

ContÁgil



A Plataforma for solutions



- Tax Auditor in Brazilian Tax Administration
- National Team For Tax Accountability and Combating Tax Fraud (ECOFF): identification of beneficial ownership, asset search and asset liability (big debtors)
- National Team of Beneficial ownership: risk management regarding omissions and false information provide by legal entities about beneficial owner

RELATIONSHIP OF INVESTIGATION AND LITIGATION ESPECIALLY IN ASSET RECOVERY



- ContÁgil
 - Servidor do ContÁgil
 - Trabalhos Recentes
 - Relacionamentos
 - Cadastros
 - Dados Abertos
 - Dados Importados
 - Bases sem Dados
 - Tabelas do ContÁgil



Criar novo projeto

- DRAWBACK
- FISCALIZAÇÃO ADUANEIRA
- FISCALIZAÇÃO IPI
- FISCALIZAÇÃO IRPJ/LUCRO ARBITRADO
- FISCALIZAÇÃO IRPJ/LUCRO PRESUMIDO
- FISCALIZAÇÃO IRPJ/LUCRO REAL
- FISCALIZAÇÃO PIS/COFINS
- GENÉRICO
- INSTITUIÇÕES FINANCEIRAS

Ok Voltar

Criar novo projeto

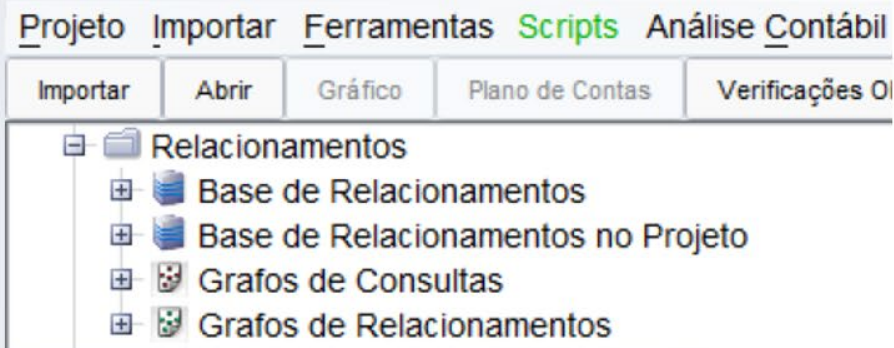
- INTELIGÊNCIA ARTIFICIAL
- INVESTIGAÇÃO PATRIMONIAL
- MINERAÇÃO DE DADOS
- MOVIMENTAÇÃO FINANCEIRA INCOMPATÍVEL
- PREÇO DE TRANSFERÊNCIA
- PREVIDENCIÁRIO
- RENDA VARIÁVEL
- SELEÇÃO
- SELEÇÃO - ANÁLISE CONJUNTA

Ok Voltar

☐ Ajuda

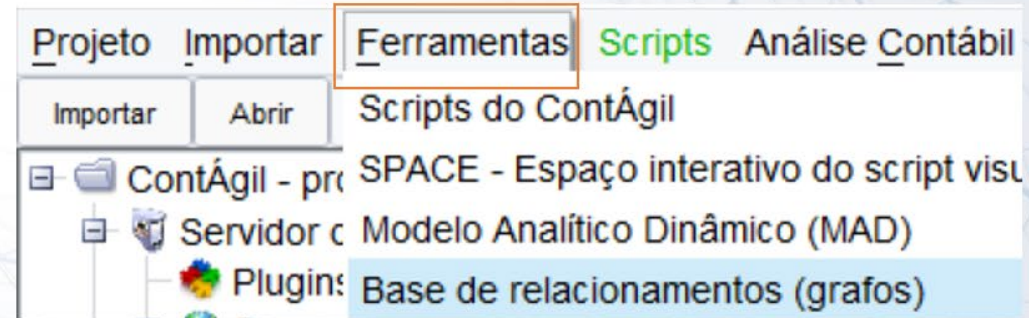
Definições

- ❖ Base de relacionamentos
- ❖ Consultas



Relationship Graph

Use of network Science in tax auditing

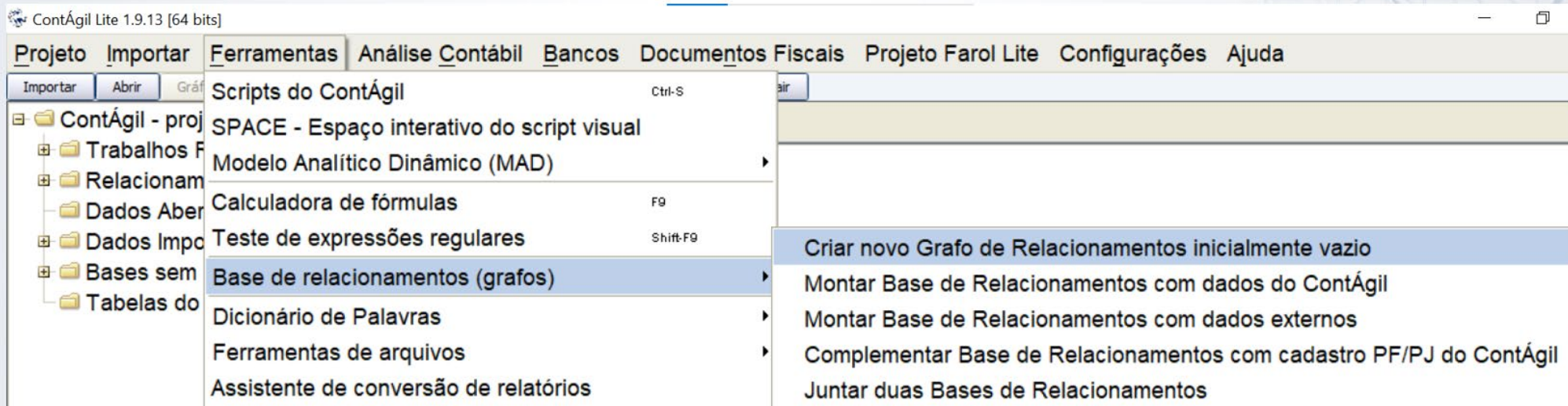


Building the Base of Relationship

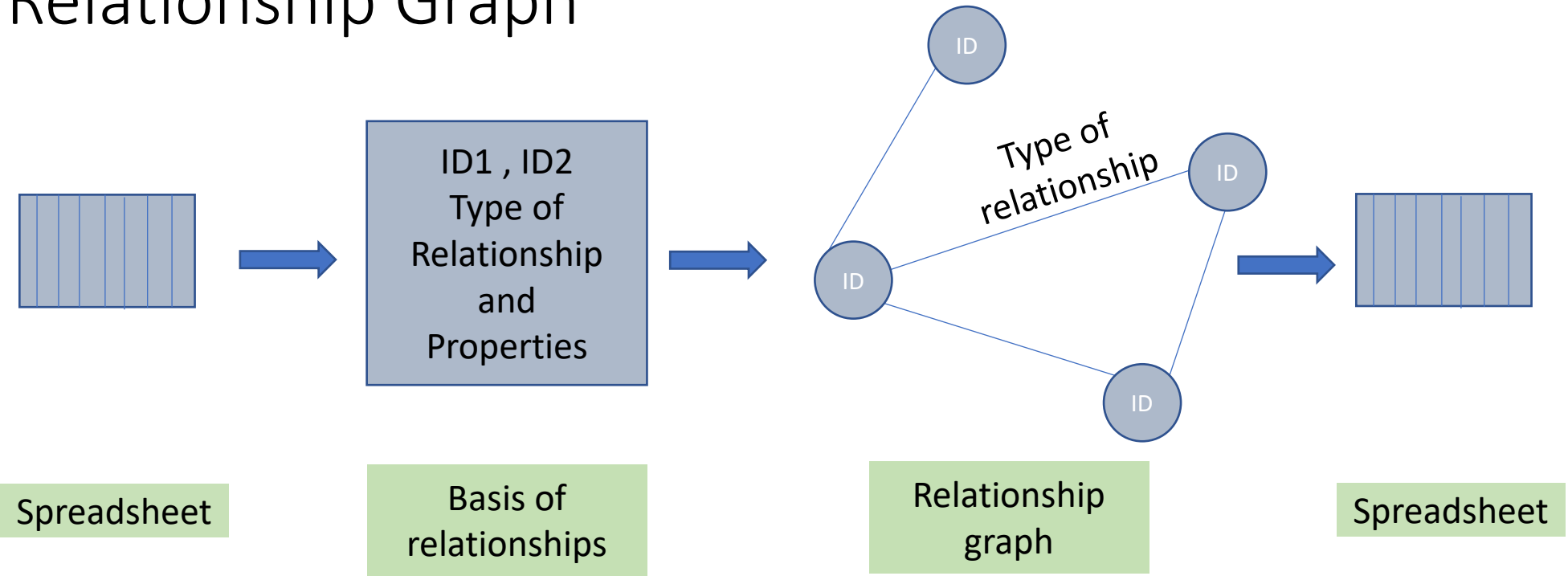
Construção da Base de Relacionamentos



- ❖ Criar a base a partir de um grafo vazio



Relationship Graph



How to create a relationship graph:

- Manual: individual inclusion or from data in a spreadsheet
- Automated: running a script
- Joining relationship bases
- Complementing the graph manually

A case that generated graph automation ideas

Introduction

- Institution: Special Secretariat of the Federal Revenue of Brazil (RFB)
- Projection: Tax Credit Guarantee
- Origin: court order asking for information about a **big debtor** in Judicial Recovery process
 - Anonymous report from a “desperate creditor”
- Crime: evidence of fraud against creditors
- There was no Inter-agency or international co-operation in the elaboration of the information



