

# Why Is It So Difficult to Untangle the Knots in the Brazilian Tax Reform?

**Brazilian consumption taxes are very complex. Currently, different levels of government can tax consumption, and several taxes coexist, each with its own rules. In this article, the author explains the many tax reform proposals that have been put forward to simplify existing taxes but faced difficulties in Congress. Opposing interests seem to have held them back from being adopted.**

## 1. Introduction

Brazil's consumption tax reform has gained increased attention during the first three years of the current Administration in office since early 2019.<sup>1</sup> Weekly, if not daily, new developments in the tax reform proposals under discussion made the headlines. The upcoming elections, next October, may shift the focus a little. The tax reform debate, however, is not new. For decades, tax reform proposals have been discussed in the country.

The need for overhauling Brazilian taxes is derived from a chaotic framework in which multiple consumption taxes coexist, each regulated by particular legislative provisions and with its own taxable base, tax rates and input tax credit system. Often, the same tax is levied under different regimes. All this renders Brazilian consumption tax one of the most complex in the world.

Brazil's multiple consumption levies and fragmented legislation create economic distortions and make tax administration and compliance costly and time-consuming. Another problem arising from this dysfunctional system is tax competition among states in the country. The current framework also creates conflicts of jurisdiction to tax among the different levels of government in determining which sphere of government can tax a particular item.

Moreover, disputes arising from the current consumption tax framework are normally taken to administrative and judicial courts. Because the Brazilian Constitution contains various tax provisions, tax cases often end up in Bra-

zil's Supreme Court, which may take several years to reach a decision, thus contributing to tax uncertainty.

Recent cases ruled on by the Supreme Court include whether state VAT can be subtracted when calculating a taxpayer's gross revenues, which is the taxable basis for social contributions PIS/Cofins.<sup>2</sup> This case became known as the "case of the century" for the substantial amounts involved. Another recent prominent case decided by Brazil's Supreme Court revolved around the issue of whether software licenses were subject to state-level VAT or municipal service tax.<sup>3</sup>

Academics and tax practitioners seem to agree that only a substantial tax reform can end many of the problems associated with the country's consumption taxes. While several tax proposals have been put forward in the last decades, none has gathered enough political support. One of these proposals was Constitutional Amendment Proposal (*Proposta de Emenda à Constituição*, PEC) 293/2004, which after decades under discussion, was approved by a special commission in late 2018, but was never actually passed by any of the congressional houses.<sup>4</sup>

Under the current Administration, several other proposals were presented. The most important ones are PEC 45/2019 and PEC 110/2019. Both had many amendments. They simplify Brazil's consumption taxes, but their scope varies considerably. Despite the media attention, however, neither was able to make progress in Congress thus far.

Against this backdrop, in this article the author tries to untangle the Brazilian consumption tax system. In section 2, he provides an overview of consumption taxes in Brazil and the underlying problems associated with the current tax framework. In section 3, he explores the scope of the tax proposals under debate and their state of play. In section 4, he explains the different interests involved and the difficulties to reform the consumption tax system. One major conclusion of this article is that it proves difficult to untangle the knots in the Brazilian consumption tax reform.

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1. President Jair Bolsonaro took office in January 2019. According to Brazil's Constitution, the president is elected to a four-year term and is eligible for re-election once.

2. BR: STF, Extraordinary Appeal (RE) 574,706 (*Imcopa Import. Export Ltda. v. União*), j. 15/03/2017. See also BR: STF, Appeal for Clarification in the Extraordinary Appeal (RE) 574,706 (*Imcopa Import. Export Ltda. v. União*), j. 13/05/2021.

3. BR: STF, Direct Action of Unconstitutionality (ADI) 5,659 and 1,945, j. 24/02/2021.

4. Much like the United States, the Brazilian Congress is a bicameral legislature composed of a lower body, the House of Representatives and an upper body, the Senate.

