

Inter Agency Working

- **CIRA – SP**: Interinstitutional Committee for Asset Recovery
- Recently case

Multiple perspectives



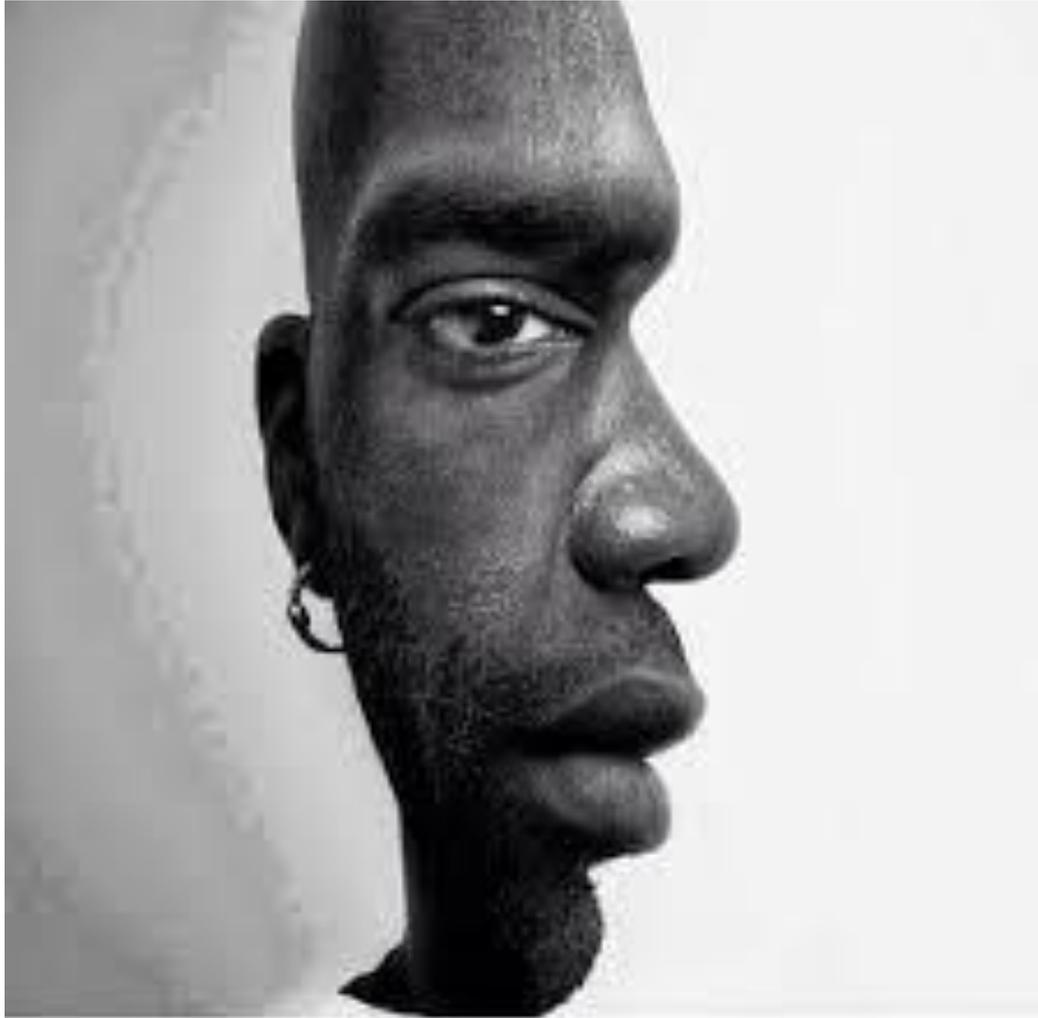
PERSPECTIVE



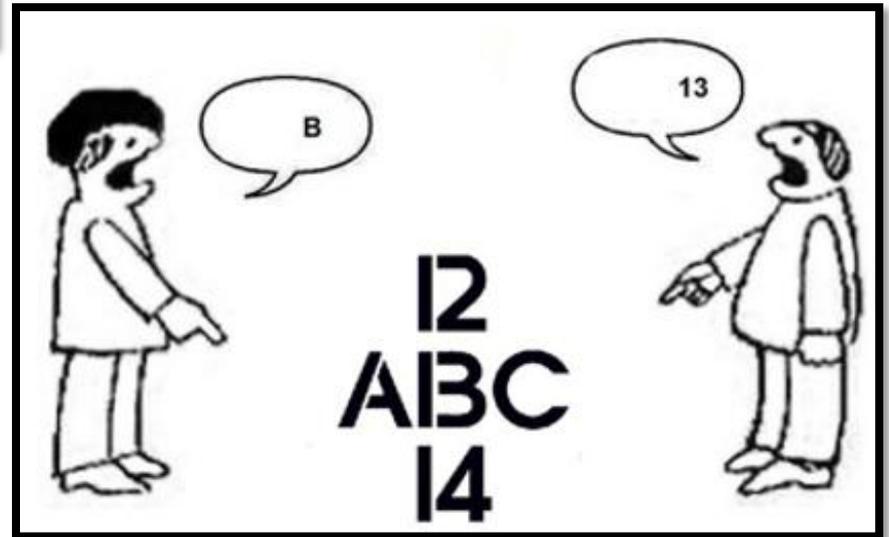
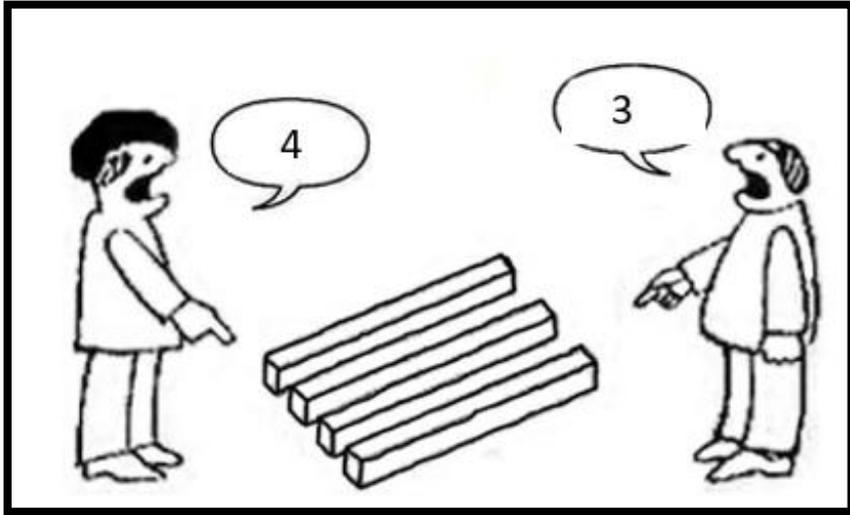
PERSPECTIVE