The case

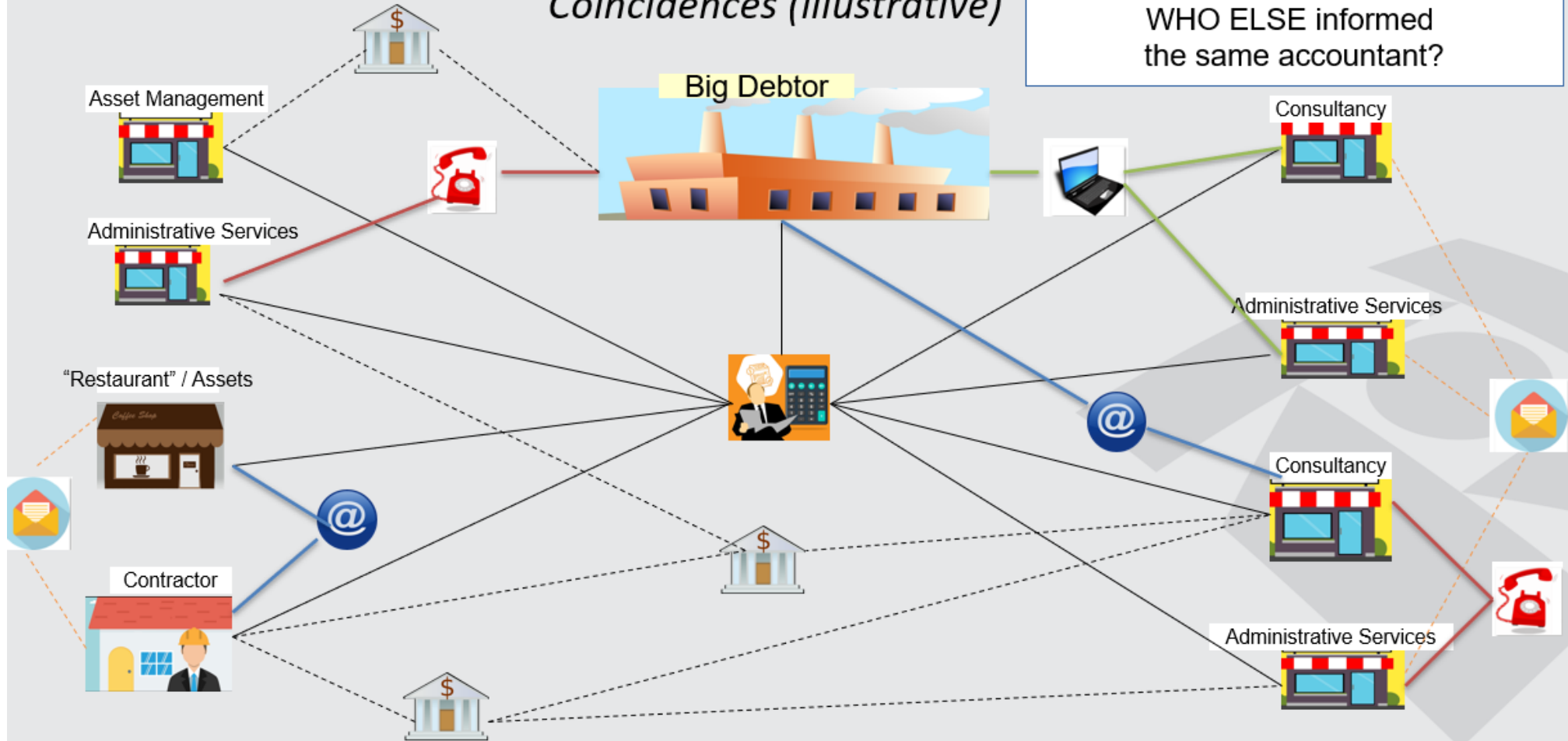


Partner



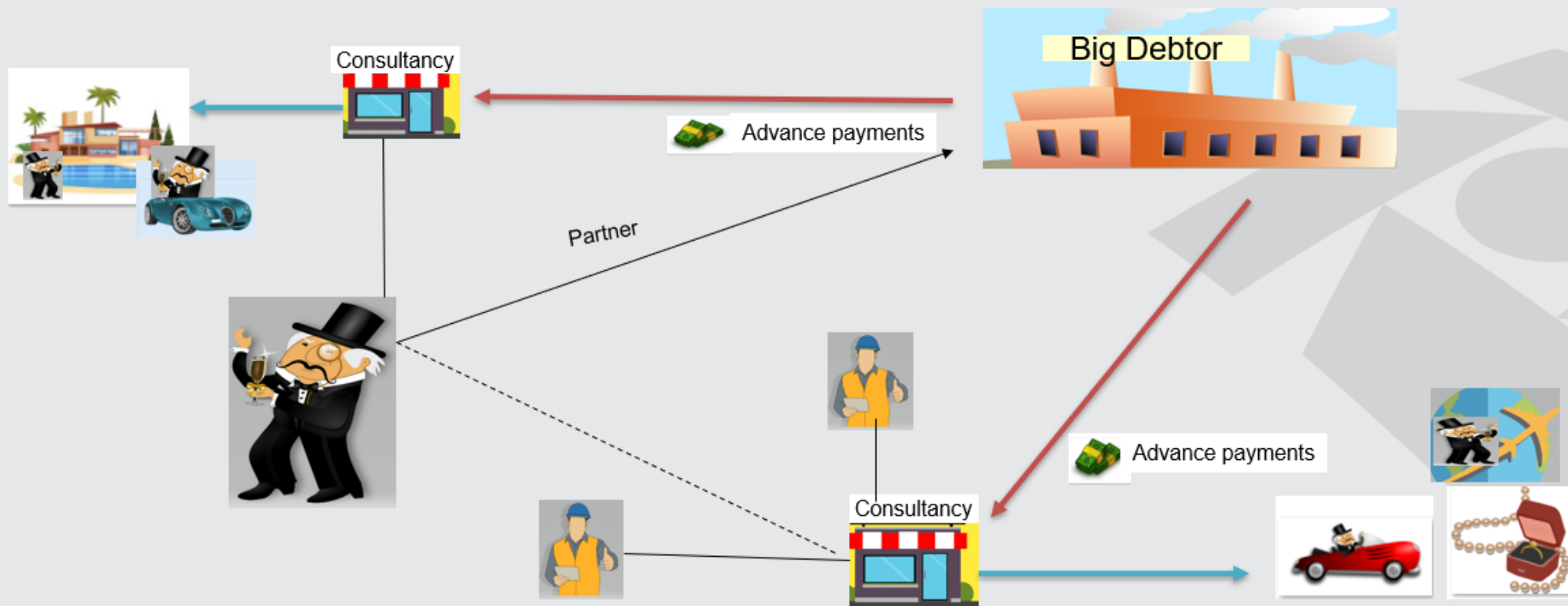
Coincidences (illustrative)

WHO ELSE informed
the same accountant?

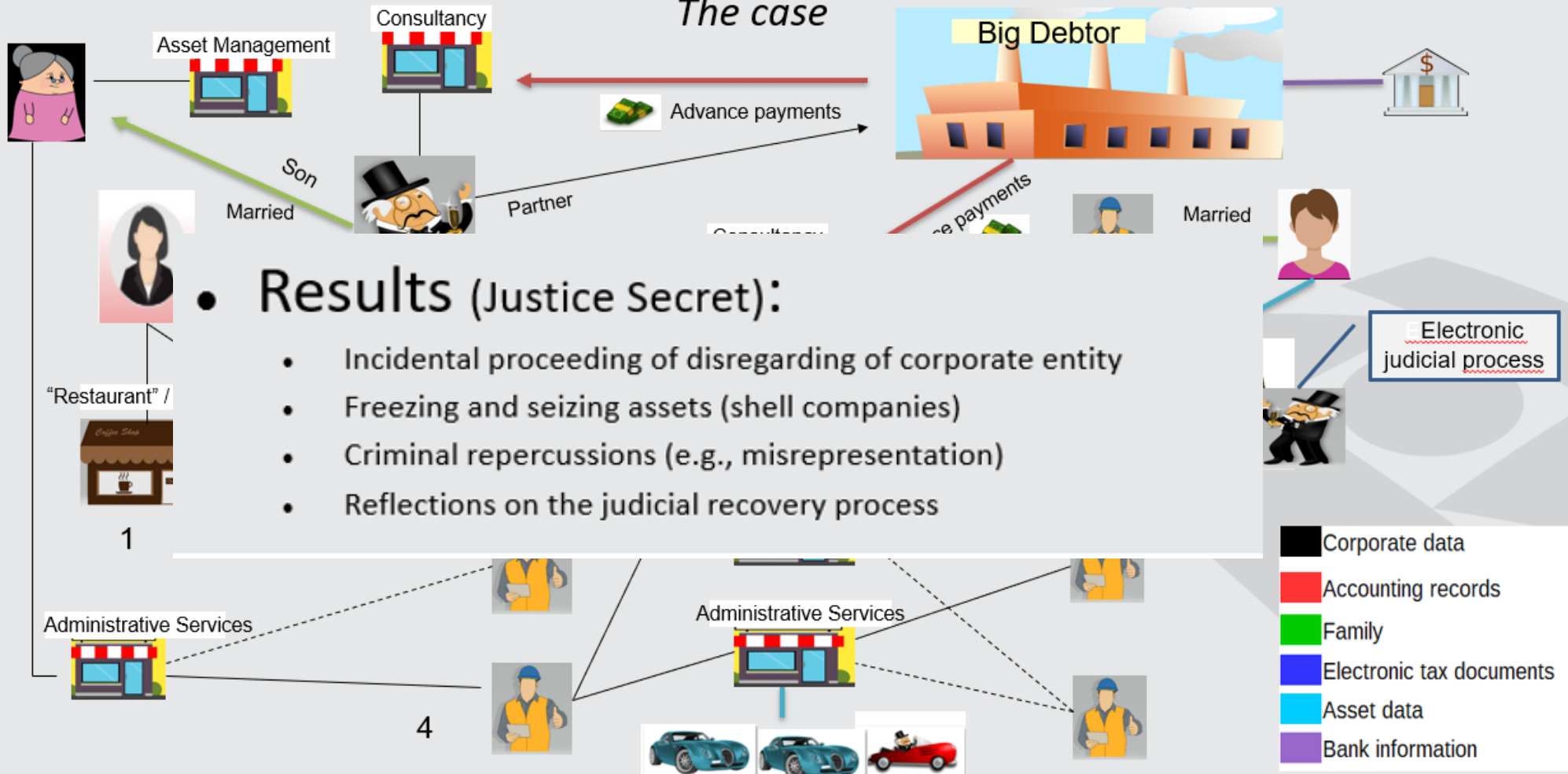


Simulation of Service Provision

- Cash outflows in anticipation of services that had not yet been performed
- Payments claimed as deduction for tax purposes
- Way to get money out of the company



The case



Results (Justice Secret):

- Incidental proceeding of disregarding of corporate entity
- Freezing and seizing assets (shell companies)
- Criminal repercussions (e.g., misrepresentation)
- Reflections on the judicial recovery process

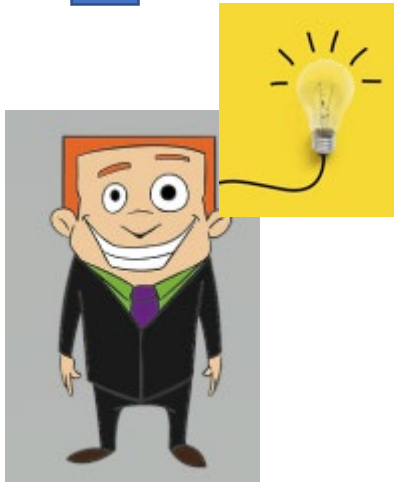
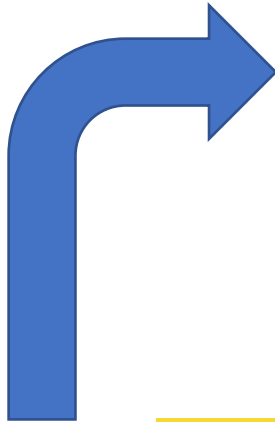


