

## **Tax credits in the administrative sphere - PIS and COFINS monophasic: Case study in a company in Santa Catarina in the retail fuel sales business**

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### **ABSTRACT**

This article analyzes the impact of the lack of knowledge of tax laws on companies' revenues, focusing on PIS and COFINS taxes attributed to certain products, especially in the fuel sales sector. The survey reveals business losses due to a lack of familiarity with laws and regulations that grant tax benefits. Through a detailed case study, it is evidenced how a lack of understanding of tax laws can negatively affect the competitiveness and profits of companies. The analysis reveals the tax savings of the Alfa company by applying the single-phase taxation of PIS and COFINS on its products, reducing the amounts due from R\$ 290,266.84 to R\$ 18,867.34 annually. These savings, the result of effective tax planning, improve product prices, increasing the company's competitiveness. It highlights the importance of tax compliance and the search for tax avoidance opportunities, as well as the possibility of recovering amounts unduly paid in the last five years through administrative procedures, emphasizing the importance of proper application of tax legislation to optimize the tax burden of companies. Knowledge of tax laws is not only a matter of legal compliance, but also a key strategy for maximizing the profitability and competitiveness of businesses, especially in highly regulated industries such as fuel sales.

**Keywords:** Tax planning, Single-phase products, PIS, COFINS, Profit optimization, Fiscal management.

### **INTRODUCTION**

In the current Brazilian tax context, taxes play a crucial role in the structuring and financial management of companies, directly influencing their operations and business strategies (SILVA; VALENCIA; SOUZA; 2024). Regarding its concept, Article 3, according to the National Tax Code, reads as: "Tax is any compulsory pecuniary payment, in currency or whose value can be expressed therein, which does not constitute a sanction for an unlawful act, established by law and collected through a fully linked administrative activity."

From this, understanding that society is formed by its citizens and their respective institutions, of the private sphere, within the scope of this Article, it can be deduced that these, in turn, must participate in the collection of taxes, fees and contributions, so that they can, later, also collaborate in the improvement of society from their collections (OLIVEIRA; SILVA, 2023). Therefore, the obligation to pay taxes is extended to companies, private legal entities and their variations, such as Corporations, etc., highlighting, in this area, the Social Integration Program (PIS) and the Contribution to the Financing of Social Security

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(COFINS), which are central elements in government collection for the subsequent promotion of social policies and financing of social security (FERNANDES; et al, 2017).

In continuity, it can be understood that the implementation of tax benefits is not without challenges and controversies. One of the main points of debate lies in the distortion of the market, to the extent that benefited companies may have competitive advantages over those that do not, thus generating a theoretical market inequality. In addition, another significant challenge is the fight against tax evasion, since the existence of benefits can open loopholes for the misuse of fraudulent mechanisms by some taxpayers (GONÇALVES; BROOK; 2013)

To this end, for the sake of better social analysis and in the search for understanding this difference in tax collections, a critical and purposeful analysis of the Brazilian tax benefits system is crucial, with a view to building a broad panorama, but coherent to different contexts (CAVALCANTE, 2021).

In the context presented, our investigation outlines one of the categories of tax benefit in force, analyzing its implications in the economic sphere and social progress, particularly in the context of companies involved in the commercialization of fuels. In this sense, the search for solutions that can improve the tax system is crucial for the construction of a tax panorama that meets the interests of the parties involved (CAVALCANTE, 2021).

In the light of a brief literature review, knowing the importance of revisiting fundamental concepts to the analyses presented here, we will build the line of reasoning that will lead, forward, to the deflagration of the scenario of the Alfa company. In this sense, it is essential that such companies are familiar with the PIS and COFINS tax benefit mechanisms for single-phase products, in order to optimize their tax management and ensure their competitiveness in the market (ARAÚJO, 2023).

