

Chapter 2

The Complexity, Dynamism, and Technological Sophistication of the National Tax System (STN)

Abstract This chapter is intended to provide an overview of the theme of the Brazilian Tax System, its complexity, dynamism, and sophistication, especially after the implementation of the Public Digital Bookkeeping System (SPED) and the need of the appropriate tax governance practice for the enterprises.

Keywords Tax compliance · Tax system reform · Digital tax bookkeeping

The Complexity, Dynamism, and Technological Sophistication of the National Tax System (STN)

The STN is considered one of the most complex and sophisticated in the world, besides being very dynamic in regard to the changes that have been undertaken in the legislation of the main taxes in force in the country.

The complexity arises not only from the excessive amount of taxes, but mainly from the extensive and confusing laws governing each in particular producing a disproportionate volume of paperwork and bureaucracy. It is that the tax system is not equipped with a coherence and rationalization becomes itself more simplified and understandable, both in terms of legal structure, as the control procedures of the collection. With this, there is an increase in the costs of administration and tax compliance, especially for enterprises, which reduces the competitiveness and intensifies tax resistance.

Gallo (2015, p. 120), commenting about the complexity of the Brazilian tax legislation, says (the italics are of the author):

This complexity is not restricted only to legislation but also in relation to accessory tax obligations, which are numerous and every day demanding better training of professionals involved in taxes. All this creates the so-called cost of tax compliance as highlights Bertolucci (2003), corresponding to the costs that taxpayers must bear to comply properly with their tax obligations, regardless tax amount to be paid, covering the administrative side controls, courses for preparation of the personnel concerned, subscriptions to specialized publications, the cost of specialized consultants, computer programs, etc. There are also the

compliance costs of taxation organs to be able to monitor tax collection under their responsibility.

Chaves (2011) states that the tax burden on domestic enterprises, the amount of rules dealing with tax matters, and the constant changes in the tax law constitute the most important variables in conducting business in Brazil and in the globalized world in which it is.

In a comprehensive way, the 'tax burden' can be understood as the sum of 'taxes' collected by families and enterprises for the benefit of government (Mattos and Politi 2010, p. 63). 'Tax' is a compulsory payment, in cash or the value of which it can be expressed, which is not because an illicit act was committed, established by law and charged through a fully linked administrative activity (CTN 1966, Article 2).

Concerning the concept of 'tax' contained in the CTN, Paulsen (2010, pp. 617–621) says:

It takes care benefits in cash required compulsorily by public entities, who reveals ability to pay, or that relates directly or indirectly to specific state activity, aimed at raising funds for the general financing of the State or to the financing of activities or purposes performed and promoted by the State itself or by third parties in the public interest, with or without promise of return. [...]. The tax is no sanction of illicit act and therefore cannot put the legislator, abstractly, the illicit as the tax obligation generator or scale the amount due on the grounds of illegality. [...]. Established the tax lawless, the standard infralegal founding and therefore invalid, leaving without support their recovery will be unconstitutional. [...]. Occurred the triggering event of the tax obligation, the administrative authority has a duty to determine these so, to establish the tax credit through the launch, and demand compliance with the obligation by the taxpayer. The full linkage means that the authority is enrolled to unrestricted tax compliance, including all regulatory acts such as normative instructions and ordinances.

Salomão and Korehn (2012, pp. 68–72) report that a survey of the Brazilian Institute of Tax Planning (IBPT) revealed that between the enactment of the Federal Constitution in October 1988 (CF/88) and October 2012, 291 thousand rules were issued only in the tax area. Silva (2015, p. 487) points out that in addition to the number of rules, there is still the complexity of application because, according to a study of the IBPT, on average, each standard has 3 thousand words. In a survey with current regulations in October 2013, there are 263 thousand articles, 612 thousand paragraphs, 2 million items, and 257 thousand subitems.

Oliveira et al. (2011) pointed out that the CF/88 brought profound changes in the STN, not only in relation to the quantity or field incidence of taxes, but also about the distribution of amounts collected among the federal, state, and municipal governments, that is currently committing a reasonable tax reform mainly because there is no consensus among the rulers on what amounts collected should be shared.