Data Lake RFB

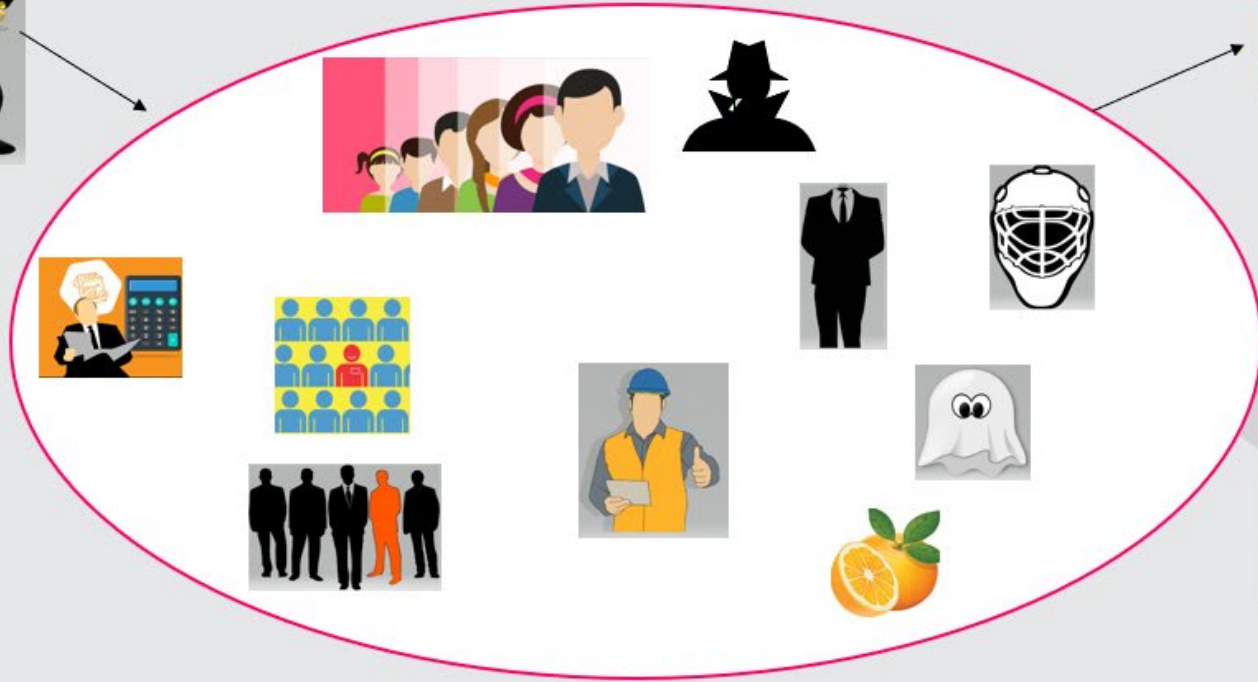
ContÁgil



Constant Improvement
Automation of ideas
“Script”



“Circle of Trust”



Geral

CoAutores

Dependências Externas

Graph "Circle of Trust"

Informações Gerais do Compartilhamento

ID: 16711015

Nome: GRAFO CIRCULO DE CONFIANCA

Versão: 1.06

Complemento:

Descrição

Script created based on ideas of Tax Auditor

Script criado com base nas idéias da Auditora Fiscal Katia Regina Gomes Gatti. Base de Relacionamentos referente ao círculo de confiança do cpf indicado pelo usuário, em uma lista.

Para cada CPF fornecido, busca-se no Cadastro CPF, nos cadastros auxiliares de filiação, nas DIRPF os relacionamentos, no E-Social, como:

- 'Conjuge ou Companheiro(a)',
- 'Filho(a) ou Enteadado(a)',
- 'Irmã(o), Neto(a) ou Bisneto(a)',
- 'Pai, Mãe, Avô(ó), Bisavô(ó)',
- 'Sob a Guarda',
- 'Tutelado(a) ou Curatelado(a)',



Projeto Importar Ferramentas **Scripts** Análise Contábil

Importar

Abrir

Gráfico

Plano de Contas

Verificações

[-] ContÁgil - projeto MIXPLASTIC

[-] Servidor do ContÁgil

Plugins (extensões do ContÁgil)

[-] Compartilhamentos dos usuários

Scripts Compartilhados

MAD's Compartilhados

Pedidos de Baixa de Arquivos

Tabelas do Servidor

Scripts Executados no Servidor

Grafos de Relacionamentos no Servidor

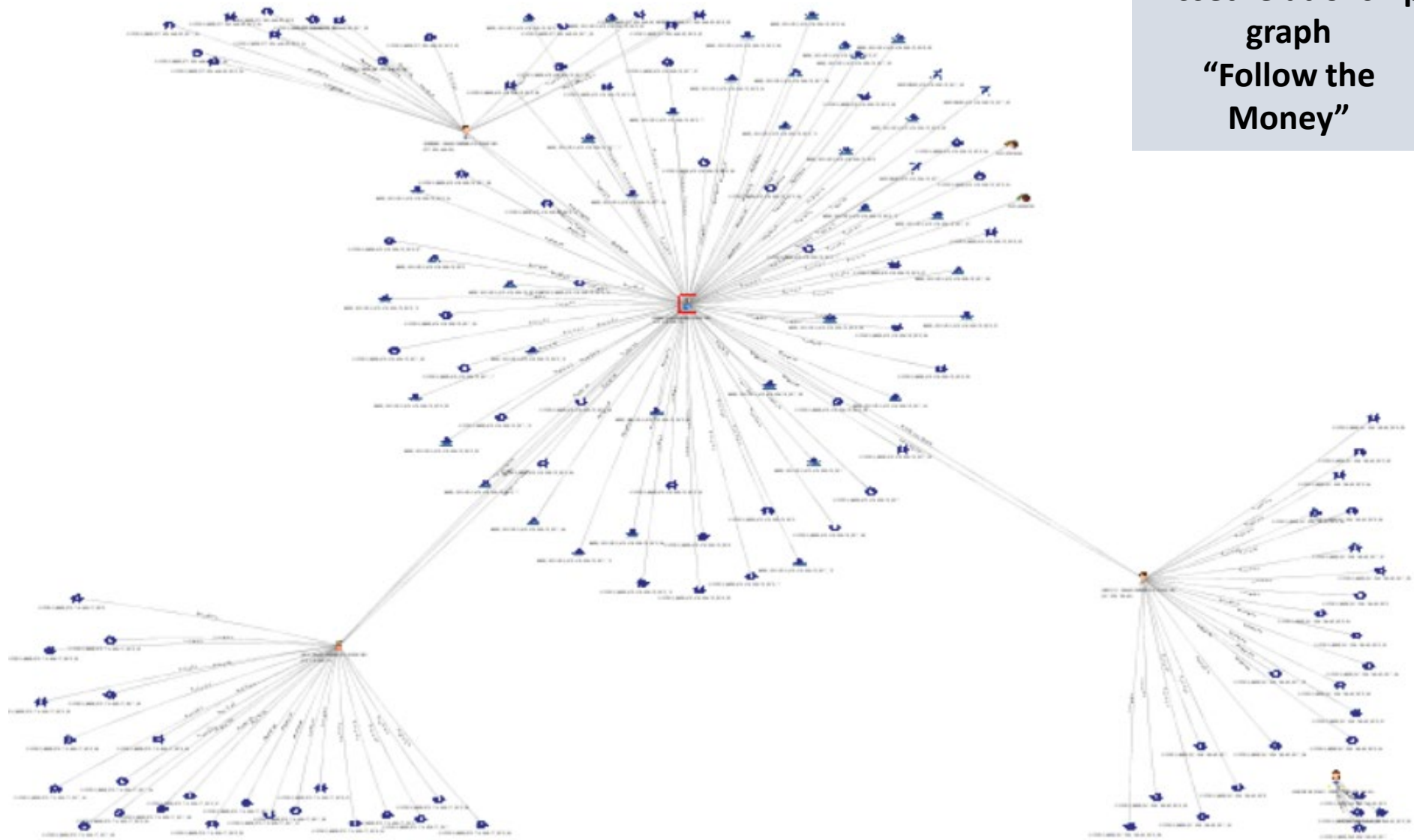
Administração do Servidor

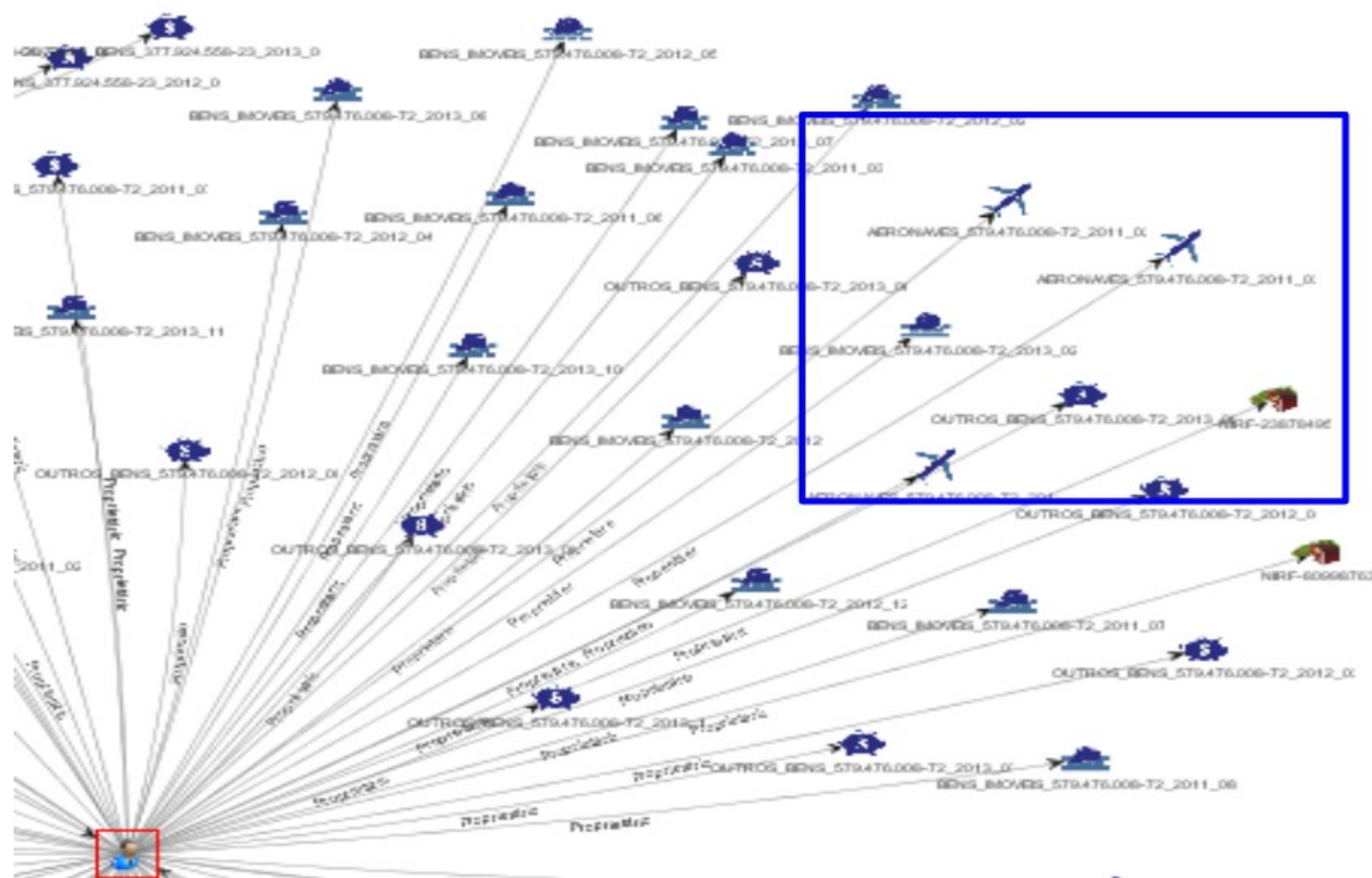


Asset relationship graph
“Follow the Money”