It is known that the Social Integration Program (PIS) and the Contribution to the Financing of Social Security (COFINS) are central elements of the Brazilian tax system, playing a significant role in generating revenues for the State and supporting social policies (ARAÚJO, 2017). The PIS (Social Integration Program) and COFINS (Contribution to the Financing of Social Security) are social contributions levied on the gross revenue of companies. Complementary Law No. 7 of 1970 establishes "The Social Integration Program is hereby instituted, in the manner provided for in this Law, aimed at promoting the integration of employees in the life and development of companies" (BRASIL, 1970, Art. 1). COFINS, on the other hand, was established by Complementary Law No. 70 of 1991, with an exclusive allocation for the funding of Social Security and Social Assistance and health (BRASIL, 1991, Art. 1).

In the scope of Accounting Sciences, in this sense, the understanding of these taxes and the knowledge of tax legislation are of wide relevance, due to their incidence on financial and accounting activities of organizations, which influence their operations and business strategies, tax planning is



fundamental to take advantage of what the legislation allows, generating advantages from tax avoidance (OLIVEIRA, 2016).

To this end, this research aims to explore the origin, constitutional foundations, and practical functioning of PIS and COFINS taxes, highlighting their relevance in the economic and social context of Brazil (BEMVINDO, 2023). In addition, the tax benefit applied to single-phase products was analyzed, as an integral part of the country's tax legislation, especially in the context of private companies, specifically in what is provided for by the company Alfa.

Based on an analysis of the constitutional bases established in the 1988 Magna Carta, which underlie the creation and purpose of these taxes, this study intends to offer a brief overview of the current panorama of PIS and COFINS taxes, considering the recent discussions and proposals for tax reform in the country, using canonical and recent references, bringing, from authors such as Carvalho (2022), Machado (1976) and formative documents of Brazilian legislation, such as complementary laws, normative instructions, and the National Tax Code itself – theoretical foundations to support our line of study.

Understanding the functioning and impact of these taxes is essential not only for accounting and financial professionals, but also for managers and decision-makers in organizations, as well as for public policy makers and academics interested in tax issues and the Brazilian economy (DANTAS, 2022).

In this context, the present research seeks to contribute to the academic and professional debate, offering a critical and grounded analysis of PIS and COFINS taxes, with a view to subsidizing future reflections and actions in the field of Accounting, Economics and Tax Law in Brazil. The following research problem arises: what are the challenges faced by a company in Santa Catarina in the retail fuel sales sector when seeking tax planning at the administrative level for single-phase PIS and COFINS?

Given the problematization of the research, its objective is equally clear: to analyze the challenges faced by a company in Santa Catarina in the retail fuel sales sector when seeking tax planning in the administrative sphere for single-phase PIS and COFINS. As a justification for this, this study aims to show the challenges faced by companies in the retail fuel sales sector in Santa Catarina when seeking tax planning at the administrative level for single-phase PIS and COFINS (LIMA, 2023; WELCOME, 2023). The present research presents both the companies themselves and the tax administration, since it allowed us to understand the specific difficulties faced by these organizations when trying to reduce their tax burden and develop strategies.

By exposing the possibilities that these companies face in this context, it is possible to analyze scenarios involving tax processes of a private organization as an example, contributing to increasing the efficiency and competitiveness of this type of institution (RATC, BILLIG, 2023.). In addition, by better understanding the dynamics of single-phase PIS and COFINS at the administrative level, this research



contributes to strengthening tax compliance and assisting in more informed decision-making in this specific sector.

In order to organize the work and thus have a better understanding of the study, this research will be distributed in four sections. In the first section, there is the theoretical foundation, which covers the subjects that will serve as the basis for the research, such as the conceptualization of PIS and COFINS, single-phase taxation and tax credit. In the second section we have the research methodology, where the mode of development of the work, the form of data collection and analysis and its limitations will be defined. The third section covers the results of the present work, based on the analysis of tables and graphs that demonstrate the calculations of the tax savings obtained through the correct application of the legislation. And finally, the fourth section brings the final conclusions of the research, responding to its central problem and to the general and specific objectives previously proposed.

## **THEORETICAL FRAMEWORK**

The present study, entitled "Tax Credits in the Administrative Scope, PIS and Single-phase COFINS: Case Study in a Santa Catarina Company in the Retail Fuel Sales Branch", aims to analyze the legal nature, legal definition and classification of tax credits in the administrative scope of PIS and single-phase COFINS, based on a case study in a Santa Catarina company in the retail fuel sales industry.