PERSPECTIVE



PERSPECTIVE

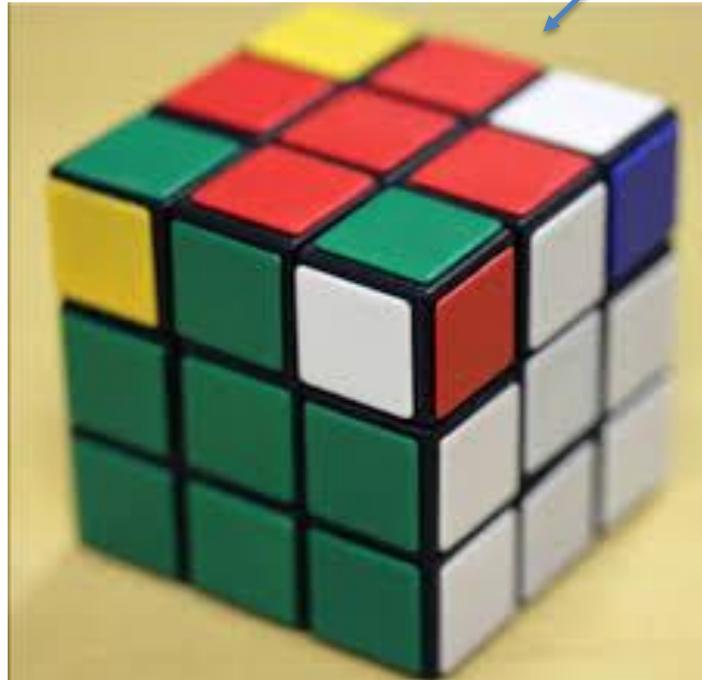


PERSPECTIVE

Agency A



It looks like small case.

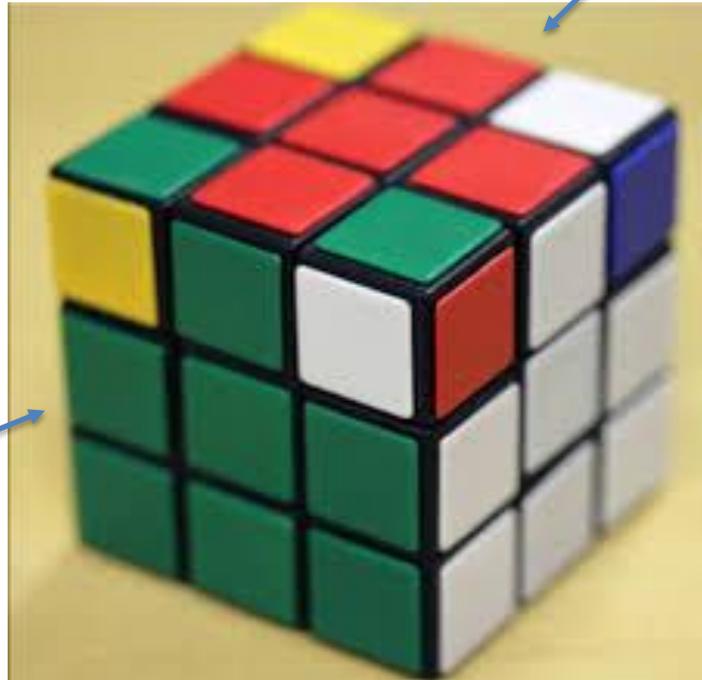


PERSPECTIVE

Agency A



It looks like small case.



Agency B



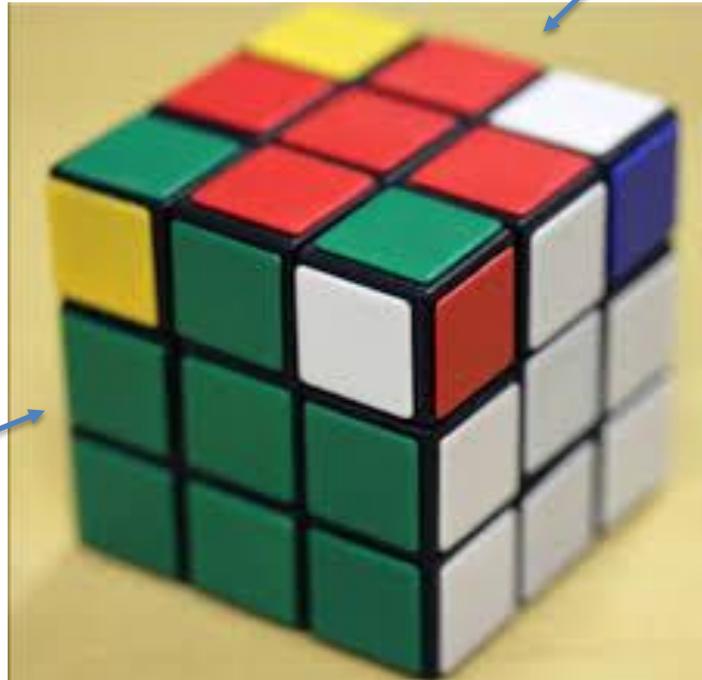
It looks like small case.