For years, the need for a tax reform that simplifies the STN and reduces the burden of taxes imposed on individuals and enterprises has been discussed in Brazil. Several governments have passed and, despite some timid attempts, what was seen was actually a large scrap quilt—the result of specific reforms—which has resulted in over 60 taxes throughout the 5 existing species, which are taxes,

surcharges, improvement contributions, special contributions, and compulsory loans (Salomão and Korehn 2012, pp. 68–72.).

Zilveti (2013, p. A13) did considerations about the need of a tax reform. Some stretches require special consideration:

As soon enacted the Constitution, which will complete 25 years in 2013, began successive movements of tax reform. In the last two governments, in particular, have been promoted so-called sliced reforms. You can just watch them increase government revenue and loss of taxpayer rights. While the representatives of the people do not understand about the reform, the taxpayer suffers from the tax system. The Institute for Applied Economic Research (IPEA) reveals in a recent study, the poorest people work almost the double of the days per year than the richest ones to pay for the taxes they are subject. Poorest ones undertake a third of its gain with regressive tax system, while the richest ones 20 % only. To arouse the animal spirit of the entrepreneur it is necessary simply to ensure reduction, legal certainty and predictability to the tax system. President Dilma owes it to the entrepreneur and to the Brazilian taxpayer.

A more efficient way to raise revenue for the government is to tax consumption and services, because in this case individuals have greater difficulty to change their behavior. Families can consume more or less of a particular good or replace it with another, because the collection of indirect taxes (levied on consumption and services), but certainly not cease to consume certain goods because of the tax itself (Mattos and Politi 2010, p. 64).

Tax systems that are not administered consistently, or that impose high costs of legal compliance, are likely to hamper competitiveness. The instability in the tax system resulting from frequent changes in policy or legal requirements will also increase the levels of uncertainty in the minds of investors. For a country to be considered a ‘good place to do business’ many aspects of their tax system are likely to be relevant, not just your tax regime on businesses (Matthews 2011, p. 9).

Costa (2015, p. A12), talking about what should be a serious tax reform in Brazil, says (the italics are of the researcher):

The theme is formally discussed since 2003 by Executive and Legislative Branches, with remote chances of effective breakthrough, because the necessary reform would result in a complete change in current tax practices, which are markedly regressive. [...]. A serious reform necessarily involves [...] for a greater share of taxation on high incomes and the stock of wealth, including wealth tax, which never left the “constitutional imaginary”. The transformation of this reality demands something like a new social contract, including a new tax model or an effective tax reform, which, it seems, will never occur, for notorious lack of political will. It is therefore necessary to find a way to remove the responsibility of enterprises for collecting the bulk of taxes, which should address, indirectly, only in transactions with low essential goods and services, getting most of the originated revenues from direct taxation, reaching people with high incomes and / or significant assets.

By referring to the expression ‘tax system,’ we seek to bring to the mind of the reader the idea of logical classification, correlation between units of a whole. According to Carvalho (2001), juridical system means the set of rules that relate to each other in various ways, as a unifying principle. The national tax system, in turn, is a set of laws and principles that impose a series of taxes, which will serve to facilitate the social, economic, and political goals of the state (Castro et al. 2011, p. 16):

The CF/88 established the STN as the main guideline of the Tax Law, establishing ground rules to run of the State/Treasury and private/taxpayer relationship and defining the species of taxes, the limitations of the power to tax, the distribution of tax jurisdiction, and the allocation of tax revenues, characterized by rigidity and complexity (Moraes 2006, p. 790).

The STN is governed by: Constitutional Amendment No. 18/65, complementary laws, resolutions of the Senate and in the limits of their tax jurisdiction: in federal laws, state constitutions and laws and municipal laws (CTN 1966, Article 2).

The CTN as a complementary law is the first reference to the ordinary law, to establish general guidelines regarding tax laws, including here the regulation on the inspection. Note that the theme of inspection is versed in CTN jointly to activity of tax administration after having disciplined all the formalization regime of tax credits and tax jurisdictions in your articles 194–200 (Marins 2012, p. 208).

‘The [...] tax jurisdiction comprises the full legislative power, subject to the limitations contained in the CF/88, the Constitutions of the States and the Organic Laws of the Federal District and of the municipalities, [...]’ (CTN 1966, article 6). ‘The tax jurisdiction is not delegable, except assignment of functions to collect or inspect taxes, or enforce laws, services, acts or administrative decisions on tax matters, conferred by a legal person of public law to another, [...]’ (CTN 1966, article 7).

