



## Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Dalton Luiz Dallazem, Partner at *Perin & Dallazem*, Paulo Ayres Barreto, Partner at *Aires Barreto Advogados Associados* and Bianor Arruda, Federal Judge at the *Federal Supreme Court*, all three OPTR National Reporters of Brazil.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2022 in the protection of taxpayers' rights, and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights".

# OPTR - 2022 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in 82 situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 14 January 2023.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr. Carlos E. Weffe  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

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☐ Taxpayers / Tax Practitioners

☐ Tax Administration

☐ Judiciary

☐ (Tax) Ombudsperson

☒ Academia

☐ Other: \_\_\_\_\_

## Questionnaire 1 - Country Practice

### Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with “yes” or “no” by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in

the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? \*

☒ Yes

☐ No

2. If yes, can they request the correction of errors in the information? \*

☐ Not applicable (click here if you answered "No" to the previous question)

☒ Yes

☐ No



3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? \*

☒ Yes

☐ No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? \*

☒ Yes

☐ No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? \*

☒ Yes

☐ No

6. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? \*

☐ Not applicable (click here if you answered "No" to question 5)

☒ Yes

☐ No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? \*

☐ Yes

☒ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

## Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? \*

☐ Yes

☒ No

9. If yes, can the taxpayer request a meeting with the tax officer? \*

☒ Not applicable (click here if you answered "No" to question 8)

☐ Yes

☐ No

10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? \*

☐ Yes

☒ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

### Area 3 - Confidentiality

11. Is information held by your tax authority automatically encrypted? \*

☒ Yes

☐ No

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? \*

☒ Yes

☐ No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? \*

☐ Not applicable (click here if you answered "No" to question 12)

☒ Yes

☐ No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? \*

☒ Yes

☐ No

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? \*

☒ Yes

☐ No

16. Is information about the tax liability of specific taxpayers publicly available in your country? \*

☒ Yes

☐ No

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? \*

☒ Yes

☐ No

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? \*

☒ Yes

☐ No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

☒ Yes

☐ No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

☐ Not applicable (click here if you answered "No" to question 19)

☐ Yes

☒ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

#### Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? \*

☐ Yes

☒ No

22. If yes, does this mean only one audit per tax per year? \*

- ☒ Not applicable (click here if you answered "No" to question 21)
- ☐ Yes
- ☐ No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? \*

- ☐ Yes
- ☒ No

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? \*

- ☐ Yes
- ☒ No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? \*

- ☐ Yes
- ☒ No

26. If yes, what is the normal limit in months? \*

There is no limit (click here if you answered "No" to question 25) ▼

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? \*

☒ Yes

☐ No

28. May the opinion of independent experts be used in the audit process? \*

☒ Yes

☐ No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? \*

☒ Yes

☐ No



30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? \*

☐ Yes

☒ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

#### Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? \*

☒ Yes

☐ No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? \*

- ☐ Not applicable (click here if you answered "No" to question 31)
- ☐ Yes
- ☒ No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? \*

- ☐ Not applicable (click here if you answered "No" to question 31)
- ☐ Yes
- ☒ No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? \*

- ☐ Yes
- ☒ No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? \*

☒ Not applicable (click here if you answered "No" to question 34)

☐ Yes

☐ No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? \*

☒ Yes

☐ No

37. May the tax authority enter and search the dwelling places of individuals? \*

☒ Yes

☐ No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? \*

☒ Yes

☐ No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? \*

☐ Yes

☒ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

## Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? \*

☒ Yes

☐ No

41. Does the taxpayer need permission to appeal to the first instance tribunal? \*

☐ Yes

☒ No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? \*

☐ Yes

☒ No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? \*

☐ Yes

☒ No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? \*

☐ Yes

☒ No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? \*

There is no limit (click here if you answered "No" to question 44) ▼

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? \*

☒ Yes

☐ No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? \*

☐ Yes

☒ No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? \*

☒ Yes

☐ No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? \*

☐ Yes

☒ No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt?) \*

☒ Not applicable (click here if you answered "No" to question 49)

☐ Yes

☐ No

51. Does the loser have to pay the costs in a tax appeal? \*

☒ Yes

☐ No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? \*

☐ Not applicable (click here if you answered "No" to question 51)

☒ Yes

☐ No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. <sup>\*</sup> not in public) to preserve secrecy/confidentiality?

