

Tax network in Santa Catarina: An instrument to combat tax evasion and the perception of professionals in the area

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ABSTRACT

The study analyzes the perception of tax professionals about the efficiency of SEFAZ-SC's tax network in the fight against tax evasion. Based on a descriptive approach, it involved sending a questionnaire to 4 professionals active in the area. The participants, mainly tax auditors and accountants, agreed on the importance of taxpayer organization for tax compliance. They identified the main inconsistencies, such as omission of revenue and filing of returns. The application of the tax mesh was perceived positively for its automation, despite challenges such as the resistance of some accountants. The reasons for tax evasion included the search for competitive advantage and lack of financial management. There was a consensus on the increase in tax collection and reduction of tax evasion with the application. It is concluded that the tax mesh and the application have been effective, although there are challenges to overcome, such as professional resistance and the need for tax awareness.

Keywords: Tax system, Accounting, Taxes.

INTRODUCTION

Law No. 4,729, enacted on July 14, 1965, defined as a crime the act of making a false statement or omitting, in whole or in part, information that must be produced to an agent of legal entities governed by domestic public law, with the intention of exempting oneself, in whole or in part, from the payment of taxes, fees and any additional fees due by law.

This crime is called tax evasion, in which the taxpayer does not comply with its obligation regarding taxes, regarding tax evasion, fraud, and collusion (TERECIANO, 2022; CASTILHO; BECHARA, 2021).

According to a study carried out by the Brazilian Institute of Planning and Taxation (IBPT, 2018), the estimated tax evasion at the time is 14.65%. Taking into account only the companies fined, there are cases in which taxpayers have evaded, but have not yet been assessed (DE OLIVEIRA; DOS SANTOS, 2020).

In recent decades, advances in technology have been bringing improvements in all possible scenarios and it would be no different with the fight against tax evasion, accounting, with global economic

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development and accounting harmonization resulting from the development of technology, there have been transformations in the treatment of information (GERGULL, 2022).

In January 2007, Decree No. 6,022 instituted the Public Digital Bookkeeping System (SPED) which, according to the Federal Accounting Council (CFC, 2007), is a technological solution that formalizes the digital files of tax and accounting bookkeeping of business systems in a specific and standardized format.

This new model of Digital Bookkeeping has also brought agility to the Brazilian Federal Revenue Service (SRFB) in the fight against tax evasion and evasion, as it is based on the integration of federal/state and, subsequently, municipal tax authorities, through the standardization, rationalization and sharing of digital accounting and tax information (JARUDE, 2020; CFC, 2007).

The cross-referencing of data carried out in this integration results in the well-known fiscal mesh or fine mesh (MARINHO, 2022). At the moment when the data does not match and there is no tax compliance in the bookkeeping (BARBOSA, 2015).

As at the federal level, state tax authorities follow the same technological evolution in the fight against tax evasion (MORAIS, 2023). In September 2020, the Santa Catarina State Department of Finance launched the "Malha Fiscal" application to search for amounts that were omitted from the Tax Authorities and the regularization of tax pending, transforming data into information and enhancing the quality control of accounting organizations (SEF/SC, 2022).

In this context, for this work, it presents the following question: what is the perception of tax professionals about the efficiency of the tax network, an application of the Santa Catarina Treasury Department (SEF/SC), in the fight against tax evasion? In view of the above, this research intends to analyze whether the tax mesh application is perceived, by actors involved in the practice of this program, as efficient for the State in the fight against tax evasion.

Considering that tax evasion can cause considerable losses to public coffers, since taxes are a crucial source of revenue for the government (MIRANDA, 2023), combating the act of evasion is necessary.

According to a study conducted by the Brazilian Institute of Planning and Taxation (IBPT, 2020), a reduction in tax evasion rates has been observed over the years. This decline has an inversely proportional relationship with the advancement of digital public bookkeeping technologies.

The need to carry out this study is justified by the importance of following the digital evolution in accounting (BENEDICTO, REINALDI, PRADO, 2023), and also by the relevance of analyzing how this evolution is impacting different professional spheres: accounting entrepreneurs who adapt and carry out digital bookkeeping; and the state tax auditors who use these bookkeeping as objects of inspection (DUPIN, 2023).



In order to attract attention to the theme, the research is also justified by the expectation of suggestions for continuous improvement in the system. By verifying the perception of professionals, it is possible to suggest improvements aimed at improving the application to combat tax evasion in Santa Catarina.

Tax professionals, through research, can offer insight into how taxpayers behave in relation to tax compliance.

The research is limited in terms of the geographical aspect, as it evaluates the tool where the target audience is the taxpayers of the state of Santa Catarina.

RESEARCH OBJECTIVE

Analyze whether the tax mesh application is perceived, by actors involved in the practice of this program, as efficient for the State in the fight against tax evasion.

THEORETICAL FRAMEWORK

Tax complexity can manifest itself in a variety of ways, resulting from computational, regulatory, procedural, and other factors, contributing to the overall complexity of the tax system (SALDANHA, 2023). Frequent changes in tax legislation increase compliance costs for businesses, even when the changes appear to simplify the system (GOMES 2020).

COMPLIANCE FISCAL

Tax compliance, also known as tax compliance, refers to the set of practices and procedures adopted by a company or taxpayer to ensure full compliance with the tax obligations established by the tax authorities, in accordance with current legislation (VENTER and SPRENGER 2024, LEE, 2021). This compliance involves the correct payment of taxes, the submission of tax returns within the stipulated deadlines, the correct classification in the appropriate tax categories, and compliance with all tax and accounting requirements (KOCH, 2022).

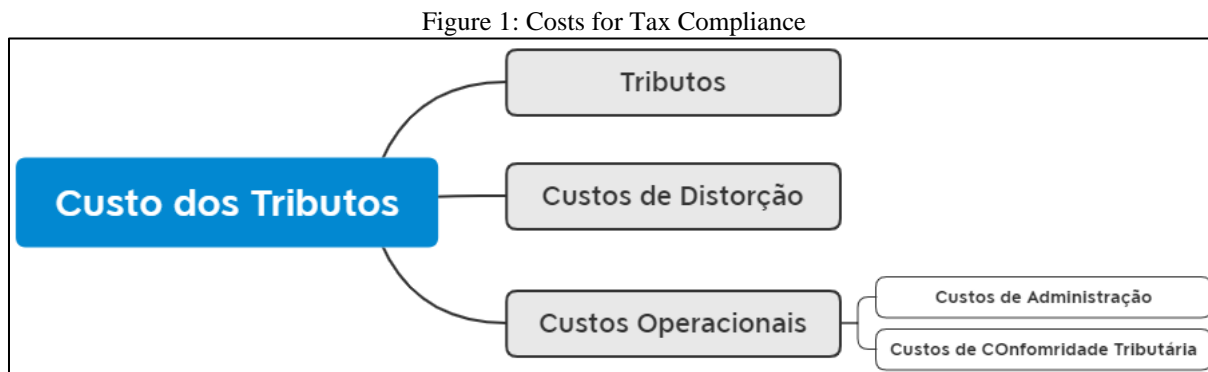
In a way, it is a challenge that has as a generating event the tax complexity present in Brazil (SANTOS, 2024; BARBOSA, 2021). However, the nature of tax issues, as addressed by Saad (2014), can manifest itself in different ways, resulting from computational, regulatory, and procedural complexities, among others, each contributing to the overall complexity of the tax system (DE OLIVEIRA and FERES, 2023).