Ribeiro de Moraes (1995, p. 265), commenting on the difference between tax power and tax functions, writes (*italics are of the researcher*):

The CF/88, which provides the purpose, i.e., the tax and related revenue, it also provides the means for the legal person of constitutional public law. Beside the tax jurisdiction (legal power to issue tax rules), the taxing entity receives tax functions arising from the Administration’s duty to apply the tax laws, to execute laws, administrative acts or decisions, where they are the functions of inspecting and collecting tax created by law. We cannot therefore confuse these two different orders: the tax jurisdiction, or tax power, arising from the sovereign, which is realized with the enactment of the tax legal rule; and tax functions, due to the duty of administration, which are realized with the exercise of inspection and tax collection. The tax jurisdiction finds itself tied to the Legislative Branch; tax functions are linked to the Executive Branch.

The tax administrations of the federal government, states, federal district, and municipalities, which are essential to the functioning of the state activities conducted by specific careers, will have priority resources to carry out its activities and will act in an integrated manner, including the sharing of records and tax information, as provided by law or agreement (CF/88, article 37, item XXII). The President of the country has the private competency for endorsing, enacting, and promulgating laws and issue decrees and regulations for the true enforcement (CF/88, article 84, item IV).

From the standpoint of ‘inspection,’ ‘collection,’ and ‘evasion combat,’ taxation in Brazil, especially in regard to federal taxes, gains efficiency and technological sophistication, especially after the establishment of SPED by Presidential Decree No. 6022/2007 and regulated by IN RFB No. 787/2007, such as a smart tool that unifies the activities of receipt, validation, storage, and authentication of books and

documents that comprise the commercial and fiscal bookkeeping of entrepreneurs and enterprises through unique and computerized information flow.

SPED aims to promote integrated operation of federal, state, and municipal tax authorities through the standardization and streamlining of information and shared access to digital accounting and tax bookkeeping of the taxpayers by legally authorized persons. It consists of several modules, including: (i) Electronic Invoice (NF-e), to document the movement of goods or services operations; (ii) Digital Tax Bookkeeping (EFD), which replaces the bookkeeping tax records held in paper; and (iii) Digital Accounting Bookkeeping (ECD) of books: Daily, Auxiliary Reason, Trial Balance, Balance sheets and evidentiary release.

Silva (2015, p. 487), commenting about the complexity and high financial cost management and tax control in enterprises, remembers that (the italics are of the researcher):

The other side of the STN weight on enterprises is the amount of accessory tax obligations, technological density involved and the number of hours that is required for the preparation and delivery within the agreed timeframe. It is within this context that we implemented the new tax management model by the three levels of government (federal, state and municipal) through the SPED projects, technological, automated and integrated densely attributes, which makes the tax management is become even more complex, costly and high financial cost, by multiplying for enterprises, management and control costs.

It seems clear that RFB has become an agile, modern, and very efficient body when it comes to establishing requirements and monitor taxpayers, especially after the SPED. Unfortunately, there is the other side of RFB when it comes to providing services to taxpayers, few agile and efficient. Becho (2015, p. E2) analyzes the both sides of RFB, where some parts are worth mentioning:

[...]. On the one hand, we see an agile, modern and efficient body when it comes to establishing requirements for taxpayers. [...]. But there is another side of the RFB. Part of it is currently exposed in Zelotes Operation.¹ But it is not only. In addition to the criminal problem, it has its 'B' side, which covers up a slow, archaic and inefficient body. I give two examples. The first one is the delay in making the consolidation of payments on installment programs, the famous REFIS, PAES, PAEX, etc. [...]. The RFB gives itself the right to make verification of payments just five years after the money go into the public coffers. As a result, thousands of court cases, in which the taxpayers paid the benefits of the 2009 installment, only in the end of 2014 were recognized and are now, being extinct. They remained in bins of Justice generating unnecessary costs for all involved. The second one is the RFB that does not comply with the legislation. We emphasize that provides short-term so that the administrative process is sent to the National Treasury in order to be initiated judicial collection. [...]. Enterprises close, people die, and the documents are lost. Thus, the faster the legal collection process begins the more chances to succeed. [...]. The RFB

¹The name 'Zelotes' comes from the adjective 'zelote,' referring to the one who pretends to have zeal. He alludes to the contrast between the role of CARF counselors to safeguard the public coffers and the possible deviations that effected. The 'Zelotes Operation' of Federal Police investigates one of the largest tax evasion schemes ever discovered in Brazil (FOLHA DE SÃO PAULO, April 1, 2015. Available in: <http://www1.folha.uol.com.br/mercado/2015/03/1608360-pf-faz-acao-contra-suspeitos-de-fraudar-ate-r-19-bi-contra-receita-federal.shtml>. Access in: July 20, 2015).

simply does not meet the legal deadlines. [...]. The tax foreclosures begin five years after the non-payment of the tax.