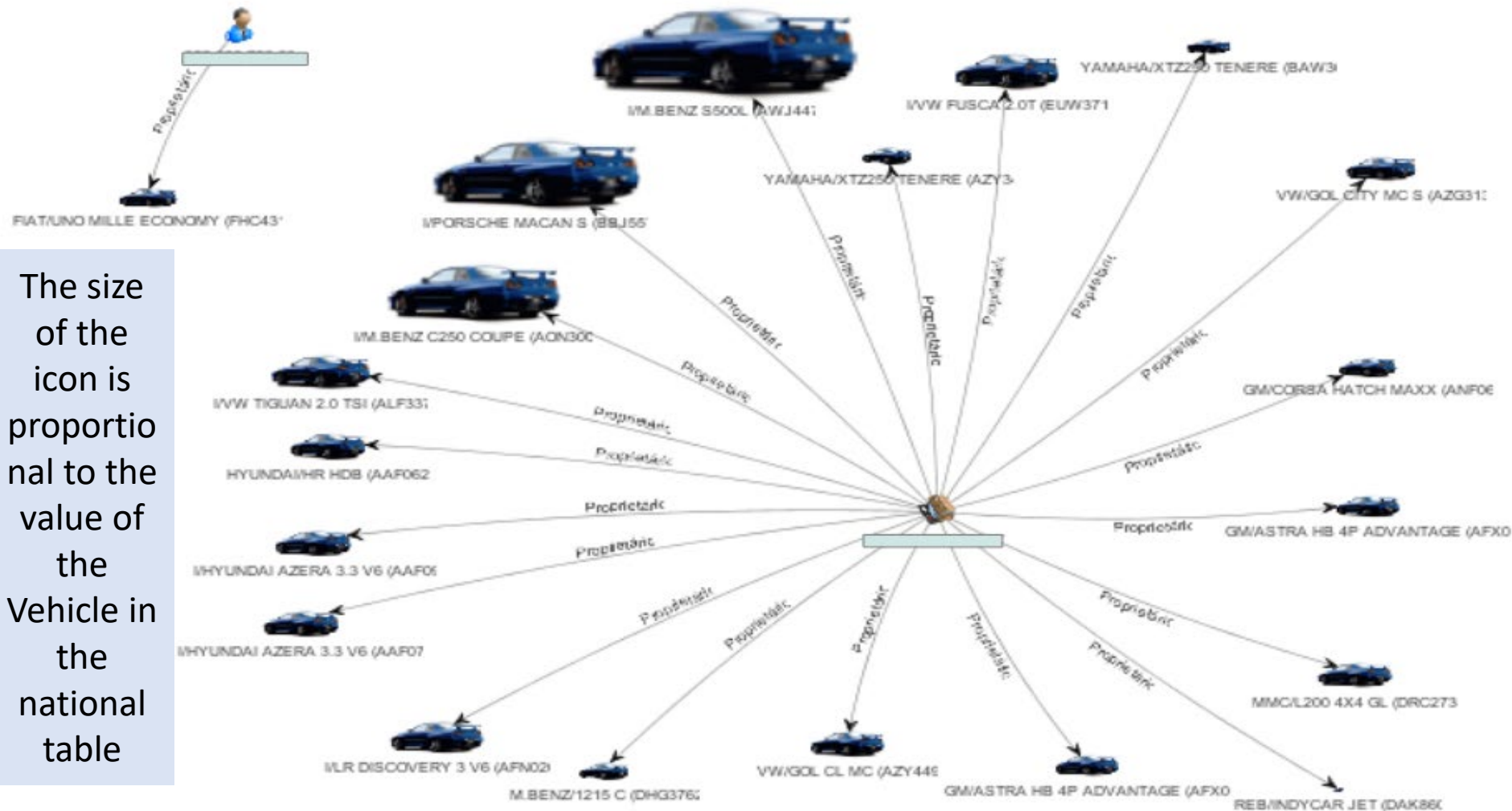


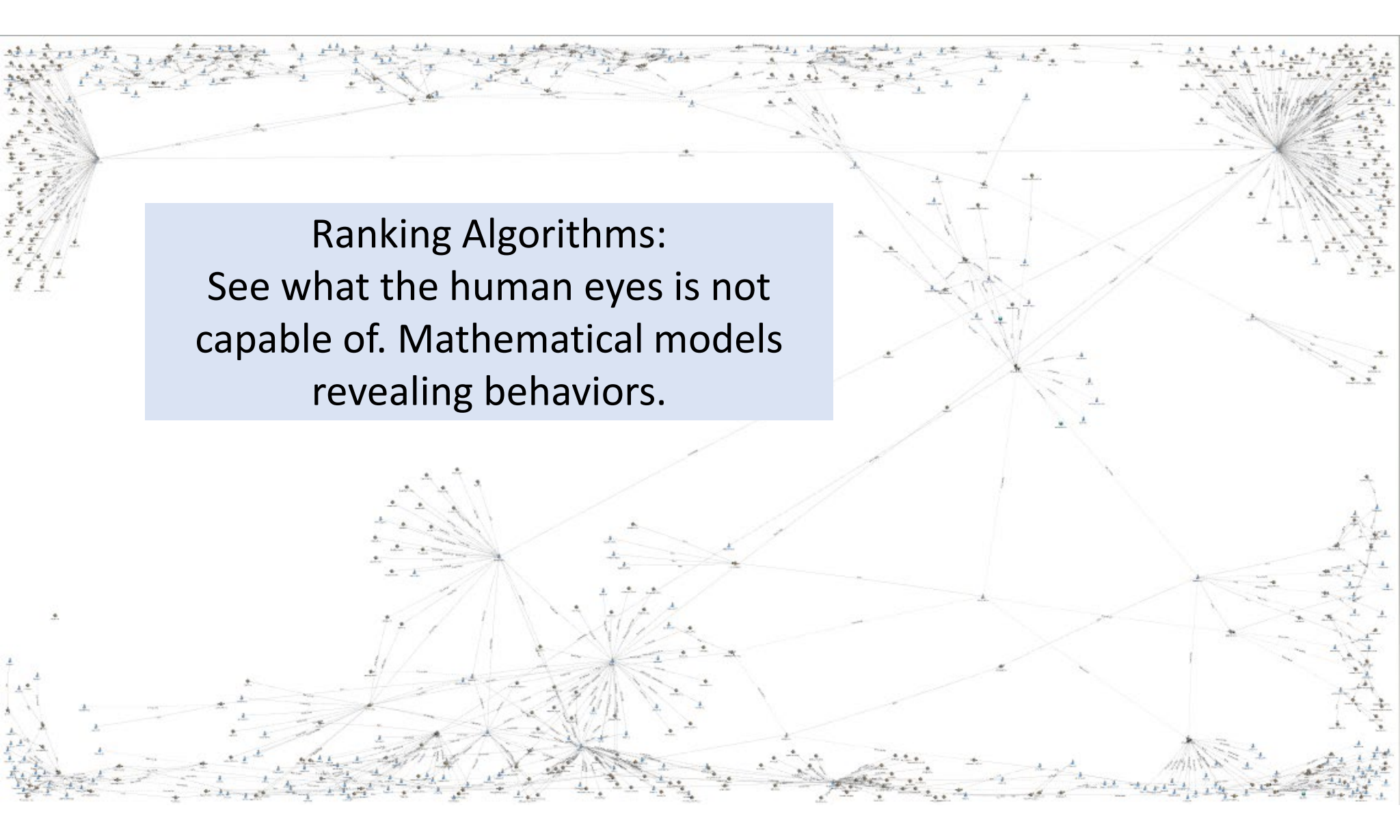
Asset relationship
graph
“Follow the
Money”





The size of the icon is proportional to the value of the Vehicle in the national table





Ranking Algorithms:
See what the human eyes is not
capable of. Mathematical models
revealing behaviors.



Colunas:

Linhas:

Este é o resultado da aplicação da técnica "Centralidade de Intermediação" sobre o grafo de relacionamentos 'PONTUAÇÃO' depende do critério utilizado.



TIPO	ID	NOME	PONTUAÇÃO
PF			370.928,00000
PF			260.972,00000
PJ			234.264,00000
PJ			198.575,33333
PJ			182.597,76113
PF			116.833,83333
PF			115.265,33333
PF			105.783,62862
PJ			99.718,66667
PJ			95.979,16667
PF			90.670,14286
PF			83.206,83333
PJ			78.826,00000
PJ			75.925,83333
PJ			74.323,37108
PF			72.489,00000
PF			70.042,40000
PF			60.875,00000
PF			60.105,00000
PJ			57.929,50000
Seleção			0,00000

