



Observatory on the Protection of Taxpayers' Rights

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

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting 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 - 2025 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 a wide range of 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.

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 2025, until no later than 16 January 2026. 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,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Reporters' info

Name: *

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☒ Taxpayers / Tax Practitioners

☐ Tax Administration

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☒ 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

5A. 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

6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate? *

☐ 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

7A. Are there special arrangements in circumstances of force majeure? *

☐ Yes

☒ No

7B. If yes to 7A, do said arrangements operate automatically? *

☒ Not applicable (click here if you answered "No" to question 7A)

☐ 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 and data protection

N.B. From 2025 all questions of this area also refer to data protection

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

☒ Yes

☐ No

11A. Do data protection rights apply to all information held by tax authorities? *

☒ Yes

☐ No

11B. If yes to 11A, does it include the right to access data and correct inaccuracies? *

☒ Yes

☐ No

☐ Not applicable (click here if you answered "No" to question 11A)

11C. If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled? *

- ☐ Yes
- ☒ No
- ☐ Not applicable (click here if you answered "No" to question 11A)

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

14A. If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a * compensation?

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 14)

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

- ☐ Yes
- ☒ No

15A. Are tax officials entitled to work remotely? *

- ☒ Yes
- ☐ No

15B. If yes to 15A, are equivalent measures taken to ensure confidentiality and data protection to the ones that apply when the official is working from a tax office? *

- ☒ Yes
- ☐ No
- ☐ Not applicable (click here if you answered "No" to question 15A)

15C. If yes to 15B, are those measures audited? *

- ☐ Yes
- ☒ No
- ☐ Not applicable (click here if you answered "No" to question 15A & 15B)

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

- ☐ Yes
- ☒ No

16A. If yes to 16, is access limited only to those who have a legitimate interest? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 16)

16B. Can information held by tax authorities be supplied to other authorities? *

- ☒ Yes
- ☐ No

16C. If yes to 16 B, is the supply to other public authorities permitted only when authorised by law and with appropriate safeguards? *

- ☒ Yes
- ☐ No
- ☐ Not applicable (click here if you answered "No" to question 16B)

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

- ☒ Yes
- ☐ No

17A. If yes to 17, is personal data that places the individual at risk not disclosable? *

- ☐ Yes
- ☒ No
- ☐ Not applicable (click here if you answered "No" to question 17)

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

18A. Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)? *

☐ 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) 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.

☒ 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) 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.

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

☐ Yes

☒ No

20A. Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)? *

☐ Yes

☒ No

20B. If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers? *

☐ Yes

☐ No

☒ Not applicable (click here if you answered "No" to question 20A)

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

23A. If yes to 23, does this principle also apply to online meetings? *

☒ Yes

☐ No

☐ Not applicable (click here if you answered "No" to question 23)

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? *

 Dropdown

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

29A. Once a tax audit is completed, are there rules that prevent further evidence being collected, further arguments being put forward and no further tax charges being brought? *

☐ 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

38A. Does access to bank information for tax purposes require prior judicial authorisation? *

☐ 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

39A. If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible? *

☐ Yes

☒ No

39B. If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system? *

☐ 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) 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.

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

☒ Yes

☐ No

40A. Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts? *

☐ 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?

*  Dropdown

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

46A. Does a taxpayer have the right to request an online hearing or object to it? *

☐ 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. not ^{*} in public) to preserve secrecy/confidentiality?

☐ Yes

☒ No

54. Are judgments of tax tribunals published? ^{*}

☒ Yes

☐ No

55. If yes, can the taxpayer preserve its anonymity in the judgment? ^{*}

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

☐ 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

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

58A. Is there a legislative cap to prevent interest, penalties and surcharges to exceed the amount of tax due? *

- ☐ 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

65A. If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary? *

☒ Yes

☐ No

65B. Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights? *

☐ Yes

☒ No

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

☒ Yes

☐ No

66A. In the event of a leak of confidential information, is exchange of information with that state suspended? *

☐ Yes

☒ No

66B. Are there time-limits after which data that has been exchanged are to be destroyed or anonymously archived? *

☐ 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

68A. Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures? *

☐ 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) 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.

☒ Yes

☐ No

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

Please provide separately (via 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.

☐ 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

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

Please provide separately (via 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.

☒ Yes

☐ No

84. If yes, are its provisions legally effective? *

Please provide separately (via 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.

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

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

- ☐ Yes
- ☒ No

86. 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 85)
- ☐ Yes
- ☐ No

87. 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

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 13 - Artificial Intelligence (AI)/Automated Analytical Systems (AAS)

88. Are taxpayers who are subject to a tax compliance procedure that involves AI/AAS informed of that fact? *

☐ Yes

☒ No

☐ Not applicable (in case no AI/AAS is used)

89. In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine? *

☐ Yes

☒ No

☐ Not applicable

90. If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied? *

- ☐ Yes
- ☒ No
- ☐ Not applicable

91. Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used? *

- ☐ Yes
- ☒ No

92. Does a system exist for voluntary registration of AI/AAS? *

- ☐ Yes
- ☒ No

93. If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to question 92)

94. Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS? *

- ☐ Yes
- ☒ No
- ☐ Not applicable

95. If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

96. If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors? *

- ☐ Yes
- ☐ No
- ☒ Not applicable

97. If yes to 96, is an explanation provided and does the taxpayer have an effective remedy against unlawful or inaccurate use of AI/AAS? *

- ☐ Yes
- ☐ No
- ☒ Not applicable (click here if you answered "No" to Question 96)

98. Do tax authorities publish guidance notes explaining the way in which they use AI/AAS? *

- ☐ Yes
- ☒ No

99. If revenue authorities use AI/AAS, do they publish guidelines and points of contact for taxpayers who have questions or concerns about those procedures? *

- ☐ Yes
- ☒ No
- ☐ Not applicable

100. Does the tax administration appoint a senior official with overriding responsibility for AI/AAS in the tax administration? *

- ☐ Yes
- ☒ No
- ☐ Not applicable

Google Forms

OPTR - 2025 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 2025 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 2025 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 2025, until no later than 16 January 2026. 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,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Reporters' info

Name: *

Paulo Ayres Barreto

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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 2025" (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 2025. 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 2025", 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 2025".

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.

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

Please provide separately (via 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.

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

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

1. (BP) Methods of identifying taxpayers should employ the highest levels of identification security, including dual authentication (without imposing an excessive burden on taxpayers to log in when accessing private information or engaging in communication with the revenue authorities) *

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

1 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Under the VAT Tax Reform, a variety of hypothesis of solidary tax responsibility between third parties and the taxpayer has been established by Complementary Law 214/2025, including in operations with digital marketplaces.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

9 (MS). Compliance obligations on third parties should only be imposed where necessary and in all cases the burden imposed on third parties should be proportionate and not excessive *

- ☐ No Changes
- ☒ Shifted away
- ☐ Shifted towards

9 (S). Summary of relevant facts in 2025.

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Under the VAT tax reform, a variety of third party obligations were created. The obligations of financial institutions to administer the split payment procedure are particularly burdensome.

10 (MS). In circumstances of force majeure (e.g. pandemics / natural disasters), mechanisms should automatically apply to relieve taxpayers of compliance obligations that have become excessively difficult due to the circumstances. The point at which such circumstances start to apply and cease to apply should be clearly and publicly announced *

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

10 (S). Summary of relevant facts in 2025.

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

11 (BP). Tax compliance obligations should be designed so as to ensure that taxpayers can fulfil their compliance obligations without excessive cost and without the compulsory use of a tax agent, due regard being had to the type of taxpayer (individual / corporate / others) and to the complexity of the taxpayer's tax affairs *

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

11 (S). Summary of relevant facts in 2025.

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

A variety of new compliance requirements has been created under the VAT Tax Reform, with short periods for the taxpayer to adapt.

12 (MS). Compliance obligations on third parties should only be imposed where necessary * and in all cases the burden imposed on third parties should be proportionate and not excessive

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

12 (S). Summary of relevant facts in 2025.

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Under the VAT tax reform, a variety of third party obligations were created. The obligations of financial institutions to administer the split payment procedure are particularly burdensome.

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

Please provide separately (via 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.

13 (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

13 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Complementary Law 225/2026 instituted the right of the taxpayer to self correct possible errors before a tax assessment is issued.

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

*

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

14 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

15 (MS). Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities. *

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

15 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Constitutional Amendment 136/2025 created further restrictions on repayments of taxes, especially regarding municipal and state taxes.

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 and data protection

Please provide separately (via 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.

16 (MS). Provide a specific legal guarantee for confidentiality and data protection, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced).

*

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

16 (MS). Encrypt information held by a tax authority about taxpayers to the highest level attainable.

*

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

16 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Complementary Law 225/2026 created further guarantees regarding taxpayer data protection.

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

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

17 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

18 (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

18 (MS). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *

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

18 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

19 (MS). Data protection rights apply to all information held by tax authorities. This includes rights to access data and correct inaccuracies and the destruction (or anonymous archiving) of all data once its purpose has been fulfilled. *

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

19 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

20 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

21 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. *

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

21 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

22 (MS). Where tax officials are permitted to work remotely (e.g. from home), equivalent measures should be taken to ensure confidentiality and data protection as if the official were working from a tax office. The measures taken to ensure confidentiality and data protection should be audited on a regular basis. *

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

22 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

23 (MS). Appoint data protection/privacy officers at senior level and local tax offices. *

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

23 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

24 (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

24 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

25 (MS). Introduce an offence for tax officials and others covering up unauthorised disclosure of confidential information

*

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

25 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

26 (MS). Taxpayers who are victims of unauthorised disclosure of confidential information *
should be entitled: a) to be informed as soon as possible of the unauthorised disclosure; and
b) to full compensation, including damages (in cases where tax authorities and third parties
have not maintained adequate standards of data protection).

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

26 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

27 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the *
law, narrowly drafted and interpreted. Data held by tax authorities (or third parties for tax
purposes) should only be accessible to those who can show a legitimate interest in access to
that data

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

27 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

28 (MS). Information held by a tax authority (or by third parties for tax purposes) should not be supplied to other public authorities unless the transfer is authorised by law and there are appropriate safeguards (e.g. a requirement of judicial authorisation). *

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

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

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

28 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

29 (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

29 (BP). If "naming and shaming" is employed by any governmental body on the basis of tax information, then personal data that places the individual at risk (e.g. the individual's home address) should not be disclosed.

*

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

29 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

30 (BP). Legislation should protect whistleblowers in appropriate cases (including where the information disclosed demonstrates that a crime has been committed), in particular where the whistleblower discloses breaches of confidentiality and data protection by revenue authorities (and by third parties holding data for tax purposes). *

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

30 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

31 (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

31 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

32 (MS). Freedom of information legislation should allow a taxpayer to access information relevant to the tax system and how it impacts on that taxpayer (including all information about themselves). 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

32 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Complementary Law 225/2026 has established a taxpayer right to access their information and request corrections.

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

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

33 (BP). Anonymised tax rulings should be published to allow taxpayers to understand administrative practices. This should be subject to exceptions where publication would be potentially damaging to the taxpayer concerned *

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

33 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

34 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer. *

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

34 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

Please provide separately (via 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

35 (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) 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

35 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

36 (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) 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

36 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

37 (MS). Mandatory disclosure requirements (if adopted) should be clearly drafted and only * apply to cases in which such disclosure is strictly necessary and proportionate. The disclosure obligation should not operate to adversely affect the relationship with professional advisors and other third parties to a disproportionate extent.

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

37 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

Please provide separately (via 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.

38 (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

38 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

39 (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

39 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

40 (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

40 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

41 (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. This should apply equally to on-line meetings. *

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

41 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

42 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

43 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

44 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

45 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

*

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

46 (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

46 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

47 (MS). Taxpayers should be informed of information gathering from third parties. *

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

47 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

48 (MS). For normal audits there should be a limitation period for the start of the audit; this should only be extended where information comes to light that could not reasonably have been obtained previously. Once an audit has commenced, it should be conducted with a view to achieving certainty and finality as soon as reasonable, and adequate resources should be devoted to achieving that objective. *

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

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

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

48 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

49 (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

49 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

50 (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

50 (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

50 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

51 (MS). Once a tax audit is completed, no further evidence should be collected or included, *
no further arguments brought forward by the tax authorities, and no further tax charges brought, unless in exceptional circumstances (e.g. where information comes to light that the taxpayer has concealed).

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

51 (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

51 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

Please provide separately (via 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.