PERSPECTIVE

Agency A



It looks like small case.



Agency B



It looks like small case.

Agency C



Where are the 2 missing white blocks?



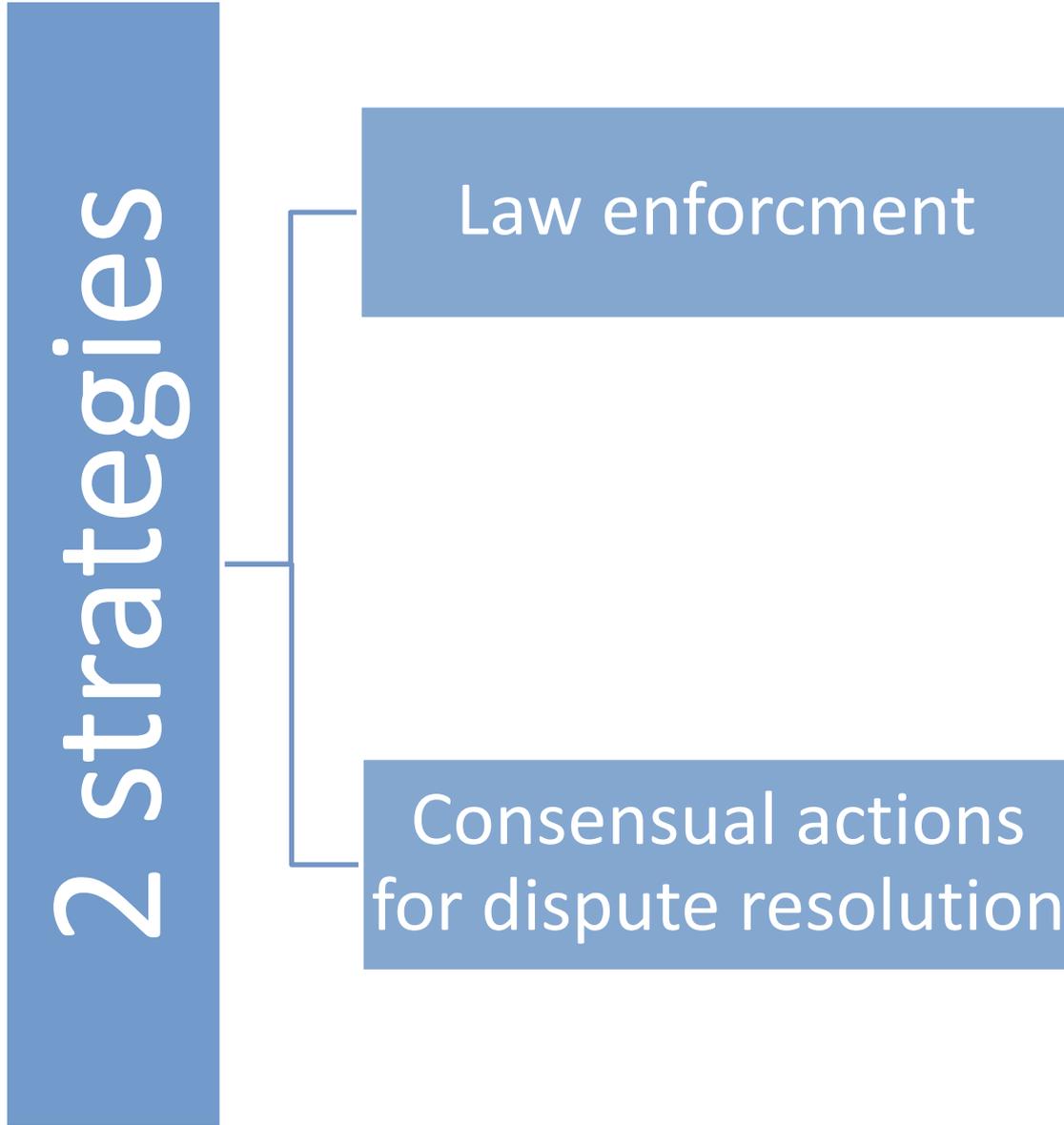
CIRA – SP

Interinstitutional Committee for
Asset Recovery

CIRA - SP

- **The Interinstitutional Committee for Asset Recovery of the State of São Paulo (CIRA/SP) was created in August 2020, through Joint Resolution:**
 - **Tax Administration**
 - **State Attorney Office**
 - **Public Prosecutor's Office**
- *who work in an integrated manner, respecting the legal attributions of each of the institutions.*