## 2. Why Do Brazilian Consumption Taxes Need Reform?

### 2.1. Three levels of government with taxing powers

Brazil has a federal structure. There are three levels of government: federal, state and municipal (local governments). In addition to taxing powers attributed to each level of government, to assure a certain degree of autonomy, the Brazilian Constitution establishes vertical tax revenue sharing: taxes collected by the federal government are usually shared with states and local governments, while taxes collected by states are normally shared with local governments.

Currently, different levels of government can levy tax on consumption and a multitude of taxes coexist under the Brazilian tax system. The main consumption taxes in place are the federal VAT imposed on manufactured goods (IPI), federal social contributions (PIS and Cofins) levied either as a turnover or a VAT-type tax, state VAT on the transfer of goods and selected services (ICMS) and municipal service tax (ISS). These are explained in more detail below, together with some of the problems intrinsically related to the current framework.

### 2.2. Federal taxation

Tax on manufactured goods (IPI) is a value added tax levied at each stage of production of industrial goods. IPI is also levied on the import of manufactured goods. The statutory rate structure normally ranges from 5% to 15%, but can reach up to 300 % for certain selected products such as tobacco, which means that the tax also works as an excise tax. Most essential goods are, however, zero rated.<sup>5</sup>

PIS/Cofins are social contributions levied under three different regimes depending on taxpayers' businesses activities: (i) cumulative: taxes are levied on businesses' turnover at a combined rate of 3.65%; (ii) non-cumulative: goods and services are taxed at a combined rate of 9.25%, but allow limited input credit; and (iii) single stage: a one-stage tax applicable to specific businesses. In certain circumstances, a taxpayer may be subject to more than one regime. Multiple regimes, all with their own rules, make PIS/Cofins a very complex tax and a major source of litigation in Brazilian courts.

### 2.3. Subnational taxation (states and municipalities level)

In addition to intergovernmental revenue sharing, subnational governments have their own taxes. State-level VAT (ICMS) is levied on goods and selected services, which include communication and interstate and intermunicipal transportation services. Services, other than those subject to state VAT, are subject to municipal tax on services (ISS).

5. For a summary of the Brazilian federal indirect taxes and contributions, see OECD Economic Surveys: Brazil, p. 79 (OECD 2009).

State-level VAT is complicated because state VAT legislation is fragmented within 27 state legislations.<sup>6</sup> States essentially have autonomy to administer the tax as well as to set tax rates and, to a lesser extent, to determine the taxable basis. State-level VAT is largely based on the origin principle, i.e. taxation takes place where the goods and services originate. Tax rates depend on different circumstances including whether the transaction is intra-state or interstate.

The intra-state standard tax rates vary from 17% to 20% depending on the state.<sup>7</sup> Essentials are typically exempt, zero rated or subject to a more favourable tax rate, whereas luxury goods and excisable goods (e.g. tobacco and alcoholic beverages) are normally subject to a higher tax rate. Interstate trade tax rates vary according to the state of origin and destination. Trade between most states located in the south and southeast (rich states) and states located in the north and northeastern region (poor states) is taxed at 7%; otherwise, interstate trade is taxed at 12%.<sup>8</sup> The difference between intra-state and interstate tax rates is collected to the state of destination. The idea is to attribute more tax revenue to poor states.

The lack of a harmonized state VAT coupled with a system largely based on the origin principle has led to VAT competition among states. That is because states often use state VAT as an industrial policy instrument granting exemptions or lower tax rates to attract industries. The practice has permeated states and contributed to a race to the bottom known in Brazil as "tax war" among states.<sup>9</sup> Remedies to curb state VAT competition have proved unsuccessful thus far.<sup>10</sup>

Municipal service tax (ISS) is levied on a business's turnover. A national supplementary law lists the services subject to municipal service tax. Rates range from 2% to 5%. ISS is not creditable against state or federal taxes. Because municipal service tax does not allow input tax credits for determining the amount to be remitted to local