Selecionar no Grafo

Calcular Tamanhos das Imagens

Atribuir Propriedade com Pontuação

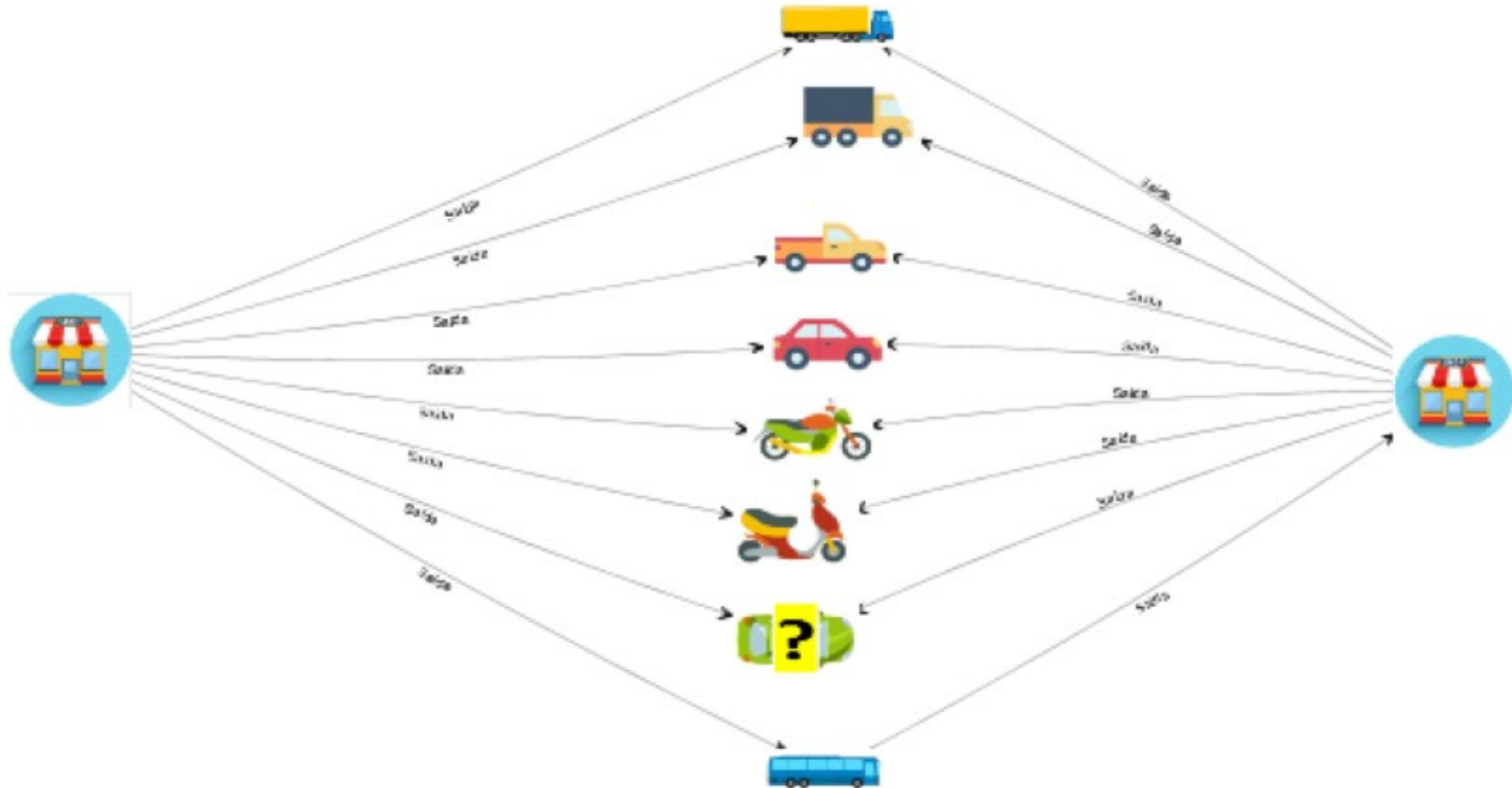
Ran
king

Algo
rith
ms

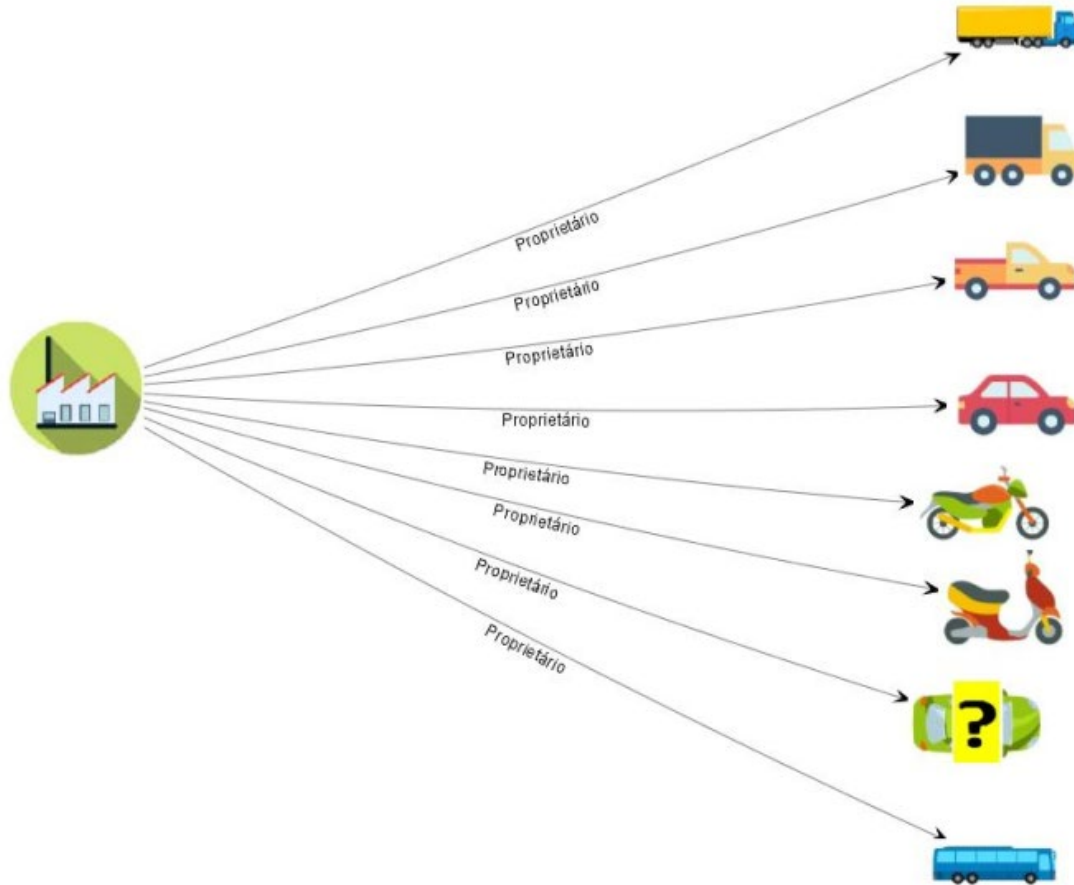
Identification of a link between 3 companies that sell tires and which are based in different cities and with different owners.



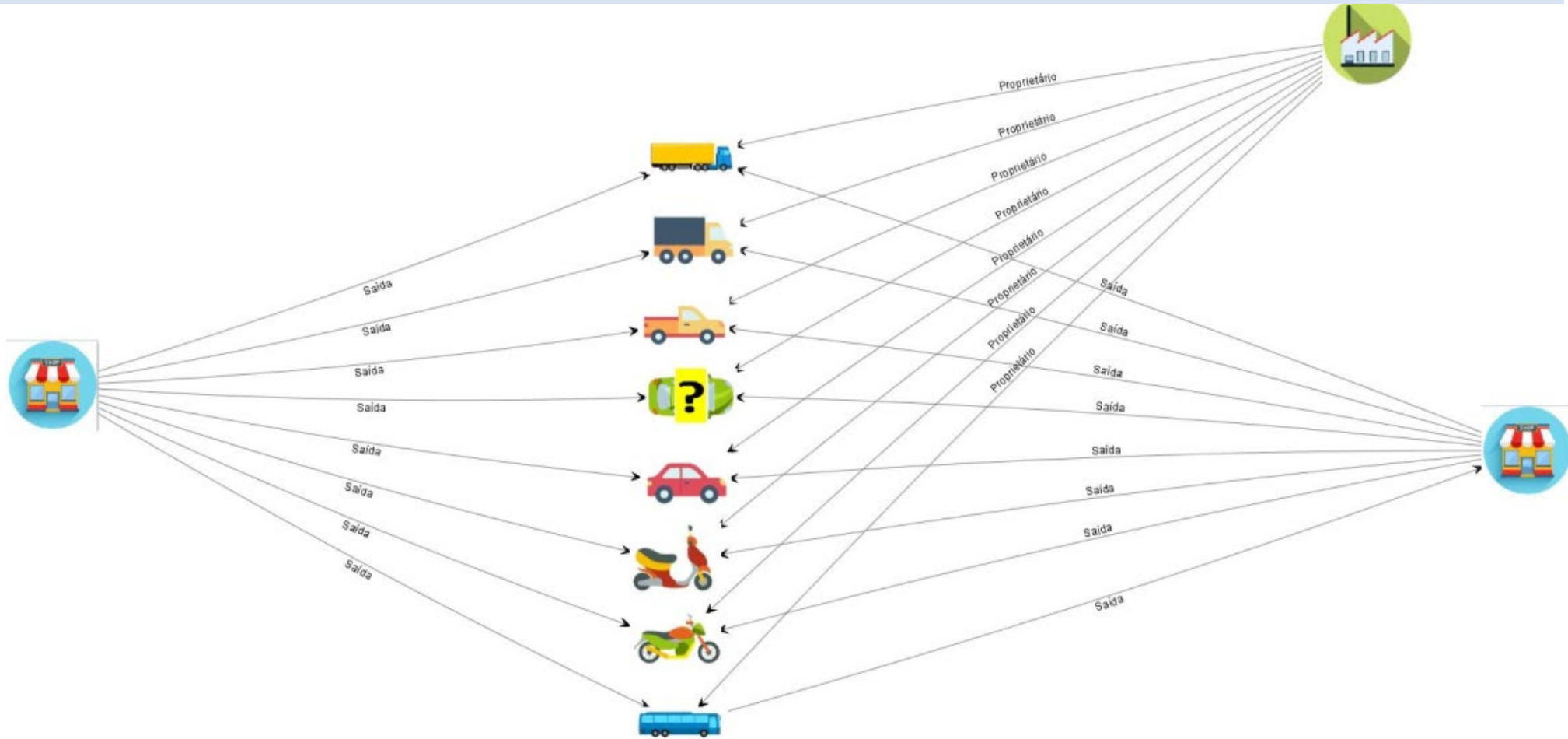
The licence plates of the vehicles that transported the products (eletronic invoices) are consulted in the vehicle system. The icons are assigned according to the type of vehicle contained in the system



Identified the plates informed in the invoices, the owners are identified in the Vehicle system. It is a technique for identifying the beneficial ownership.



Joining the two graphs: vehicles that distributed the products (invoices) and the current owner of the vehicles in the system.