CIRA - SP

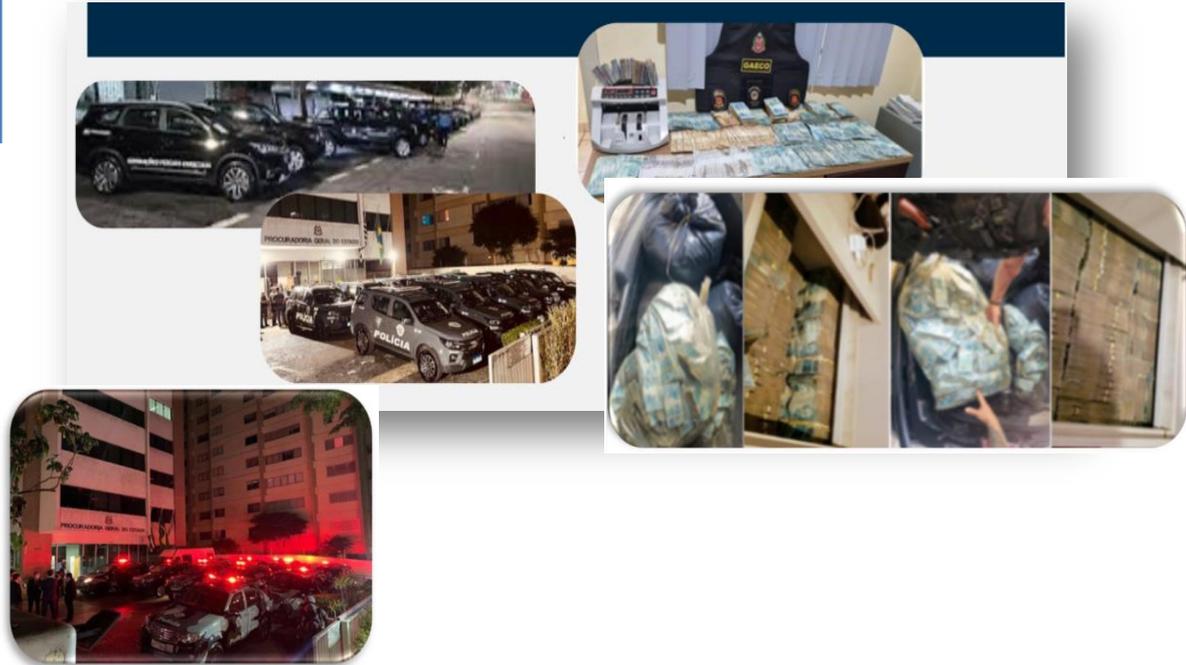


CIRA - SP

— Law enforcment

CIRA - SP

Law enforcement



“Monte Cristo”

<https://portal.fazenda.sp.gov.br/Noticias/Paginas/Fazenda-deflagra-opera%C3%A7%C3%A3o-contra-fraude-fiscal-e-sonega%C3%A7%C3%A3o-no-setor-farmac%C3%AAutico-em-32-cidades-do-Estado-.aspx>

“Noteiras”

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“Cavalo-marinho”

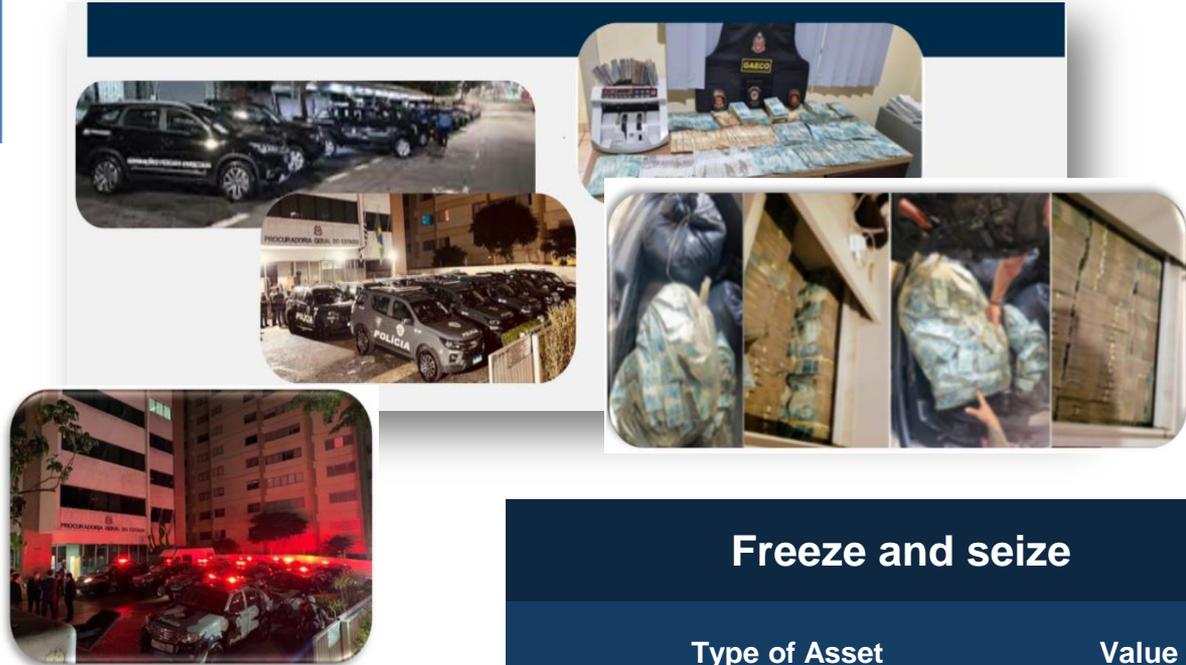
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“Nuvem de Fumaça”

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CIRA - SP

Law enforcement



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Freeze and seize

Type of Asset		Value (BRL)
Financial Assets		R\$ 192,234,526.51
622	Real Estate	R\$ 723,351,705.01
508	Vehicles	R\$ 50,300,876.00
14	Boats	R\$ 7,000,000.00
466	Other Assets and Rights (quotas, corporate shares, trademarks, etc.)	R\$ 368,011,047.88

CIRA - SP

Consensual actions
for dispute resolution

CIRA - SP

Consensual actions for dispute resolution

- Reestablishment of payment of current tax
- Non-prosecution agreements (ANPP)

Which enable tax compliance



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Consensual actions
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Which enable tax compliance



R\$ 2.545.570.086,40

Social Impact

PRINCIPLE 1 ENSURE TAX OFFENCES ARE CRIMINALISED*:

- to send a message about the integrity, neutrality and fairness of the law (that is, that nobody is above the law)
- to act as a general deterrent for those people that could be tempted to evade their tax obligations if the opportunity arose [...]
- discourage taxpayers who have been convicted and sanctioned in the past

**(Fighting Tax Crime – The Ten Global Principles, Second Edition OECD 2021)*

Best Practices

- Integrated governance
- Use of technology to identify complex fraud.