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6. Brazil is composed of 26 federal states plus the federal district, where the capital, Brasilia, is located. The federal district accumulates taxing powers attributed to local governments (municipalities) and states.
  7. A 17% tax rate is applicable for intra-state trade in the following states: Acre, Alagoas, Ceará, Espírito Santo, Goiás, Mato Grosso, Mato Grosso do Sul, Pará, Piauí, Roraima and Santa Catarina; a 17.5% applies in Rondônia; an 18% tax rate applies in the following states: Amapá, Amazonas, Bahia, Distrito Federal, Maranhão, Minas Gerais, Paraíba, Paraná, Pernambuco, Rio Grande do Norte, Rio Grande do Sul, São Paulo, Sergipe and Tocantins; and a 20% tax rate applies in Rio de Janeiro.
  8. OECD, *supra* n. 5, at p. 82.
  9. For an overview of state-level VAT competition in Brazil, see L. Mello, *The Brazilian 'Tax War': The Case of Value-Added Tax Competition Among the States*, OECD Economics Department Working Papers, No. 544 (OECD 2007), available at <https://doi.org/10.1787/18151973> (accessed 15 Jan. 2022).
  10. For instance, the Brazilian Constitution (art. 155, para. 2o, XII, 'g') determines that supplementary law regulates the conditions for states to grant VAT incentives. A supplementary law (LC 24/1975, art. 2o, para. 2o) requires that tax incentives be approved by the National Public Finance Council (Confaz), a tax policy discussion forum comprised of state finance secretaries. However, states often bypass Confaz's approval and unilaterally grant tax incentives, and, in the absence of legal mechanisms for Confaz to enforce compliance, disputes arising from illegal tax incentives most likely end up in litigation.

governments, taxes accumulate throughout the production chain.

Municipal service tax also poses problems. Conflicts often arise in respect of which municipality may tax, and between municipalities and states to determine if a particular item falls within the concept of “goods” or “services”. These definitions are crucial in determining which level of government may tax. If something is considered a good, it will be subject to state taxation; if it is considered a service, municipal tax applies (unless it falls within the few selected services subject to state-level VAT).

In summary, under the current framework, different levels of government can tax consumption, and several taxes coexist, each with its own rules. Multiple consumption taxes and fragmented legislation pose a series of problems including state VAT competition and conflicts of jurisdiction among the different levels of government. Thus far, the existing remedies to solve these problems have been ineffective, hence the need for a tax reform. The following section examines what the proposals have to offer in this respect.

### 3. Recent Tax Reform Proposals and Their Current Status

In order to simplify Brazil’s consumption tax system and end some of the problems associated with it, several tax reform proposals have been put forward in the past as well as more recently. The most important proposals currently under discussion in Congress are PEC 45/2019 and PEC 110/2019. Both were presented in 2019, each one in a different congressional house.

PEC 45/2019, initiated in the House of Representatives, proposes to merge five taxes into a single VAT (IBS). The IBS replaces the federal tax on manufactured goods (IPI), federal social contributions (PIS/Cofins), state-level VAT (ICMS) and the municipal services tax (ISS). Under the proposed framework, the IBS would apply to domestic sale of goods and services as well as imports. The tax would also apply to licensed rights and intangibles from domestic and non-resident suppliers.

The proposed IBS under PEC 45 would be a broad-based tax in line with a modern VAT.<sup>11</sup> To mitigate issues regarding autonomy, each level of government would be able to set its own tax rate in the sense that the final tax rate would be the result of the federal, state and municipal rates. Consequently, the final tax rate could vary depending on the destination of the good or service.

The new IBS would phase in over a period of ten years. Moreover, the current framework would gradually transition from a system largely based on the origin principle to a VAT levied on destination over a 50-year period. The long transition period is intended to ease potential revenue losses from the different levels of government.

11. For more detail on the concept and features associated with a modern VAT, see R. de la Feria & R. Krever *Ending VAT exemptions: towards a post-modern VAT*, p. 7, WP 12/28 (Oxford University Centre for Business Taxation 2011).

In addition to the IBS, PEC 45/2019 creates an excise tax (called “selective tax”) to discourage the consumption of certain goods and services.<sup>12</sup>

PEC 110/2019, initiated in the Senate, is somewhat similar to PEC 45/2019 but wider in scope. Lawmakers used PEC 293/2004 as approved by the special committee as a starting point to draft it. The proposal merges nine different taxes, including the same five taxes merged under PEC 45 (IPI, PIS/Cofins, ICMS and ISS) plus other less relevant federal taxes,<sup>13</sup> into a single IBS. The IBS would also apply to domestic sales of goods and services, as well as to imports and transactions involving licensed rights and intangibles.