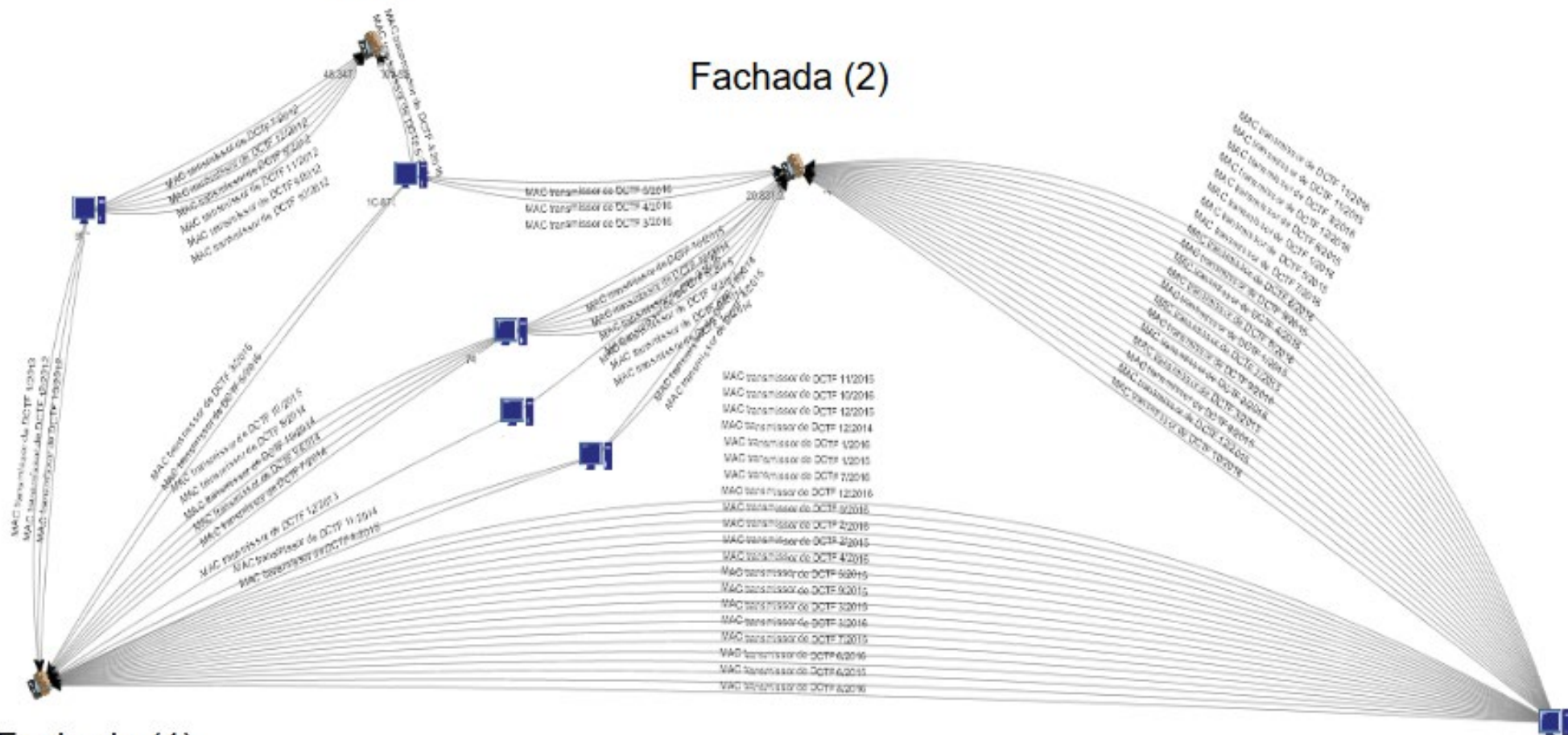


MacAddress: computer that transmitted statements and others documents

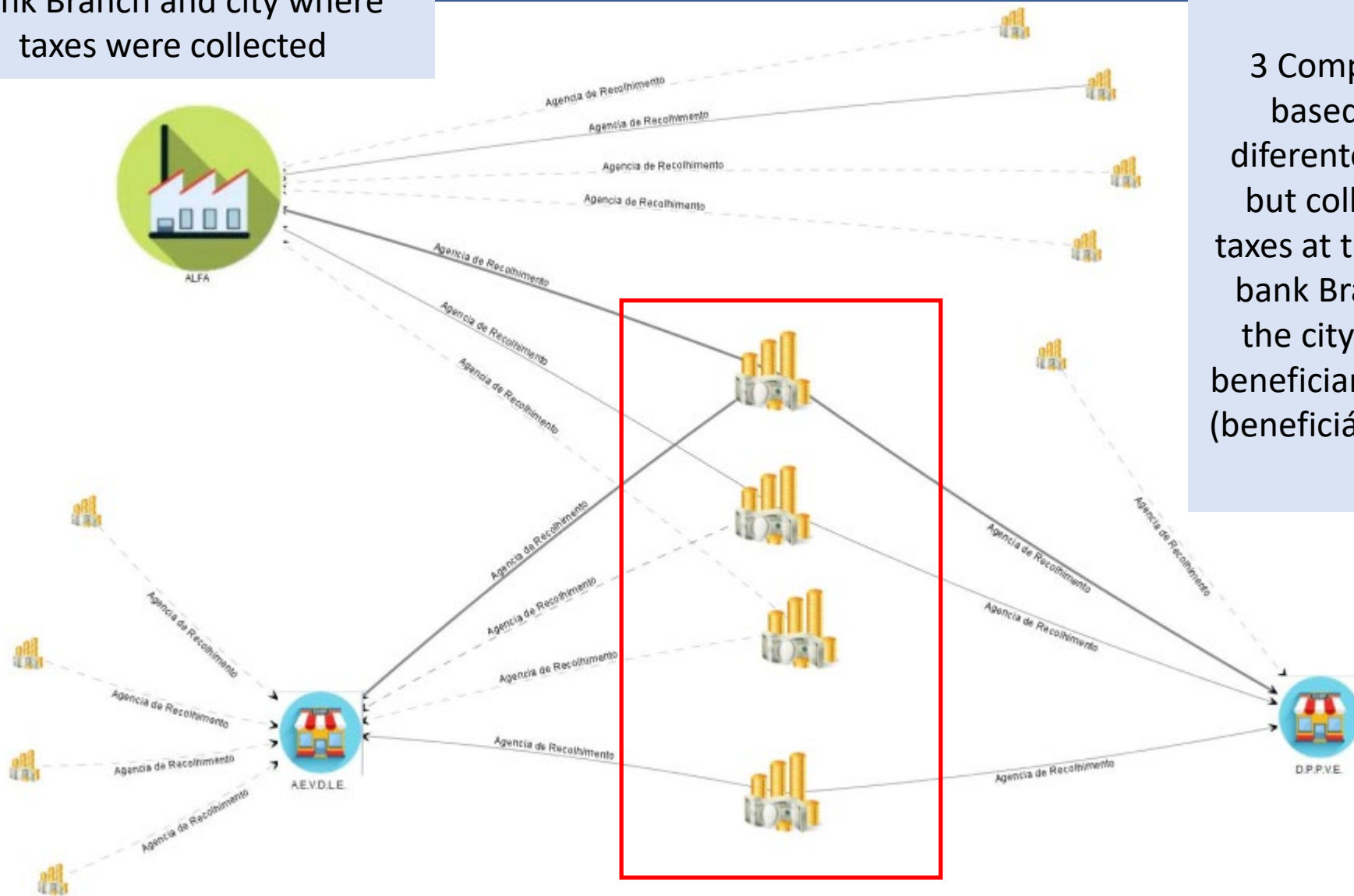
“Real”

Fachada (2)

Fachada (1)

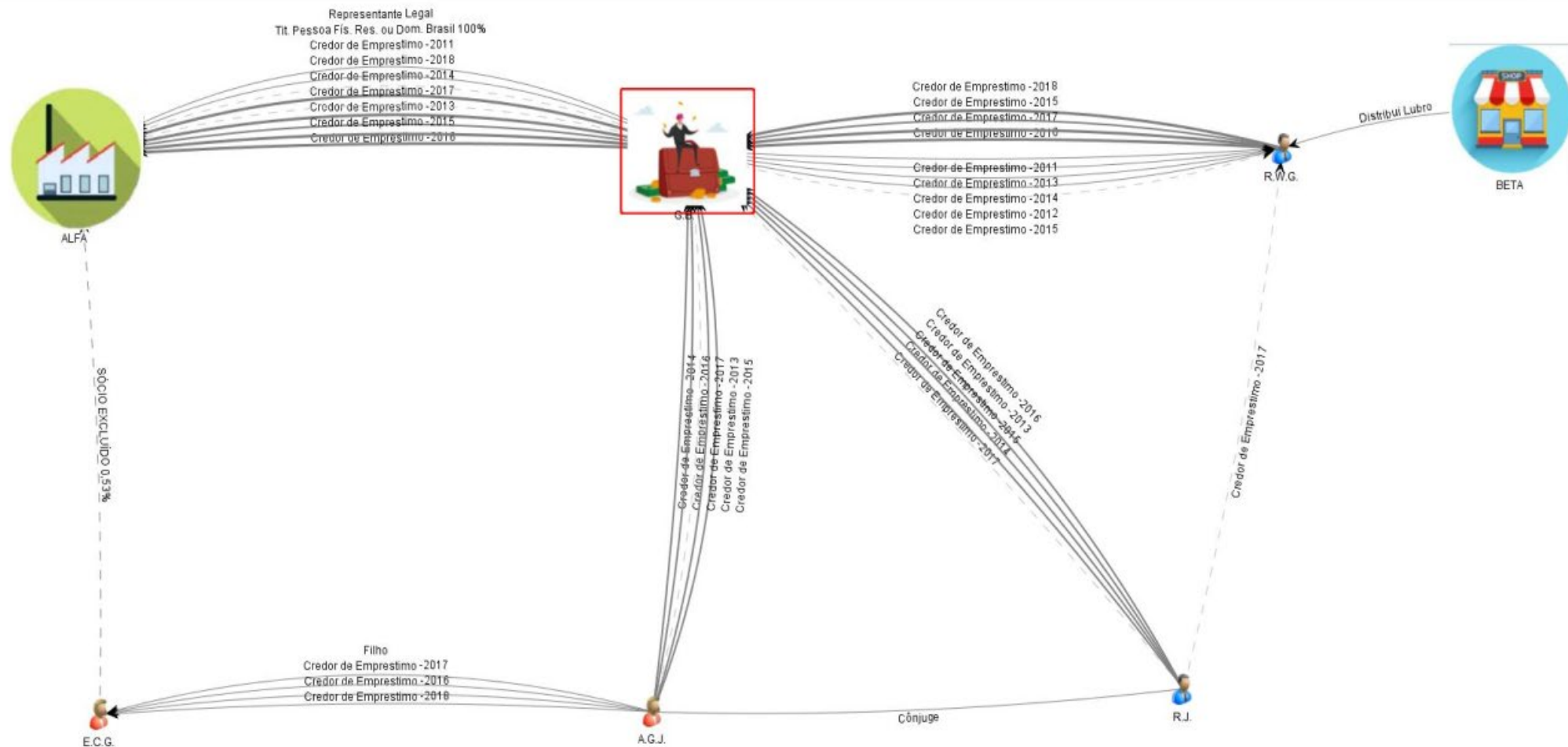


Bank Branch and city where taxes were collected



3 Companies based in 3 diferente cities, but collecting taxes at the same bank Branch in the city of the beneficiary owner (beneficiário final)

Loan reported by individuals in their Income tax returns



The graph can be built from a spreadsheet with thousands of lines. (1.525 linhas)
 Graph about product code and description used by 3 diferente companies (ALFA ,
 BETA and GAMA) in their eletronic invoices:
 Test to identify economic groups When there are coincidences



Legal Person Name	Product Code	Product Description	Operation	Product Code and Description	Invoice Value
ALFA	000104	PNEU 215-75 R17,5	Sale	000104 PNEU 215-75 R17,5	7.451.061,79
BETA	000104	PNEU 215-75 R17,5	Sale	000104 PNEU 215-75 R17,5	5.486.247,24
GAMA	000039	PNEU 215-75 R17,5	Sale	000039 PNEU 215-75 R17,5	5.029.938,06
ALFA	000073	PNEU 14.00x24	Sale	000073 PNEU 14.00x24	4.654.315,67
ALFA	0000681	PNEU 10.00x20	Sale	0000681 PNEU 10.00x20	4.455.517,31
BETA	000073	PNEU 14.00x24	Sale	000073 PNEU 14.00x24	4.076.507,39
BETA	0000681	PNEU 10.00x20	Sale	0000681 PNEU 10.00x20	4.047.950,26
ALFA	000074	PNEU 17,5x25	Sale	000074 PNEU 17,5x25	3.960.768,24
GAMA	000003	PNEU 10.00x20	Sale	000003 PNEU 10.00x20	3.772.931,81
ALFA	000139	PNEU 275-80 R22,5	Sale	000139 PNEU 275-80 R22,5	3.253.530,07
ALFA	000067	PNEU 9.00x20	Sale	000067 PNEU 9.00x20	2.858.004,01
GAMA	000008	PNEU 14.00x24	Sale	000008 PNEU 14.00x24	2.793.150,30
BETA	000139	PNEU 275-80 R22,5	Sale	000139 PNEU 275-80 R22,5	2.477.337,67
BETA	000067	PNEU 9.00x20	Sale	000067 PNEU 9.00x20	2.379.157,38
BETA	000074	PNEU 17,5x25	Sale	000074 PNEU 17,5x25	2.367.051,46
GAMA	000073	PNEU 14.00x24	Sale	000073 PNEU 14.00x24	2.314.431,18
GAMA	000002	PNEU 9.00x20	Sale	000002 PNEU 9.00x20	2.136.889,26

ID 1

Type
of
Relat
ions
hip

ID 2



Relatório

✖ ↑ Legal Person Name	✖ ↑ Op	✖ ↑ Product Code and Description	✖ ↑ Invoice Value SOMA
ALFA	SALE	000017 PNEU 18.4X30	7.999,60
ALFA	SALE	000022 PNEU 175-70 R14	3.574,56
ALFA	SALE	000031 PNEU 225-70 R15	1.014,06
ALFA	SALE	000036 PNEU 205-75 R16	4.020,00
ALFA	SALE	000040 CAMARA DE AR 7.50X16	167,40
ALFA	SALE	000047 CAMARA DE AR FR-15	87,00
ALFA	SALE	000064 PROTETOR ARO 24	200,00
ALFA	SALE	000066 PNEU 7.50X16	1.289.800,09
ALFA	SALE	000067 PNEU 9.00X20	2.858.004,01
ALFA	SALE	0000681 PNEU 10.00X20	4.455.517,31
ALFA	SALE	000069 PNEU 10.00 R20	433.992,52
ALFA	SALE	000070 PNEU 11.00X22	203.231,58
ALFA	SALE	000071 PNEU 11.00 R22	32.310,00
ALFA	SALE	000072 PNEU 13.00X24	1.018.858,44
ALFA	SALE	000073 PNEU 14.00X24	4.654.315,67
Seleção			
Geral			150.532.891,89