To achieve this objective, the first part of the study will focus on the legal definition and the legal nature of concepts fundamental to this analysis, taking up terms such as: PIS/COFINS itself, the context of single-phase PIS/COFINS and tax credit, following a legal and conceptual path about the objects of study of the Article in question, culminating in a case study.

A priori, it is essential that, in the spectrum of Accounting Science, there is full awareness about the bookkeeping of COFINS and PIS, thus requiring special attention from professionals in the area. Under the aegis of Complementary Law No. 7/1970, Article 1 states that "the Social Integration Program (PIS) is a social program, instituted with the purpose of providing workers, as a share in the profits of companies, with resources that allow them to improve their living conditions". The PIS, therefore, represents a milestone in the search for social justice and integration of the worker in Brazil, due to its innovation in sharing the profit of companies in favor of collective perspectives, which nurture greater social justice. In the scope of Accounting Sciences, perhaps, PIS requires expertise and technical knowledge for the calculation, collection and bookkeeping of contributions, especially when linked to private collection networks, as it is a potential tool for mutual benefit between society and government, and also a possibility of acting in the area of Accounting Sciences with regard to advisory services for companies.



In the light of Accounting, the definition, in turn, of COFINS, given by Bernardes de Ávila and Luiz Fernando de Andrade (2022), emerges: "COFINS is a social contribution of a tax nature, instituted by Law No. 7,689/1988, which is levied on the gross revenue of companies, including civil partnerships and individual limited liability companies." (Tax Law Course, 13th edition, p. 260). The Contribution to the Financing of Social Security, then, is consolidated as crucial for the social development of Brazil, guaranteeing access to basic services for millions of people – demonstratively, it is stated that about 30% of the resources allocated to social security, according to data from the Ministry of Finance (2024), come from this tax. However, by financing a considerable part of Social Security, the tax also extends to the support of the Brazilian Unified Health System and other welfare projects, such as Bolsa Família.

According to Chaves (2017), there is a considerable complexity of PIS and COFINS contributions, due to a number of factors such as: a) the legislation has been bringing differentiated treatment to certain products, and not to sectors of the economy, making it challenging to monitor what is subject to taxation; b) cumulateness and non-cumulateness in the calculation; and c) certain products are taxed under the single-phase regime, tax substitution, while others are taxed at each stage of the chain. Such complexities make it difficult for tax and tax professionals to follow-up, who may be failing to take advantage of credits or some benefit authorized by law (CHAVES, 2017).

However, the analysis of the tax benefit of PIS and COFINS, from the perspective of Accounting Sciences, reveals itself as a complex and multifaceted topic, with socioeconomic, accounting, tax and ethical implications, and its constant and necessary updating is (OLIVEIRA, 2016). Given the above, based on the constant evolution of its regulation, the concept of the single-phase regime of the aforementioned taxes arises.

Law No. 9,718 of 1998 determined the PIS and COFINS rates that must be applied to the revenues of producers and importers of petroleum products, with the rates applied to the revenues of distributors and retail traders being reduced to zero. Thus, Chaves (2017) mentions that single-phase taxation concentrates the collection of these contributions in a single stage of the marketing chain, usually in the industry or in the importer. Also, according to the author:

Thus, it is demonstrated that the resellers of products taxed in the single-phase system are taxpayers of the contributions to PIS and COFINS, but the legislator determined that the output of these products is taxed, it just does not reach any value, because the rate is zero. (Chaves, 2017, pg. 210)

As an example of sectors covered by single-phase taxation, the following are cited: fuels (Arts. 4th and 5th of Law 9.718/1998; Article 2 of Law 10,560/2002; art. 14 of Law 10.336/2001; Article 3 of Law 11,116/2005; art. 56 of Law 11.196/2005); medicines and perfumery (Article 1 of Law 10,147/2000); vehicles, machinery and auto parts (Article 1 of Law 10,147/2000); and cold drinks (Law 13.097/2015 – Decree 8.442/2015). To find out if a product is subject to single-phase taxation, the Public Digital



Bookkeeping System (SPED) portal lists the items covered, according to its Mercosur Common Nomenclature (NCM). This table provides PIS and COFINS rates that must be considered for manufacturers and importers in the first stage of the chain (SPED, 2023)

Wholesale merchants and retailers who resell single-phase products are exempt from paying PIS and COFINS. If they do not correctly calculate PIS and COFINS at the zero rate, as allowed, and may have paid these contributions at the normal rates according to their tax regime, they may request a refund or compensation of these amounts, as it is an undue or overpayment (PEREIRA, 2018).