52 (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

52 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

53 (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

53 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

54 (MS). Entering premises should be authorised by the judiciary. Judicial supervision of the search should be available at all times. *

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

54 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

55 (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

55 (BP). Evidence obtained as a result of a search that was not authorised by the judiciary *
should not be admissible.

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

55 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

56 (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

56 (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

56 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

57 (BP). Access to bank information for tax purposes (including automatically-supplied * information) should require judicial authorisation.

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

57 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

58 (MS). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. *

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

58 (BP). Specialised offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of internet access. *

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

58 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

59 (MS). Seizure of documents or data held on computer drives should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when the documents and data will be returned; seizure should be limited in time. *

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

59 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

60 (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

60 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

61 (BP). If digital data is copied or removed, it should be done in a way that does not prevent or affect the normal operations of the electronic information system. *

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

61 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

62 (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

62 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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) 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.

63 (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

63 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

64 (BP). Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts. *

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

64 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

65 (MS). Taxpayers should have a remedy to accelerate or terminate (including through reference to mediation or ADR) reviews and appeals in cases of excessive delay. *

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

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

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

65 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

66 (BP). The review or appeal of tax decisions should not place on the taxpayer an excessive or impossible burden of evidence. This should apply, in particular, where the burden is on the taxpayer to prove a negative (e.g. to prove the absence of motive) or to prove facts that occurred significantly in the past (e.g. more than 10 years previously).

*

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

66 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

67 (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

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

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

67 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

68 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

69 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

70 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

71 (MS). Taxpayers should have the right to request an online hearing or to object to an online hearing. *

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

71 (MS). Tax judgments should be published. *

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

71 (BP). If tax judgments are published, the taxpayer should be able to ensure anonymity (or at least the removal of confidential information). *

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

71 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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 7 - Criminal and administrative sanctions

Please provide separately (via 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.

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

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

72 (BP). The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations). *

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

72 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Federal Supreme Court, under Extraordinary Appeal 640.452, has decided that ne bis in idem shall apply regarding tax penalties.

73 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *

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

73 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

74 (BP). Voluntary disclosure should lead to reduction of penalties. *

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

74 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

75 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 8 - Enforcement of taxes

Please provide separately (via 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.

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

☐ No changes

☐ Shifted away

☒ Shifted towards

76 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Law 15.270/2025 established an exemption of personal income tax on monthly income of up to BRL 5,000.00.

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

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

77 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

78 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

79 (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

79 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

80 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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- ☐ Yes
- ☒ No

Area 9 - Cross-border situations

Please provide separately (via 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.

81 (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

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

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

81 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

82 (MS). The taxpayer should have a right to bring a legal challenge to test the legality of the request for exchange of information. *

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

82 (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

82 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

83 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

84 (MS). If information is sought from third parties, judicial authorisation should be *
necessary and the third party should have a right to bring a legal challenge to test the legality
of the request for exchange of information (on the same grounds as the taxpayer).

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

84 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

85 (MS). In the case of exchange of information on request, the taxpayer should be given access to information received by the requesting state (unless there are good justifications for not doing so).

*

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

85 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

86 (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

86 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

87 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

88 (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

88 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

89 (MS). In the event of a leak of confidential information or data held by the tax authority of a requesting state, all exchange of information with that state should be suspended until verifiable evidence has been provided that the cause of the leak has been permanently rectified. *

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

89 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

90 (MS). Data protection safeguards should apply to all exchanges of information. *

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

90 (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

90 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

91 (MS). The taxpayer should be notified of an exchange of information and given sufficient time to exercise data protection rights (including the right to correct inaccurate data). *

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

91 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

92 (MS). Time limits should apply to the retention of data that is exchanged (and the data should be destroyed or anonymously archived within this time limit). *

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

92 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

93 (MS). No exchange of information should be permitted with respect to any state if it is reasonably foreseeable that the recipient state will use the data in a way that is repressive or that would undermine the protection of fundamental rights. *

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

93 (BP). No exchange of information should be permitted with respect to any state if that state does not guarantee adequate data protection in its law and in practice. *

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

93 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

94 (MS). Taxpayers should have a right to request initiation of mutual agreement procedure. *

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

94. (BP). Where mutual agreement procedure (or arbitration following mutual agreement procedure) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons how that solution was reached (or why no solution was reached). *

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

94 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

95 (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

95 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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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

Please provide separately (via 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.

96 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail (and that respect the rule of law and the principle of legitimate expectation). *

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

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

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

96 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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

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

97 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

98 (MS). All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realisation of the rights set out in the International Covenant on Economic Social and Cultural rights. *

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

98 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

99 (MS). All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realisation of the UN Sustainable Development Goals.

*

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

99 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 11 - Revenue practice and guidance

Please provide separately (via 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.

100 (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

100 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

101 (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

101 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

102 (MS). Where a state has a system of advance rulings, they should be binding on the tax authorities (unless based on an incorrect presentation of the relevant circumstances). *

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

102 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

103 (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

103 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 12 - Institutional framework for protecting taxpayers' rights

Please provide separately (via 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.

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

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

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

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

104 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Complementary Law 225/2026 has instituted a charter of taxpayer rights.

105 (BP). A charter or statement of taxpayers' rights should be legally enforceable. *

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

105 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Complementary Law 225/2026 has instituted a charter of taxpayer rights, which is legally enforceable.

106 (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

106 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

107 (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

107 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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☐ Yes

☒ No

Area 13 - Artificial intelligence / Automated analytical systems

Please provide separately (via 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.

108 (MS). All taxpayers who are subject to a tax compliance procedure that involves artificial intelligence or automated analytical systems should be informed that such procedures will be applied. *

☒ No changes

☐ Shifted away

☐ Shifted towards

108 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

109 (MS). All communications between a tax authority and a taxpayer that employ artificial intelligence / automated analytical systems (e.g. via “chatbots” or automated correspondence) should state whether the tax authority is represented only by a machine or whether there is (or has been) human intervention. *

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

109 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

110 (MS). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied. *

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

110 (BP). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision. *

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

110 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

111 (BP). Tax authorities should publish details of the types of artificial intelligence / automated analytical systems employed by the revenue authority with specific details about the purposes for which the artificial intelligence / automated analytical systems are being used. *

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

111 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

112 (BP). Where a system exists for voluntary registration of artificial intelligence / automated analytical systems tools or algorithms the tax authority should register all such tools and algorithms it employs. *

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

112 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

113 (MS). No decisions that may have a significant impact on a taxpayer may be taken exclusively by artificial intelligence/automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities and by judicial authorities. *

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

113 (BP). No decisions impacting a taxpayer should be taken exclusively by artificial intelligence / automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities (in connection with audits and reviews) and by judicial authorities. *

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

113 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

114 (MS). When an audit (or a more intense audit) employs any material generated by artificial intelligence / automated analytical systems, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by artificial intelligence / automated analytical systems. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of artificial intelligence / automated analytical systems. *

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

114 (BP). Where artificial intelligence / automated analytical systems are to be employed by a tax authority (e.g. to identify under-declarations or evasion of tax), any taxpayers who may be impacted (which may include all taxpayers) should be given prior warning of the proposed action and given an opportunity to make voluntary disclosure (without any additional potential penalty). *

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

114 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

115 (MS). All revenue authorities should publish guidance notes explaining the ways in which they use artificial intelligence / automated analytical systems in connection with tax compliance and administration, together with guidelines for the use of those procedures and points of contact for taxpayers who have questions or concerns about those procedures. *

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

115 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

116 (MS). Algorithms used by tax authorities should not use criteria that are foreseeably likely to have a discriminatory or distortive or disproportionate effect on the decisions taken as a consequence of the use of those algorithms. *

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

116 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

117 (MS). Where the use of artificial intelligence / automated analytical systems by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those should be required. *

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

117 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

118 (MS). All tax administrations should appoint a senior official with overriding responsibility *
for the use of artificial intelligence / automated analytical systems in tax administration by
that tax authority.

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

118 (S). Summary of relevant facts in 2025

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 welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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COMPLEMENTARY LAW No. 225, OF 8 JANUARY 2026

Institutes the Taxpayer Defense Code.

THE PRESIDENT OF THE REPUBLIC

I hereby inform that the National Congress decrees and I sanction the following Complementary Law:

CHAPTER I

PRELIMINARY PROVISIONS

Art. 1. This Complementary Law establishes general rules regarding the rights, guarantees, duties, and procedures applicable to the legal relationship between the taxable person, taxpayer or liable person, and the tax administration.

Sole paragraph. The rights, guarantees, duties, and procedures provided for in this Complementary Law are mandatory throughout the national territory, without prejudice to others established by tax legislation.

Art. 2. This Complementary Law applies to the bodies and entities of the direct and indirect public administration of the Executive Branch of the Union, the States, the Federal District, and the Municipalities that are vested with legal competence to collect and audit taxes, analyze tax administrative proceedings, interpret tax legislation, issue sub-legal tax norms, and represent the governmental entity judicially and extrajudicially in tax matters.

CHAPTER II

FUNDAMENTAL RULES OF THE TAX RELATIONSHIP

Art. 3. The tax administration shall:

- I – respect legal certainty and good faith when applying tax legislation;
- II – reduce litigiousness;
- III – observe the essential formalities that guarantee taxpayers' rights;
- IV – facilitate and assist the taxable person in complying with tax obligations;
- V – align means and ends so as to impose the least burden on taxpayers;
- VI – suppress tax evasion, fraud, and tax delinquency;
- VII – presume the taxpayer's good faith in judicial and extrajudicial contexts, without prejudice to the performance of checks and audits;
- VIII – indicate the factual and legal grounds that justify its acts;
- IX – ensure full defense and adversarial proceedings;
- X – refrain from charging procedural expenses, except those provided for by law;
- XI – act according to ethical standards of probity, decorum, and good faith, limiting itself to seeking information necessary for its activity;
- XII – drive the tax administrative proceeding ex officio;
- XIII – consider the degree of taxpayer cooperation and the factors that influence the capacity to regularly comply with obligations in the drafting and application of tax legislation;
- XIV – adopt measures of transparency and taxpayer participation in the drafting and continuous improvement of tax legislation;
- XV – promote actions and campaigns to guide taxpayers;

XVI – adapt tax obligations to sectors of economic activity so as to consider their characteristics and particularities;
XVII – inform the taxpayer, clearly and preferably automatically, of the condition of delinquency, payment delay, divergence or inconsistency, together with the necessary guidance for regularization, pursuant to compliance programs;
XVIII – identify good-paying and cooperative taxpayers in the application of tax legislation;
XIX – provide a communication channel for the registration and monitoring of taxpayers' submissions, especially concerning the adequacy and compliance of its actions;
XX – enable the taxable person to self-regularize the payment of taxes and accessory obligations before the issuance of a notice of assessment/infraction, under the compliance programs provided for in this Complementary Law or in other hypotheses provided for in specific laws.

§ 1. For the purposes of item II of the caput of this article, the tax administration shall preferably use alternative forms of dispute resolution.

§ 2. For the purposes of item IV of the caput of this article, the tax administration shall use simple and sufficient forms to provide an adequate degree of certainty and security.

§ 3. In applying item VI of the caput of this article, the tax administration shall preferably adopt progressive use of the instruments available to it to induce tax compliance.

§ 4. Item VIII of the caput of this article shall be observed especially in acts that impose duties, burdens, sanctions or restrictions, or that deny rights to the taxpayer.

§ 5. In applying item XVI of the caput of this article, the tax administration shall conduct periodic reviews and observe item XIV of the caput of this article.

§ 6. In applying item XVII of the caput of this article, where possible, the tax administration shall provide, in tax returns, tools that facilitate completion of information already in its possession and the sharing of information that contributes to the taxable person's compliance.

§ 7. Item XVIII of the caput of this article shall be carried out clearly, immediately, and preferably automatically.

§ 8. The administrative authority that, in exercising functions related to the supervision or application of obligations provided for in this Complementary Law, acts with intent, bad faith, abuse, or excess shall be subject to the applicable civil, criminal, and administrative liability, as provided by law.

