

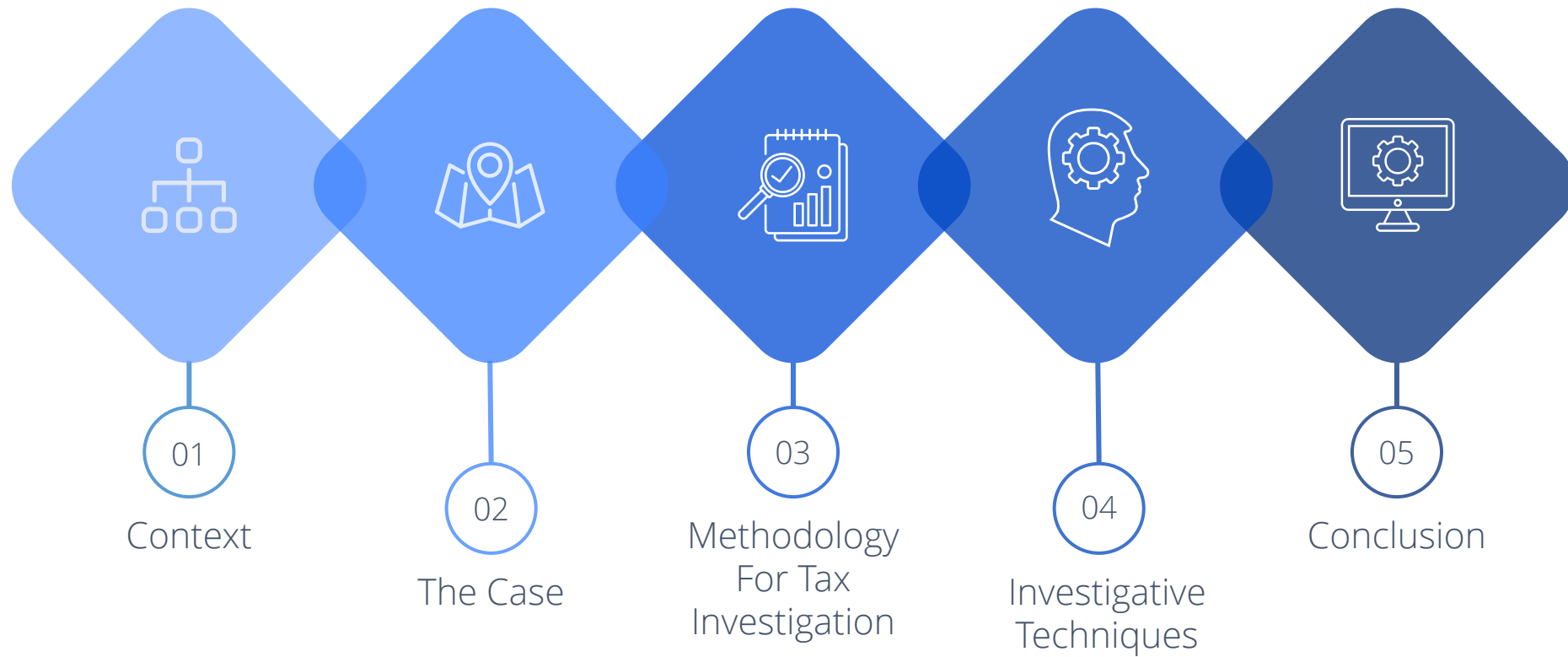
Managing Financial Investigations Country Presentation



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Outline



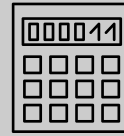
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Context



Tax Auditor of the
Federal Revenue of
Brazil.



9 years as an
auditor. 6 years in
my actual projection,
Coordination of
Research and
Investigation - COPEI.



Main activity from
COPEI, search for the
denied data.