From this perspective, according to Oliver and Bartley (2005), the charges related to tax collection comprise the costs associated with government administration, as well as the costs related to the compliance of taxpayers in the fulfillment of their obligations as established in the current legislation. The

aforementioned authors argue that if a tax system is associated with excessive levels of compliance expenditures, the economy will face limitations in its ability to fully achieve its production possibilities curve. They further emphasize that cumulative tax complexity, which results from successive modifications in tax legislation, even if relatively simple, can collectively obstruct taxpayers' ability to understand legal requirements without resorting to the assistance of specialized professionals. Consequently, it is evident that changes in legislation, even when apparently simplified, lead to an increase in costs related to tax compliance for taxpayers, corroborate Machado's statements; Catherine; Sobral (2023).

The costs associated with taxes can be disaggregated into three categories, as discussed by Bertolucci (2001) and Venter and Sprenger 2024, Lee, 2021. : (a) the costs related to taxes, fees and contributions, representing the primary obligations; (b) the costs of distortion, which encompass economic changes that directly impact production or the taxation associated with it; and (c) tax operating costs, which refer to the funds spent on complying with tax regulations, as established in the tax system or in the guidelines for each tax. The latter category can be subdivided into Administration Costs and Tax Compliance Costs.

The representation of the composition of tax costs is highlighted in the Figure 1, as follows:



Source: Author (2023), adapted from Bertolucci (2001)

According to Paes (2007), the costs related to the length of tax obligations, also known as indirect administrative costs, encompass a variety of elements, encompassing the time spent filling out tax forms and returns, as well as the costs associated with accounting and legal services, as well as the keeping and maintenance of tax records and relevant documents. In the current Brazilian context, the storage of information is predominantly digital, however, the preparation and maintenance of these records still involve considerable expenses. This implies that there are expenses associated with companies that specialize in updating tax information (MACHADO; KARATHINE; SOBRAL, 2023).



To ensure tax compliance, organizations often adopt internal policies and procedures that include proper documentation of transactions, strict control of financial, tax, and inventory information, conducting internal audits, and hiring professionals who specialize in taxation (ZANQUETTA 2020).

The concept of Compliance has also evolved to encompass specific programs in various areas of business activity, reaching more comprehensive levels (VENTER and SPRENGER 2024, LEE, 2021). Within the context of the preservation of institutional values, there is a concern with the protection of human rights, since ethical practices are intrinsically linked to the prevention of child labor, slave labor, and abusive practices in the workplace, as well as to the satisfaction of consumer market expectations (GABAN; DOMINGUES, 2016).

Gouvêa (2020), states that no compliance system can ensure the total eradication of risks and the unconditional protection of entities. However, the program serves to instruct the participants of the demands to structure the processes and implement their monitoring, so that the culture of the activity is based on the observance of legal norms. This significantly reduces the incidence of violations and makes it possible for them to be treated as isolated cases.

In addition to being a measure of social responsibility and good compliance with laws, the implementation of compliance programs can also bring concrete benefits to companies, such as reducing legal and reputational risks, increasing customer trust, and improving internal governance (BLOK, 2020).

However, the implementation of compliance programs in companies still tends to be a challenge, because it requires profound cultural and organizational changes. First of all, a real commitment from managers is necessary so that internal rules and procedures are effectively implemented and followed (SERAFINI; MOURA, 2019).

As stated by Serafini and Moura (2019), after overcoming the initial challenge of deciding on the implementation of the compliance program, the organization faces a second and more complex challenge: its execution. At this stage, the normative policies have already been prepared and approved, and it is necessary to disseminate their content to all the company's employees and ensure that they are effectively complied with.

Finally, understanding tax compliance and compliance as aspects of the business environment is essential for successful and ethical performance. However, the tax complexity in Brazil is a challenge that companies face, which is reflected in significant costs, both in terms of taxes paid and compliance.

It should be noted that tax compliance is not only limited to the correct payment of taxes, but also to the correct documentation of transactions, compliance with deadlines and accounting standards, in addition to fitting into the appropriate tax categories. The cumulative complexity of tax legislation, a result of frequent changes, increases the compliance burden for businesses, requiring considerable resources to ensure compliance.



Likewise, the implementation of compliance programs goes beyond tax compliance, covering several areas of business activity (VENTER and SPRENGER 2024, LEE, 2021). Although it brings substantial benefits, such as the reduction of legal and reputational risks, its effective implementation is a challenge that requires genuine commitment from managers and profound cultural and organizational changes (MACHADO; KARATHINE; SOBRAL, 2023).

Ancillary Obligations

Articles 114 and 115 of the Brazilian National Tax Code define the concept of principal obligation and ancillary obligation: "The triggering event of the principal obligation is the situation defined by law as necessary and sufficient for its occurrence" (BRASIL, 1965, Art. 114).

Accessory Obligation: "The triggering event of the ancillary obligation is any situation that, in accordance with the applicable legislation, imposes the practice or abstention of an act that does not constitute a principal obligation" (BRASIL, 1965, Art. 115).

The ancillary obligations exist in order to optimize the process of inspection of the activities of companies at the state and federal levels, with regard to the due payment of taxes.

DIME

The ICMS and Economic Movement Information Statement – DIME, according to Annex 05 of RICMS/SC-01, is a monthly electronic state statement where it must contain

The summary of all incoming and outgoing operations, classified according to the Operation Tax Code – CFOP. It must also contain the calculation of the debits and credits of the Tax on the Circulation of Goods – ICMS, the breakdown of the tax payable and the statement of accumulated credits (SANTA CATARINA, 2001).

SPED Fiscal

The Digital Tax Bookkeeping (EFD) was instituted in Santa Catarina through Annex 11 of RICMS/SC in 2009 (SANTA CATARINA, 2001).