Challenges

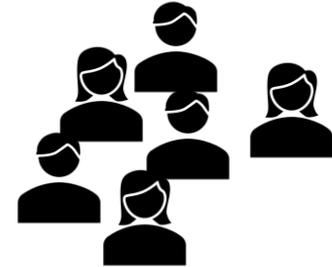
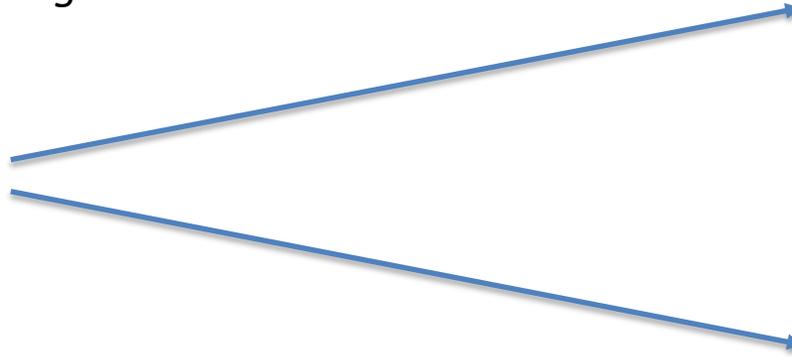
- Resistance of investigated companies
- Complexity in asset traceability

Recently case



Federal
Police

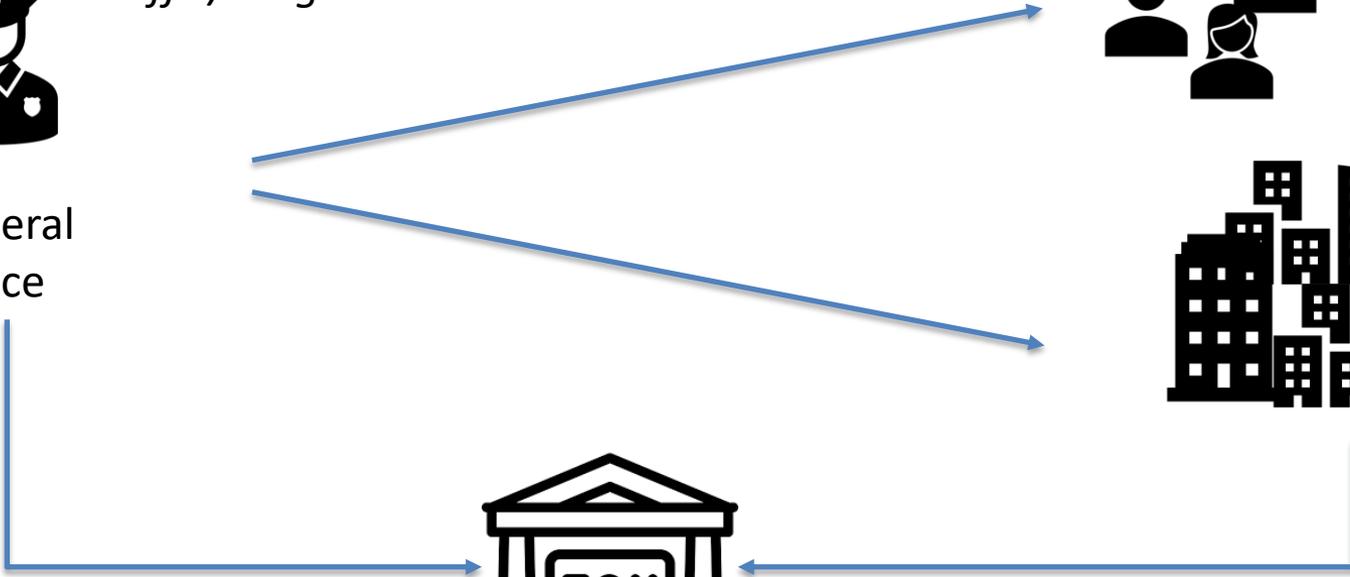
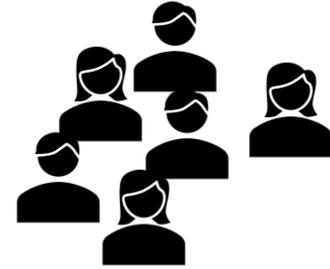
*Classic case about
traffic/drugs etc.*