Possibility of including fotos of establishments or of people
(obs: fictional illustration)



BETA

SALE



GAMA

SALE

SALE



673 ENTIDADES



141 ENTIDADES



Agrupados

SALE

SALE

SALE



ALFA

Ungrouping

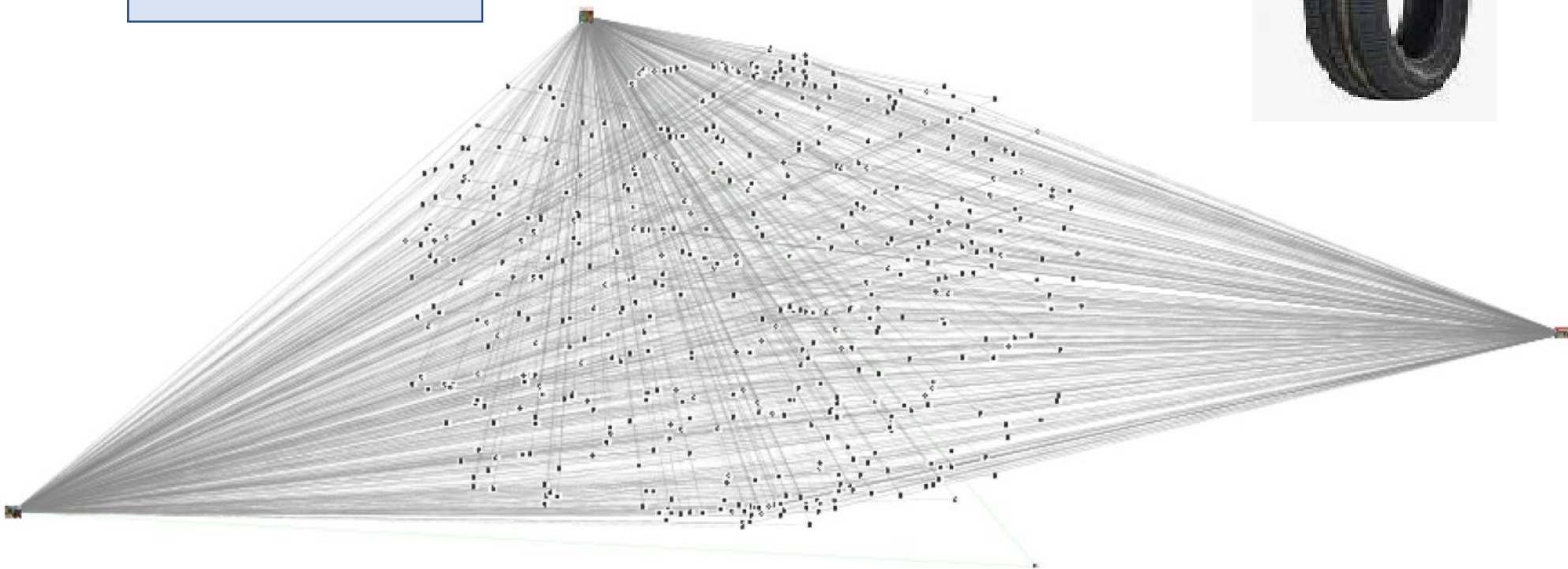
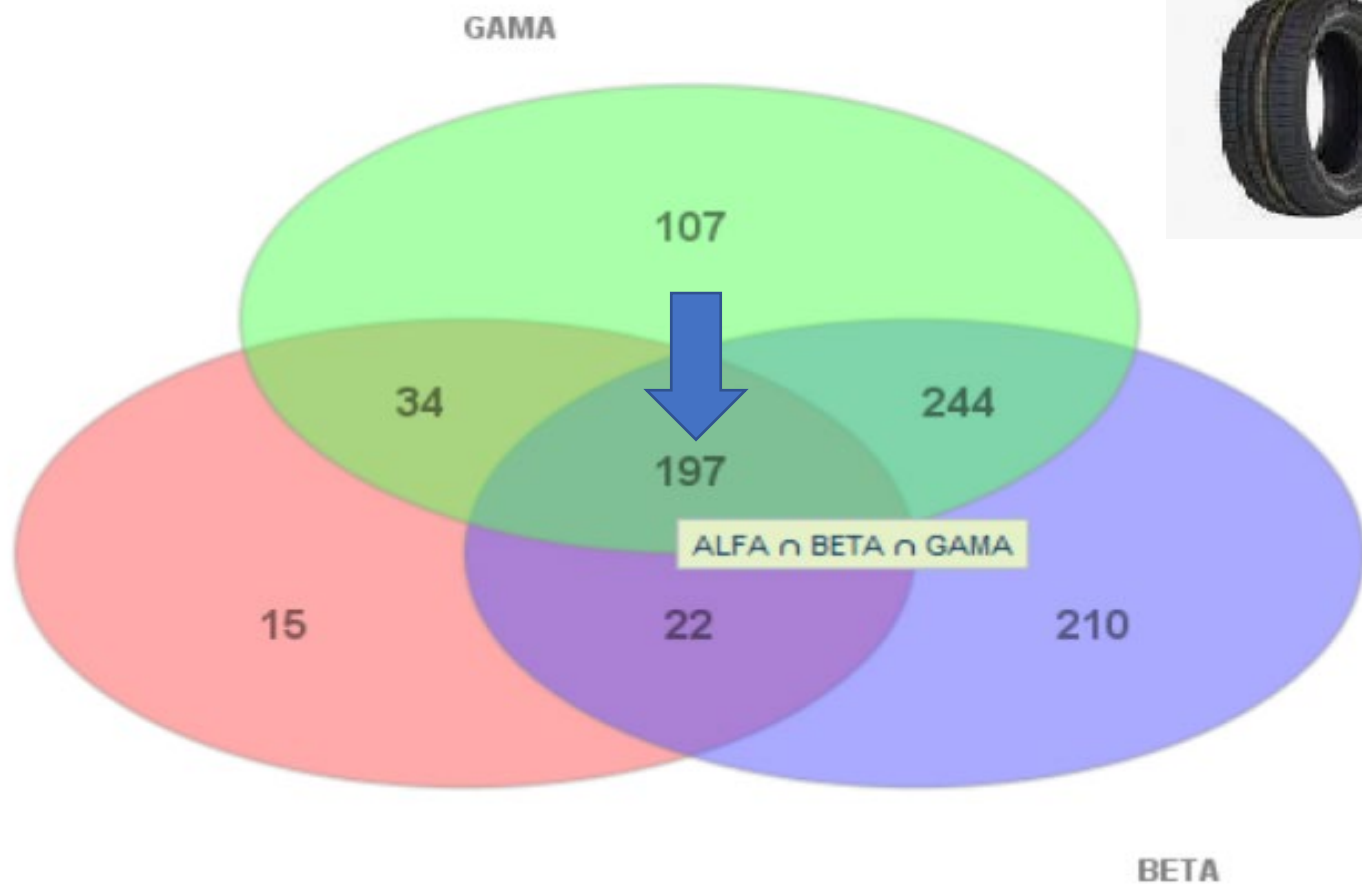


Diagrama de Venn sobre Relacionamentos

Clique sobre um número para visualizar a relação de entidades correspondente





TIPO	ID
GENERICA	000022 PNEU 175-70 R14
GENERICA	000064 PROTETOR ARO 24
GENERICA	0000681 PNEU 10.00X20
GENERICA	000069 PNEU 10.00 R20
GENERICA	000070 PNEU 11.00X22
GENERICA	000071 PNEU 11.00 R22
GENERICA	000072 PNEU 13.00X24
GENERICA	000073 PNEU 14.00X24
GENERICA	000085 PNEU 175-70 R13
GENERICA	000086 PNEU 185-70 R13
GENERICA	000087 PNEU 175-70 R14
GENERICA	000088 PNEU 185-60 R14
GENERICA	000089 PNEU 185-65 R14
GENERICA	000092 PNEU 195-55 R15
GENERICA	000093 PNEU 195-60 R15
GENERICA	000095 PNEU 205-70 R15




Reverse engineering: we can also identify in ContÁgil (Big Data) **"who else?"** reports these codes and product descriptions when issuing electronic invoices in Brazil, in order to identify other companies involved.





Colunas: 3
Linhas: 197



 TIPO	 ID	 NOME
GENERICA	000022 PNEU 175-70 R14	
GENERICA	000064 PROTETOR ARO 24	
GENERICA	0000681 PNEU 10.00X20	
GENERICA	000069 PNEU 10.00 R20	
GENERICA	000070 PNEU 11.00X22	
GENERICA	000071 PNEU 11.00 R22	
GENERICA	000072 PNEU 13.00X24	
GENERICA	000073 PNEU 14.00X24	
GENERICA	000085 PNEU 175-70 R13	
GENERICA	000086 PNEU 185-70 R13	
GENERICA	000087 PNEU 175-70 R14	
GENERICA	000088 PNEU 185-60 R14	
GENERICA	000089 PNEU 185-65 R14	
GENERICA	000092 PNEU 195-55 R15	
GENERICA	000093 PNEU 195-60 R15	
GENERICA	000095 PNEU 205-70 R15	



Suppliers and Clients



Second Level Domain



Employee migration





Script that generates graph to identify fraud (interposed individuals (Orange) and shell companies, based in a score system



Relatório

Nome	Total de Pontos de Indícios de Interposicao de PF SOMA	Risco Porcentual de Interposicao de PF no QSA ou como Responsavel pela PJ SOMA	P01 - CPF Tardio SOMA	P02 - Poucas DIRPF entregue nos ultimos 5 anos SOMA	P03 - Situacao Cadastral nao Regular SOMA	P12 - Baixo Valor de Bens Menos Dividas na DIRPF - Soma Contribuinte e Conjuge SOMA	P15 - Endereco Incompativel com Participacao em PJ grande SOMA	P14 - Recebin Auxilio Emerg SOMA
OAQUIM J...	8,00	99,00%	1,00	2,00	0,00	1,00	0,00	
CLAUDETE ...	8,00	99,00%	0,00	2,00	0,00	1,00	0,00	
ZEISSE KEL...	8,00	99,00%	0,00	2,00	0,00	1,00	0,00	
AILTON HE...	8,00	99,00%	0,00	2,00	0,00	1,00	0,00	
ALDO NON...	7,00	84,30%	0,00	2,00	0,00	1,00	0,00	
ORTENCIO J...	7,00	84,30%	0,00	2,00	0,00	1,00	0,00	
Seleção								
Geral	119,00	1.388,36%	1,00	34,00	0,00	18,00	1,00	

O RESULTADO É PARCIAL (APENAS UMA PRÉVIA) !