Paragraph 1 states that the Digital Tax Bookkeeping (EFD) is composed of all the information, in digital media, necessary for the calculation of the tax related to the operations and services performed by the taxpayer, as well as others of interest to the State Secretariat of Finance and the Secretariat of the Federal Revenue of Brazil - RFB. In the EFD, the records of inputs and outputs, the inventory register, the ICMS calculation register, the IPI calculation register, the ICMS credit control document of the Permanent Asset – CIAP and the production and inventory control register are declared (SANTA CATARINA, 2001).



Electronic Invoice (NFE)

According to Annex 11 of RICMS/SC-01, an Electronic Invoice (NF-e) is considered to be a document issued and stored electronically to document operations and services provided by the taxpayer, of exclusively digital existence, with legal validity guaranteed by the issuer's digital signature and authorization of use provided by the State Department of Finance before the occurrence of the taxable event (SANTA CATARINA, 2001).

Santos and Alcântara (2012) conceptualize that:

Electronic Invoice is the document of digital existence, issued and stored electronically, with the purpose of documenting, for tax purposes, an operation of circulation of goods or a provision of services, occurred between the parties, and whose legal validity is guaranteed by the digital signature of the sender (guarantee of authorship and integrity) and by the reception, by the Tax Administration, i.e., by the Tax Authorities, of the electronic document, before the occurrence of the Taxable Event.

The three ancillary obligations presented have information in common, such as the registration of the movement of inputs and outputs and ICMS records.

Data Crossing by SRFB

The cross-referencing of data, in the context of the fight against tax evasion, is configured as a mechanism for the identification of tax irregularities and the preservation of the integrity of a country's tax system. This technique, which is based on the analysis and confrontation of information from different sources, represents a significant tool for tax administration, as it allows the detection of deviations, omissions or manipulation of data by taxpayers (BOSSA, 2019).

Historically, the use of data cross-referencing dates back decades, however, with technological advances and the digitization of tax information, this practice has acquired greater efficiency and scope. In particular, the Brazilian Federal Revenue Service (RFB) has stood out for the systematic application of cross-referencing data in its inspection activities. Through computerized systems and integration with other entities, the RFB has the ability to compare income tax returns, electronic invoices, banking information, and other sources of financial and tax data, identifying asymmetries and anomalies that may suggest tax evasion or evasion (SILVEIRA; SILVA; FLEURY, 2021).

This meticulous and detailed process of data analysis translates into very incisive measures to reduce tax evasion. Through it, it is possible to detect discrepancies between the information provided by taxpayers and the data available in official records, such as purchases, sales, financial and asset transactions. Any inconsistencies are subject to further investigation, allowing the IRS to take corrective action, which may include the application of fines, tax assessments and, in more serious cases, criminal prosecution (DE MORAIS, 2023).



In addition, it is inferred that the cross-referencing of data transcends the borders of the federal sphere, since the state tax authorities have also adopted this practice to combat tax evasion in their respective territories. The accounting harmonization resulting from technological development and adherence to SPED promoted the integration of federal and state tax authorities, strengthening the sharing of information and the exchange of successful experiences in the fight against tax evasion (DE CARVALHO MOREIRA, 2021).

That said, it is understood that in the context of the fight against tax evasion, ancillary declarations play a key role as an instrument of control and inspection. These returns form an integral part of the tax system, being completed by taxpayers to provide detailed and specific information that complements their primary tax payment obligations.

Ancillary declarations can take many forms, depending on the country and the type of tax, but they usually include information about bank transactions, acquisitions and sales of goods and services, etc. They are designed to provide tax authorities with a comprehensive view of taxpayers' financial and business activities, making them a valuable component in detecting tax evasion practices (POHLMANN, 2012).

According to Ferreira (2003), the term "obligation" implies a duty, an imposition that requires the fulfillment of a specific task, a responsibility that has been established, and a formally defined commitment. Oliveira (2013), in turn, adds that the tax obligation refers to a relationship that is established between the State and a company.

According to the provision of article 113 of the National Tax Code (CTN), obligations can be classified into two distinct categories: principal obligation and ancillary obligation. The main obligation arises at the moment when the taxable event occurs and its primary purpose is to make the payment of a tax or a pecuniary penalty. It is extinguished simultaneously with the tax credit linked to it. On the other hand, the ancillary obligation derives directly from the tax legislation and its main scope is the fulfillment of provisions, both positive and negative, that are provided for in the interest of the collection or inspection of taxes (BRASIL, 1966).

Basically, the ancillary obligations exist in order to optimize the process of inspection of the activities of companies at the state and federal levels, with regard to the due payment of taxes.

Well, after overcoming these perspectives, it is listed that in 1968 the Federal Revenue Secretariat was created, as a result of the merger of the three departments previously existing in the General Directorate of the National Treasury: Internal Revenues, Customs Revenues and Income Tax. Prior to this milestone, the activities of cross-checking information by the Federal Revenue Service were conducted manually, involving the analysis of a series of documents and the performance of tax actions with those involved.



However, with the advent of the internet and the facilitation of the disclosure of information, the Federal Revenue Service introduced a new taxpayer service platform, with the purpose of improving the presentation of data and improving the tools used to streamline the inspection process and the understanding of companies' commercial transactions. This is how Receitanet was born, connecting the Federal Revenue Service to the taxpayer (RAMPELOTTO, 2013).

Since then, the IRS has continuously strived to innovate and further enhance enforcement methods by introducing a number of ancillary obligations as a means of monitoring taxpayers' activities. According to the Annual Inspection Plan of the Federal Revenue Service (2019), two elements stand out as fundamental to promote tax compliance: self-regulation and the simplification of ancillary obligations, thus facilitating their compliance.

The varied tax information provided by companies to the tax authorities, including records of entries and exits, identification of suppliers and customers, import and export transactions, as well as taxes assessed, among other data, are instrumentalized by the Federal Revenue Service, through declarations, to identify potential irregularities and contradictions in commercial operations (DUARTE, 2009).

With a focus on these presentations, it is emphasized that technological evolution and system integration have been achieving success with the effectiveness of data crossing practices and in the fulfillment of ancillary obligations. With the advancement of information technology, tax authorities have access to more sophisticated tools to analyze large volumes of data in real time (NUNES, 2012). Next, in the Figure 2, it is demonstrated, for example, how the Federal Revenue Service uses the declarations to cross-reference taxpayers' data.

The implementation of centralized information systems and databases allows tax authorities to cross-reference information from different sources more quickly and accurately. This includes comparing information reported by taxpayers with data from other entities, such as financial institutions, regulatory bodies, and partner companies. As a result, it is possible to identify discrepancies and anomalies more effectively, leading to a higher detection rate of tax evasion (NUNES, 2012).