Taxpayers have obtained an important victory in the STF, which will allow access to their own data stored by public agencies. [...]. Ministers authorized an enterprise to access information contained in the System of Current Account of Corporate Person (Sincor), of the RFB. Such access was denied by the RFB. The STF also ruled that the so-called *habeas data*, provided in the Constitution, is the appropriate instrument to request data from other public bodies (Aguiar 2015, p. E1).

Despite constant increases of tax revenue (RFB has hit successive records of collection), investments in infrastructure, education, health, security, transportation, etc., so important to the well-being of citizens and the country's development, have always been desired. It seems that resources are never enough, although this has revealed the successive increases of the relationship between tax burden and Gross Domestic Product (GDP)—35.31 % in 2011 (Zilveti 2013, p. A13).

Guandalini and Sakate (2013, pp. 52–55) report that the collection of the federal government exceeded BRL 1 trillion in 2012, despite weak GDP. The lethargy in the economy shows wear based on high taxation and little incentive to investment formula. Some excerpts are worthy of special mention:

[...] GDP slightly progresses, productive investments dwindle, highways and ports follow congested, but the burden of taxation does not cool. [...] The expenses are higher than the total collected. The difference is financed by selling bonds. [...] The analysis of public accounts reveals two essential imbalances: first, the government, although very taxing, cannot live within their means; Second, most of the resources is consumed by expenses that contribute nothing to the increase in production capacity, as wages, retirement, pensions and debt interest. [...]

The budget of the three levels of government (federal, state, and municipal) is rigid and does not support substantial cuts. When writing about the pro-cyclical spending and fiscal adjustment and comment on the rigidity of public budgets, Mendes (2015, p. A14) explains that:

This is a result from: minimum mandatory spending on health and education; social security rules that generate liquid, certain and growing obligations; political impossibility of substantial cuts in social programs, stability of the public servers in employment together with other remuneration benefits guaranteed by law. In 2014, these expenses consumed 89 % of the available primary revenue from the federal government (wage and unemployment insurance allowance: 5.3 %; benefit of continued provision: 3.8 %; family allowance: 2.6 %; social security: 38, 9 %; health: 9.3 %; education: 9.3 %; and personal, excluding health and education: 19.7 %). In the state and municipal governments the picture is similar.

Besides the rigidity of the public budget, there are several studies that attest to the low management efficiency in the public sector in its various areas. According to Maciel (2015, p. A12), the biggest problem refers to the waste of resources due to mismanagement, the bad combination of operating rigidity and lack of results orientation. The author adds that:

The international experience of reforms to improve public sector efficiency is linked to institutional designs that give greater freedom to public officials act and, on the other hand, greater accountability is required, setting goals and objectives related to the services provided to society, as well as greater transparency for social control. With regard to public sector control mechanisms, an obvious way to make them more effective is simplifying the rules. The more complex the rules, the greater the difficulty of finding irregularities or suggest managerial improvements.

The Brazilian state has ceased to be a lever of growth to become a hindrance to our development. In the Global Competitiveness Report 2015, six major barriers for doing business in the country are directly related to government performance in this order: tax regulations, labor regulations, inadequate infrastructure, high taxes, inefficient government bureaucracy, and corruption (Pinheiro 2015, p. A11).

As highlights Schwab (2014, pp. 4–9 and 12) editor of the Global Competitiveness Report 2015, regarding the development and use of The Global Competitiveness Index:

The Global Competitiveness Index has been used as an important tool for policy-makers in many countries over the years. Since its first publication in 2005, the index has become widely recognized as one of the key global competitiveness ratings, as defined by the World Economic Forum. Components are grouped into 12 pillars of competitiveness: institutions; infrastructure; macroeconomic environment; health and primary education; higher education and training; market efficiency; efficiency of the labor market; financial market development; technological upgrading; market size; business sophistication; and, innovation.