According to the general guidelines of the Federal Revenue Service of Brazil, the credit calculated by the taxpayer, referring to taxes or contributions managed by the Federal Revenue Service, susceptible to refund or reimbursement, including credits resulting from a final and unappealable court decision, may be offset against the taxpayer's own debts, due or to be due, observing the provisions of the Federal Revenue Normative Instruction No. 2,055/2021, and Law No. 9,430/96. In addition, the National Tax Code, in its article 165, provides that:

Art. 165. The taxpayer is entitled, regardless of prior protest, to a total or partial refund of the tax, regardless of the method of payment, except for the provisions of § 4 of article 162, in the following cases:

I - spontaneous collection or payment of a tax that is undue or greater than that due in view of the applicable tax legislation, or the nature or material circumstances of the taxable event that actually occurred; (BRAZIL, 1966, art. 165)

Therefore, companies that do not observe their tax benefits, and make the payment of taxes unduly, or the largest payment, in accordance with the aforementioned Normative Instruction, may make the administrative request for refund or compensation of credits from the last five (5) years, within the e-CAC (Virtual Service Center) portal of the Federal Revenue Service, after having rectified the company's tax returns according to the use of the benefit.

To corroborate this tool, we have in Machado (1976) that it is the right of the taxpayer to financially offset amounts unduly paid as taxation, burdening reimbursement and restitution by the State. Furthermore, in line with the above, in Carvalho (2022), it is said that it is "the taxpayer's subjective right to offset or refund amounts paid as a tax or social contribution, when undue or in excess, based on the principle of legality and the principles of isonomy and ability to pay." To this end, the authors agree with their views on the state's responsibility to revert undue amounts to agents and institutions that have the so-called Tax Credit.

To explore the impact of the PIS and COFINS tax benefit on the fuel resale sector, a single case study was chosen, with quantitative and qualitative analysis of primary and secondary data. This approach allows for an in-depth and contextualized examination of the reality of a specific company, called Alfa, headquartered in Florianópolis, SC.



## **RESEARCH METHODS**

To unveil the effects of the tax benefit of the application of the zero rate of PIS and COFINS on the resale of fuels, the research focuses on the company Alfa in Florianópolis, SC. Through primary data, the impact on the tax burden, management strategies and perceptions of the benefit are analyzed. Invoices for the sale of fuels and lubricants (from January to December 2022), provided by the company Alfa, were used through primary data. With regard to secondary data, the academic literature (scientific articles, books and other normative references) consulted in the development of the present study consolidates important perspectives for the conclusion of the analyses obtained from the initial information.

The primary data for the analysis was taken from the company's monthly analytical billing reports, provided by its managers. Such reports contain the separation of products sold by NCM (Mercosur Common Nomenclature), essential for it to be possible to identify which ones have the benefit of single-phase PIS and COFINS and those that do not, making it possible to identify on which billing value the zero rate of PIS and COFINS should be applied, and on which value the normal rates of PIS and COFINS should be applied. of 0.65% and 3%, respectively, considering the presumed profit tax regime.

In order to maintain the confidentiality of the company, we have named it "Alpha" in this survey. For the same reason, a multiplication factor was applied to the values provided by the managers in the reports, which does not interfere with the final result of the analysis. After calculating the billing values for each product sold by the company, the PIS and COFINS values were first calculated without considering the zero rate for single-phase products, and then this benefit was calculated.

In addition, a quantitative and qualitative analysis of the fuel sales scenario was carried out, whose incidence of PIS and COFINS taxes corroborated the analyzed company for a given scenario. In relation to the first analysis – the quantitative one – the impact of the benefit was calculated based on the numerical references of monthly statements made available by the managers of the aforementioned company, culminating in the analysis of its revenue. The qualitative analysis, in turn, verified the documentation provided by the company under the prism of the legislation and the bibliography provided in the article.