Similar to PEC 45, the new tax would be gradually implemented. The IBS would phase in over a period of six years, and the current framework would transition from a system largely based on the origin principle to a VAT levied on destination in 15 years. PEC 110 also proposes a selective tax for petrol, natural gas, tobacco and other excisable goods. Moreover, it reshuffles other existing taxes, thus transforming the state-level gift and inheritance tax into a federal tax and broadening the taxable base for the vehicle tax to include vessels and aircraft.

In addition to their scope and transition periods, the main differences between PEC 110 and PEC 45 are that the former establishes a standard tax rate but allows differentiated rates for certain goods and services (e.g. transport, education and medication), whereas the latter intends to eliminate all kinds of tax benefits and preferential tax treatments for consumption taxes imposed on goods and services to the extent that they have the same destination.<sup>14</sup>

PEC 45 and PEC 110 were subject to numerous amendments including a proposal drafted by the state governments (Amendment 192 to PEC 45), which proposed inter alia that part of the tax revenues from the IBS attributable to the federal government would go to a regional development fund aimed to reduce regional inequality. Additionally, it proposed that the federal government would not hold a seat at the steering committee responsible for overseeing the tax. A heated debate inside and outside of Congress followed.

In early 2020, a joint committee with members of both congressional houses was created. The committee was expected to come up with a consensual framework that satisfied representatives from both houses to acceler-

12. For an overview of the proposal and its progress within the lower house, see Portal da Câmara dos Deputados (camara.leg.br) (accessed 22 Feb. 2022).

13. In addition to IPI, PIS/Cofins, ICMS and ISS, PEC 110/2019 proposes to merge other federal taxes including the tax on financial transactions (IOF), social contribution for funding basic education (*salário-educação*), contribution on fuels (*CIDE-combustíveis*) and another social contribution (Pasep).

14. It is important to note that there will be no different tax rate for certain types of goods and services. However, because the levels of government would have some discretion in setting their “part” of the tax rate, rates could vary depending on the destination of the good or service. Therefore, all goods and services destined to a particular municipality or state will be subject to the same tax rate and the height of that rate depends on the destination.



ate the process with an eye to get a tax reform proposal through Congress quickly. However, a little more than a year after the discussions started and hearings were held, the committee was disbanded under the pretext that it had exceeded the maximum number of sessions allowed.

In the meanwhile, representatives from the Ministry of Economy and state officials started holding meetings to iron out differences and try to reach a compromise regarding some aspects of the tax proposals. The agenda included how to finance the proposed regional development fund to compensate potential state revenue losses from the new IBS and the federal government participation on the steering committee. Despite some progress, many aspects remained without a compromise.

In July 2020, the federal government put forward a much narrower proposal: Bill (*Projeto de Lei*, PL) 3,887/2020. The bill was expected to be the first part of a comprehensive tax package that included other taxes in subsequent phases. PL 3,887/2020 replaces the current PIS/Cofins for a contribution on goods and services (CBS). The proposed CBS would operate as a federal VAT that applies to domestic sales of goods and services as well as imports at a standard rate of 12%.<sup>15</sup> However, the proposal was not enthusiastically received by the tax community.

More recently, building on the discussions held by the recently disbanded joint committee and trying to accommodate different interests, Senator Roberto Rocha, Rapporteur of PEC 110, proposed a dual VAT, composed of a federal and a subnational part. The federal VAT would result from the merger of PIS/Cofins contributions into a single levy on goods and services (CBS), whereas the subnational part would result from merging the state-level and municipal-level taxes (ICMS and ISS).<sup>16</sup>

The Senate President, Rodrigo Pacheco, has committed to using his political power to get the proposal through the upper house before the end of the year. However, even if approved in the Senate, the proposal will still have to go through the House of Representatives, where it is expected to face some hurdles. That is not only because representatives are expected to be more concerned with the upcoming elections later this year, but also because of the multiple interests involved.