☐ Yes

☒ No

54. Are judgments of tax tribunals published? <sup>\*</sup>

☒ Yes

☐ No

55. If yes, can the taxpayer preserve its anonymity in the judgment? <sup>\*</sup>

☐ Not applicable (click here if you answered "No" to question 54)

☐ Yes

☒ No

Do you want to save your results and quit? <sup>\*</sup>

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

Area 7 - Criminal and administrative sanctions



56. Does the principle ne bis in idem apply in your country to prevent either: \*

- ☐ The principle does not apply in my country
- ☐ The imposition of a tax penalty and the tax liability
- ☒ The imposition of more than one tax penalty for the same conduct
- ☐ The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings \* arising from the same factual circumstances (e.g. a tax court and a criminal court)?

- ☐ Not applicable (click here if you answered "No" to question 56)
- ☐ Yes
- ☒ No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? \*

- ☒ Yes
- ☐ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- ☐ Yes
- ☒ No

## Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? \*

☐ Yes

☒ No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? \*

☒ Yes

☐ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

## Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? \*

☐ Yes

☒ No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? \*

☐ Yes

☒ No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? \*

☐ Not applicable (click here if you answered "No" to either question 61 or question 62)

☐ Yes

☒ No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? \*

☐ Yes

☒ No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? \*

☒ Yes

☐ No

66. Does the taxpayer have the right to see any information received from another country that relates to him? \*

☐ Yes

☒ No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? \*

☐ Yes

☒ No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? \*

☐ Yes

☒ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

## Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? \*

☒ Yes

☐ No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? \*

☒ Not applicable (click here if you answered "Yes" to question 69)

☐ Yes

☐ No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? \*

☐ Yes

☒ No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? \*

☒ Yes

☐ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

#### Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? \*

☒ Yes

☐ No

74. Does your country have a generalised system of advanced rulings available to taxpayers? \*

☐ Yes

☒ No

75. If yes, is it legally binding? \*

- ☒ Not applicable (click here if you answered "No" to question 74)
- ☐ Yes
- ☐ No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? \*

- ☒ Yes
- ☐ No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? \*

- ☐ Not applicable (click here if you answered "No" to question 76)
- ☒ Yes
- ☐ No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- ☐ Yes
- ☒ No

## Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

☒ Yes

☐ No

79. If yes, are its provisions legally effective? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

☐ Not applicable (click here if you answered "No" to the previous question)

☒ Yes

☐ No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? \*

☐ Yes

☒ No



81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? \*

- ☒ Not applicable (click here if you answered "No" to question 80)
- ☐ Yes
- ☐ No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? \*

- ☒ Not applicable (click here if you answered "No" to question 80)
- ☐ Yes
- ☐ No

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Google Forms

# OPTR - 2022 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2022 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2022 that in your opinion affect the level of compliance of a given minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2022, until no later than 14 January 2023. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr Carlos E. Weffe  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

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☐ Taxpayers / Tax Practitioners

☐ Tax Administration

☐ Judiciary

☐ (Tax) Ombudsperson

☒ Academia

☐ Other: \_\_\_\_\_

## Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2021" (S). The latter is a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2021. If there were no changes, please indicate so by clicking on the corresponding button.
4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2021", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".
5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2021".
6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org).
7. When completed, please submit the survey.
8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.
11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

1 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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2 (MS). The system of taxpayer identification should take account of religious sensitivities \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 2 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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## 3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 3 (S). Summary of relevant facts in 2022

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4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct errors.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 4 (S). Summary of relevant facts in 2022

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5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

5 (S). Summary of relevant facts in 2022

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6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

6 (S). Summary of relevant facts in 2022

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7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis \*

- ☐ No changes
- ☐ Shifted away
- ☒ Shifted towards

## 7 (S). Summary of relevant facts in 2022

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At the end of 2022, it was published the Provisional Measure n. 1152, which aligned the Brazilian transfer pricing rules with the OECD Guidelines. In this context, it was assured the right of taxpayers to request an advanced pricing agreement, although upon the payment of a BRL 80,000 fee.