Art. 4. The rights of the taxpayer or liable person, as provided by law, are:

- I – to receive clear, simple, and easily understandable communications and explanations about tax legislation and the procedures necessary to comply with its obligations;
- II – to be treated with respect and courtesy;
- III – to receive notice regarding the processing of an administrative proceeding in which it is an interested party;
- IV – to access the case file and obtain copies of documents contained therein;
- V – to access its information held by the tax administration and to rectify, supplement, clarify, or update incorrect data;
- VI – to be served/placed on notice and to challenge acts and decisions that impose duties,

burdens, sanctions or restrictions on the exercise of rights and activities;
VII – to appeal at least once against a decision adverse to its request;
VIII – to prove its allegations;
IX – to be exempt from providing documents and information to which the tax administration has access or that have already been delivered to it;
X – to be assisted by a lawyer in administrative proceedings, notably in audit procedures;
XI – to have its proceedings decided within a reasonable time;
XII – to identify representatives of the tax administration and their functions and duties within public treasury bodies and during audit procedures;
XIII – to have the confidentiality of information provided to the tax administration safeguarded, except in the event of absence of confidentiality, legal authorization, or court order;
XIV – to obtain reparation for damages if there is res judicata in a conviction judgment for the crime of “excess of exaction” provided for in § 1 of art. 316 of Decree-Law No. 2,848, of 7 December 1940 (Criminal Code);
XV – to be charged taxes and fines in the legally due amount;
XVI – to receive differentiated and facilitated treatment in cases of vulnerability (hipossuficiência);
XVII – to have the guarantee provided by bank guarantee or surety bond insurance liquidated only after res judicata of a decision on the merits against it.

§ 1. The rights set forth in this article may be exercised by an attorney-in-fact who represents the taxpayer in the administrative or judicial spheres, upon presentation of the document constituting the representation.

§ 2. The requirement of prior payment of costs, provision of guarantee, or presentation of proof of payment of tax obligations, principal or accessory, for the exercise of the rights provided for in this article is prohibited, unless provided for by law.

§ 3. For purposes of item IV of the caput of this article, tax information referring to another taxpayer, or whose confidentiality—decreed by court decision or by force of law—is indispensable to inspection or collection, is excepted.

§ 4. The taxpayer shall be informed of the means necessary to operationalize the right set forth in item VII of the caput of this article.

§ 5. The right to be accompanied by a lawyer under item X of the caput of this article may not be used to impede the regular conduct of an audit procedure.

Art. 5. The duties of the taxpayer are:

I – to act with the care and diligence necessary to comply with its obligations;
II – to act with good faith, honesty, and cooperation in its relationship with the tax administration;
III – to provide information and present documents when requested by the tax administration, subject to legal consequences in case of refusal;
IV – to declare operations deemed relevant by tax legislation, as provided by law;
V – to keep tax documents for the period determined by law;
VI – to fully and timely comply with its principal and accessory tax obligations;
VII – to comply with administrative or judicial decisions that bind its conduct;
VIII – to collaborate in improving tax legislation by proactively submitting suggestions and

participating in opportunities provided by the tax administration;

IX – to demand presentation of tax documents relating to operations in which it participates when the law attributes to third parties the duty to issue them;

X – to strive to adhere to payment facilitation instruments and alternative dispute resolution forms made available by the tax administration.

Sole paragraph. For purposes of item II of the caput of this article, the taxpayer may report to the tax administration irregular conduct by other taxpayers of which it becomes aware during the performance of its activities.

Art. 6. The tax administration shall prioritize, as established by law, cooperative and, where possible, collective resolution of controversies, and shall consider, among other aspects:

I – events reported by the taxpayer that may have affected its capacity to comply with tax obligations;

II – the taxpayer’s economic capacity;

III – the taxpayer’s compliance history;

IV – the recoverability level and magnitude of the tax credit;

V – maximizing tax predictability;

VI – reducing the risk of future disputes and nonconformities;

VII – improving the business environment.

§ 1. What is set forth in the caput of this article may be carried out preventively or at any time during the processing of the administrative or judicial proceeding.

§ 2. Acts undertaken for the prevention or cooperative resolution of controversies with the taxpayer, as well as their grounds, results, and scope, must be publicized and observe the equal-treatment limits and conditions provided for by law.

Art. 7. The provision, in a centralized digital environment, of information relevant for taxpayers to comply with tax obligations is mandatory, in an organized, up-to-date, transparent, accessible, and user-friendly manner.

§ 1. The tax administration shall, by sub-legal act, periodically consolidate and systematize its tax legislation, and may do so thematically and using explanatory notes.

§ 2. The consolidation under § 1 of this article shall preserve the original normative content of the consolidated provisions.

§ 3. The law may provide for the reduction of fines applied by the tax administration that fails to comply with this article.

CHAPTER III

GOOD-PAYING AND COOPERATIVE TAXPAYERS IN THE APPLICATION OF TAX LEGISLATION AND THE “HABITUAL” DELINQUENT TAXPAYER (DEVEDOR CONTUMAZ)

Section I

Good-Paying and Cooperative Taxpayers in the Application of Tax Legislation

Art. 8. The identification of taxpayers deemed good-paying and cooperative in applying tax legislation, pursuant to law or specific regulation, may allow:

I – access to simplified service channels for guidance and regularization;
II – (VETOED).

Art. 9. Exclusive access to registries conveying data related to the information addressed in this Chapter is ensured to the taxpayer, upon request.

Art. 10. The bodies responsible for creating registries may enter into agreements to share information that contributes to their formation.

Section II

The Habitual Delinquent Taxpayer (Devedor Contumaz)

Art. 11. For the purposes of this Complementary Law, a habitual delinquent taxpayer (devedor contumaz) is the taxable person whose tax behavior is characterized by substantial, repeated, and unjustified nonpayment of taxes.

§ 1. The taxable person shall be previously notified, in the administrative proceeding referred to in art. 12 of this Complementary Law, of the possibility of being considered a habitual delinquent taxpayer.

§ 2. For purposes of the caput of this article, nonpayment is considered:

I – substantial:

a) at the federal level, the existence of tax credits in irregular status, registered as active debt or assessed and unpaid, in the administrative or judicial sphere, in an amount equal to or greater than R\$ 15,000,000.00 (fifteen million reais) and equivalent to more than 100% (one hundred percent) of the taxpayer's known assets, corresponding to the total assets reported in the last balance sheet recorded in accounting, as contained in the Fiscal Accounting Bookkeeping (ECF) or Digital Accounting Bookkeeping (ECD);

b) at the state, district, and municipal levels, the existence of tax credits in irregular status, registered as active debt or assessed and unpaid as provided in specific legislation, which may provide values different from those provided in subitem "a" of this item;

II – repeated: maintenance of tax credits in irregular status in at least four (4) consecutive assessment periods, or in six (6) alternate assessment periods, within twelve (12) months;

III – unjustified: absence of objective reasons that exclude the characterization of habitual delinquency.

§ 3. The irregular status of the tax credit for purposes of characterizing substantial and repeated nonpayment under items I and II of § 2 of this article is characterized by:

I – absence of known assets in an amount equal to or greater than the principal amount of the debt; or

II – absence of a moratorium, deposit of the full amount, adequate guarantee, installment plan, or judicial measure that suspends enforceability of the tax credit.

§ 4. In the absence of the specific law referred to in subitem "b" of item I of § 2 of this article, once the period provided in art. 57 of this Complementary Law has elapsed, the values and criteria in subitem "a" of item I of § 2 of this article shall apply to the States, the Federal District, and the Municipalities.

§ 5. The taxable person may allege, to demonstrate objective reasons that exclude the characterization of habitual delinquency under item III of § 2 of this article, the occurrence of:

I – external circumstances involving a state of public calamity recognized by the public authorities;

II – negative results in the current and previous fiscal year, except where there are indications of fraud or bad faith;

III – in tax enforcement (execução fiscal), absence of acts constituting fraud to enforcement, such as absence of distribution of profits and dividends, payment of interest on equity, reduction of paid-in capital, or granting of loans or advances by the debtor.

§ 6. To demonstrate the reasons that exclude characterization of habitual delinquency, under item III of § 2 of this article, consistency and veracity of registry information and bookkeeping of accessory obligations are required.

§ 7. The taxable person that is a related party of a legal entity deregistered or declared unfit (inapta) in the last five (5) years with tax credits in irregular status totaling an amount equal to or greater than R\$ 15,000,000.00 (fifteen million reais), whether or not registered as active debt of the Union, or that maintains the status of habitual delinquent taxpayer, shall also be considered a habitual delinquent taxpayer.

§ 8. For the purposes of § 7 of this article, the concept of related parties under art. 4 of Law No. 14,596, of 14 June 2023, applies.

§ 9. From the total tax credits referred to in subitem “a” of item I of § 2 of this article, the following shall be deducted:

I – amounts that dispense with the presentation of guarantee under art. 4 of Law No. 14,689, of 20 September 2023;

II – tax credits subject to objection or appeal based on relevant and widespread legal controversy, as per art. 16 of Law No. 13,988, of 14 April 2020, or in the event of the designation of repetitive appeals under art. 1,036 of Law No. 13,105, of 16 March 2015 (Code of Civil Procedure);

III – balances of tax credits under moratorium, installment plans, or tax settlement agreements that are current;

IV – tax credits suspended by judicial measure;

V – tax credits registered as active debt with enforceability suspended; and

VI – other portions provided in the specific law referred to in art. 57 of this Complementary Law.

Art. 12. The administrative proceeding to identify the habitual delinquent taxpayer shall be initiated with the prior notification of the taxable person, referred to in § 1 of art. 11 of this Complementary Law, and shall observe at least the following guarantees:

I – identification of the tax credits that give rise to qualification as a habitual delinquent taxpayer;

II – reasoned decisions, with precise indication of factual elements and evidence that justify the measure; and

III – granting of a period of thirty (30) days, counted from the date of notification, to:
a) regularize the status of the tax credits by full payment, installment plan, or

demonstration of known assets in an amount equal to or greater than the tax credits that motivated the notification; or

b) present a defense with suspensive effect, ensuring adversarial proceedings and full defense in relation to the prior notification of qualification as habitual delinquent taxpayer.

§ 1. If the taxable person neither regularizes its status nor presents a defense within the period provided in item III of the caput of this article, it shall be declared in default and characterized as a habitual delinquent taxpayer, and the penalties provided in art. 13 of this Complementary Law shall apply, as appropriate.

§ 2. Qualification as a habitual delinquent taxpayer and the consequent measures applied may be re-evaluated upon a reasoned request by an interested party demonstrating the cessation of the reasons that justified it, including based on fortuitous event or force majeure.

§ 3. National-level employer trade union confederations may challenge the qualification of their members and represented entities as habitual delinquent taxpayers up to the issuance of the first-instance administrative decision.

§ 4. Submission of the defense referred to in § 3 of this article does not make the entities referred to parties to the administrative proceeding for identification of the habitual delinquent taxpayer nor grant them the right to file an appeal.

§ 5. The suspensive effect referred to in subitem “b” of item III of the caput of this article shall not be ensured if the taxable person falls under any of the following hypotheses:

I – having been constituted as a legal entity used for the practice of fraud, collusion, or tax evasion, including for the benefit of third companies;

II – having participated, according to evidence, in an organization constituted with the purpose of not paying taxes or of circumventing mechanisms for collection of tax credits, including by issuing tax documents reporting fictitious transactions or assigning nonexistent credits or credits of third parties;

III – using as input, producing, marketing, or storing goods that are stolen, unlawfully appropriated, counterfeit, adulterated, or subject to smuggling or customs evasion;

IV – being fraudulently constituted, managed, directed, or administered by straw persons who are not the true partners or shareholders;

V – not existing in fact at the place it declares as its tax domicile; or

VI – in the case of a natural person, whether as taxpayer or co-liaible, deliberately concealing assets, income, or rights, including through a legal entity of which the person is a partner, shareholder, or manager, openly or covertly.

§ 6. A taxable person declared a habitual delinquent taxpayer that falls under the hypotheses of § 5 of this article may have its registration canceled in the taxpayers’ registry of the respective tax administration, under art. 81-A of Law No. 9,430, of 27 December 1996.

§ 7. The sanction under § 6 of this article:

I – shall be preceded by notification of the taxable person, which shall have thirty (30) days to respond or regularize pending issues; and

II – does not exempt the taxable person from compliance with other obligations, including accessory obligations, nor does it preclude the application of other measures aimed at

accelerating tax administrative proceedings, ensuring receipt of tax credits, or ensuring reparation for economic, social, or competitive damages.

§ 8. The administrative proceeding under this article may cover several debtors related to each other, ensuring individualized analysis of whether the requirements provided in this Section are met.

§ 9. The provisions of Law No. 9,784, of 29 January 1999 (Federal Administrative Procedure Law), apply subsidiarily to the proceeding referred to in this article.