Also commenting on the quality of Brazilian utilities, Pinheiro (2015, p. A11), referring to a 2015 World Bank survey on the business environment in 189 countries, reports that the country is poorly classified in general—120th position—and will especially bad in the categories that reflect the services that the state should render to society: 138th position in terms of registering property, 167th regarding the granting of authorization to start a business, 174th when it comes to building licenses, and 177th in respect of work it takes to pay taxes.

The tax burden has grown by 50 % in the last quarter century, equaling that of many European countries. However, the ‘europeanization’ did not prevent the ‘africanization’ of essential public services and, contrary to what is observed in developed countries, grew based on indirect taxation, so a characteristically regressive tax system (Loyola 2013, p. A13).

The fact is that the Brazilian tax burden continues to rise. In 2015, after six months of the management of the new Minister of Finance, the tax measures forming part of the fiscal adjustment to balance the books of the federal government now account for 0.5 % of GDP in 2014.

Such measures make up a package that involves both a reduction of public spending with a view to achieving a primary surplus, as the resumption of the growth course of the Brazilian economy and represent an increase of: IOF² on

²Tax on Financial Transactions.

credit—BRL 7,3 billion; PIS,³ COFINS⁴ and CIDE⁵ on fuel—BRL 13,2 billion; IPI⁶ on cosmetics—BRL 381,31 million; PIS and COFINS on imports—BRL 1,19 billion; Reduction of Tax Incentive Program REINTEGRA⁷—BRL 2,36 billion; and PIS and COFINS increase on financial income—BRL 2,7 billion (Piscitelli and Freire 2015, p. E2).

The commitment of the Minister Levy to deliver the fiscal surplus target in 2015 deserves recognition. However, as noted by Loyola (2015, p. A11), much of the fiscal effort in progress has occurred more by increasing taxes and curtailment of investment and funding expenses, and less by perennial changes with potential to affect positive dynamics of public spending over the next few years. The author highlights (the italics are of the researcher):

On the expenditure side, the unsustainability occurs by failure to eliminate sources of growth of the public expenditure, generating alternating cycles of compression and expansion spending, and the lack of initiatives to moderate the explosive trend of spending on Social Security. On the side of taxes, in a country where the tax burden has already reached 38 % of GDP, the recurrent use of taxation to “close the accounts” negatively affect the potential for economic growth and cause a boomerang effect on the trajectory of the collection, and encourage “lobbies” in search of differential tax regimes for some sectors and enterprises.

There is a consensus in the academic and industrial environment that the current fiscal adjustment alone does not guarantee the sustainable recovery of the economy. It is necessary that the country promotes necessary structural reforms. In this sense, Teixeira (2015, p. A11) suggests that (the italics are of the researcher):

Government adopts the slogan: ‘Reform for Growth’, instead of ‘Adjust for Go Ahead’. The strategy would include the discussion in Congress of measures to improve, among others, the educational system, the tax structure, the functioning of the public sector and the pension system. [...]. A profound revision of the tax structure would reduce the burden of taxes, simplify the system and eliminate the distortions created in recent decades. But a broader reform requires the reduction of public spending. [...]. It would be appropriate that the three powers contained its payroll in the coming years. [...]. A reorganization of the public sector would also reduce the cost Brazil. The measures need to include significant reduction of state participation in the economy, with privatization and consolidation of state-owned enterprises, the strong reduction of benefits are offered, with its greater control by society, and the formalization of the operational autonomy of the Central Bank, which contribute to lower the interest rate. [...]. A smaller number of ministries would signal the government’s commitment to limit spending and raising its efficiency. The country needs to seriously address the issue of pension system to resume more sustainably higher growth.

³Contribution to the Social Integration Program Tax.

⁴Contribution to the Financing of the Social Security Tax.

⁵Contribution for Intervention in the Economic Domain Tax.

⁶Tax on Manufactured Product.

⁷The industrial enterprise that undertakes export of manufactured goods in Brazil may determine values for the purpose of reimbursing part or in full the existing tax residue in its production chain (PROVISIONAL MEASURE No. 540, 2011, regulated by DECREE No. 7633, 2011).

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