Moreover, the regulation of settlement for tax controversies moved forward in 2022, including also tax debts that are not yet registered as an overdue tax liability - see Ordinance Federal Revenue Service n. 247/22 (following Law n. 14.375/22). It was also ensure the right to settle tax debts with accumulated tax losses and registered warrants. ("precatórios") - see Ordinance Federal Treasury Attorneys' Office n. 10826/2022.

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8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 8 (S). Summary of relevant facts in 2022

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

## Area 2 - The issue of tax assessment

9 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms \*

☐ No changes

☐ Shifted away

☒ Shifted towards

## 9 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

At the end of 2022, it was published the Provisional Measure n. 1152, which aligned the Brazilian transfer pricing rules with the OECD Guidelines. In this context, it was established that, if the tax authority disagrees with the method applied by the taxpayer, the latter will be able to voluntarily adjust its assessment and collect the assessed differences, without any penalty.

10 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 10 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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- ☐ Yes
- ☒ No

Area 3 - Confidentiality

11 (MS). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). \*

- ☐ No changes
- ☐ Shifted away
- ☒ Shifted towards

11 (BP). Encrypt information held by a tax authority about taxpayers to the highest level attainable. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 11 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Superior Court of Justice, the highest court dealing with non-constitutional matters, denied the exchange of information from tax authorities to criminal prosecutors without prior and specific judicial authorization (Appeals in Habeas Corpus n. 83447 and 83233).

Moreover, the Federal Revenue Service refused the exchange of some information (such as the list of employees) with other departments of federal and local administration, qualifying it as a breach of tax secrecy (Internal Ruling - "Solução de Consulta Interna" - n. 01/2022).

12 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 12 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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13 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

13 (BP). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 13 (S). Summary of relevant facts in 2022

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14 (MS). Audit data access periodically to identify cases of unauthorised access. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 14 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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#### 15 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. \*

- ☐ No changes
- ☐ Shifted away
- ☒ Shifted towards

#### 15 (BP). Appoint data protection/privacy officers at senior level and local tax offices. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards



### 15 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Federal Revenue Service refused the exchange of some information (such as the list of employees) with other departments of federal and local administration, qualifying it as a breach of tax secrecy (Internal Ruling - "Solução de Consulta Interna" - n. 01/2022). This decision is binding to every official of federal tax administration.

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16 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 16 (S). Summary of relevant facts in 2022

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17 (MS). Provide remedies for taxpayers who are victims of unauthorised disclosure of confidential information. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

17 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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18 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. \*

- ☐ No changes
- ☐ Shifted away
- ☒ Shifted towards

### 18 (S). Summary of relevant facts in 2022

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The Superior Court of Justice, the highest court dealing with non-constitutional matters, denied the exchange of information from tax authorities to criminal prosecutors without specific judicial authorization (Appeals in Habeas Corpus n. 83447 and 83233).

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19 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial \*  
authorisation after proceedings involving the taxpayer).

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

19 (BP). Require judicial authorisation before any disclosure of confidential information by \*  
revenue authorities

- ☐ No changes
- ☐ Shifted away
- ☒ Shifted towards

### 19 (S). Summary of relevant facts in 2022

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The Superior Court of Justice, the highest court dealing with non-constitutional matters, denied the exchange of information from tax authorities to criminal prosecutors without prior and specific judicial authorization (Appeals in Habeas Corpus n. 83447 and 83233).