In sum, the underlying idea of the tax reform proposals is to merge some of the consumption taxes currently in place into a single (or dual) VAT. Both PEC 45 and PEC 110 eliminate problems caused by the current framework including tax competition among states and conflicts of jurisdiction. However, both have faced difficulties in Congress. Attempts to untangle the knots have been unsuccessful so far. Section 4. tries to unveil the different interests holding back the proposals.

15. For an overview of the proposal's progress within the Brazilian House of Representatives, see Portal da Câmara dos Deputados (camara.leg.br) (accessed 6 Feb. 2022).

16. For the full content of the report as well as the current status of PEC 110, see PEC 110/2019 - Senado Federal (accessed 24 Feb. 2022).

## 4. What Holds the Proposals Back from Being Adopted?

### 4.1. Wide acknowledgment that a reform is needed

The current consumption tax framework causes tax complexity, tax uncertainty and high compliance costs. Moreover, distortions that the current system imposes on economic activities hinder foreign and domestic investment in Brazil. If a tax reform simplifying Brazilian consumption taxes is considered pivotal to support economic growth and strengthen the country's competitiveness, what exactly is holding the proposals back from being passed into law?

Numerous speculations exist as to the reasons for the tax reform proposals not moving forward in Congress: the COVID-19 pandemic, political infighting between the President and Congress, and the Senate and the lower house both fighting for the limelight have had their influence. At some point, the debate derailed to whether it would be correct, from a tax policy point of view, to shift the tax burden to the poor as essentials, such as basic staples and books, would be taxed more heavily under the proposals.

However, what really seems to be holding the proposals back is a clash of opposing interests from the different levels of government and business sectors affected.

### 4.2. A clash between the different level of governments

Local governments, which levy municipal tax on services, have varying interests depending on their size, which normally reflects their collection potential. Small municipalities, generally ill equipped to collect the municipal tax on services, favour a VAT in which they would share part of the revenues. In contrast, large municipalities oppose the tax reform proposals that merge the municipal service tax into a VAT. They claim that the proposals could jeopardize their fiscal autonomy granted by the Constitution, as they would be heavily dependent on revenue sharing rather than direct collection.

States have battled with local governments, especially large municipalities, with respect to the proposals. That is because currently local governments can tax services, while states can tax goods and only very few selected services. The proposals put an end to the division of taxing powers between them: a national (or dual) VAT is expected to be levied on goods and services indiscriminately. Local governments accuse states of trying to encroach on their taxable bases in times where transactions involving goods lose importance with the increasing digitalization.

In addition to conflicts between states and local governments, at some point there was an intense disagreement between states and the federal government. This disagreement is evidenced by the alternative proposal drafted by the National Committee for State Treasury Secretaries (Amendment 192 to PEC 45). The proposed amendment determined that conflicts arising from the new VAT be decided by state courts (rather than federal courts) and

that the federal government be excluded from the steering committee responsible for managing and overseeing the national VAT, which shows the level of distrust between states and the federal government.

Ever since the proposal was put forward, states seem to have compromised on some aspects. Currently, states do not oppose the federal government's seating at the steering committee (nor the council proposed to oversee the new tax under the dual VAT proposal). Actually, the recently unveiled dual VAT proposal shows a different approach with states trying to avoid conflicts with the federal government and proposing changes that are expected to appease local governments and potential revenue loser states including maintaining the Manaus Free Trade Zone.<sup>17</sup>

However, the levels of governments' different interests, though extremely important, is just one piece of the puzzle. Another obstacle for passing a comprehensive consumption tax reform has to do with the opposing interests from the business sectors involved. That is largely because consumption tax burdens are far from uniform across sectors and the proposals are expected to somehow align them, increasing the tax burden for some economic sectors while reducing it for others. Opposing views already emerged during the discussions from different sectors.