## **SURVEY RESULTS**

The object of analysis of this work is a real company that has been operating in the fuel industry for more than 10 (ten) years, being headquartered in the city of Florianópolis in the state of Santa Catarina. The institution in vogue has as its main object the resale of fuels, in addition to the resale of lubricants as a secondary activity, opting for the presumed profit tax regime.

We call the analyzed company Alfa, in order to maintain its confidentiality, as well as the data provided by its managers, which have also been adapted. The analysis aims to highlight the tax savings



that the company has from the correct application of the legislation, with good tax planning, benefiting from the single-phase taxation of PIS and COFINS of its marketed products.

Frame 1: Total sales turnover in 2022

Monthly Billing Statement		
Month	Total Revenue (in R\$)	Calculation Basis (in R\$)
January	R\$ 3,469,131.37	R\$ 3,469,131.37
February	R\$ 4,139,502.75	R\$ 4,139,502.75
March	R\$ 4,511,624.70	R\$ 4,511,624.70
April	R\$ 4,281,181.53	R\$ 4,281,181.53
May	R\$ 4,179,666.70	R\$ 4,179,666.70
June	R\$ 4,150,421.25	R\$ 4,150,421.25
July	R\$ 3,433,296.00	R\$ 3,433,296.00
August	R\$ 3,271,882.22	R\$ 3,271,882.22
September	R\$ 2,835,706.31	R\$ 2,835,706.31
October	R\$ 3,328,768.64	R\$ 3,328,768.64
November	R\$ 3,304,665.85	R\$ 3,304,665.85
December	R\$ 3,750,589.52	R\$ 3,750,589.52
<b>TOTAL</b>	<b>R\$ 44.656.436,84</b>	<b>R\$ 44.656.436,84</b>

Source: Prepared by the author from the company's data (2024)

The company's tax assessment had been carried out without the application of the single-phase taxation of PIS and COFINS for the revenue from the sale of fuel, the main product sold by the company. The partners, concerned with their market competitiveness, and considering that the tax burden has a direct impact on the final sale price of their products, sought advice for tax planning.

No Frame 1, you can check the company's annual turnover values and the calculation basis. From these values, calculations were made in two scenarios. The first considering that the Alfa company does not take advantage of the benefit of single-phase taxation in its calculations, and the second considering the application of the benefit to single-phase products.

Or Frame 1 It also shows the company's revenue figures, referring to the total sales of all its products. As the main product, the sale of fuels occupies an average of 93.5% of the company's total sales, compared to 6.5% of the sale of lubricants.

The benefit of single-phase PIS and COFINS applies, in this case, only to the sale of fuels, so the sale of lubricants will continue to generate PIS and COFINS amounts payable. The following table shows the amounts that had been calculated for PIS and COFINS for the company until the moment the partners requested the tax aid.

Picture 2: Calculation of PIS and COFINS – Presumed Profit

Monthly Billing Statement				
Month	Total Turnover (in R\$)	Basis of Calculation (in R\$)	PIS (0.65%)	COFINS (3,0%)
January	R\$ 3.469.131,37	R\$ 3.469.131,37	R\$ 22,549.35	R\$ 104.073,94
February	R\$ 4.139.502,75	R\$ 4.139.502,75	R\$ 26,906.77.	R\$ 124.185,08
March	R\$ 4.511.624,70	R\$ 4.511.624,70	R\$ 29,325.56	R\$ 135.348,74
April	R\$ 4.281.181,53	R\$ 4.281.181,53	R\$ 27,827.68	R\$ 128.435,45