Art. 13. The following measures shall be applied to the habitual delinquent taxpayer, individually or cumulatively:

I – prohibition of:

- a) enjoyment of any tax benefits, including grant of remission or amnesty, and use of tax loss carryforwards or negative CSLL tax base credits to settle taxes;
- b) participation in public procurement tenders;
- c) entering into relationships of any kind with the public administration, such as authorization, license, qualification, exploitation concession, or grant of rights; and
- d) filing for judicial reorganization (recuperação judicial) or continuing it, leading to conversion of the reorganization into bankruptcy at the request of the corresponding Public Treasury;

II – declaration of unfitness of registration in the taxpayers' registry of the respective tax administration while the conditions that gave rise to the decision characterizing it as habitual delinquent persist;

III – at the federal level, subjection to the administrative dispute rite provided for in the sole paragraph of art. 23 of Law No. 13,988, of 14 April 2020.

§ 1. Subitem “c” of item I of the caput of this article shall not apply to contracts and relationships of any kind in force before the taxable person is considered a habitual delinquent taxpayer when it:

- I – provides an essential public service, under art. 10 of Law No. 7,783, of 28 June 1989; or
- II – operates critical infrastructures, under Decree No. 9,573, of 22 November 2018.

§ 2. In the hypotheses of § 1 of this article, the penalty under subitem “c” of item I of the caput of this article shall apply only to procurement processes or other relationships with the public administration entered into after the taxable person is considered a habitual delinquent taxpayer.

Art. 14. In the event of payment or negotiation of debts by the debtor, the procedure shall be:

- I – terminated, if there is full payment of the debts; or
- II – suspended, if there is full negotiation of the debts and regular payment of the installments due.

§ 1. In the event of negotiation of the debts by the debtor, the public administration may revisit the exclusion of the taxable person's qualification as habitual delinquent taxpayer if there is demonstration of deliberate dilatory behavior, under specific legislation, and may consider, among other factors:

- I – the history of re-installments;
- II – substantial compliance with installment plans.

§ 2. “Substantial compliance” with installment plans is deemed payment exceeding 75% (seventy-five percent) of the tax credits under installment.

Art. 15. The taxable person shall cease to be characterized as a habitual delinquent taxpayer if:

- I – there are no new tax credits supporting the status of habitual delinquent taxpayer; and
- II – the tax credits have been extinguished or there is demonstration of known assets in an amount equal to or greater than the debts that motivated its inclusion.

Art. 16. The Special Secretariat of the Federal Revenue of Brazil (RFB) is responsible for including the habitual delinquent taxpayer in the registries it administers, as well as removing that information when this status ceases, or when there is suspensive effect in administrative or judicial proceeding, without prejudice to the recording or removal of such characterization in the Federal Public Sector Unpaid Credits Registry (Cadin) under Law No. 10,522, of 19 July 2002.

§ 1. The tax administrations and judicial representations of the Public Treasury of the federative entities shall inform the RFB of the inclusion and exclusion of the taxpayer from habitual delinquent status, for purposes of recording the information in registries administered by the RFB, ensuring mandatory, free, and timely integration, synchronization, and data sharing.

§ 2. The identification data of the taxable person considered a habitual delinquent taxpayer, after conclusion of the procedures under this Section, and reference to any judicial decision in cases of suspension of habitual delinquent qualification, shall be disclosed on the websites of the RFB and of state, district, and municipal tax administrations.

§ 3. The States, the Federal District, and the Municipalities, without prejudice to the caput and §§ 1 and 2 of this article, may structure a registry of habitual delinquent taxpayers distinct from that used by the RFB and may disclose it on the websites of state, district, and municipal tax administrations.

Art. 17. The Executive Branch of each federative entity shall regulate the provisions of this Section.

CHAPTER IV

TAX AND CUSTOMS COMPLIANCE PROGRAMS

Art. 18. The following tax and customs compliance programs are instituted within the scope of the RFB:

- I – Cooperative Tax Compliance Program (Confia);
- II – Tax Compliance Incentive Program (Sintonia); and
- III – Brazilian Authorized Economic Operator Program (OEA Program).

§ 1. For purposes of this Complementary Law, “tax and customs compliance” means compliance with principal and accessory tax and customs obligations and strengthening the security of the international supply chain.

§ 2. Without prejudice to the specific legislation of each federative entity, the tax administrations of the States, the Federal District, and the Municipalities may regulate, as appropriate, the compliance programs under this Chapter, with a view to implementing them within their respective jurisdictions.

Section I

Cooperative Tax Compliance Program (Confia)

Subsection I

The Program

Art. 19. Confia is a voluntary tax compliance program intended to encourage compliance with tax and customs obligations by building a cooperative relationship between the RFB and participating taxpayers.

Sole paragraph. Legal entities may join Confia if they:

- I – have a tax corporate governance structure, defined as the system adopted by organizations to plan, direct, monitor, and encourage compliance with principal and accessory tax and customs obligations;
- II – have a tax compliance management system characterized by the existence of documentation relating to:
 - a) the tax policy approved by the company’s managers, describing the manner adopted by the organization to identify and manage tax obligations;
 - b) preparatory procedures for its accessory tax obligations; and
 - c) procedures adopted to test and validate the operational effectiveness of the internal control structure related to compliance with tax obligations; and
- III – meet the criteria referred to in art. 27 of this Complementary Law.

Subsection II

Principles

Art. 20. The cooperative relationship referred to in art. 19 of this Complementary Law shall have the following principles:

- I – voluntariness of entry into and exit from Confia;
- II – good faith and construction of a relationship of mutual trust;
- III – dialogue and cooperation;
- IV – transparency, predictability, and legal certainty;
- V – pursuit of tax compliance;
- VI – prevention of disputes and the imposition of penalties; and
- VII – proportionality and impartiality.

Subsection III

Duties

Art. 21. The RFB and the taxpayers that join Confia shall:

- I – disseminate a culture of tax compliance;
- II – adapt their organizational structure to meet the Program’s requirements; and
- III – comply with the work plan agreed between the parties.

§ 1. The work plan referred to in item III of the caput of this article shall include:

- I – the actions and tasks to be performed;
- II – the objectives to be achieved in the period;
- III – review, by the taxpayer, of its systems and internal procedures that negatively affect the tax risk management system or the RFB's operational efficiency;
- IV – regularization, by the taxpayer, of inconsistencies identified by the RFB in the fulfillment of its principal or accessory tax obligations;
- V – establishment of formal procedures for interaction between the RFB and participating taxpayers aimed at resolving interpretative doubts or controversies regarding the application of tax legislation, including appropriate referral to obtain legal certainty and efficiency in the tax administration–taxpayer relationship.

§ 2. The RFB shall define in advance the term of validity of the work plan referred to in item III of the caput of this article.

Art. 22. It is incumbent on the RFB, according to the profile of taxpayers joining Confia, to offer differentiated services, especially:

- I – provision of a personalized and qualified communication channel;
- II – renewal of the Federal Tax Debts and Federal Active Debt Negative Clearance Certificate (CND) or of the Positive Certificate with Effects of Negative Clearance (CPEND);
- III – prior interaction before issuance of a decision order regarding requests for offsetting, reimbursement, refund, and repayment of tax credits.

§ 1. For purposes of item II of the caput of this article, the collaborative renewal procedure for the certificate shall observe the following:

- I – within thirty (30) days before the certificate's expiration, a tax situation report shall be issued indicating any pending issues in the name of the legal entity that may prevent renewal;
- II – within ten (10) days, the legal entity shall submit a renewal request accompanied by documents proving its tax regularity;
- III – analysis of the renewal request shall be restricted to the pending issues contained in the report issued within the period referred to in item I of this paragraph.

§ 2. If the date referred to in item I of § 1 of this article is not a business day, the report shall be issued on the immediately following business day.

§ 3. The order denying the certificate request shall be reasoned, clearly and precisely indicating the grounds for refusing issuance.

Art. 23. It is incumbent on taxpayers joining Confia to:

- I – disclose and make accessible to interested parties and to the RFB the tax policy referred to in subitem “a” of item II of the sole paragraph of art. 19;
- II – disclose and make accessible to interested parties and to the RFB the norms and procedures referred to in subitem “b” of item II of the sole paragraph of art. 19;
- III – keep collaborators whose competencies and activities directly impact tax compliance trained and updated to properly comply with the procedures referred to in subitem “b” of item II of the sole paragraph of art. 19;

IV – maintain management committed to tax compliance and its dissemination in the organization;

V – correct tax governance failures identified and included in the work plan; and

VI – reflect the tax corporate governance structure and tax compliance management system referred to in items I and II of the sole paragraph of art. 19 in adequate technological structure.

Sole paragraph. The “interested parties” referred to in items I and II of the caput of this article include shareholders, employees, directly interested third parties, oversight bodies, and the general public.

Subsection IV

Proprietary Work Processes

Art. 24. The RFB may establish its own processes, providing for dialogue between the parties, for:

I – disclosure (revelação), voluntarily by the company or upon request by the RFB, of acts, transactions, or operations with tax relevance planned or implemented by the taxpayer for which there is no express RFB position, prior to the start of an audit procedure;

II – monitoring of the taxpayer’s tax compliance.

§ 1. Inconsistencies identified by the RFB in relation to taxpayers qualified and admitted to Confia shall be resolved as established in the processes referred to in this article.

§ 2. Taxpayers may confess, within sixty (60) days counted from admission to Confia, and, if applicable, pay the tax due and late-payment interest relating to a tax credit not yet constituted, without incidence of the late-payment penalty under art. 61 of Law No. 9,430, of 27 December 1996, and of the ex officio penalty under item I of the caput of art. 44 of that Law.

Art. 25. Within the scope of the processes referred to in art. 24 of this Complementary Law, the RFB may grant a period for the taxpayer to acknowledge debts and submit a regularization plan within up to one hundred and twenty (120) days, counted from the date of notice of the act that formalizes the RFB’s understanding.

§ 1. The debt acknowledged under the caput shall be consolidated and may be settled by payment of thirty percent (30%) as a down payment and the remainder in up to sixty (60) monthly and successive installments.

§ 2. Each monthly installment amount, upon payment, shall be increased by interest equivalent to the reference rate of the Special System for Settlement and Custody (Selic) for federal securities, accumulated monthly, calculated from the month following consolidation through the month prior to payment, plus one percent (1%) late-payment interest for the month in which payment is made.

§ 3. Approval by the RFB of the regularization plan submitted by the taxpayer under the caput implies full and irrevocable acceptance of all conditions established in this Complementary Law and its regulation, constituting irrevocable and irrevocable confession of the covered credits, under arts. 389 to 395 of Law No. 13,105, of 16 March 2015 (Code of Civil Procedure).

§ 4. The late-payment penalty under art. 61 of Law No. 9,430, of 27 December 1996, does not apply to regularization carried out within the periods provided in this article.

Art. 26. Within the scope of the processes referred to in art. 24 of this Complementary Law, the tax credit corresponding to the divergence of understandings that persists between the RFB and the taxpayer shall be constituted by ex officio assessment.

§ 1. The procedure for the ex officio assessment referred to in the caput of this article shall be carried out based on knowledge arising from the disclosure or monitoring processes, and requesting documents already presented to the RFB is prohibited.

§ 2. In the ex officio assessment arising from the disclosure processes referred to in item I of the caput of art. 24 of this Complementary Law, the following shall not apply:

I – the ex officio penalty under item I of the caput of art. 44 of Law No. 9,430, of 27 December 1996.

§ 3. After notice of the final administrative decision that finds the tax due, in the case of ex officio assessment arising from the disclosure processes referred to in item I of the caput of art. 24 of this Complementary Law:

I – the late-payment penalty under art. 61 of Law No. 9,430, of 27 December 1996, shall apply after thirty (30) days counted from the date of notice;

II – any tax credits not constituted shall be assessed with application of the ex officio penalty under item I of the caput of art. 44 of Law No. 9,430, of 27 December 1996.

§ 4. In the ex officio assessment arising from the monitoring processes referred to in item II of the caput of art. 24 of this Complementary Law:

I – a twenty percent (20%) reduction, individually and cumulatively, applies to the ex officio penalty under item I of the caput of art. 44 of Law No. 9,430, of 27 December 1996, in cases where:

- a) the taxpayer has not previously been assessed by the RFB regarding the same matter;
- b) the taxpayer's interpretation of tax legislation is grounded in decisions of the higher courts; and
- c) the amount corresponding to the divergence does not exceed ten percent (10%) of the total of that tax due in the prior calendar year;

II – the provisions of §§ 1 and 2 of art. 44 of Law No. 9,430, of 27 December 1996, do not apply.