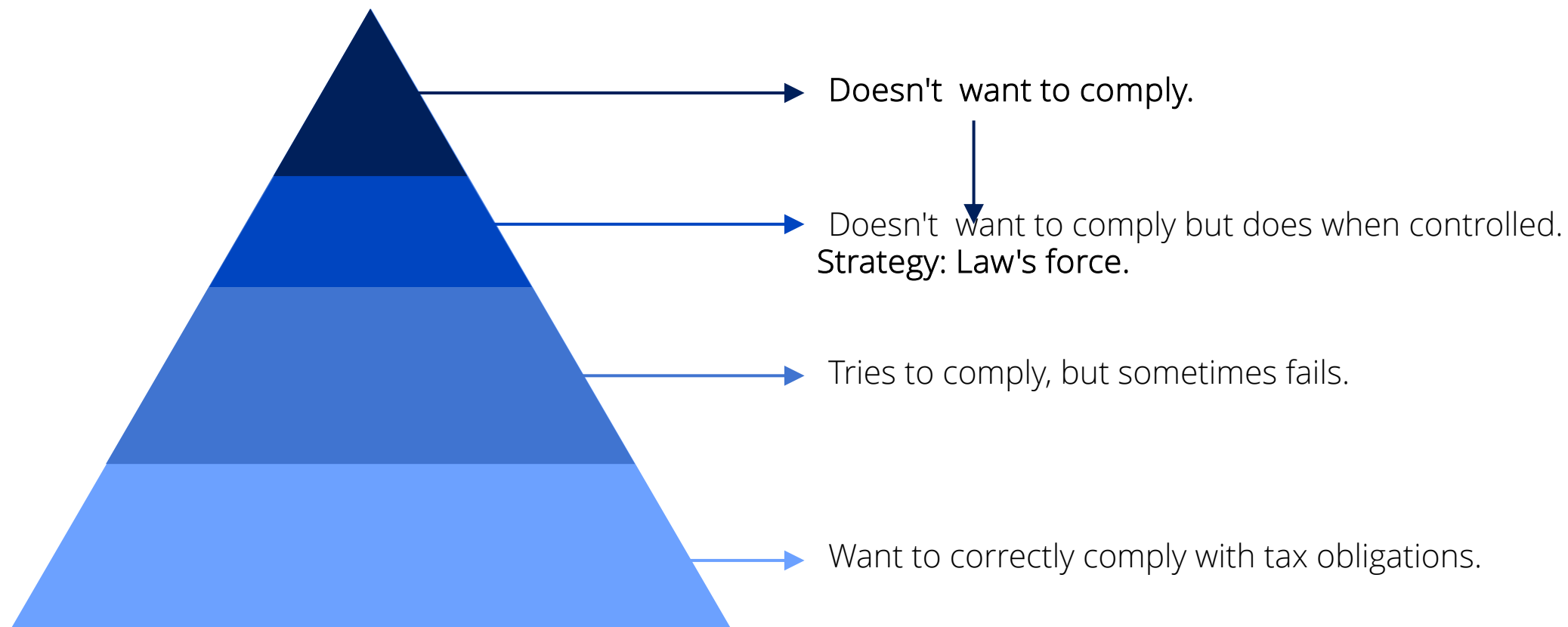


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Context

COPEI's role in the compliance pyramid.