20 (MS). No disclosure of confidential taxpayer information to politicians, or where it might \* be used for political purposes.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

20 (BP). Parliamentary supervision of revenue authorities should involve independent \* officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 20 (S). Summary of relevant facts in 2022

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21 (MS). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 21 (S). Summary of relevant facts in 2022

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22 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

22 (BP). Anonymize all tax judgments and remove details that might identify the taxpayer \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

22 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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23 (MS). Legal professional privilege should apply to tax advice. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

23 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

23 (S). Summary of relevant facts in 2022

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24 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 24 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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- ☐ Yes
- ☒ No

Area 4 - Normal audits



25 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 25 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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26 (MS). In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 26 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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27 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. \*

- ☒ No changes
- ☐ Shift away
- ☐ Shift towards

## 27 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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28 (MS). In application of audi alteram partem, taxpayers should have the right to attend \* all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 28 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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29 (MS). In application of nemo tenetur, the right to remain silent should be respected in \* all tax audits.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 29 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 30 (BP). Tax audits should follow a pattern that is set out in published guidelines. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 30 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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31 (BP). A manual of good practice in tax audits should be established at the global level. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 31 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

32 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 32 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 33 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 33 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 33 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 34 (MS). Taxpayers should be informed of information gathering from third parties. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 34 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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35 (BP). Reasonable time limits should be fixed for the conduct of audits. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

35 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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36 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards



### 36 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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37 (MS). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

37 (BP). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 37 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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38 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 38 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

#### Area 5 - More intensive audits

39 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. \*

☒ No changes

☐ Shifted away

☐ Shifted towards

#### 39 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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40 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may \* be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 40 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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41 (MS). Entering premises or interception of communications should be authorised by \* the judiciary.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 41 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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42 (MS). Authorisation within the revenue authorities should only be in cases of urgency, \* and subsequently reported to the judiciary for ex-post ratification.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 42 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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43 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 43 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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44 (BP). Access to bank information should require judicial authorisation. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 44 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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45 (BP). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 45 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 46 (S). Summary of relevant facts in 2022

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47 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 47 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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48 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 48 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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#### Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

☐ Yes

☒ No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

#### 49 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of the review process. \*

☒ No changes

☐ Shifted away

☐ Shifted towards

#### 49 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

#### 50 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 50 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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51 (BP). Reviews and appeals should not exceed two years. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

51 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

52 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

## 52 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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53 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

53 (BP). An appeal should not require prior payment of tax in all cases. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 53 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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54 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 54 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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55 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 55 (S). Summary of relevant facts in 2022

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56 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 56 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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#### 57 (MS). Tax judgments should be published. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 57 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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☐ Yes

☒ No

## Area 7 - Criminal and administrative sanctions

58 (MS). Proportionality and ne bis in idem should apply to tax penalties. \*

☒ No changes

☐ Shifted away

☐ Shifted towards

58 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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59 (BP). Where administrative and criminal sanctions may both apply, only one procedure <sup>\*</sup> and one sanction should be applied.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 59 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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60 (BP). Voluntary disclosure should lead to reduction of penalties. <sup>\*</sup>

- ☐ No changes
- ☐ Shifted away
- ☒ Shifted towards

#### 60 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

At the end of 2022, it was published the Provisional Measure n. 1152, which aligned the Brazilian transfer pricing rules with the OECD Guidelines. In this context, it was established that, if the tax authority disagrees with the method applied by the taxpayer, the latter will be able to voluntarily adjust its assessment and collect the assessed differences, without any penalty. For this provision to apply, one of the requirements is a cooperative behaviour by the taxpayer.

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#### 61 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 61 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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☐ Yes

☒ No

## Area 8 - Enforcement of taxes

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

62 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. \*

☒ No changes

☐ Shifted away

☐ Shifted towards

## 62 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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63 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

63 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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64 (MS). Taxpayers should have the right to request delayed payment of arrears. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 64 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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65 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 65 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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66 (MS). Temporary suspension of tax enforcement should follow natural disasters. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

66 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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- ☐ Yes
- ☒ No

Area 9 - Cross-border situations

67 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

67 (BP). The taxpayer should be informed that a cross-border request for information is to be made. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 67 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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68 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 68 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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69 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 69 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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70 (MS). If information is sought from third parties, judicial authorisation should be necessary.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 70 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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71 (BP). The taxpayer should be given access to information received by the requesting state. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 71 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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72 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 72 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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73 (BP). A requesting state should provide confirmation of confidentiality to the requested state. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 73 (S). Summary of relevant facts in 2022

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74 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 74 (S). Summary of relevant facts in 2022

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75 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 75 (S). Summary of relevant facts in 2022

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### 76 (BP). Taxpayers should have a right to request initiation of mutual agreement procedure.