§ 5. While admitted to Confia, the taxpayer shall not be subject to qualification as a habitual delinquent taxpayer, as defined in Section II of Chapter III of this Complementary Law.

Subsection V

Admission and Exclusion

Art. 27. Admission to Confia shall be grounded in criteria:

I – quantitative, covering, among others, asset base, shareholding control, declared gross revenue, declared debts, payroll mass, representativeness in the collection of taxes administered by the RFB, and participation in foreign trade;

II – qualitative, covering, among others, tax compliance history, litigation profile, internal control structure in force, and the complexity of the structure and transactions carried out.

Sole paragraph. The admission criteria referred to in this article shall be defined according to the RFB's operational capacity to provide services and ensure the granting of benefits within Confia.

Art. 28. The taxpayer shall be excluded from Confia if it:

I – ceases to meet the admission criteria under art. 27 of this Complementary Law or fails to meet items I and II of the sole paragraph of art. 19 of this Complementary Law;

II – fails to observe the principles under art. 20 of this Complementary Law;

III – acts in bad faith or commits fraud or simulation.

§ 1. Conducts provided in arts. 71 to 73 of Law No. 4,502, of 30 November 1964, and in § 2 of art. 44 of Law No. 9,430, of 27 December 1996, constitute grounds for exclusion from Confia.

§ 2. Exclusion shall be made through communication to the taxpayer stating the description of facts and the date of their occurrence.

§ 3. Exclusion, formalized by issuance of an executive declaratory act, shall have as its initial term the date of the act or occurrence of the facts referred to in § 2 of this article.

§ 4. An appeal may be filed against the executive declaratory act referred to in § 3 of this article under Law No. 9,784, of 29 January 1999 (Federal Administrative Procedure Law).

§ 5. For taxpayers excluded from Confia, the increase and the higher percentage of penalties provided respectively in §§ 1 and 2 of art. 44 of Law No. 9,430, of 27 December 1996, shall again apply.

§ 6. A judgment that finds the objection totally or partially well-founded, under Decree No. 70,235, of 6 March 1972, against the notice of assessment issued due to facts that motivated exclusion from Confia does not imply annulment or revocation of the executive declaratory act referred to in § 3 of this article.

§ 7. A taxpayer excluded from Confia may be readmitted after two (2) years from the date of publication of the exclusion declaratory act, provided that admission requirements are observed and adequate and sufficient measures to correct the situation that motivated exclusion are demonstrated.

Art. 29. The RFB shall regulate, regarding Confia:

I – the admission forms under art. 27 of this Complementary Law;

II – the exclusion hypotheses under art. 28 of this Complementary Law;

III – the procedure for issuing the executive declaratory act of exclusion referred to in § 3 of art. 28 of this Complementary Law.

Section II

Tax Compliance Incentive Program (Sintonia)

Art. 30. Sintonia is a program intended to stimulate compliance with tax and customs obligations through the granting of benefits to taxpayers classified based on criteria relating to:

- I – registry regularity;
- II – regularity in the payment of taxes due;
- III – timely compliance with accessory obligations;
- IV – accuracy of information provided in returns and bookkeeping.

§ 1. If it identifies a material error, the taxpayer may reasonably request review of its classification, in which case the RFB shall analyze the request and make the change where appropriate.

§ 2. An appeal may be filed against the review referred to in § 1 of this article under Law No. 9,784, of 29 January 1999 (Federal Administrative Procedure Law).

§ 3. The classification obtained and the assessment under each criterion shall be for the taxpayer's exclusive knowledge and may be disclosed upon its authorization.

§ 4. § 3 of this article does not apply in the case of the highest compliance grade classification, which shall be disclosed irrespective of authorization.

Art. 31. Subject to other priorities provided in legislation, taxpayers may be granted priority, proportionally to the classification referred to in art. 30 of this Complementary Law, in:

- I – analysis of requests for refund, reimbursement, or repayment of taxes administered by the RFB;
- II – provision of in-person or virtual customer service;
- III – participation in seminars, trainings, and consultative forums promoted by the RFB.

§ 1. In case of a tie in the classification ranking referred to in art. 30 of this Complementary Law, priority shall be given to the oldest request within each work process.

§ 2. It is incumbent on the RFB, within the scope of Sintonia, to:

- I – (VETOED);
- II – disclose the benefits offered to the best-classified taxpayers under art. 30 of this Complementary Law.

Art. 32. In the Sintonia Program, self-regularization is permitted for taxable persons with a good tax payment history but temporarily reduced payment capacity, regarding debts stated in a return that constitutes a tax credit for which payment was not made by the due date, with graduation according to the taxable person's classification in the Program, on the following terms:

- I – (VETOED);
- II – a term of up to sixty (60) months to pay debts relating to the social contributions provided in subitem “a” of item I and in item II of the caput of art. 195 of the Federal Constitution;
- III – (VETOED).

§ 1. (VETOED).

§ 2. Reduced payment capacity shall be considered together with the debt recoverability

degree provided in the sole paragraph of art. 14 of Law No. 13,988, of 14 April 2020.

§ 3. (VETOED).

§ 4. (VETOED).

Section III

Brazilian Authorized Economic Operator Program (OEA Program)

Art. 33. The OEA Program aims to strengthen the security of the international supply chain and to stimulate voluntary compliance with customs legislation through trade facilitation measures that simplify and expedite the formalities and procedures for import, export, and customs transit of goods, for intervening parties that meet specific criteria defined in a normative act issued by the RFB.

Sole paragraph. The RFB shall consider, in defining the specific criteria referred to in the caput of this article, in relation to the intervening party:

- I – the history of compliance with customs and related legislation;
- II – the existence of a records management system enabling internal control of operations;
- III – financial solvency and tax regularity;
- IV – supply chain security;
- V – the existence of a compliance risk management system for compliance with customs legislation in its foreign trade operations; and
- VI – characterization as habitual delinquent taxpayer as defined in Chapter III of this Complementary Law, in which case joining the OEA Program is prohibited.

Art. 34. Joining the OEA Program shall be voluntary and granted to the intervening party, on a precarious basis and for an indefinite term, by authorization.

Art. 35. The certified intervening party shall be monitored as to compliance with the criteria under art. 33 of this Complementary Law.

Sole paragraph. During monitoring, the RFB may establish, by formal act, corrective actions intended to meet the criteria referred to in the caput of this article, aiming at revalidation of the intervening party's certificate, observing the maximum period of sixty (60) days for their implementation.

Art. 36. Once the period established to implement the actions referred to in the sole paragraph of art. 35 has ended and noncompliance with the specific criteria under art. 33 is found, an administrative proceeding shall be opened to exclude the intervening party from the OEA Program.

§ 1. Notice of opening the administrative proceeding for exclusion referred to in the caput shall preferably be made electronically, with proof of receipt, by sending to the intervening party's electronic tax domicile.

§ 2. The intervening party shall be deemed notified within fifteen (15) days, counted from the date recorded in the delivery receipt of the communication referred to in § 1 of this article.

§ 3. After notice of opening of the exclusion proceeding, the intervening party is prohibited from enjoying the trade facilitation measures of the OEA Program referred to in art. 37 of this Complementary Law.

§ 4. An objection to the exclusion procedure may be filed within thirty (30) days counted from the date of notice under § 1 or § 2 of this article, whichever occurs first.

§ 5. If the intervening party does not file the objection within the period under § 4 of this article, default shall be characterized and exclusion from the OEA Program shall be configured.

§ 6. During the analysis of the objection referred to in § 4 of this article, due diligence and expert examinations necessary to clarify facts may be carried out.

§ 7. If the first-instance decision is unfavorable to the intervening party, an appeal without suspensive effect may be filed within twenty (20) days counted from the date the intervening party is notified.

§ 8. If the intervening party regularizes before the date it is notified of the decision on the appeal, the exclusion proceeding shall be archived due to loss of object, with § 3 of this article not applying.

(Articles and sections on OEA trade facilitation measures, deferred payment of import-related taxes and charges, voluntary customs self-regularization incentives, certification modalities, monitoring, revalidation, benefits, and related procedural provisions follow, as per the official publication text.)

Section IV

Tax and Customs Compliance Seals (SCTA)

Subsection I

Types

Art. 40. The following Tax and Customs Compliance Seals (SCTA) are instituted to be granted within the scope of the programs provided in this Complementary Law:

I – Confia Seal, for taxpayers admitted to Confia;

II – Sintonia Seal, for taxpayers classified in the highest compliance classification grade of Sintonia; and

III – OEA Seal, for intervening parties certified under the OEA Program.

(Articles and provisions regulating the Seals, benefits, cancellation, prior communication, appeal, and general rules follow, as per the official publication text.)

CHAPTER V

FINAL PROVISIONS

Art. 48. Article 2 of Law No. 10,522, of 19 July 2002, shall enter into force with the following wording:

“Art. 2 ...

...

VI – are qualified as habitual delinquent taxpayers, under specific legislation.

...

§ 10. The States, the Federal District, and the Municipalities shall inform the Ministry of Finance of the inclusion and exclusion of the taxpayer from habitual delinquent status, for

purposes of recording the information in Cadin.

§ 11. The Union shall adopt actions to ensure mandatory, free, and timely integration, synchronization, and sharing of the data referred to in § 10 of this article.” (New wording)

Art. 49. Articles 168-A and 337-A of Decree-Law No. 2,848, of 7 December 1940 (Criminal Code), shall enter into force with the following wording:

“Art. 168-A ...

...

§ 5. Extinction of punishability under § 2 of this article does not apply to the agent declared a habitual delinquent taxpayer in a final administrative decision and registered in Cadin under Law No. 10,522, of 19 July 2002.

§ 6. The fact that the agent ceases to be considered a habitual delinquent taxpayer does not remove § 5 of this article with respect to acts practiced during the period in which the agent was so considered.” (New wording)

“Art. 337-A ...

...

§ 5. Extinction of punishability under § 1 of this article does not apply to the agent declared a habitual delinquent taxpayer in a final administrative decision and registered in Cadin under Law No. 10,522, of 19 July 2002.

§ 6. The fact that the agent ceases to be considered a habitual delinquent taxpayer does not remove § 5 of this article with respect to acts practiced during the period in which the agent was so considered.” (New wording)

Art. 50. Article 34 of Law No. 9,249, of 26 December 1995 (Federal Tax Legislation – legal entity), shall enter into force with the following wording:

“Art. 34 ...

...

§ 3. Extinction of punishability under the caput of this article does not apply to the agent declared a habitual delinquent taxpayer in a final administrative decision and registered in Cadin under Law No. 10,522, of 19 July 2002.

§ 4. The fact that the agent ceases to be considered a habitual delinquent taxpayer does not remove § 3 of this article with respect to acts practiced during the period in which the agent was so considered.” (New wording)

Art. 51. Article 83 of Law No. 9,430, of 27 December 1996 (Tax Adjustment Law), shall enter into force with the following wording:

“Art. 83 ...

...

§ 5. The provisions of §§ 1 to 4 do not apply:

I – to hypotheses of legal prohibition of installment plans; and

II – to the agent declared a habitual delinquent taxpayer in a final administrative decision and registered in Cadin under Law No. 10,522, of 19 July 2002.

§ 6 ...

§ 7. The fact that the agent ceases to be considered a habitual delinquent taxpayer does not remove item II of § 5 of this article with respect to acts practiced during the period in which the agent was so considered.” (New wording)

Art. 52. Article 8 of Law No. 9,478, of 6 August 1997 (Petroleum Law), shall enter into force with the following wording:

“Art. 8 ...

...

§ 2. In the exercise of the competence provided in item XV of the caput of this article, the ANP shall establish the following minimum values of share capital to be mandatorily paid-in in Brazilian legal tender:

- I – R\$ 1,000,000.00 (one million reais) for the activity of retail resale of liquid fuels;
- II – R\$ 10,000,000.00 (ten million reais) for the activity of distribution of liquid fuels;
- III – R\$ 200,000,000.00 (two hundred million reais) for the activity of production of liquid fuels.

§ 3. Obtaining authorization from the ANP to carry out the activities referred to in § 2 of this article shall depend on proof of:

- I – origin and lawfulness of the financial resources used to pay-in share capital; and
- II – identification of the beneficial owner of the interested legal entity.

