and classification strategies.

In many opportunities, we have filed trademarks solicitations, objections, negotiated agreements and responded to observations of the registration authority. We also provide advice on the renewal, registration of licenses and amendments of names and transfer of titles.

CONTACT US



Publications

Javier Canosa wrote an article in the latest edition of Alternative Latin Investor Magazine.

(December 2012 / January 2013)

Click here to access the article.

The first part of the article was published in the edition of Alternative Latin Investor Magazine.

(October / November 2012)

Click here to access the article.

Javier Canosa wrote an article in the latest issue of the journal Emerging Alternative Investor on voluntary scheme externalization of foreign currency.

(July / August 2013)

Click here to access the article.

www.canosa.com.ar.

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