Federal
Police

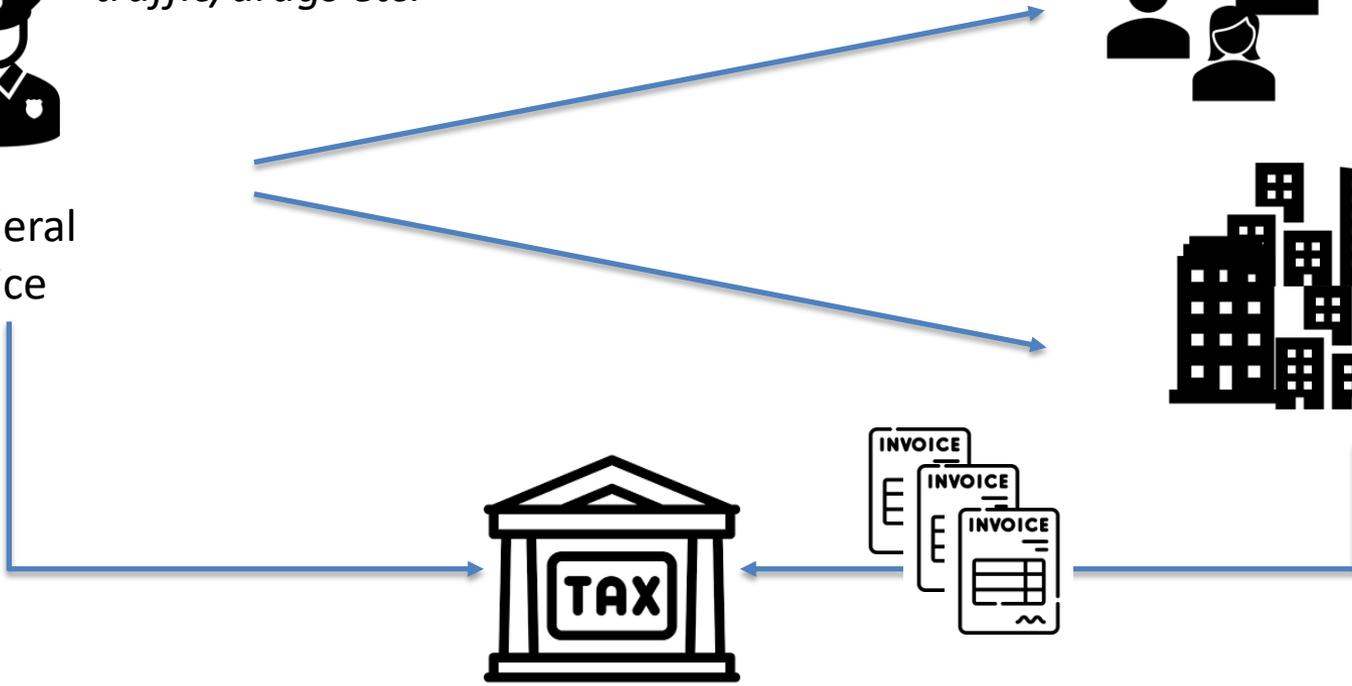
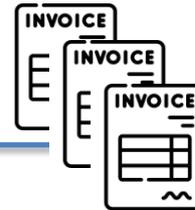
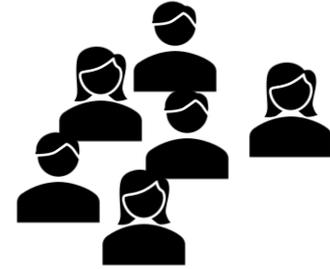
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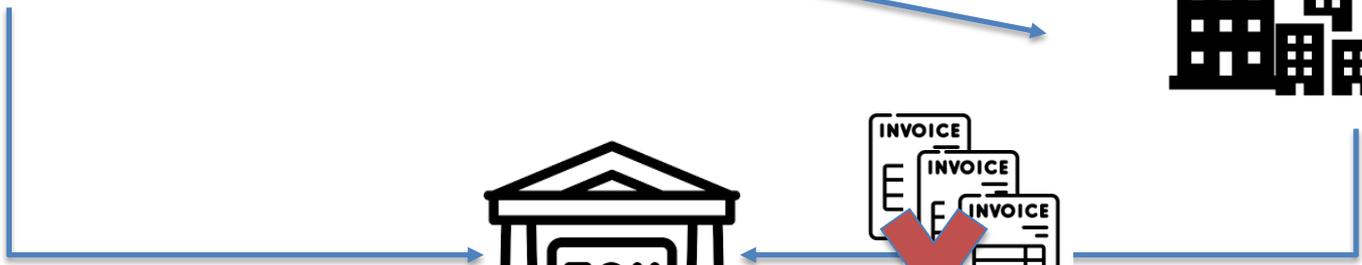