§ 4. Beneficial owner is the natural or legal person who, ultimately, holds or controls, directly or indirectly, the interested legal entity, under the applicable regulation.

§ 5. The ANP, in collaboration with the States and the Federal District, may provide lower values than those in § 2 of this article, observing:

- I – the particularities of each region, State, or Federal District; and
- II – sector cost research by region, State, or Federal District.” (New wording)

Art. 53. Article 9 of Law No. 10,684, of 30 May 2003, shall enter into force with the following wording:

“Art. 9 ...

...

§ 3. This article does not apply to the agent declared a habitual delinquent taxpayer in a final administrative decision and registered in Cadin under Law No. 10,522, of 19 July 2002.

§ 4. The fact that the agent ceases to be considered a habitual delinquent taxpayer does not remove § 3 of this article with respect to acts practiced during the period in which the agent was so considered.” (New wording)

Art. 54. Article 69 of Law No. 11,941, of 27 May 2009, shall enter into force with the following wording:

“Art. 69 ...

§ 1 ...

§ 2. Suspension of the punitive claim under art. 68 of this Law and extinction of punishability under this article do not apply to the agent declared a habitual delinquent taxpayer in a final administrative decision and registered in Cadin under Law No. 10,522, of 19 July 2002.

§ 3. The fact that the agent ceases to be considered a habitual delinquent taxpayer does not remove § 2 of this article with respect to acts practiced during the period in which the agent was so considered.” (New wording)

Art. 55. Article 6 of Law No. 12,865, of 9 October 2013, shall enter into force with the addition of the following § 6:

“Art. 6 ...

...

§ 6. Participants in payment arrangements, payment service providers, and payment institutions are subject to norms and accessory obligations defined by regulation of the Executive Branch intended to ensure adequate oversight, monitoring, and transparency relating to the taxes and contributions connected with the services they provide.” (New wording)

Art. 56. Article 38 of Law No. 10,637, of 30 December 2002 (Federal Tax Legislation), is repealed.

Art. 57. The Union, the States, the Federal District, and the Municipalities shall adapt their respective legislation to this Complementary Law within a maximum period of one (1) year from its entry into force.

Art. 58. This Complementary Law enters into force:

I – ninety (90) days after the date of its publication, as to the institution of the Confia and Sintonia Programs and the compliance seals addressed in arts. 19 to 32 and 40 to 47 of this Complementary Law, respectively; and

II – on the date of its publication, as to the other provisions.

Brasília, 8 January 2026; 205th year of Independence and 138th of the Republic.

LUIZ INÁCIO LULA DA SILVA

Dario Carnevali Durigan

Geraldo José Rodrigues Alckmin Filho

Manoel Carlos de Almeida Neto

Isadora Maria Belem Rocha Cartaxo de Arruda

Ordinance RFB No. 511, of 19 February 2025

Institutes the pilot of the Receita Sintonia Program within the scope of the Special Secretariat of the Federal Revenue of Brazil.

THE SPECIAL SECRETARY OF THE FEDERAL REVENUE OF BRAZIL, in the exercise of the authority conferred upon him by art. 350, caput, item III, of the Internal Regulations of the Special Secretariat of the Federal Revenue of Brazil, approved by Ordinance ME No. 284, of 27 July 2020, hereby resolves:

CHAPTER I

PRELIMINARY PROVISION

Art. 1. The pilot of the Receita Sintonia Program is hereby instituted within the scope of the Special Secretariat of the Federal Revenue of Brazil, with the objective of promoting tax and customs compliance.

Sole paragraph. For the purposes of the provisions of the caput, tax and customs compliance means the fulfillment of tax and customs obligations, principal and ancillary, and the strengthening of the security of the national and international supply chain.

CHAPTER II

THE RECEITA SINTONIA PROGRAM

Section I

Purpose and guidelines

Art. 2. The Receita Sintonia Program is a program aimed at encouraging compliance with tax and customs obligations, through the granting of benefits to taxpayers classified according to their level of tax compliance.

Art. 3. The Receita Sintonia Program shall be governed by the following guidelines:

I – transparency, resulting from society and the taxpayers covered by the Program having full knowledge of the methodology for measuring the indicators, the domains, and the classification;

II – guidance, in the form of providing clarifications by the Special Secretariat of the Federal Revenue of Brazil to the taxpayer in order to enable self-regularization of any tax non-compliance;

III – incentive, resulting from the granting of benefits to taxpayers classified with the highest level of tax compliance, so as to encourage changes in the behavior of other taxpayers; and

IV – confidentiality, resulting from access to information only by the taxpayer covered by the Program, except for the final classification of taxpayers with the highest level of compliance.

Section II

Scope of the program

Art. 4. The pilot of the Receita Sintonia Program covers active legal entities that, at the time of classification, fall under one of the following conditions:

I – legal entity taxed based on actual profit, presumed profit, or arbitrated profit for purposes of calculating the Corporate Income Tax (Imposto sobre a Renda das Pessoas Jurídicas – IRPJ); and

II – non-profit entity immune from or exempt from IRPJ and from the Social Contribution on Net Profit (Contribuição Social sobre o Lucro Líquido – CSLL).

Sole paragraph. The following legal entities are not covered by the pilot of the Receita Sintonia Program:

I – those with less than six months of registration in the National Registry of Legal Entities (Cadastro Nacional da Pessoa Jurídica – CNPJ);

II – bodies, companies, and other entities governed by public law; and

III – international organizations and other extraterritorial institutions.

Section III

Taxpayer classification

Art. 5. The classification of taxpayers within the scope of the pilot of the Receita Sintonia Program shall be based on the level of tax compliance calculated in relation to the following domains:

I – Registry (Cadastro), in which the taxpayer's active and regular registration status before the CNPJ shall be considered;

II – Returns and Bookkeeping (Declarações e Escriturações), in which the taxpayer's regularity and timeliness in submitting the returns and bookkeeping records to which it is subject shall be considered;

III – Consistency (Consistência), in which the compatibility of the information provided in returns and tax documents with that determined in the bookkeeping records to which the taxpayer is subject shall be considered, so as to assess its accuracy; and

IV – Payment (Pagamento), in which the regularity and timeliness of payment of taxes and installment plans due shall be considered, as well as the taxpayer's solvency.

Art. 6. The calculation of the level of tax compliance referred to in art. 5 shall be performed monthly, based on:

I – the criteria established in the Sole Annex; and

II – the information available in the computerized systems of the Special Secretariat of the Federal Revenue of Brazil, relating to a period defined based on the fourth month prior to the month of calculation, called the reference month (mês de referência).

§ 1. For the purposes of the provisions of item II of the caput, the period comprised between:

I – the first day of the month of January of the third year prior to the reference month; and

II – the last day of the reference month,

shall be considered.

§ 2. For each month of the evaluation period, a score calculated according to the degree of compliance with each indicator of the domains established in art. 5 shall be assigned, called the monthly score (nota mensal), whose value:

I – shall be equal to 0,000 (zero), in the case of total non-compliance;

II – shall be equal to 1,000 (one), in the case of total compliance; or

III – shall be between 0,000 (zero) and 1,000 (one), in the case of partial compliance.

§ 3. The monthly score referred to in § 2 shall be equal to 0,000 (zero) if:

I – the legal entity's registration status in the month evaluated is different from active; or

II – the score of at least one attendance indicator in the Returns and Bookkeeping domain of the month evaluated is equal to 0,000 (zero), due to omission in submitting a return or bookkeeping record to which the taxpayer is subject.

§ 4. Subject to the situations provided for in § 3, the monthly score referred to in § 2 shall correspond to the weighted arithmetic mean of the scores of the indicators of the domains, assigning:

I – weight 1 (one) to the Returns and Bookkeeping and Payment domains; and

II – weight 2 (two) to the Consistency domain.

Art. 7. The taxpayer's final score shall correspond to the weighted arithmetic mean of the monthly calculations for the period evaluated, based on the following weights assigned to the months of the respective years of calculation:

I – third year prior to the current year: weight 1 (one);

II – second year prior to the current year: weight 2 (two);

III – year prior to the current year: weight 3 (three); and

IV – current year: weight 4 (four).

Art. 8. Taxpayers shall be classified based on the following scale:

Classification | Final Score

A+ | Greater than or equal to 0,995 (99,5%)

A | From 0,970 (97%) to 0,994 (99,4%)

B | From 0,900 (90%) to 0,969 (96,9%)

C | From 0,700 (70%) to 0,899 (89,9%)

D | Less than 0,700 (70%)

Sole paragraph. Only a taxpayer that obtains at least thirty-six monthly scores calculated and has no absence of score in more than six months may be classified in category "A+".

Art. 9. The "A+" classification shall be cancelled ex officio when:

I – a fiscal precautionary measure (medida cautelar fiscal) is granted against the taxpayer;

II – there is default on due tax credits in debtor status, after the period of the collection notice has elapsed;

III – bankruptcy is decreed or the legal entity is dissolved by liquidation; and

IV – there is an irregular registration status that is not regularized within thirty days after the taxpayer becomes aware of it.

Section IV

Disclosure of taxpayer classification

Art. 10. The monthly details of the scores for the period evaluated and the final classification obtained shall be for the exclusive knowledge of the taxpayer and may be disclosed upon its authorization.

§ 1. The provisions of the caput do not apply to classification “A+”, in which case disclosure of its final classification shall not depend on authorization.

§ 2. Consultation of the taxpayer’s final classification and the scores of the months of the period evaluated and of the indicators of the respective domains, as well as authorization for disclosure of the classification, shall be available on the business portal of the National Network for the Simplification of the Registration and Legalization of Companies and Businesses (Rede Nacional para a Simplificação do Registro e da Legalização de Empresas e Negócios – Redesim).

Section V

Evaluation of the pilot of the Receita Sintonia Program

Art. 11. The evaluation by taxpayers of the pilot of the Receita Sintonia Program must be carried out by means of an application to be filed through the Federal Revenue’s Digital Services Portal on the Internet, at the electronic address <https://servicos.receitafederal.gov.br>.

Sole paragraph. For taxpayers covered by the pilot of the Cooperative Tax Compliance Program (Confia), governed by Ordinance RFB No. 417, of 8 May 2024, and by the Brazilian Authorized Economic Operator Program (Programa Brasileiro de Operador Econômico Autorizado – OEA Program), governed by Normative Instruction RFB No. 2.154, of 26 July 2023, the focal points and the points of contact, respectively, shall be responsible for monitoring the analysis and providing feedback on the evaluation.

Section VI

Benefits granted to taxpayers with the highest compliance

Art. 12. Taxpayers classified as “A+” shall have the right to enter the Fiscal Consensuality Procedure (Procedimento de Consensualidade Fiscal – Receita de Consenso), governed by Ordinance RFB No. 467, of 30 September 2024.

Art. 13. Subject to the other priorities provided for in legislation, taxpayers classified as “A+” may be granted the following priorities:

I – in the analysis of requests for restitution, reimbursement, or refund of taxes administered by the Special Secretariat of the Federal Revenue of Brazil;

II – in the provision of customer service by the Special Secretariat of the Federal Revenue of Brazil; and

III – in participation, upon request, in seminars, training programs, and consultative forums promoted by the Special Secretariat of the Federal Revenue of Brazil.

Sole paragraph. In the event of a tie between taxpayers, preference shall be given to the benefit requested in the oldest application within each work process.

CHAPTER III

FINAL PROVISIONS

Art. 14. The pilot of the Receita Sintonia Program shall begin as from 24 February 2025.

§ 1. The monthly details and final classification referred to in art. 10 shall be made available exclusively to the taxpayer as from:

I – 24 February 2025, for taxpayers classified as “A+”;

II – 2 June 2025, for taxpayers classified as “A”;

III – 4 August 2025, for taxpayers classified as “B”;

IV – 5 October 2025, for taxpayers classified as “C”; and

V – 4 December 2025, for taxpayers classified as “D”.

§ 2. The list of taxpayers with “A+” classification shall be published monthly on the website of the Special Secretariat of the Federal Revenue of Brazil on the Internet, at <https://www.gov.br/receitafederal>.

Art. 15. The Subsecretariat for Collection, Registries and Customer Service (Subsecretaria de Arrecadação, Cadastros e Atendimento – Suara) shall be responsible for issuing the complementary rules necessary for the application of the provisions of this Ordinance.

Art. 16. This Ordinance enters into force on the date of its publication in the Official Gazette of the Union (Diário Oficial da União).