In a nutshell, the historical path from the creation of the Federal Revenue Service in 1968 to the present day highlights the significant transformation in data crossing practices and in the fulfillment of ancillary obligations. Technological advances, the introduction of computerized systems, and the integration of information have enabled a more efficient and comprehensive inspection, contributing to the strengthening of the tax system and the reduction of tax evasion.

In line with this perspective, in the constant search for innovations, the simplification of processes and the promotion of self-regulation by the Federal Revenue Service have been fundamental elements to promote tax compliance. Technological developments, automation, and standardization of procedures

have strengthened the ability of tax authorities to monitor taxpayers' activities and identify potential irregularities.

Figure 2: Data Crossing by RFB

Grupo Sped (Sped Contábil, Sped Fiscal, EFD-Contribuições e ECF)	Cruzamento dos principais registros das escriturações
DCTF x DIPJ	Cruzamento dos débitos informados na DCTF com as informações da DIPJ
DCTF x EFD-Contribuições	Cruzamento dos débitos informados na DCTF com as informações da EFD-Contribuições
DCTF x Dirf	Cruzamento dos débitos informados na DCTF com as informações da Dirf
DCTF x DComp	Cruzamento dos débitos informados na DCTF e vinculações com créditos compensados na DComp
DComp x DIPJ	Cruzamento dos créditos informados na DComp com as fichas da DIPJ
DComp x DCTF x DIPJ x EFD- -Contribuições	Cruzamento dos créditos informados no DComp com valores informados na DCTF e DIPJ e EFD-Contribuições
Dirf x DIPJ	Cruzamento dos valores retidos informados na Dirf com as fichas da DIPJ
DCTF x Darf	Cruzamento dos débitos informados na DCTF com as informações do Darf
DComp x Darf	Cruzamento dos créditos informados na DComp com as informações do Darf
Outros Cruzamentos	Darf + DComp = DCTF; DCTF + Dirf = DIPJ
eSocial x ECF	Cruzamento das remunerações e tributos
eSocial x DCTF	Cruzamento dos tributos informados
eSocial x Sped Contábil	Cruzamento das remunerações e tributos
ECF x DCTF	Cruzamento dos tributos a que a pessoa jurídica está sujeita
ECF x EFD-Contribuições	Cruzamento dos créditos e das contribuições (PIS/Pasep e Cofins)
ECF x Sped Contábil	Cruzamento do plano de contas e outros
ECF x Sped Fiscal	Cruzamento dos bens, itens do documento, valores e inventário
ECF x DComp	Cruzamento dos registros da ECF com os créditos e débitos informados na DComp

Source: Araújo; Matos (2016, p 5)

In this way, the cross-referencing of data and the fulfillment of ancillary obligations not only preserve the integrity of the tax system, but also ensure that public resources are appropriately collected and used for the benefit of society. Continuous adaptation to technological changes and the search for better inspection practices are essential elements for success in the fight against tax evasion and the promotion of tax justice.

Fiscal Mesh

The National Tax Code, in the provisions that comprise articles 194 to 200, establishes guidelines related to the attributes and prerogatives of administrative authorities in the scope of tax inspection. Such



prerogatives allow these authorities, upon prior written notification, to access goods, accounting records, files, commercial and tax documentation, in addition to imposing on the taxpayer, as well as on third parties, the obligation to cooperate fully with the investigation carried out by the tax administration, with the exception of respect for the confidentiality of the information obtained (BRASIL, 1966).

In other words, the tax mesh is an instrument used by tax inspection agencies, such as the Brazilian Federal Revenue Service, to identify inconsistencies and irregularities in the returns and other tax obligations submitted by taxpayers.

By virtue of this regulation, Tax Agents have the responsibility and competence to carry out in-depth analyses of taxpayers' conduct, after the notification has been duly made, thus making it impossible for taxpayers, spontaneously, to comply with any obligations that have not been observed within the previously established deadlines and procedures (PARANHOS, 2019).

Such inspection procedures are often developed in the context of audits and special actions resulting from prior assessments, in which possible vulnerabilities in tax obligations are identified. These processes, in relation to taxpayers, are regulated mainly by the regulations that outline the guidelines of what is called the Tax Administrative Process within the scope of the federal tax administration. Additionally, in these scenarios, the demand for unpaid taxes must be carried out through the issuance of infraction notices, accompanied by the application of fines due for the violation of tax legislation, whose gradation is established according to the severity of the infraction found (FÁVERO, 2019).

With this, it is understood that the tax network operates through the crossing of data, already discussed above, and also through information declared by taxpayers with other sources of information available to the tax authority. This includes, for example, comparing the information presented on income tax returns with that provided by financial institutions, businesses, government agencies, and other data sources.

The inconsistencies identified during the tax mesh process can cover a wide range of issues, such as the omission of income, undue deductions, discrepancies between the information submitted by taxpayers and that available from external sources, among other tax irregularities. When an inconsistency is identified, the taxpayer is notified to clarify the situation and, if necessary, correct their return (BORBA, 2007).

Basically, if there is a discrepancy between the information provided by the taxpayer in their tax returns and the records made available by related entities, the declarant's tax file will be forwarded for a more detailed analysis, which is performed by a procedure called "tax screening", or, in more known terms, "tax mesh" or "fine mesh".

It is important to note that the purpose of the tax mesh is not only to identify and punish taxpayers who acted in bad faith or intentionally evaded taxes, but also to ensure that everyone complies with their



tax obligations accurately and in accordance with the law. In many cases, inconsistencies can occur due to error or ignorance of tax rules, and the tax network offers the opportunity to regularize and correct returns (SAMAHA, 2019).

If there are discrepancies between the data you provide and the tax returns and the information obtained from other sources, your return will undergo a more detailed analysis, known as a "tax mesh" or, more informally, a "fine mesh."

It should be noted that the tax network, as a strategic procedure of tax inspection, plays an essential role in ensuring correct tax collection and in promoting tax justice, contributing to the maintenance of balance and equity in the Brazilian tax system.

Tax evasion

In Brazil, tax evasion was classified as a crime in July 1965, through the enactment of Federal Law No. 4,726. In line with this legislation, tax evasion is characterized as a criminal conduct when it involves:

- Provide a false statement or omit, in whole or in part, information that must be produced to agents of legal entities governed by domestic public law, with the intention of exempting, in whole or in part, the payment of taxes, fees and any additional fees due by law;
- Inserting inaccurate elements or omitting income or operations of any nature in documents or books required by tax laws, with the intention of exonerating oneself from the payment of taxes due to the Public Treasury;
- alter invoices and any documents related to commercial operations with the purpose of defrauding the Public Treasury;
- IV - Provide or issue free documents, or change expenses, increasing them, in order to obtain deduction of taxes due to the Public Treasury, without prejudice to the applicable administrative sanctions. V - Demanding, paying or receiving, for oneself or for the taxpayer benefiting from the payment, any percentage of the deductible or deducted portion of the income tax as a tax incentive (BRASIL, 1965, law no. 4,726).