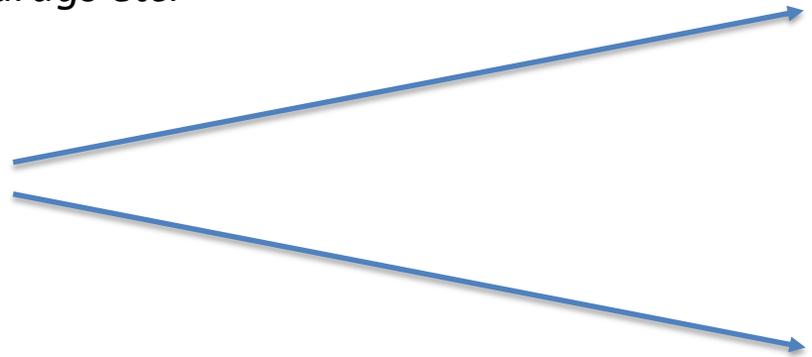
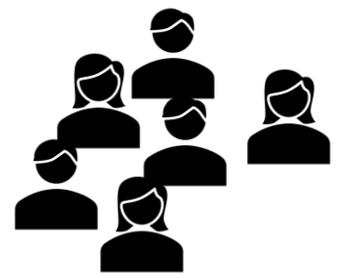
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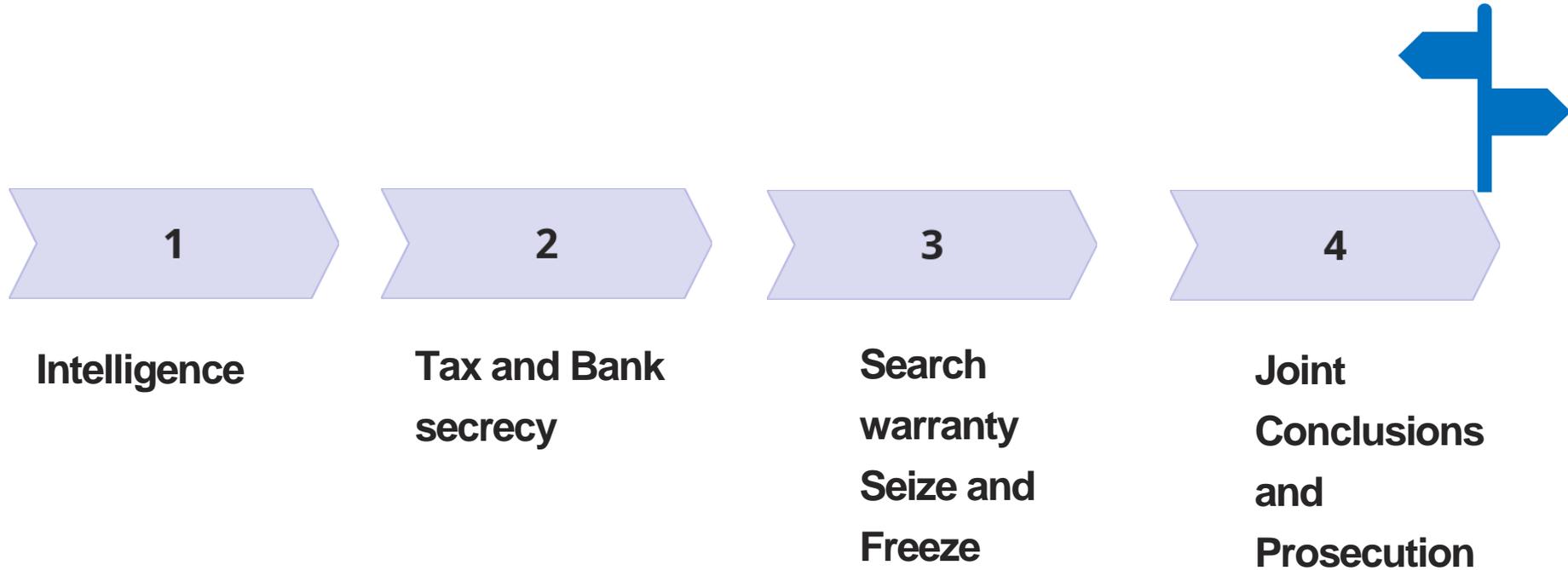