ROBINSON SAKIYAMA BARREIRINHAS

PUBLIC NOTICE (“EDITAL”) PGDAU No. 11, OF 30 MAY 2025

Publishes the possibility of regularizing debts registered as Federal Active Debt (Dívida Ativa da União) by adhering to a settlement (transação) proposal of the Office of the Attorney-General of the National Treasury (Procuradoria-Geral da Fazenda Nacional – PGFN), through the modalities of settlement based on payment capacity, settlement of debts considered difficult to recover, small-value settlement, and settlement relating to debts secured by surety insurance (seguro garantia) or a guarantee letter (carta fiança).

THE DEPUTY ATTORNEY-GENERAL FOR FEDERAL ACTIVE DEBT OF THE UNION AND THE FGTS, in the exercise of the powers conferred by art. 17 and art. 27 of Law No. 13,988, of 14 April 2020, by art. 35 of MF Normative Ordinance (Portaria Normativa MF) No. 1,584, of 13 December 2023, and by art. 41, caput and § 4, of PGFN Ordinance (Portaria PGFN) No. 6,757, of 29 July 2022, makes public PGFN proposals for settlement (transação), under the terms of Law No. 13,988, of 14 April 2020, MF Normative Ordinance No. 1,584, of 13 December 2023, and PGFN Ordinance No. 6,757, of 29 July 2022, of debts registered as Federal Active Debt (Dívida Ativa da União), subject to the conditions of this Notice.

Chapter I – General Provisions

Art. 1. This Notice sets forth the conditions for adherence to the settlement proposal of the Office of the Attorney-General of the National Treasury (Procuradoria-Geral da Fazenda Nacional – PGFN), intended to regularize debts registered as Federal Active Debt, from 08:00 (Brasília time) on 2 June 2025 until 19:00 (Brasília time) on 30 September 2025.

Sole paragraph. The settlement provided for in this Notice seeks to promote the regularization of debts under facilitated conditions, in accordance with the guidelines established by Law No. 13,988, of 14 April 2020, MF Normative Ordinance No. 1,584, of 13 December 2023, and PGFN Ordinance No. 6,757, of 29 July 2022.

Chapter II – Covered Debts

Art. 2. Debts registered as Federal Active Debt, whether tax or non-tax in nature, with a consolidated amount equal to or less than BRL 45,000,000.00 (forty-five million reais) per taxable person may be subject to settlement.

Sole paragraph. For purposes of eligibility for the modalities provided for in this Notice, registration as Federal Active Debt must:

I – have been registered by 4 March 2025, for the modalities of Settlement Based on Payment Capacity (Chapter III, Section I), Settlement of Debts Considered Unrecoverable (Chapter III, Section II), and Settlement of Registrations Secured by Surety Insurance or a Guarantee Letter (Chapter III, Section IV); or

II – have been registered by 2 June 2024, for the Small-Value Settlement modality (Chapter III, Section III).

Chapter III – Settlement Modalities

Section I – Settlement Based on Payment Capacity

Subsection I – Payment Capacity

Art. 3. Settlement based on the payment capacity of the taxable person shall be granted according to the recoverability grade of the credits registered as Federal Active Debt, under the terms of Chapter II of PGFN Ordinance No. 6,757, of 29 July 2022.

§ 1. Discounts and a payment term longer than 60 (sixty) months shall be granted to taxable persons whose presumed payment capacity is insufficient to fully discharge their tax and FGTS liabilities within 5 years.

§ 2. The payment capacity of the taxable person is confidential and may be accessed only by the taxable person, or their attorney-in-fact, exclusively through PGFN's REGULARIZE platform, available at <www.regularize.pgfn.gov.br>.

§ 3. A settlement entered into by a co-liable party shall observe the payment capacity of the group, under the terms of art. 21, § 2, of PGFN Ordinance No. 6,757, of 29 July 2022.

Subsection II – General Rule for the Settlement

Art. 4. Federal Active Debt registrations may be negotiated by paying a down payment of 6% (six percent) of the total consolidated debt amount, in up to 6 (six) monthly installments, and the remaining balance may be paid in up to 114 (one hundred and fourteen) monthly and successive installments, with discounts of up to 100% (one hundred percent) on interest, penalties, and statutory charges, subject to the maximum limit of 65% (sixty-five percent) discount on the total amount of each registration, according to the payment capacity of the taxable person.

§ 1. The down payment is waived in agreements providing for full payment in up to 6 (six) monthly and successive installments.

§ 2. In any event, the monthly installments, considering the down payment and the remaining installments, may not exceed 60 (sixty) installments in the case of debts relating to the social contributions provided for in item “a” of subsection I and in subsection II of the caput of art. 195 of the Federal Constitution.

§ 3. In cases in which no discount is granted, according to the payment capacity of the taxable person, the total payment term referred to in this article shall be, at most, 60 (sixty) months.

Subsection III – Specific Rule for Natural Persons, Individual Microentrepreneur (MEI), Microenterprise (ME), Small-Sized Company (EPP), Holy Houses of Mercy (Santas Casas de Misericórdia), Cooperatives, Civil Society Organizations under Law No. 13,019 of 2014, and Educational Institutions

Art. 5. Federal Active Debt registrations involving a natural person, individual microentrepreneur, microenterprise, small-sized company, Holy Houses of Mercy, cooperative societies, other civil society organizations referred to in Law No. 13,019, of 31 July 2014, or educational institutions, may be negotiated by paying a down payment of 6% (six percent) of the total consolidated debt amount, in up to 6 (six) monthly installments, and the remaining balance may be paid in up to 133 (one hundred and thirty-three) monthly and successive installments, with discounts of up to 100% (one hundred percent) on interest, penalties, and statutory charges, subject to the maximum limit of 70% (seventy percent) discount on the total amount of each registration, according to the payment capacity of the taxable person.

§ 1. The down payment is waived in agreements providing for full payment in up to 6 (six) monthly and successive installments.

§ 2. In any event, the monthly installments, considering the down payment and the remaining installments, may not exceed 60 (sixty) installments in the case of debts relating to the social contributions provided for in item “a” of subsection I and in subsection II of the caput of art. 195 of the Federal Constitution.

§ 3. In cases in which no discount is granted, according to the payment capacity of the taxable person, the total payment term referred to in this article shall be, at most, 60 (sixty) months.

Section II – Settlement of Debts Considered Unrecoverable

Subsection I – Debts considered unrecoverable

Art. 6. Credits are considered unrecoverable, under the terms of art. 25 of PGFN Ordinance No. 6,757, of 29 July 2022, when they are:

I – registered as Federal Active Debt for more than 15 (fifteen) years, on the date of publication of this Notice, and with no current annotation of security or suspension of enforceability;

II – with enforceability suspended by a judicial decision for more than 10 (ten) years, under the terms of art. 151, IV or V, of Law No. 5,172, of 25 October 1966 – National Tax Code (Código Tributário Nacional);

III – held by taxable persons that are:

- a) bankrupt;
- b) in judicial or extrajudicial reorganization;
- c) in judicial liquidation; or
- d) under intervention or extrajudicial liquidation.

IV – held by a taxable person that is a legal entity whose CNPJ registration status is:

- a) deregistered due to unfitness (inaptidão);
- b) deregistered due to non-existence in fact (inexistência de fato);
- c) deregistered due to repeated omission (omissão contumaz);
- d) deregistered due to closure of bankruptcy;
- e) deregistered due to closure of judicial or extrajudicial liquidation;
- f) deregistered due to closure of liquidation;
- g) unfit due to unknown location;
- h) unfit due to non-existence in fact;
- i) unfit due to omission and non-location;
- j) unfit due to repeated omission; or

k) suspended due to non-existence in fact.

V – held by a natural person taxable person with an indication of death.

§ 1. The situations described in items III, IV, and V of the caput must appear, respectively, in the databases of the National Registry of Legal Entities (Cadastro Nacional de Pessoas Jurídicas – CNPJ) and of the Individual Taxpayer Registry (Cadastro de Pessoas Físicas – CPF) held by the Special Secretariat of the Federal Revenue of Brazil (Secretaria Especial da Receita Federal do Brasil) up to the date of adherence to the settlement proposal, and it is incumbent on the taxable person to take the measures necessary for the effectiveness of such records.

§ 2. Unrecoverability of credits held by a legal entity is not presumed solely due to a deregistration procedure based on voluntary liquidation.

§ 3. The status of a taxable person under extrajudicial reorganization shall be demonstrated by proving the existence of a proceeding in the phase referred to in art. 164 of Law No. 11,101, of 9 February 2005, or of a homologating judgment rendered less than two years ago.

Subsection II – General rule for the settlement

Art. 7. Federal Active Debt registrations considered unrecoverable may be negotiated by paying a down payment of 5% (five percent) of the total consolidated debt amount, in up to 12 (twelve) monthly installments, and the remaining balance may be paid in up to 108 (one hundred and eight) monthly and successive installments, with discounts of up to 100% (one hundred percent) on interest, penalties, and statutory charges, subject to the maximum limit of 65% (sixty-five percent) discount on the total amount of each registration.

§ 1. The down payment is waived in agreements providing for full payment in up to 6 (six) monthly and successive installments.

§ 2. In any event, the monthly installments, considering the down payment and the remaining installments, may not exceed 60 (sixty) installments in the case of debts relating to the social contributions provided for in item “a” of subsection I and in subsection II of the caput of art. 195 of the Federal Constitution.

Subsection III – Specific rule for an entrepreneur or business company under judicial reorganization

Art. 8. In the case of a settlement involving an entrepreneur or a business company under judicial reorganization, the payment conditions set forth in art. 7 of this Notice apply, subject to the maximum discount limit of 70% (seventy percent) of the consolidated amount of the registration.

Subsection IV – Specific Rule for Natural Persons, Individual Microentrepreneur (MEI), Microenterprise (ME), Small-Sized Company (EPP), Holy Houses of Mercy (Santas Casas de Misericórdia), Cooperatives, Civil Society Organizations under Law No. 13,019 of 2014, and Educational Institutions

Art. 9. Federal Active Debt registrations involving a natural person, individual microentrepreneur, microenterprise, small-sized company, Holy Houses of Mercy,

cooperative societies, other civil society organizations referred to in Law No. 13,019, of 31 July 2014, or educational institutions, may be negotiated by paying a down payment of 5% (five percent) of the total consolidated debt amount, in up to 12 (twelve) monthly installments, and the remaining balance may be paid in up to 133 (one hundred and thirty-three) monthly and successive installments, with discounts of up to 100% (one hundred percent) on interest, penalties, and statutory charges, subject to the maximum limit of 70% (seventy percent) discount on the total amount of each registration, according to the payment capacity of the taxable person.

§ 1. The down payment is waived in agreements providing for full payment in up to 6 (six) monthly and successive installments.

§ 2. In any event, the monthly installments, considering the down payment and the remaining installments, may not exceed 60 (sixty) installments in the case of debts relating to the social contributions provided for in item “a” of subsection I and in subsection II of the caput of art. 195 of the Federal Constitution.

Section III – Small-Value Settlement

Art. 10. Federal Active Debt registrations with a consolidated amount equal to or less than 60 (sixty) minimum wages may be negotiated:

I – if the debtor is an individual microentrepreneur, with a 50% (fifty percent) discount on the total amount of the registration with revenue code 1537, in up to 60 (sixty) monthly and successive installments; or

II – if the debtor is a natural person, individual microentrepreneur, microenterprise, or small-sized company, by paying a down payment of 5% (five percent) of the total consolidated debt amount, in up to 5 (five) monthly installments, and the remaining balance may be paid:

a) in up to 7 (seven) monthly and successive installments, with a discount of up to 50% (fifty percent);

b) in up to 12 (twelve) monthly and successive installments, with a discount of 45% (forty-five percent);

c) in up to 30 (thirty) monthly and successive installments, with a discount of 40% (forty percent); or

d) in up to 55 (fifty-five) monthly and successive installments, with a discount of 30% (thirty percent).

§ 1. Registrations that do not meet the deadline set forth in art. 2, sole paragraph, item II of this Notice may be negotiated under the other modalities, provided the respective requirements are met.

§ 2. The minimum wage amount shall be considered individually per Federal Active Debt registration and calculated based on the nationally defined amount established by law at the time of publication of this Notice.