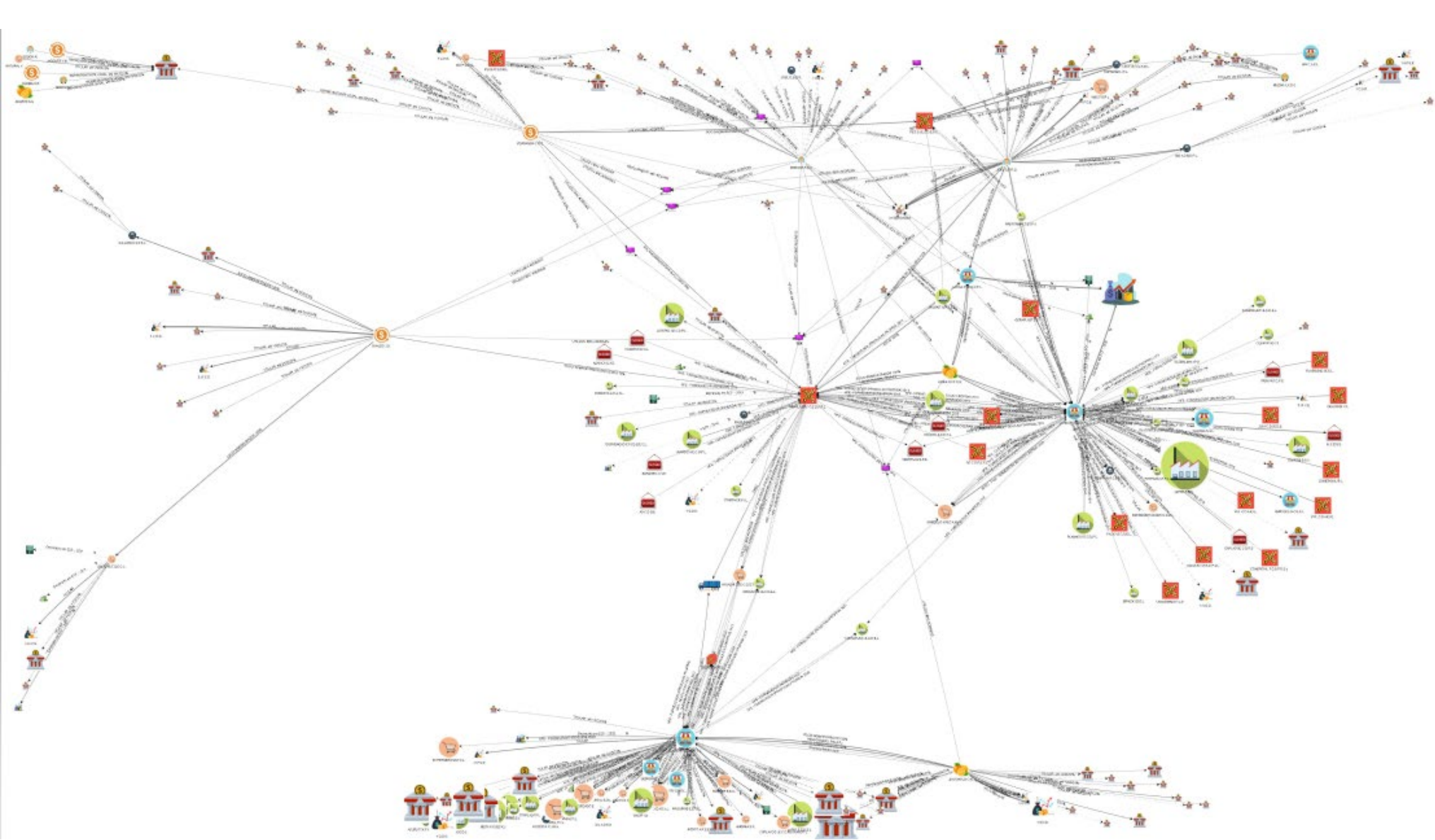
Quantidade de linhas listadas: 20 Quantidade de linhas selecionadas: 0

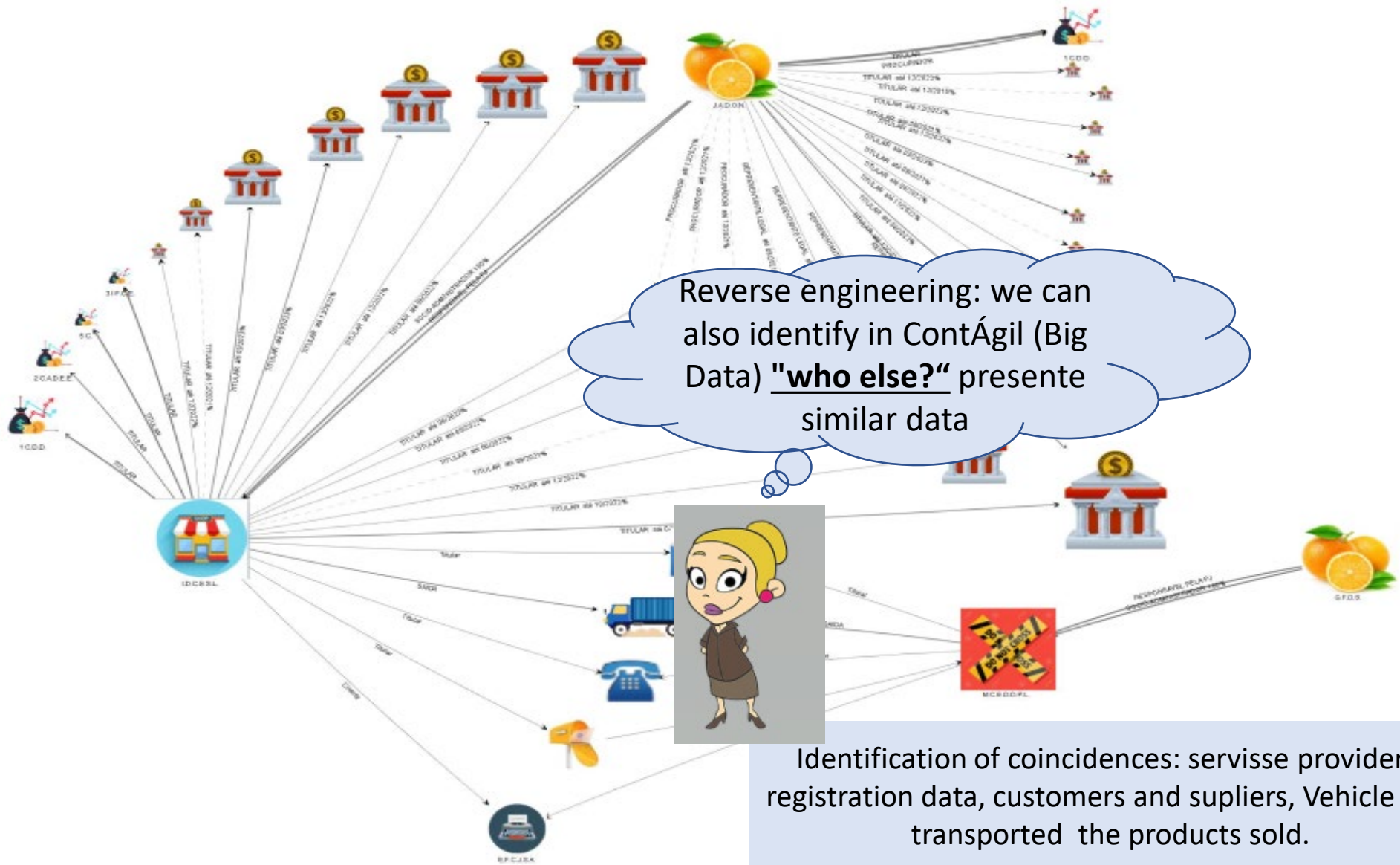
The existence of probable “oranges” in the graph reinforces the evidence of fraud and the existence of a hidden beneficial ownership

“ORANGE CATHC” SCRIPT



From 2 companies informed for the script, the following graph was generated, in an approximate execution time of 20 minutes





Reverse engineering: we can also identify in ContÁgil (Big Data) **"who else?"** presente similar data

Identification of coincidences: servisse providers, registration data, customers and suppliers, Vehicle that transported the products sold.



Companies with address abroad

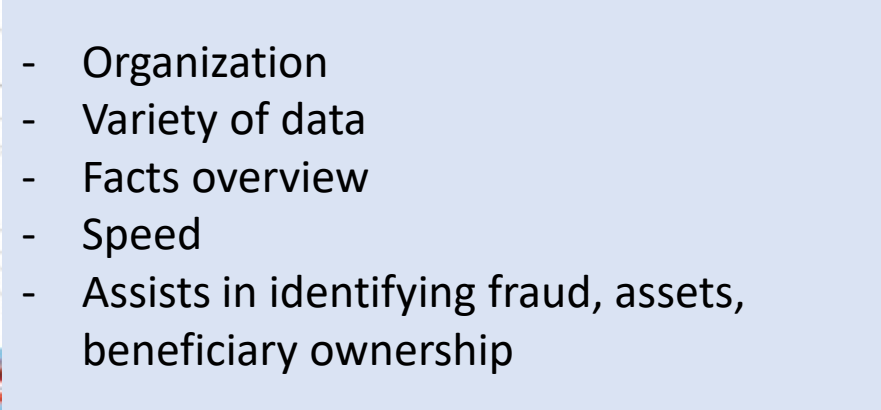


Challenges



“There is no favorable wind for those who don’t know where are going”
(Sêneca, Séc. I)

- Working with a lot of data and information
- Validate and confirm the evidence
- Identify the role of each entity and apply appropriate accountability



OPERAÇÃO “SUCATA”

Operation “Scrap”

Inter-agency



Receita Federal



Procuradoria-Geral
da Fazenda Nacional



COMBATE À SONEGAÇÃO

OPERAÇÃO SUCATA - Receita Federal, Polícia Federal e Procuradoria Geral da Fazenda Nacional combatem sonegação fiscal praticada por grupo econômico

A ação conjunta tem como alvo um grupo empresarial que deve mais de 5 bilhões de reais à União Federal decorrentes de autuações tributárias.

Publicado em 18/10/2023 08h52 | Atualizado em 18/10/2023 09h01

Compartilhe: [f](#) [X](#) [in](#) [wh](#) [e](#)



OPERAÇÃO SUCATA - Receita Federal, Polícia Federal e Procuradoria Geral da Fazenda Nacional combatem sonegação fiscal praticada por grupo econômico — Receita Federal (www.gov.br)

OPERAÇÃO PF

PF e Receita Federal combatem sonegação de impostos e lavagem de dinheiro

A ação mira um grupo de empresários que deve mais de R\$ 5 bilhões em impostos. Eles também são alvos de bloqueio judicial de diversos bens, como veículos de luxo e um iate avaliado em R\$ 14 milhões.

Publicado em 18/10/2023 06h40 | Atualizado em 18/10/2023 09h30

Compartilhe: [f](#) [X](#) [in](#) [v](#) [e](#)



Rio de Janeiro/RJ - Na manhã desta quarta-feira, 18/10, a Polícia Federal deflagrou a Operação Sucata, em conjunto com a Receita Federal, tendo como alvo um grupo empresarial que deve mais de R\$ 5 bilhões em tributos à União.

Operação “Sucata”



- The operation originated from criminal news sent by the Federal Revenue, which pointed out that the group of businessmen **created more than 50 companies - most of them “ghost”** - to circumvent the payment of taxes. They still used **“oranges”** to avoid being held responsible for tax debts.
- Simultaneously with the outbreak, a court decision obtained by the Attorney General's Office of the National Treasury **determined the freezing of all the business group's assets** to ensure payment of the tax debt. Among the assets that will be made legally unavailable are **more than 40 properties**, valued at around R\$38 million; **more than 120 vehicles**, including luxury cars; **a yacht** valued at R\$14 million; and **money deposited in bank accounts** belonging to those involved, yet to be quantified.



Thank you!

Katia Regina Gomes Gatti
Tax Auditor

October, 2023



MINISTÉRIO DA
FAZENDA