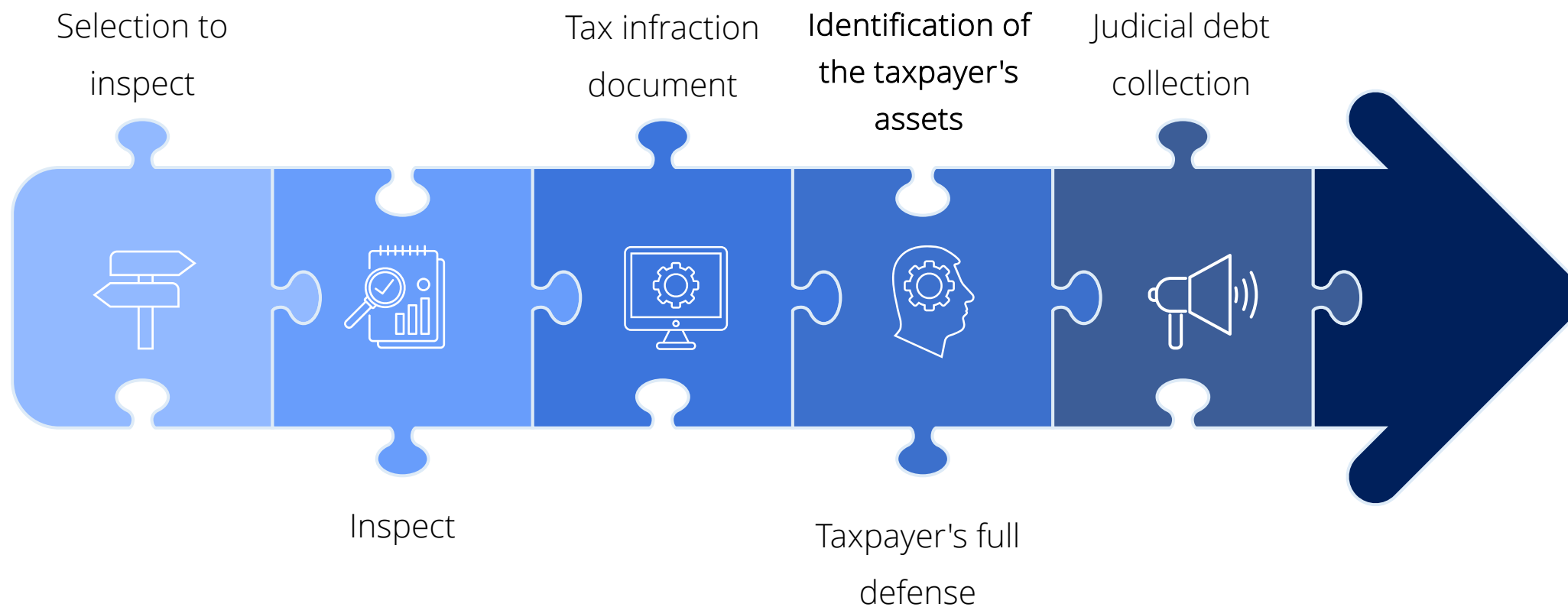


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The case

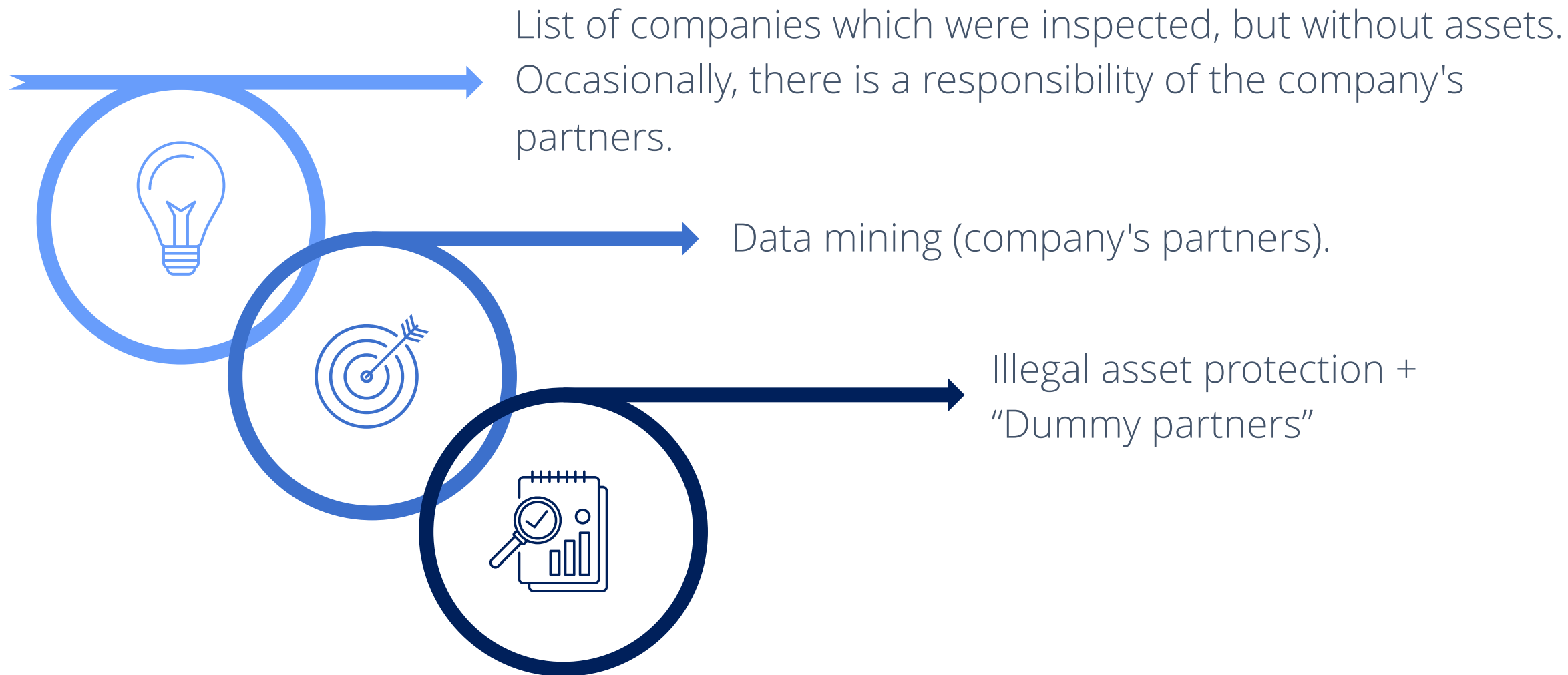
Timeline of the federal tax administrative process.