The reasons that lead a taxpayer to engage in tax evasion practices may be associated with their dissatisfaction with the services provided by the government, as well as the high tax burden prevailing in the Brazilian tax scenario. These factors often generate a feeling of reaction that can be interpreted as a form of self-defense on the part of the taxpayer. (LEITE, 2011).

In addition, compliance with the tax law implies the accurate disclosure of the tax base, the exact calculation of the taxes due, and the full payment of the corresponding amounts. The option for tax evasion, in turn, is intrinsically related to the risk of detection and the penalties that result from it. The taxpayer, when deciding on this practice, makes an assessment of the percentage of his income that he is willing to allocate to this high-risk activity. (SIQUEIRA AND RAMOS, 2004).

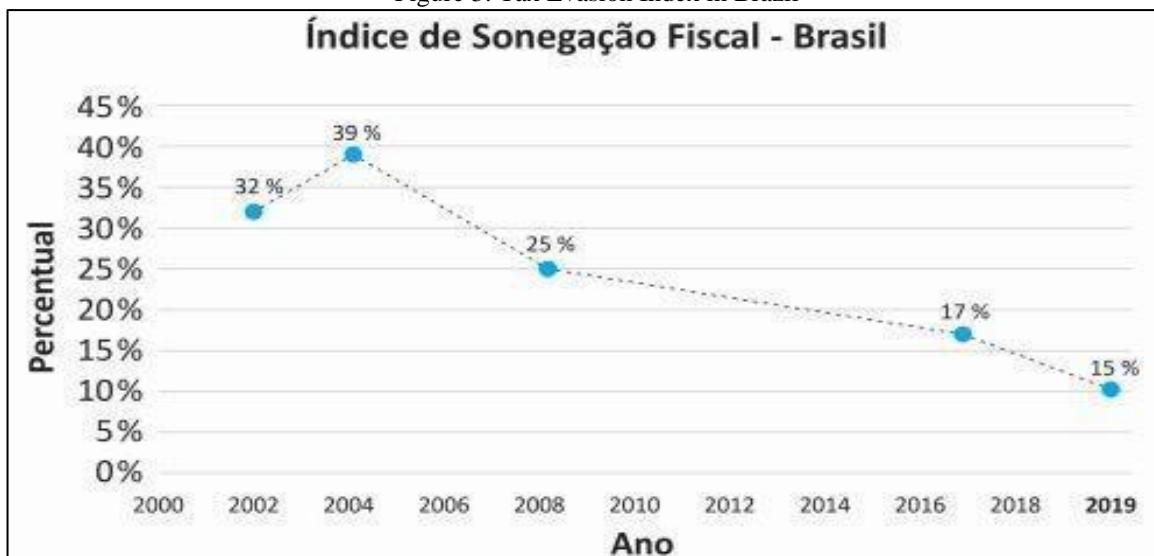
According to research conducted by the Brazilian Institute of Planning and Taxation (IBPT, 2020), there has been a decrease in the rate of tax evasion in the Brazilian territory over recent years. As noted in the Figure 3.

Still, yes, Brazil faces a significant loss of annual revenue, estimated at more than R\$ 417 billion, due to tax evasion practiced by companies. An analysis prepared by the Brazilian Institute of Planning and Taxation reveals that the amount not declared in the companies' revenues reaches the impressive figure of R\$ 2.33 trillion each year. These estimates are based on the analysis of infraction notices issued by inspection agencies at the federal, state and municipal levels. This evasion of resources significantly compromises tax collection in the country.

According to Vaz's (1987) approach, the practice of tax evasion is configured when it is sought to hide from the tax authority the occurrence of the taxable event, whether related to its nature, material circumstances or the taxpayer's personal conditions, all after the event has been effectively materialized.

In a complementary way, Marta Arakaki (1995) offers a definition in which tax evasion has as its central objective the concealment of the taxable event that has already been consummated. Both perspectives highlight the importance of the concealment element in the context of tax evasion, where the tax authority is deprived of knowledge of what happened, thus jeopardizing the correct fulfillment of tax obligations.

Figure 3: Tax Evasion Index in Brazil



Source: IBPT (2020)

Well, that said, tax evasion tends to present itself through tax evasion, but tax evasion can also be carried out within the margins of the law by tax avoidance.

In line with Arakaki's (1995) view, both tax avoidance and tax evasion have the purpose of avoiding, delaying or reducing the tax obligation, and the distinction between them lies in the illicit nature of the evasion, which occurs after the occurrence of the taxable event.



First, tax evasion, according to the conceptualization presented by Führer and Führer (2004), tax evasion is characterized by the unlawful action that harms the tax authorities, encompassing both the non-payment of the tax due and its partial payment, whether intentionally or negligently.

Vaz (1987) proposes a definition in which tax evasion encompasses all conscious, voluntary and intentional actions of the taxpayer, who, using illegal means, seek to avoid, eliminate, reduce or delay the payment of the tax considered due.

According to Gutierrez (2006), tax evasion is based on the practice or omission that results in the elimination, reduction or postponement of the payment of the tax by the taxpayer.

In turn, Mattos (2012) argues that tax evasion occurs due to the low effectiveness of inspection actions by the State, in addition to being subject to cultural, educational, economic and even legal influences. These factors together contribute to the occurrence of tax evasion in the tax landscape.

From another perspective, tax avoidance is an example, as mentioned above, occurs within the legal margin. The definition presented by Corrêa (1996) highlights that tax avoidance is characterized as the act of reducing or mischaracterizing the taxable event that leads to the payment of a tax, as long as this action does not violate the legislation in force.

Führer and Führer (2004) complement this conception, describing tax avoidance as the lawful practice of paying less taxes by carrying out operations that are less costly for the taxpayer. A typical example of this behavior is Tax Planning.

Similar to these perspectives, Borges (2006) points out that many entrepreneurs see taxes as the main tax burden of companies, motivating them to invest in strategies to reduce or postpone the tax burden, called tax planning. The author points out that a specialist in tax planning must conduct his analyses in a systematic manner, verifying the legality of the tax savings and analyzing whether the actions precede the taxable event, in addition to ensuring that the entire process is in accordance with the tax documents and records. These business actions seek, by lawful means, to reconcile future transactions with the purpose of eliminating, minimizing or postponing the tax liability.