\*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 76 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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77 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 77 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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- ☐ Yes
- ☒ No

Area 10 - Legislation

78 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

78 (BP). Retrospective tax legislation should ideally be banned completely. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

78 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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79 (BP). Public consultation should precede the making of tax policy and tax law. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards



## 79 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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☐ Yes

☒ No

## Area 11 - Revenue practice and guidance

80 (MS). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. \*

☒ No changes

☐ Shifted away

☐ Shifted towards

#### 80 (S). Summary of relevant facts in 2022

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81 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 81 (S). Summary of relevant facts in 2022

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82 (MS). Binding rulings should only be published in an anonymised form \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

82 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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83 (MS). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

### 83 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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☐ Yes

☒ No

### Area 12 - Institutional framework for protecting taxpayers' rights

84 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. \*

☒ No changes

☐ Shifted away

☐ Shifted towards

84 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

#### 84 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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85 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. \*

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

85 (S). Summary of relevant facts in 2022

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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86 (BP). The organisational structure for the protection of taxpayers' rights should operate \*  
at local level as well as nationally.

- ☒ No changes
- ☐ Shifted away
- ☐ Shifted towards

86 (S). Summary of relevant facts in 2022

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please find below the links to legal sources we referred to:

## **Questionnaire 2**

### Question 7:

Provisional Measure n. 1152/22: [http://www.planalto.gov.br/ccivil\\_03/\\_Ato2019-2022/2022/Mpv/mpv1152.htm](http://www.planalto.gov.br/ccivil_03/_Ato2019-2022/2022/Mpv/mpv1152.htm)

Ordinance Federal Revenue Service n.  
247/22: <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=127311>

Law n. 14375/22: [http://www.planalto.gov.br/ccivil\\_03/\\_ato2019-2022/2022/lei/L14375.htm](http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2022/lei/L14375.htm)

Ordinance Federal Treasury Attorneys' General  
Office: <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=127975>

### Question 9:

Provisional Measure n. 1152/22: [http://www.planalto.gov.br/ccivil\\_03/\\_Ato2019-2022/2022/Mpv/mpv1152.htm](http://www.planalto.gov.br/ccivil_03/_Ato2019-2022/2022/Mpv/mpv1152.htm)

### Question 11:

Superior Court of Justice, Appeals in Habeas Corpus n.  
83447: [https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num\\_registro=201700899299&dt\\_publicacao=15/03/2022](https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num_registro=201700899299&dt_publicacao=15/03/2022)

Superior Court of Justice, Appeals in Habeas Corpus  
n. 83233: [https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num\\_registro=201700833385&dt\\_publicacao=15/03/2022](https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num_registro=201700833385&dt_publicacao=15/03/2022)

Internal Ruling - "Solução de Consulta Interna" - n.  
01/2022: <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=123020>

### Question 15:

Internal Ruling - "Solução de Consulta Interna" - n.  
01/2022: <http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=123020>

### Questions 18/19:

Superior Court of Justice, Appeals in Habeas Corpus n.  
83447: [https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num\\_registro=201700899299&dt\\_publicacao=15/03/2022](https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num_registro=201700899299&dt_publicacao=15/03/2022)

Superior Court of Justice, Appeals in Habeas Corpus

n. 83233: [https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num\\_registro=201700833385&dt\\_publicacao=15/03/2022](https://scon.stj.jus.br/SCON/GetInteiroTeorDoAcordao?num_registro=201700833385&dt_publicacao=15/03/2022)

Question 60:

Provisional Measure n. 1152/22: [http://www.planalto.gov.br/ccivil\\_03/\\_Ato2019-2022/2022/Mpv/mpv1152.htm](http://www.planalto.gov.br/ccivil_03/_Ato2019-2022/2022/Mpv/mpv1152.htm)