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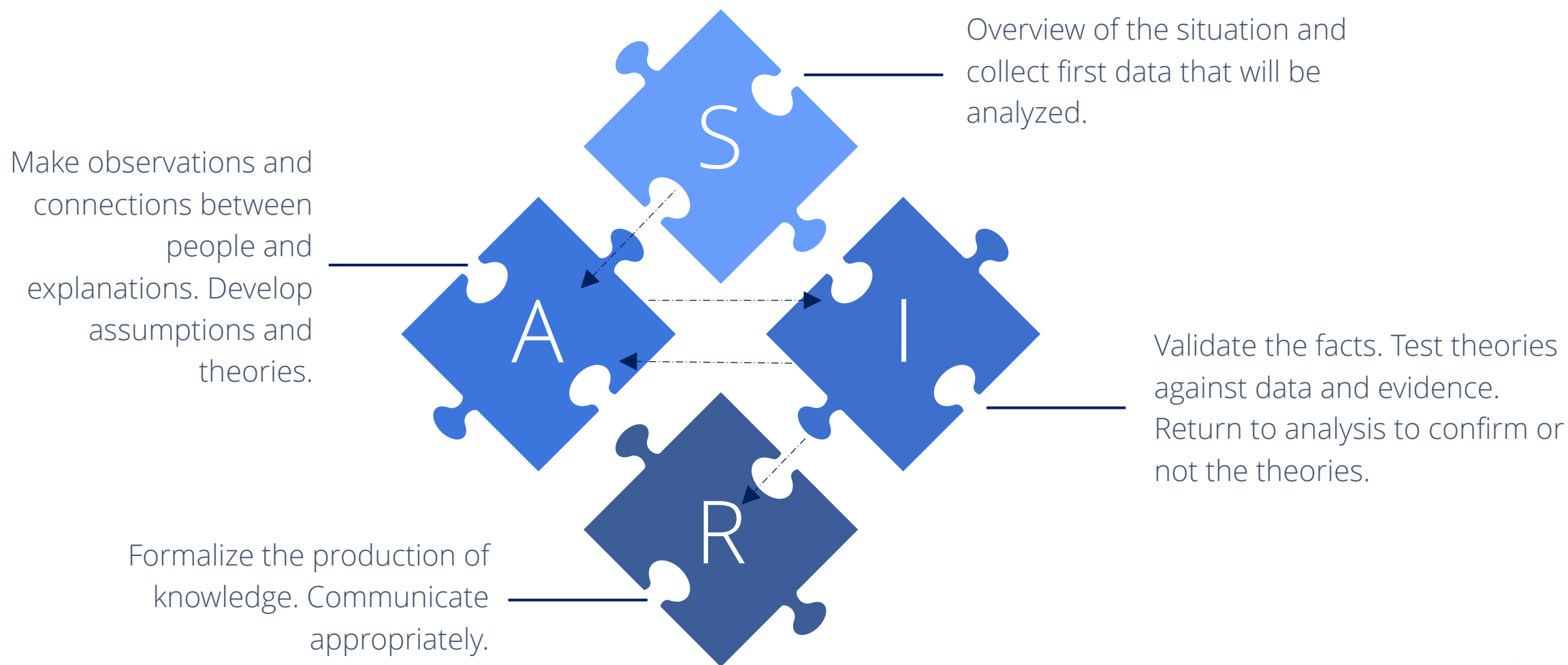
The case



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Methodology For Tax Investigation



The case

Specific company investigation



Case in progress.