Similarly, Amaral (2002) adds that tax avoidance involves intentional behaviors aimed at excluding or reducing tax burdens. These practices can be based on lawful conducts carried out before the taxable event, taking advantage of any loopholes in the legislation. However, the use of these strategies is subject to limitations, since the tax administration may enact anti-avoidance rules aimed at modifying the rules in force and hindering or preventing tax planning. Therefore, the feasibility of these actions requires a solid foundation and extensive knowledge of tax legislation.

Understanding the concepts of tax avoidance and tax evasion sheds light on the strategies taxpayers can adopt to optimize their tax burden. However, it is also necessary to examine the motivations of taxpayers who may choose to evade taxes.



However, the reasons that lead a taxpayer to evade taxes are diverse and can be attributed to several factors. One of the main reasons involves taxpayers' dissatisfaction with the services provided by the government, combined with the high tax burden in Brazil. This combination of factors often generates a feeling of reaction in self-defense on the part of taxpayers, leading them to seek alternatives to reduce their tax exposure.

This is supported by the assertion listed by Batista Jr (2012), who understands that the perception of the tax system by taxpayers is extremely complex and costly. This is due not only to the multiplicity of taxes and the high tax burden, but also to the perception that essential public services, such as health, education, security, and infrastructure, often do not satisfactorily correspond to the amount of taxes paid. The author argues that this dissonance between the tax contribution and the quality of the public services offered motivates taxpayers to adopt a defensive posture, especially in times of lower economic activity, seeking ways to avoid or reduce their tax obligations.

Along the same lines, Gutierrez (2006) points out that some scholars qualify the payment of taxes as a manifestation of discontent on the part of society. This is because the population often perceives that they are bearing a high tax burden, intended not only to meet the needs of the collectivity, but also to serve political interests. This perception that taxes are excessive and, in part, diverted from their original purpose, leads taxpayers to constantly seek alternatives that allow the total or partial reduction of their tax obligations.

In addition, there is the formation of a vicious cycle of tax evasion, where taxpayers who comply with their tax obligations in an integral manner end up competing in an unfair market with those who evade. The existence of this unequal scenario encourages compliant taxpayers to adhere to tax evasion practices as a response to the distortions of the business environment. In response to this evasion, the government resorts to increasing tax rates to compensate for revenue losses, which, in turn, intensifies the vicious cycle of tax evasion (VARSANO, 1999).

These considerations shed light on the complex relationship between the high tax burden and tax evasion, highlighting how factors such as dissatisfaction with the provision of public services and distrust of the use of public resources can influence the behavior of taxpayers, leading them to adopt strategies to minimize their tax burden.

Now, the understanding of the motivations that lead taxpayers to evade taxes, such as the complexity of the tax system, dissatisfaction with public services and the high tax burden, offers a starting point for a critical analysis of this phenomenon.

It is essential to recognize that tax evasion is not only a matter of compliance or non-compliance with tax obligations, but also a reflection of the failures of the tax system and the relationship between the State and taxpayers. Therefore, measures aimed at reducing tax evasion should address not only the



punishment of tax evaders, but also the simplification of the tax system, the improvement of public services, and the promotion of a more equitable business environment.

SIMILAR OR RELATED SEARCHES

The research conducted by Venter and Sprenger (2024) aimed to measure the costs of tax compliance in a footwear industry, in addition to verifying management's perception of this practice. To this end, a qualitative and quantitative approach was adopted, with a descriptive character, classified as documentary. The methodological procedure involved conducting an applied research, complemented by a questionnaire applied to the financial director of the company object of the study. In the analysis, the activities developed by the company and the costs incurred to meet tax compliance were identified, revealing that the company additionally uses 13% of the value of taxes to meet legal requirements. These costs represent approximately 7.14% of the company's revenue, with the majority going to taxes (88.35%).

The research conducted by Sousa (2021) addressed the topic of tax evasion in Brazil, its fundamentals, and the negative effects of this practice on social policies. Using a bibliographic search, books, articles, dissertations and official documents were examined to theoretically support the study. Subsequently, data were collected on tax collection, tax burden, GDP, HDI, tax evasion, among other variables, in order to measure the impact of tax evasion in the country. The results revealed a high tax burden in Brazil, with inadequate return of taxes collected, contributing to social inequality, along with the practice of tax evasion.

Targino (2021) conducted a study to analyze the perception of accountants in the face of the Fiscal Recovery Program (REFIS) as a fiscal policy for regularizing tax debts. The methodological procedures involved the application of an online questionnaire consisting of seven closed questions, aimed at accountants working in the market. The results pointed out that the companies that adhere to the program face financial difficulties, and the REFIS, although it helps in the settlement of debts before the tax authorities, has flaws that can compromise the principle of isonomy.

Finally, the research conducted by Bomfim Júnior (2020) sought to investigate the tax risk, an effect resulting from the inspection activity of tax agencies. Using ethnographic instruments and Moscovici's conception of representation, the study analyzed the inspection activity and the evolution of inspection activities in the State of Rio Grande do Sul. The research highlighted the importance of understanding how the inspection activity is carried out in order to understand the sources of public fundraising and the challenges faced in this process.

METHODOLOGY

The present research aims to analyze whether the tax mesh application is perceived, by important actors involved in the practice of this program, as efficient for the State in the fight against tax evasion.

The research is classified as qualitative of the descriptive type, as it has the purpose of studying, recording and describing the facts of a group without being able to interfere, using research techniques such as questionnaires and systematic observation of facts that occurred (PRODANOV and FREITAS, 2013).

To collect the data of the present research, an interview with the professionals was used as an instrument. Data collection was carried out through a questionnaire applied in the field to two professional spheres in the tax area of Santa Catarina through a face-to-face visit to the respondents' workplace.

To find the professionals, the author, through the corporate social network *LinkedIn*, searched for the profession "Tax Auditor in Santa Catarina" and "Accountant" contacting the professionals via chat, recruiting them for the intended interview.

The responding professionals were divided into two spheres. Government and business. In the governmental area, the state tax auditors working in the tax mesh project at the interface of the State of Santa Catarina are included, while in the business area, it is understood that they are active in the CRC who have experience in an accounting office that serves companies in Santa Catarina.

Chart 1 - Profile Analysis

DESCRIPTION OF THE QUESTION
Job title/function of the interviewee.
How long you have been in the position/function.
Interviewee's academic background.
City/region of professional activity.

Prepared by the Author.