May	R\$ 4.179.666,70	R\$ 4.179.666,70	R\$ 27,167.83	R\$ 125.390,00
June	R\$ 4.150.421,25	R\$ 4.150.421,25	R\$ 26,977.74	R\$ 124.512,64
July	R\$ 3.433.296,00	R\$ 3.433.296,00	R\$ 22,316.42.	R\$ 102.998,88
August	R\$ 3.271.882,22	R\$ 3.271.882,22	R\$ 21,267.23.	R\$ 98,156.47
September	R\$ 2.835.706,31	R\$ 2.835.706,31	R\$ 18,432.09	R\$ 85,071.19
October	R\$ 3.328.768,64	R\$ 3.328.768,64	R\$ 21,637.00	R\$ 99,863.06
November	R\$ 3.304.665,85	R\$ 3.304.665,85	R\$ 21,480.33.	R\$ 99,139.98
December	R\$ 3.750.589,52	R\$ 3.750.589,52	R\$ 24,378.83.	R\$ 112.517,69
<b>TOTAL</b>	<b>R\$ 44.656.436,84</b>	<b>R\$ 44.656.436,84</b>	<b>R\$ 290.266,84</b>	<b>R\$ 1.339.693,11</b>

Source: Prepared by the author from the company's data (2024)

No Picture 2, the values of PIS and cumulative COFINS of 0.65% and 3.00% were calculated on the calculation basis, respectively, according to the presumed profit regime, of which the company falls. These are the amounts of PIS and COFINS that were collected monthly by the company Alfa, with a total of R\$ 1,629,959.94 (One million, six hundred and twenty-nine thousand, nine hundred and fifty-nine reais, and ninety-four cents) paid during the year 2022.

In order to segregate the revenues from the sale of fuels and lubricants, the company's managers provided analytical reports, with the separation by NCM of the products sold monthly, so that it was possible to identify the total sales revenues of the single-phase products. From these data, the products included in the list of the single-phase PIS and COFINS regime were identified, and with this, the monthly fuel sales revenue values were extracted by the company, as shown in the Picture 3.

Picture 3: Calculation of PIS and COFINS – Presumed Profit – Single-phase Products

Month	Total Turnover (in R\$)	Fuel Calculation Basis (in R\$)	URINE (Reduced rate 0.0%)	COFINS (Reduced rate 0.0%)
January	R\$ 3.469.131,37	R\$ 3.243.637,83	R\$ 0,00	R\$ 0,00
February	R\$ 4.139.502,75	R\$ 3.870.435,07	R\$ 0,00	R\$ 0,00
March	R\$ 4.511.624,70	R\$ 4.218.369,09	R\$ 0,00	R\$ 0,00
April	R\$ 4.281.181,53	R\$ 4.002.904,73	R\$ 0,00	R\$ 0,00
May	R\$ 4.179.666,70	R\$ 3.907.988,37	R\$ 0,00	R\$ 0,00
June	R\$ 4.150.421,25	R\$ 3.880.643,87	R\$ 0,00	R\$ 0,00
July	R\$ 3.433.296,00	R\$ 3.210.131,76	R\$ 0,00	R\$ 0,00
August	R\$ 3.271.882,22	R\$ 3.059.209,88	R\$ 0,00	R\$ 0,00
September	R\$ 2.835.706,31	R\$ 2.651.385,40	R\$ 0,00	R\$ 0,00
October	R\$ 3.328.768,64	R\$ 3.112.398,68	R\$ 0,00	R\$ 0,00
November	R\$ 3.304.665,85	R\$ 3.089.862,57	R\$ 0,00	R\$ 0,00
December	R\$ 3.750.589,52	R\$ 3.506.801,20	R\$ 0,00	R\$ 0,00
<b>TOTAL</b>	<b>R\$ 44.656.436,84</b>	<b>R\$ 41.753.768,44</b>	<b>R\$ 0,00</b>	<b>R\$ 0,00</b>

Source: Prepared by the author from the company's data (2024)

The revenue of the company Alfa from the sale of fuels in 2022, as can be seen in the table above, totaled R\$ 41,753,768.44 (Forty-one million, seven hundred and fifty-three thousand, seven hundred and sixty-eight reais and forty-four cents), and on this amount the benefit of single-phase taxation of PIS and COFINS applies, that is, no PIS and COFINS amounts payable are generated.