Company with a
tax debt over €18
million (EUR).



No assets
(company and
formal partner).



Active company
with contracts with
the government.

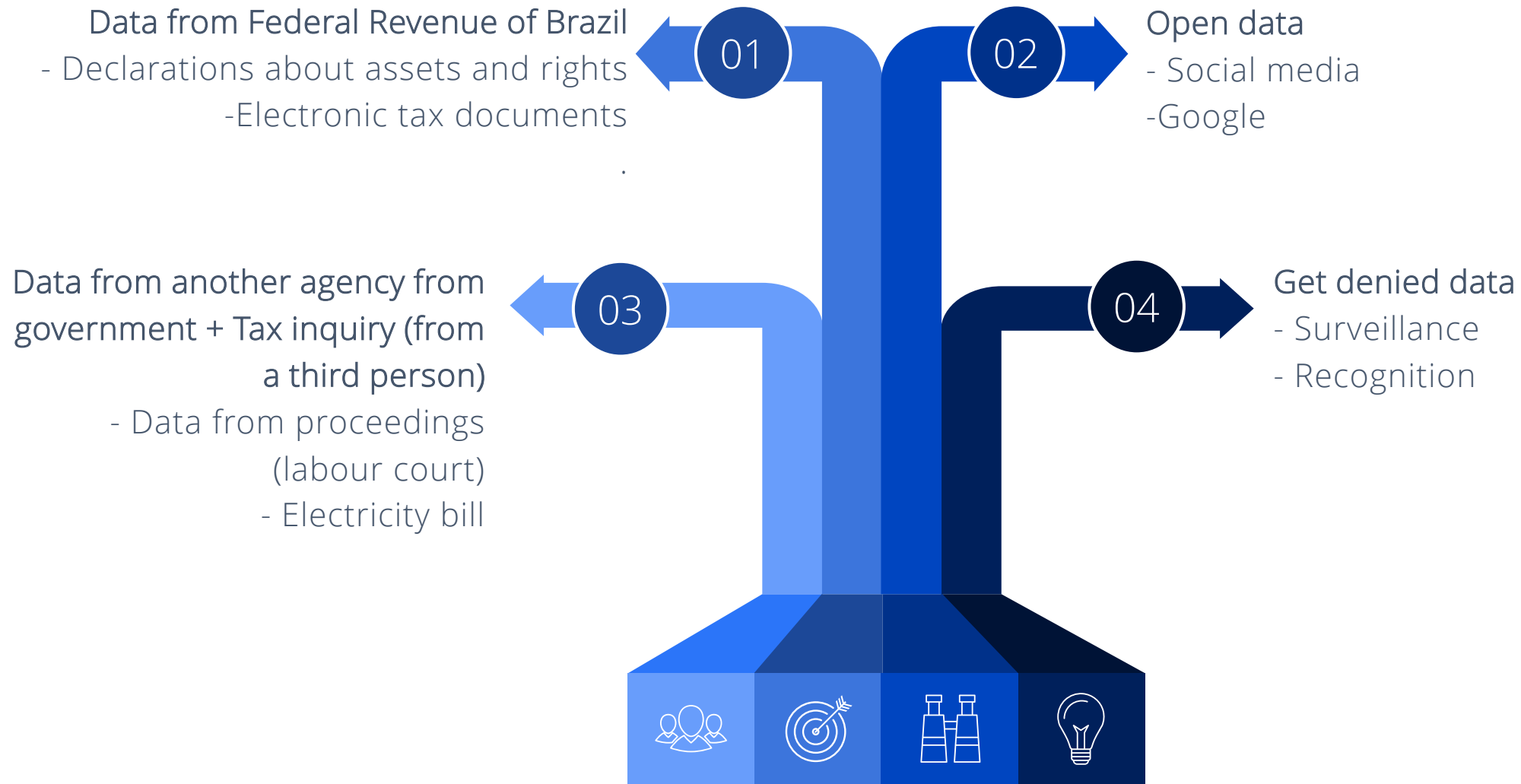


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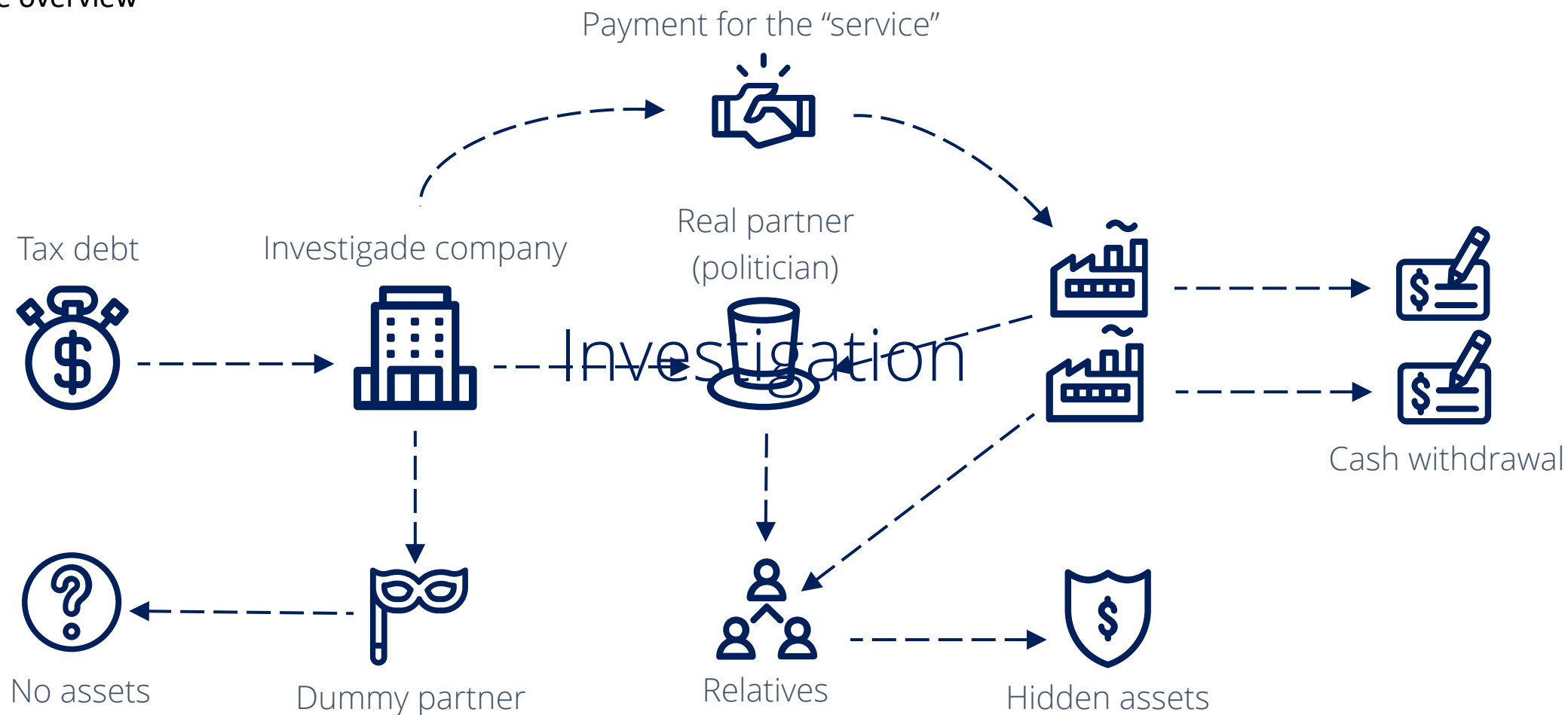
Investigative Techniques

Sources of data



Investigative Techniques

Case overview

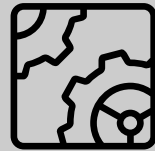


Receita Federal

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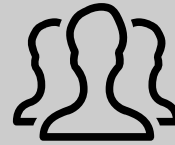
GOVERNO FEDERAL
BRASIL
UNIÃO E RECONSTRUÇÃO

Conclusion



Crime:

- Evidence of tax evasion and money laundering.



Probably, there will be inter-agency co-operation.



- Assets identified (50% from the tax debt so far).



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Thank You!

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