The questionnaire used to obtain data and analyze the respondents' profile was adapted from Mello and Portulhak (2020), containing open-ended questions. The table below presents the questions contained in the research instrument.

Chart 2: Accountants' perception of the Sefaz-SC Fiscal Mesh application

DESCRIPTION OF THE QUESTION
Is it possible to draw a profile of the type of company that usually falls into the tax mesh of Sefaz-SC?



In general, do you assess that the application of the Tax Mesh is positive or negative for the fight against ICMS evasion? What are the positives and negatives in your opinion?
In your opinion, is the main reason for a company to stop paying taxes just a lack of cash on hand or are there other strategic reasons that could lead to this conduct?
In the government's view, the application of the Sefaz-SC Fiscal Network has as its main objective the increase of collection. From your experience, do you agree with this statement?
What are the most frequent inconsistencies in the tax network? What way do you think it could be avoided?
Any additional considerations.

Source: Adapted from Mello and Porthulak (2020).

The treatment of the collected data will be done through content analysis, as proposed by Bardin (2011, p.15), content analysis is a set of methodological instruments and constant improvement, which are applied to extremely diversified discourses.

DISCUSSION AND RESULTS

From the sending of the questionnaire, 4 respondents were obtained, all active working in the study area. The first questions of the questionnaires were elaborated in order to draw a profile of the respondent.

As for the first question (Chart 1), the position or function of the interviewee was asked, and the second question (Chart 1) asked about the length of time working in the area.

PRESENTATION OF COLLECTED DATA

The first respondent informed that he worked as a Tax Auditor of the State Revenue of Santa Catarina and had been in the position for 13 years, in the survey, he was identified as Auditor 01. The second respondent also reported being a tax auditor for the Santa Catarina State Revenue Service, who had been in the position for 23 years, and in the survey was identified as Auditor 02. The third respondent informed that he is an active accountant, has been working in the area for 9 years and has been an accounting entrepreneur for 6 years, in the survey, he was identified as Accountant 01. The fourth respondent informed that he has been an active accountant and entrepreneur for 5 years, in the survey he is identified as Accountant 02.

The result of the respondents' profile is in accordance with the objectives of the research proposed by the author.



The third question sought to know the area of academic training of the respondents. Auditor 1 has a degree in Accounting and Administration. Auditor 2 has an academic background in Business Administration and Economics. Accountant 1 and Accountant 2 have a degree in Accounting.

With the results of the third question, it is possible to identify common areas in the respondents. Auditors have a degree in Business Administration in common, while accountants have a degree in Accounting.

The fourth question sought to know the place of work of the respondents and for all four respondents the answer was Greater Florianópolis.

The second block of questions (Chart 2) was related to the opinion of the responding professionals with the fiscal network of Santa Catarina.

The first question of the second table asked the professionals if it is possible to draw a profile of the type of company that usually falls into a tax mesh.

Auditor 1 identified that taxpayers who are more fiscally disorganized fall more into the mesh. This respondent also brought the point of view of the accountant's profile and pointed out that taxpayers who have a responsible accountant in disorganization are also the ones who fall into the mesh. Auditor 2 identified that the companies that fall the most out of the loop are those that have little discipline, that lack a good accountant.

Accountant 1 showed a point in which it is not able to draw only a specific profile, many times they are statements that due to lack of verification the accountant fails to deliver and other times taxpayers are not aware of what to deliver to the contracted office. Accountant 2 identified that it is usually the less organized taxpayers with less knowledge in administrative management who end up falling more into the tax mesh.

With the auditors' answers, it can be understood that the taxpayers who tend to fall into the net are those who have organized, disciplined profiles and that this profile extends to their accountants in charge. The accountants pointed out that the profiles of the companies that fall into the mesh are the least informed, organized and the ones with little administrative knowledge. The common thread between auditors and accountants is organization.

The second question (Chart 2) sought to know which inconsistencies appear most frequently in the tax network and how the professional suggests that it could be avoided.

Auditor 1 identified that the most common inconsistency is the omission of revenue. It conceptualizes revenue omission as the discrepancy between gross revenue reported via monthly statement and credit card billing data. He justified that the reason for the inconsistency is the sale without the issuance of a tax document and that the issuance of invoices could avoid this situation. Auditor 2 identified that the omission of delivery of declarations and the omission of Electronic Invoice



of entries (purchases) are the inconsistencies that occur most frequently. He also pointed out that this could be avoided with more organization and discipline, and deduces that the partners are always in their daily lives and do not give due importance to the organization of documents.

Accountant 1 noted that omission of filing statements is more frequent inconsistency and could be avoided with accountants organizing better for delivery. Accountant 2 brought up the omission of Electronic Invoice of entries (Purchases) and noted that the error could be avoided if companies sent all purchasing documents to the accountant.

In view of what has been exposed by the Auditors and Accountants about the notes via the Malha Fiscal application, the following inconsistencies can be highlighted: omission of revenue; failure to submit statements; and omission of purchase invoices.

Regarding question 3, the respondents were asked if, in general, they evaluate the application as positive or negative in the fight against ICMS evasion in Santa Catarina, opening space to express the opinion of listing what are the positive and negative points.

Auditor 1 counted as a positive point the fact that it automates the work by cross-referencing the information and facilitating the inspection, thus also valuing the work of the accountant, as he is the professional trained to solve the taxpayer's problem. Auditor 1 raised as a negative point the fact that some accountants ignore the existence of the network for fear of the new one and some other accountants, out of convenience, do not perform their work with excellence, because if there is something wrong soon the Fiscal Mesh application will point out. Auditor 2 pointed out the application of the tax mesh as positive in the evasion of ICMS, as it automates a large part of the inspection.

Counter 1 was generally positive. Accountant 2 highlighted that the positive point is that it can be used as an ally of the accounting professional to better charge or assist the taxpayer and also highlighted a negative point, as accountants can wait for the pending matter to fall into the mesh to solve problems.

Comparing the opinions of professionals, we have a negative point in common. Accountants may be failing to check the statements and be using the tax mesh for this purpose, because if there is something inconsistent in the deliveries to the grid, it will reveal it.

In the fourth question, the participants were asked: "In your opinion, is the main reason for a company to stop paying taxes just a lack of cash on hand or are there other strategic reasons that could lead to this conduct?"

Auditor 1 believes that there is no shortage of money, the entrepreneur seeks a competitive advantage. As the tax is on consumption, when the taxpayer does not collect, he appropriates this amount and manages to reduce the price to win from the competitor. Auditor 2 also believes that there is



another reason, because if the company has tax to pay, it is because there was invoicing and the tax was embedded in the sale price, so the taxpayer did not transfer the amount to the tax authorities.