Picture 4: Calculation of PIS and COFINS – Presumed Profit – Normal Products

Month	Total Turnover (in R\$)	Lubricants Calculation Basis (in R\$)	URINE (0,65%)	COFINS (3,0%)
January	R\$ 3.469.131,37	R\$ 225.493,54	R\$ 1,465.71.	R\$ 6,764.81.
February	R\$ 4.139.502,75	R\$ 269.067,68	R\$ 1,748.94.	R\$ 8,072.03.
March	R\$ 4.511.624,70	R\$ 293.255,61	R\$ 1,906.16.	R\$ 8,797.67.
April	R\$ 4.281.181,53	R\$ 278.276,80	R\$ 1,808.80	R\$ 8,348.30
May	R\$ 4.179.666,70	R\$ 271.678,34	R\$ 1,765.91.	R\$ 8,150.35.
June	R\$ 4.150.421,25	R\$ 269.777,38	R\$ 1,753.55.	R\$ 8,093.32.
July	R\$ 3.433.296,00	R\$ 223.164,24	R\$ 1,450.57	R\$ 6,694.93.
August	R\$ 3.271.882,22	R\$ 212.672,34	R\$ 1,382.37.	R\$ 6,380.17.
September	R\$ 2.835.706,31	R\$ 184.320,91	R\$ 1,198.09	R\$ 5,529.63.
October	R\$ 3.328.768,64	R\$ 216.369,96	R\$ 1,406.40.	R\$ 6,491.10
November	R\$ 3.304.665,85	R\$ 214.803,28	R\$ 1,396.22.	R\$ 6,444.10
December	R\$ 3.750.589,52	R\$ 243.788,32	R\$ 1,584.62	R\$ 7,313.65.
<b>TOTAL</b>	<b>R\$ 44.656.436,84</b>	<b>R\$ 2.902.668,39</b>	<b>R\$ 18,867.34.</b>	<b>R\$ 87,080.05</b>

Source: Prepared by the author from the company's data (2024)

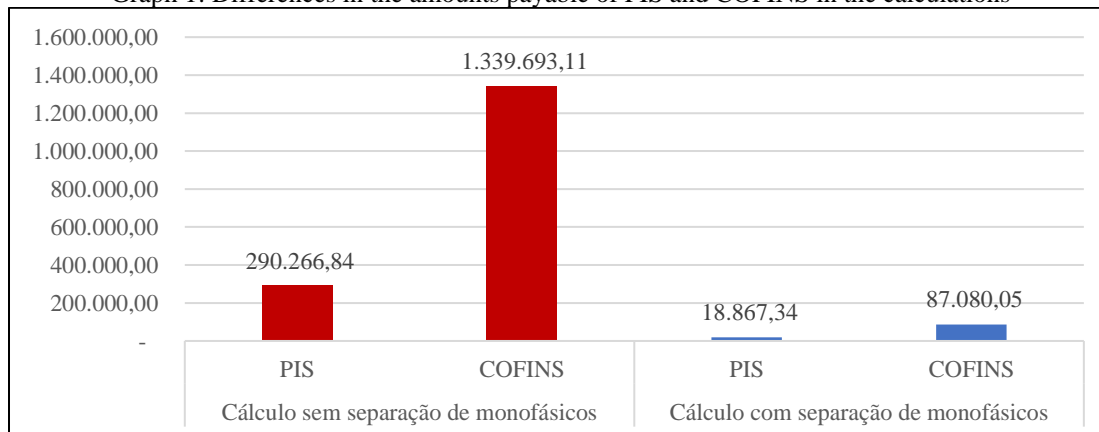
The table above shows the amounts that the company obtained in revenue from the sale of products not included in the single-phase regime of PIS and COFINS, the sale of lubricants. In this case, therefore, the values of PIS and cumulative COFINS are normally calculated, according to the presumed profit tax regime.

As can be seen from the Picture 4, the total revenue of the company Alfa from the resale of lubricants in the year 2022 was only R\$ 2,902,668.39 (Two million, nine hundred and two thousand, six hundred and sixty-eight reais and thirty-nine cents), an amount that is not very significant in relation to the total revenue of the company Alfa. The amount of PIS and COFINS calculated, therefore, on these revenues, added up to a total of R\$ 105,947.40 (One hundred and five thousand, nine hundred and forty-seven reais and forty cents).

