

INTERNATIONAL COOPERATION EXAMPLES



FEDERAL TAX DEBT COLLECTION PROCESS



1. Administrative Phase:

- Tax Credit Issuance: the administrative authority (Federal Revenue Service) determines the amount due and notifies the taxpayer.
- Notification and Objection: The taxpayer is notified of the debt and has a deadline to pay or present an administrative defense (objection).
- Administrative Judgment: The objection is analyzed by administrative judgment organisms. The taxpayer may file appeals.
- Final Decision: If the debt is maintained after the administrative appeals, the decision becomes final in the administrative sphere.
- Registration in Active Debt (CDA): Once the debt is final, it is registered in the Active Debt of the Public Treasury, and a Certificate of Active Debt (CDA) is issued, which has a presumption of liquidity and certainty and is the executive title that will support the judicial collection.

PGFN



2. Judicial Phase (Tax Enforcement):

- Initiation: The Public Treasury, represented by their Attorneys, files the Tax Enforcement Action before the Judiciary, using the CDA as a basis.
- Call: The debtor is summoned to pay the debt within a specific period (usually 5 days) or to designate assets for seizure.
- Seizure and Assessment: If payment is not made, the debtor's assets (money, vehicles, real estate, etc.) are seized to guarantee the debt. The assets are assessed.
- Debtor Defense: The debtor may present defenses.
- Expropriation of Assets: If the debt is not paid or the defenses are unfounded, the seized assets may be taken to a judicial auction so that the proceeds can be used to settle the debt.
- Dismissal of the Proceedings: The proceeding is dismissed when the debt is paid in full, there is a statute of limitations or a court decision favorable to the debtor.

MEASURES



- EXCHANGE OF INFORMATION
 - ⇒ POSSIBLE USE OF RIF EGMONT
 - ⇒ AND OTHERS REQUESTS FOR TAX INFORMATION THROUGH THE FEDERAL REVENUE
- The request through the federal revenue is made by means of a form;
- And must observe the reciprocity clause. Brazil and several other countries made a reservation to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (legislative Decree no. 105, of april 14, 2016, with reservations edited by Decree no. 8,842, of august 29, 2016), which makes it impossible to request cooperation in relation to executive acts abroad, such as requests to freeze assets and values.

MPF



HOWEVER....

IN CRIMINAL MATTERS, WE HAVE AN ORGANIZATION WITH VERY DEVELOPED INTERNATIONAL COOPERATION, IT IS THE FEDERAL PUBLIC PROSECUTOR'S OFFICE!

The Federal Public Prosecutor's Office (MPF) is part of several international cooperation networks that bring together prosecutors and authorities from the justice system from different countries.

Some of the international networks that have the participation of the Brazilian MPF, with the Attorney General of the Republic as its representative are:

- Red de Recuperación de Activos del GAFILAT (RRAG)
- Judicial Cooperation in Criminal Matters (EJN)

EXAMPLES



From 2018 to 2024, the Secretariat for International Cooperation (SCI) – which is the area within the MPF responsible for this dialogue – sent 2,200 requests for cooperation to more than 90 countries to assist in ongoing investigations or criminal proceedings at the MPF. Most of the requests were addressed to the United States, Paraguay, Switzerland, Portugal, Spain, Argentina and Italy.

There are cases related to the dismantling of drug trafficking gangs, corruption, as well as the repatriation of misappropriated public funds, fossils, minerals, rare snakes and even the blood of indigenous ancestors illegally taken abroad.

CONCLUDING



IN CIVIL-TAX MATTERS WE ARE MATURING THE INTERNATIONAL COOPERATION, CONSIDERING IN MANY CASES DURING INVESTIGATIONS FOR ASSET RECOVERY IT HAS PROVEN NECESSARY, SUCH AS THE LOCATION OF COMPANIES, REAL ESTATE, AND MONEY OWNED BY THE DEBTOR LOCATED IN FOREIGN COUNTRIES.

AND THIS IS ONE OF THE REASONS WHY I'M HERE, TO LEARN MORE ABOUT INTERNATIONAL COOPERATION.

THANK YOU FOR YOUR ATTENTION!