### 4.3. Opposing interests from business sectors

Manufacturing companies generally favour a VAT reform that simplifies the current consumption tax framework and eliminates problems normally associated with it that hinder economic growth. The reason is that the proposals, in one way or another, end state-level VAT fragmented legislation, and PIS/Cofins multiple regimes and limited input tax credit. Currently, PIS/Cofins either do not allow input tax credit or allow a limited input credit based on statutory provisions, rather than on the taxes paid in previous stages. Moreover, municipal tax on services (ISS) is not creditable for the purposes of other VAT-type taxes. Therefore, services provided during the manufacturing process are not creditable, accumulating throughout the supply chain. A full input credit system would be more business friendly.

There is at least one exception in the manufacturing sector that opposes a tax reform (or fights to be excluded from it): sectors that currently enjoy tax benefits and preferential tax regimes. Particular attention is given to the Manaus Free Trade Zone as companies established in the region enjoy tax advantages as compared to companies from other parts of the country and fear a tax reform may end those benefits. Not surprisingly, whether or not to maintain the Manaus Free Trade Zone and include the tax on manufactured goods (IPI) in the reform proposals are the

subjects of a heated debate and lobbying by companies established in the region and local politicians.

In contrast, the service industry generally opposes the reform proposals. They claim that the retail price for the services will increase considerably as a result of a tax reform. Currently, service providers are subject to municipal service tax that can go up to 5% (but are often taxed at 2%), plus social contributions (PIS/Cofins), in which the tax rate depends on the regime: 3.65% non-creditable tax applies on each stage under the cumulative regime, whereas a 9.25% tax rate applies under the non-cumulative regime, which allows limited input credit. There is also the single-stage method but that only applies to specific businesses.

For instance, under PEC 45, estimates are that the newly created VAT can go as high as 30-35%. Therefore, it is expected that if the service industry cannot pass the tax on to the consumers, service providers will have their overall consumption tax burden substantially increased from 8.65% (5% ISS + 3.65% PIS/Cofins) – or 14.25% (5% ISS + 9.25% PIS/Cofins) – to something around 30-35%. Moreover, because labour expenses do not qualify for an input credit, labour-intensive sectors such as the service industry do not have much input credit under a VAT-type tax to alleviate their tax burden.

There are certainly alternatives to appease the service industry and make the reform more palatable to them. One alternative would be to reduce payroll taxes: since the service industry is labour intensive, reducing payroll taxes could significantly alleviate their tax burden. Another would consist of proposing a differentiated VAT rate for services. However, each of these alternatives face their own challenges. Payroll taxes in Brazil are responsible for a great deal of the revenues earmarked for social security and simply suggesting to replace them by a tax on financial transactions to make up for potential revenue losses has faced a huge backlash. For their part, differentiated rates for services may induce other sectors to lobby for reduced rates.

Briefly, a clash between different levels of government and business sectors seems to have held the proposals back from being adopted. More recently, changes have been proposed to appease local governments and potential revenue loser states. Other changes can be envisioned to conciliate the service sector. However, to what extent proposed and potential changes will help proposals to pass is still uncertain, making skeptics wonder if there will ever be a comprehensive consumption tax reform in Brazil.

## 5. Conclusion

Proposals for a sweeping reform of Brazilian consumption taxes have been on the agenda for quite some time. If enacted, the tax reform could not only end decades-long tax competition and conflicts of jurisdiction between different levels of government but also eliminate litigation as regards a complex and multi-regime PIS/Cofins. Moreover, a tax reform can significantly simplify taxation and facilitate tax administration and compliance. Progress has

17. The Manaus Free Trade Zone (in Portuguese *Zona Franca de Manaus*) was created to attract investment to the state of Amazonas by giving several tax incentives to companies established in the region.

been made towards a more consensual proposal over the years, but a clash of interests from the different levels of government and business sectors affected has held them back thus far. Despite the efforts, it has proved difficult to untangle the knots in the Brazilian tax reform due to

several factors outlined in this article, including disputes among the different levels of government but also reluctance from businesses taking advantage of the current situation. Skeptics wonder if a tax reform will ever materialize considering the multiple factors involved.



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