Compared to the calculation of PIS and COFINS that had been done for the analyzed company, the total of these taxes due decreased significantly, going from a total of annual PIS of R\$ 290,266.84 (Two hundred and ninety thousand, two hundred and sixty-six reais and eighty-four cents), to R\$ 18,867.34 (Eighteen thousand, eight hundred and sixty-seven reais and thirty-four cents), and a total of annual COFINS that reduced by R\$ 1,252,613.06 (One million, two hundred and fifty-two thousand, six hundred and thirteen reais and six cents). The chart below illustrates these differences.



Graph 1: Differences in the amounts payable of PIS and COFINS in the calculations



Source: Prepared by the author from the company's data (2024)

It is possible to clearly perceive the differences in the calculations, based on the Graph 1 above. The savings in taxes through tax avoidance, based on good tax planning, contribute to an improvement in the prices of the products and, consequently, in the competitiveness of the company.

Through the administrative procedure, it is possible to recover the amounts unduly paid in the last five years. The amounts can be refunded or offset against any existing debts.

Thus, from the analysis of tables I to IV, the conceptual foundations and regulations set forth in this article resurface. In it, there was an exposition of the concept and purpose of PIS and COFINS taxes, as well as their application and social relevance.

Knowing that certain products do not have the incidence of these taxes, the case study tables, in this sense, reiterate the economic and competitiveness advantage of companies benefiting from this benefit of certain products. In addition, for the verification of the data, the interpretation of concepts dealt with in Accounting Science enabled the understanding and reasoned analysis of the information collected, fostered by references by Ávila and Andrade (2022), and regulations of the National Taxation Council (CTN), in addition to other authors, such as Machado (1976) and Carvalho (2022).

## CONCLUSION AND RECOMMENDATIONS

The present case study, by analyzing the company Alfa in relation to the undue collection of PIS and COFINS on its products, which have tax benefits, evidenced the relevance of understanding tax benefits for the optimization of business competitiveness in the market. From the analysis of the pertinent legislation, with emphasis on the rules of the National Tax Council (CTN), and the consultation of the specialized bibliography, it was possible to identify that the company Alfa was in disagreement with the legislation by being unduly taxed on its products.

Based on the data collected and the theoretical basis, it is concluded that the company Alfa, by refraining from such undue charges, will be able to: 1. increase its competitiveness in the market, ensuring



more attractive prices to consumers, by directly reducing the value of its products; compete with companies that operate in the same market segment; develop a more strategic and advantageous positioning in relation to free market competition; 2. Maximize its profits and income by diluting tax expenses, increasing net income, and the company's potential for reinvestment and growth; 3. reduce its tax risks, eliminating tax assessments, in addition to greater legal certainty for the company; and 4. Strengthen the fiscal management of the private institution, in a more conscious, responsible, economical and profitable way.

The analysis of the results obtained in this study reveals the significant tax savings achieved by the company Alfa, which operates in the fuel industry, by correctly applying the benefit of single-phase taxation of PIS and COFINS in its products. The calculations show a significant reduction in the amounts of PIS and COFINS due, from an annual total of R\$ 290,266.84 to only R\$ 18,867.34, representing considerable savings. These savings, achieved through effective tax planning, not only contribute to improving product prices and increasing the company's competitiveness, but also underscore the importance of tax compliance and the pursuit of tax avoidance opportunities. In addition, the study highlights the possibility of recovering amounts unduly paid in the last five years through administrative procedures, emphasizing the importance of knowledge and proper application of tax legislation to optimize the tax burden of companies.

Finally, it should be noted that knowledge of laws, regulations and concepts related to taxation is crucial for companies to optimize their management and financial and legal results. Given this, the Alfa company, by becoming aware of the importance of tax benefits and adapting to current legislation, will be able to strengthen its position in the market, increase its profits and contribute to tax justice.

Thus, it is recommended that companies of all sizes carry out periodic analyses of their tax obligations, in order to verify that they are in compliance with the legislation and that they are taking advantage of all the tax exemptions and benefits to which they are entitled. The search for specialized advice in accounting and taxation, likewise, is essential to ensure that companies are up to date with their obligations and that they can take advantage of all opportunities to optimize their financial results.



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