Federal
Police

*Classic case about
traffic/drugs etc.*



Recently case



Recently case

10 months



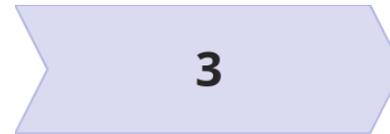
Intelligence

4 months



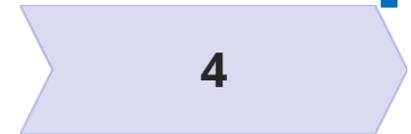
**Tax and Bank
secrecy**

3

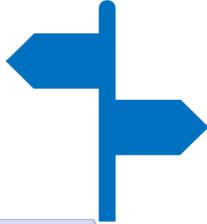


**Search
warranty
Seize and
Freeze**

8 months

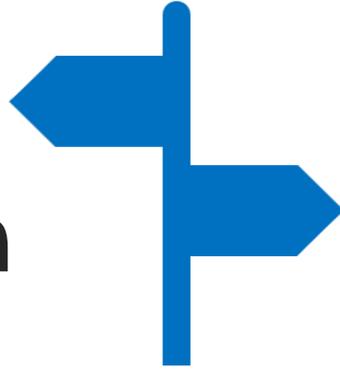


**Joint
Conclusions
and
Prosecution**



**So much
evidence of
crimes**

-> Prosecution

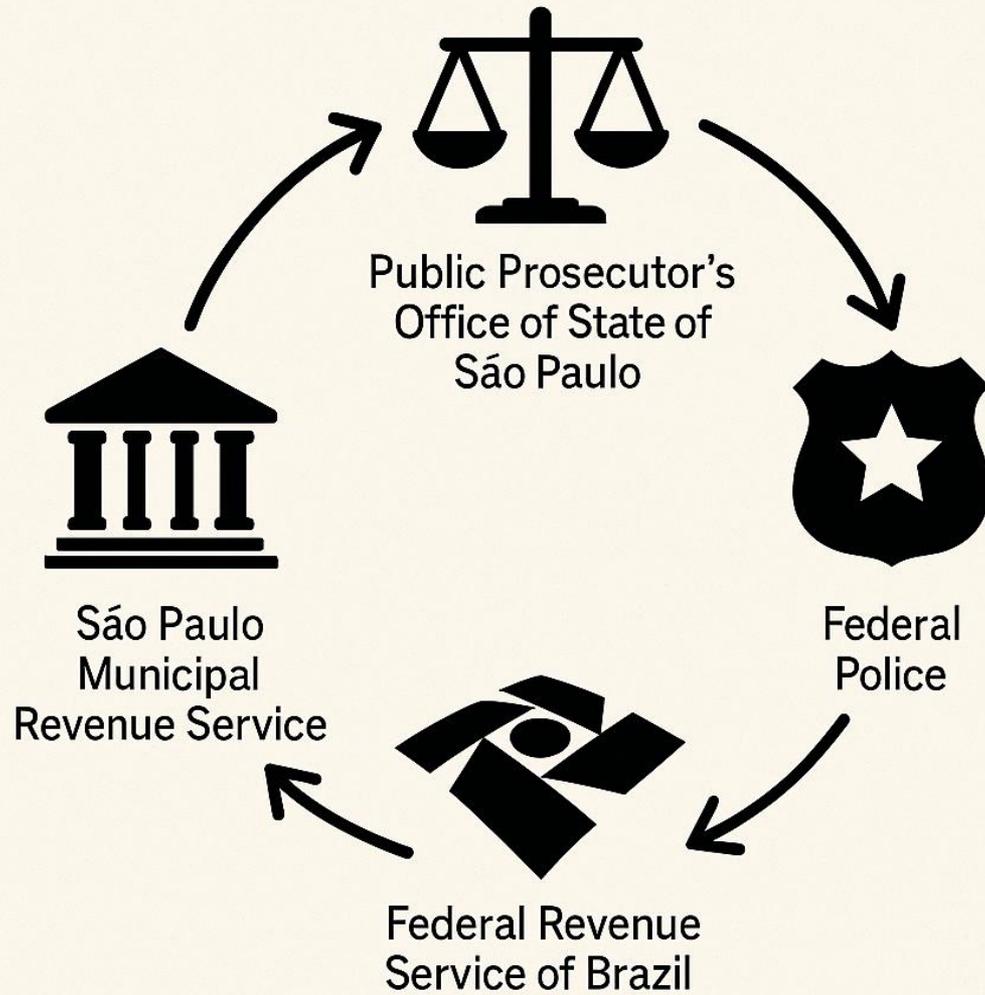


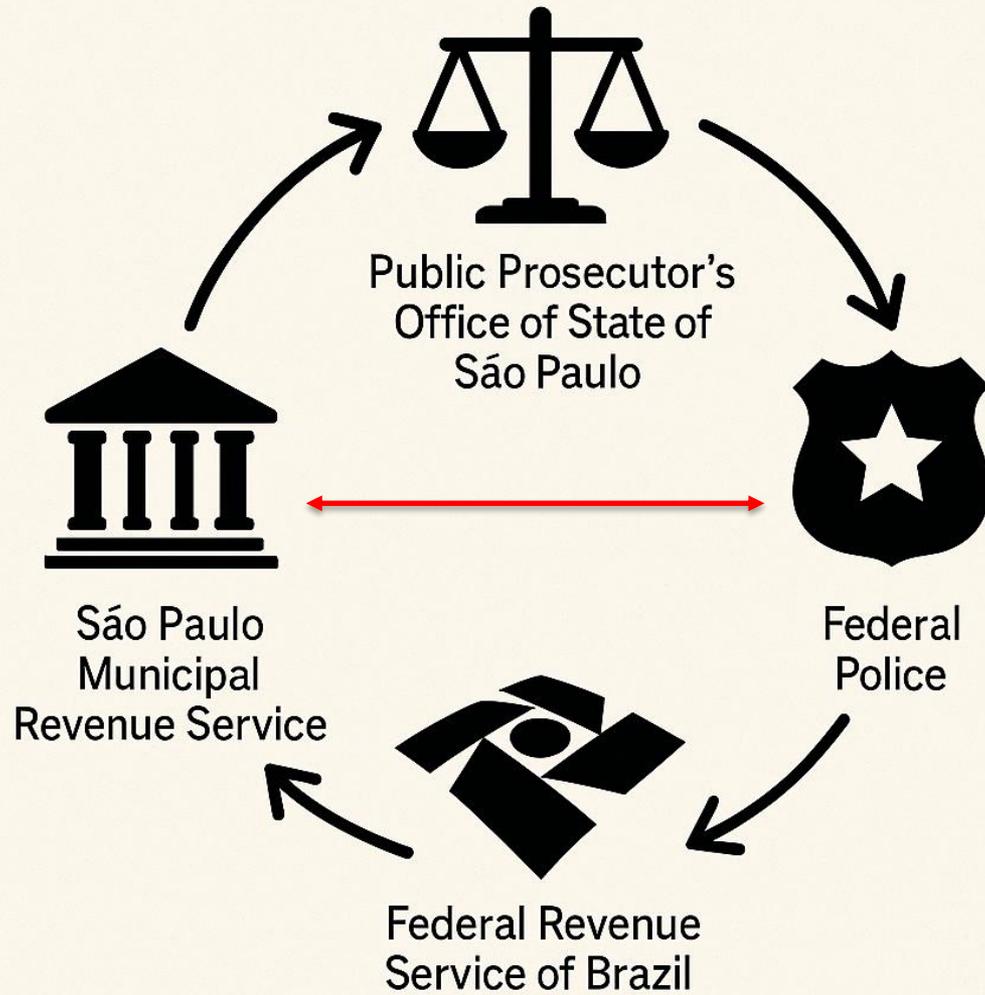
**Weak evidence
of crimes, except
TC and ML**

**-> Non-
prosecution
agreement**

This case involved agencies from all three levels of government — federal, state, and municipal:

- São Paulo Municipal Revenue Service
- Public Prosecutor's Office of the State of São Paulo
- Federal Police
- Federal Revenue Service of Brazil





Challenges

- Operational Confidentiality
- Data Integration
- Institutional Culture Differences
- Definition of Roles
- Coordinated Execution
- Infrastructure and Resources



**CIDADE DE
SÃO PAULO
FAZENDA**

Thank you!

Augusto Lozano

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