Accountant 1 reported that there is a lack of financial management and the taxpayer does not organize himself to pay such tax. Another argument brought by accountant 1 was that entrepreneurs do not agree with the collection of taxes and simply fail to collect or issue documents without tax highlights to try to exempt themselves from payment. Accountant 2, on the other hand, brought that many taxpayers are hopeful that some special installment plan will arise and that it will offer a discount in the future or the interest would be lower than taking a bank loan, for example.

The opinion of professionals to the complexity of understanding the reasons that lead to tax evasion. While the auditors point out the lack of transfer to the government and the competitive advantage in manipulating the price, the Accountants point out the lack of intelligence in administration and the expectation of special conditions.

Regarding the fifth question, the professionals were asked if they actually perceive that there was an increase in the collection.

Auditor 1 confirmed that there was an increase in collection. He also revealed that, internally, they have meeting routines where data on the increase in revenue with the Mesh are projected. Auditor 2 also agreed that he noticed an increase. Accountant 1 said yes, as many inconsistencies lead the taxpayer to collect the taxes. Accountant 2 agreed and added that if any tax document was issued incorrectly, the accountant is notified and communicates to the taxpayer the debts generated.

Based on the reports of the professionals, it is understood that the functionalities implemented with the Tax Mesh have contributed positively to the increase in tax collection.

In the sixth question, the professionals were encouraged to comment based on their experiences whether the SEFAZ-SC network application provided a reduction in tax evasion.

Auditor 1 agreed and added that taxpayers were ceasing to collect and today, with the tax mesh, the "open fracture" remains for the accountant, businessman and tax authorities. Auditor 2 also agreed with the statement. Accountant 1 stated that with each cross-checking of the data, evasion attempts are caught. Accountant 2 confirmed that it was, as many taxpayers already know of the existence of this network and do not commit the same attempt at tax evasion.

After the conclusion of the questions, the author left the space open for possible complementary considerations that follow below:

Auditor 1: The mesh has helped a lot with automation. It helped educate accountants and entrepreneurs. The auditor also made an analogy to the "cats and mice" fight, where the cats would be the government and the mice would be the taxpayers. When the cat discovers the mouse's nest, the mouse soon works to try to trick the cat again.



Auditor 2: It's a good application and the tendency is for it to be increasingly expanded with more data cross-referencing that results in more inconsistencies.

Accountant 2: The mesh emerged with the intention of inspecting taxpayers, but it is of great use to accounting entrepreneurs as well, as it helps the accountant to explain to the client the importance of issuing the invoice correctly and the importance of delivering tax documents.

ANALYSIS OF THE RESULTS

The research presented presented different focuses and methodologies, but all contribute to the understanding of issues related to tax compliance and tax evasion in Brazil.

The research by Venter and Sprenger (2024) focuses on measuring the costs of tax compliance in a footwear industry, showing that these costs represent a significant portion of the revenue of the company studied. In addition, it highlights management's perception of these costs, emphasizing the need to direct opportunities to improve fiscal compliance.

Sousa (2021) addresses tax evasion in Brazil, analyzing its fundamentals and negative effects on social policies. The research, based on bibliographic and official data, highlights the high tax burden in the country and the lack of adequate return on taxes collected, contributing to social inequality.

Targino (2021) focuses on the perception of accountants in relation to the Tax Recovery Program (REFIS), identifying financial difficulty as a common point among companies that adhere to this program. The research highlights the flaws of REFIS, which equates the good payer with the one who postpones the payment of debts, but recognizes its importance to maintain the continuity of companies.

Finally, Bomfim Júnior (2020) investigates tax risk, highlighting the importance of inspection activity in obtaining public resources. The research uses ethnographic instruments to analyze the fiscal frameworks of the State of Rio Grande do Sul, emphasizing the need for further studies on the contemporary fiscal framework.

Therefore, these studies contribute to a broader understanding of issues related to tax compliance and tax evasion in the Brazilian context, highlighting the complexity and challenges faced by companies, inspection agencies and the government.

CONCLUSIONS AND RECOMMENDATIONS

The results of the survey indicate that the Tax Mesh is considered by tax professionals as a useful tool in the fight against tax evasion, due to its ability to automate and analyze data to detect irregularities. The profile of the companies identified in the tax network suggests that those with less organization and administrative knowledge are more likely to be subject to inspection. The main inconsistencies found include omission of revenue, submission of returns and purchase invoices, highlighting the need for



greater discipline on the part of taxpayers and their accountants. In addition to a lack of financial resources, reasons for tax evasion also include competitive strategies, lack of financial management, and expectations of special payment terms. Professionals agree that the Tax Mesh has contributed to increasing tax collection, revealing its effectiveness in identifying irregularities and recovering unpaid taxes. They also observed a reduction in tax evasion with the implementation of the SEFAZ-SC Tax Mesh application, suggesting that the tool has been effective in deterring fraudulent practices.

Based on the results of the survey, some conclusions can be drawn:

- **Efficiency of the Tax Mesh:** Tax professionals perceive the Tax Mesh as an efficient tool in the fight against tax evasion, highlighting its ability to automate and cross-reference data to identify inconsistencies.
- **Profile of Companies in the Tax Mesh:** The most disorganized and less informed taxpayers tend to fall more into the tax network, evidencing the importance of organization and administrative knowledge in tax compliance.
- **Main Inconsistencies Identified:** The main inconsistencies pointed out were the omission of revenue, omission of delivery of declarations and omission of purchase invoices. These problems could be avoided with greater organization and discipline on the part of taxpayers and their accountants.
- **Reasons for Tax Evasion:** In addition to a lack of cash on hand, reasons for tax evasion include strategies to gain competitive advantage, lack of financial management, and the expectation of special payment terms in the future.
- **Impact on Revenue:** There was a consensus among professionals that the Tax Mesh contributed to the increase in tax collection, evidencing its effectiveness in identifying inconsistencies and recovering unpaid taxes.
- **Reduction of Tax Evasion:** Professionals noticed a decrease in tax evasion due to the implementation of the SEFAZ-SC Tax Mesh application, indicating that the tool has been effective in deterring fraudulent practices.

Limitations of the survey include the sample size, consisting of only four respondents, which may limit the generalizability of the results. In addition, the survey focused only on the perception of tax professionals, without considering the perspective of taxpayers.

Recommendations for future research include conducting more comprehensive studies with larger sample sizes and including the taxpayers' perspective for a more complete understanding of the challenges



faced in tax compliance and combating tax evasion. In addition, longitudinal research could follow the evolution of the effectiveness of the Tax Mesh over time and its impact on tax collection.



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