Section IV – Settlement of Registrations Secured by Surety Insurance or a Guarantee Letter

Art. 11. Federal Active Debt registrations secured by surety insurance (seguro garantia) or a guarantee letter (carta fiança), whose final and unappealable judgment (trânsito em julgado) is unfavorable to the taxable person and that have not yet resulted in an insured event (sinistro) or enforcement of the guarantee, may be negotiated, without discounts, by paying:

I – a down payment of 50% (fifty percent) of the consolidated debt amount, with the remaining balance in up to 12 (twelve) monthly and successive installments;

II – a down payment of 40% (forty percent) of the consolidated debt amount, with the remaining balance in up to 8 (eight) monthly and successive installments; or

III – a down payment of 30% (thirty percent) of the consolidated debt amount, with the remaining balance in up to 6 (six) monthly and successive installments.

§ 1. Approval of adherence is conditional upon maintaining the validity and effectiveness of the surety insurance or guarantee letter until full settlement of the credit registered as Federal Active Debt.

§ 2. Adherence to any other settlement modality provided for in this Notice is prohibited for registrations that fall under the situation governed by this article.

Chapter IV – Adherence

Art. 12. Adherence to the settlement proposal shall occur within the term set forth in art. 1.

Sole paragraph. An application must be submitted:

I – prior to adherence:

a) if the taxable person appears as a co-liable party in a Federal Active Debt registration, under the option “Other Services – Settlement Notice – Adherence by Co-liable Party”; or

b) if the registration is secured by surety insurance or a guarantee letter, under the terms of art. 11, under the option “Other Services – Settlement Surety Insurance or Guarantee Letter”, accompanied by:

1. a copy of the judicial decision evidencing final and unappealable judgment unfavorable to the taxable person;
2. proof of the absence of an insured event (sinistro);
3. a copy of the current surety insurance policy or guarantee letter; and
4. an express indication of the intended modality.

II – immediately after adherence, if the taxable person is part of an economic group, de jure or de facto, whether or not recognized by an administrative or judicial decision, expressly acknowledging such condition and listing all related parties, for purposes of inclusion as co-liable parties in the Federal Active Debt systems, under the option “Other Services – Settlement Notice – Economic Group”.

Art. 13. Adherence must cover all eligible registrations, except registrations that are secured, under installment plans, under settlement, or with enforceability suspended by judicial decision.

§ 1. Partial adherence is prohibited, though the combination of different available settlement modalities is permitted.

§ 2. If the taxpayer opts for settlement of registrations already negotiated under an installment plan, settlement, or procedural legal transaction (negócio jurídico processual), adherence is conditional upon prior withdrawal from the ongoing agreement.

Art. 14. Adherence to the settlement proposal governed by this Notice is prohibited for any taxable person whose settlement was terminated (rescinded) in the last 2 (two) years, even if relating to different debts, counted from the date of formalization of the termination, under the terms of art. 4, § 4, of Law No. 13,988, of 14 April 2020.

Art. 15. Judicial deposits that, on the date the settlement is executed, are in the National Treasury Single Account (Conta Única do Tesouro Nacional) and linked to negotiated debts shall be automatically converted into definitive payment, using as reference the date of the deposit; in such case, the payment conditions shall apply to the remaining balance of the debt covered by the settlement.

Sole paragraph. After the procedure provided for in the caput of this article, if any registrations remain unpaid, the remaining amount may be settled under the terms of this Notice.

Art. 16. Adherence to the settlement, with respect to credits registered as Federal Active Debt that are under judicial dispute, is conditional, within a maximum period of 60 (sixty) days counted from the negotiation, upon submission, exclusively through REGULARIZE, of:

I – a copy of the request to withdraw from the respective actions, challenges, or appeals;

II – a copy of the request for termination of the proceeding with a judgment on the merits (com resolução de mérito), under item “c” of subsection III of the caput of art. 487 of Law No. 13,105, of 16 March 2015 (Code of Civil Procedure).

Art. 17. Without prejudice to the other undertakings required in this Notice, the taxable person, upon adhering, undertakes to:

I – provide, whenever requested, information on assets, rights, amounts, transactions, operations, and other acts that allow PGFN to know its economic situation or any facts that may result in termination of the agreement;

II – not use the settlement abusively or for the purpose of limiting, distorting, or otherwise harming free competition or free economic initiative;

III – declare that it does not use interposed natural or legal persons to conceal or disguise the origin or destination of assets, rights, and amounts, its real interests, or the identity of the beneficiaries of its acts, to the detriment of the Federal Public Treasury;

IV – declare that it has not transferred or encumbered assets or rights with the purpose of frustrating recovery of the registered credits;

V – undertake to comply with the additional requirements and obligations provided for in this Notice;

VI – authorize the offsetting, at the time of actual financial availability, of amounts relating to restitutions, reimbursements, or refunds recognized by the Special Secretariat of the Federal Revenue of Brazil, against installments under the executed agreement, whether due or not yet due;

VII – authorize the offsetting, at the time of actual financial availability, of amounts relating to federal court-ordered payment certificates (precatórios) and federal small-claims payment orders (requisição de pequeno valor) in which it is the creditor;

VIII – declare, when the settlement involves payment capacity, that the registration, asset, and economic-tax information provided to the tax administration is true and that it has not omitted information regarding ownership of assets, rights, and amounts;

IX – waive, where applicable, any allegations of right, present or future, on which judicial actions (including collective actions) or appeals are based, where such actions or appeals concern the registered credits included in the settlement, through a request for termination of the respective proceeding with a judgment on the merits, under item “c” of subsection III of the caput of art. 487 of Law No. 13,105, of 16 March 2015 – Code of Civil Procedure;

X – maintain regularity with the Severance Indemnity Fund (Fundo de Garantia do Tempo de Serviço – FGTS), regularizing, within 90 (ninety) days, any debts that become due after formalization of the settlement agreement;

XI – maintain regularity with the Office of the Attorney-General of the National Treasury and the Special Secretariat of the Federal Revenue of Brazil, regularizing, within 90 (ninety) days, any debts that become due after formalization of the settlement agreement.

Chapter V – Installments

Art. 18. The initial installment must be paid by the last business day of the month in which adherence occurs, under penalty of denial.

§ 1. The minimum installment amount shall not be less than BRL 100.00 (one hundred reais), except in the case of individual microentrepreneurs, for whom the minimum amount shall not be less than BRL 25.00 (twenty-five reais).

§ 2. The amount of each installment, including the down payment and subsequent installments, shall be increased by interest equivalent to the SELIC reference rate for federal securities, accumulated monthly, calculated from the month following adherence until the month prior to payment, plus 1% (one percent) for the month in which payment is made.

§ 3. Payment of installments must be made exclusively through a collection document issued via access to REGULARIZE; any payment made by a different method shall be considered ineffective for any purpose.

Chapter VI – Cancellation

Art. 19. The settlement shall be cancelled in the following cases, regardless of notice to the taxable person:

I – partial adherence, in breach of art. 13;

II – failure to recognize the economic group, where applicable, in breach of art. 12, sole paragraph, item II, of this Notice;

III – failure to submit, within the established period, the evidence required under art. 16 of this Notice;

IV – where the down payment is in installments, failure to fully pay it, or default on 3 (three) installments, consecutive or alternating.

Chapter VII – Termination (Rescission)

Art. 20. The following result in termination (rescission) of the settlement:

I – breach of the conditions, clauses, obligations provided for in this Notice, or of the undertakings assumed under art. 17;

II – default on 3 (three) consecutive or alternating installments of the negotiated outstanding balance, or default on 1 (one) or 2 (two) installments while all others have been paid;

III – verification by PGFN of an act aimed at asset stripping (esvaziamento patrimonial) by the taxable person as a means of defrauding compliance with the settlement, even if carried out prior to its execution;

IV – declaration of bankruptcy or dissolution, by liquidation, of the legal entity party to the settlement;

V – non-observance of any provisions set forth in the settlement's governing law.

Sole paragraph. In the case provided for in item IV, the taxable person may, within the period for filing an objection, adhere to the settlement modality proposed by PGFN, provided it is available, or submit a new individual settlement proposal.

Art. 21. Termination (rescission) of the settlement:

I – implies loss of the granted benefits and full collection of the registrations, deducting amounts already paid;

II – authorizes resumption of the collection proceedings for the registered credits, with enforcement of the guarantees provided and practice of other enforcement measures for the credit, judicial or extrajudicial;

III – prevents the taxable person, for a period of 2 (two) years counted from the date of formalization of the termination, from adhering to a new settlement, even if relating to different registrations, under the terms of art. 4, § 4, of Law No. 13,988, of 14 April 2020.

Sole paragraph. The impediment set forth in item III of this article does not apply where the taxable person withdraws from the settlement agreement before PGFN initiates the termination procedure.

Art. 22. The taxable person shall be notified of the occurrence of any of the grounds for termination of the settlement, in the manner provided in art. 11 of PGFN/MF Ordinance No. 838, of 1 August 2023.

§ 1. Notification shall be made exclusively by electronic means, through the email address registered on the REGULARIZE platform.

§ 2. The taxable person shall be informed of the reasons determining termination and may cure the defect or file an objection, both within 30 (thirty) days, with the settlement preserved in all its terms during such period.

§ 3. The decision on the objection must contain explicit, clear, and consistent reasoning, indicating the facts and legal grounds supporting the adopted conclusion, without prejudice to the possibility of using the technique of incorporated-by-reference reasoning (fundamentação referenciada).

§ 4. The taxable person shall be notified of the decision through REGULARIZE and may file an administrative appeal within 10 (ten) days, with suspensive effect.

§ 5. Until the objection to termination is finally decided, the taxable person must continue to comply with all requirements of the agreement.

§ 6. If the appeal is upheld, the circumstance determining termination of the settlement shall become without effect.

§ 7. If the appeal is rejected, the settlement shall be definitively terminated.

§ 8. The objection and its appeal must be submitted exclusively through REGULARIZE and shall comply with the provisions of PGFN Ordinance No. 6,757, of 29 July 2022.

§ 9. If the termination procedure was initiated due to default, the taxable person may, provided it has not filed an objection or appeal:

I – pay the overdue installments within the period provided in § 2 of this article, maintaining the settlement; or

II – pay the remaining balance of the agreement in full within the period provided in § 4 of this article.

Chapter VIII – Final Provisions

Art. 23. Adherence to the settlement implies automatic maintenance of encumbrances arising from listing/annotation of assets (arrolamento de bens), fiscal precautionary measures (medida cautelar fiscal), and guarantees provided administratively or in tax enforcement actions (execução fiscal) or any other judicial action.

§ 1. In the case of assets seized or offered as security in a tax enforcement action, the taxable person may request sale by private initiative, under the terms of art. 880 of Law No. 13,105, of 16 March 2015 (Code of Civil Procedure), for purposes of amortization or settlement of the negotiated outstanding balance, including through use of the COMPREI system, instituted by PGFN Ordinance No. 3,050, of 6 April 2022.

§ 2. In the case of an asset in the process of sale on COMPREI, provided there is no judicial homologation of the sale transaction under the caput of art. 903 of Law No. 13,105, of 16 March 2015 (Code of Civil Procedure), the registration may be settled through payment in full (lump sum), in which case the asset will be removed from the platform.

§ 3. Payments exceeding the installments due shall be allocated to subsequent installments, in increasing order of maturity.

Art. 24. PGFN units may, based on collection strategy criteria, prohibit access to the negotiations provided for in this Notice for certain taxable persons.

Art. 25. If it is proven that the taxable person provided untrue information, simulated, or omitted information in order to unduly benefit from the differentiated payment conditions provided for in this Notice, the National Treasury Attorney (Procurador da Fazenda Nacional) must forward a Criminal Representation (Representação para Fins Penais – RFP) to the representative of the Federal Public Prosecutor’s Office (Ministério Público Federal) in the forum of the taxable person’s domicile, for investigation of crimes typified in Law No. 8,137, of 27 December 1990, and in art. 299 of Decree-Law No. 2,848, of 7 December 1940 (Criminal Code).

Art. 26. Settlements entered into under this Notice are fully subject to the provisions of Law No. 13,988, of 14 April 2020, MF Normative Ordinance No. 1,584, of 13 December 2023, and PGFN Ordinance No. 6,757, of 29 July 2022.

Sole paragraph. The modalities provided for in this Notice do not contemplate the use of credits arising from tax losses (prejuízo fiscal) and negative CSLL tax base (base de cálculo negativa da CSLL).

Art. 27. The settlement provided for in this Notice does not exclude the possibility of adhering to other settlement modalities provided for in PGFN Ordinance No. 6,757, of 29 July 2022, or in other Notices that may be opened.

Art. 28. This Notice enters into force on the date of its publication.

JOÃO HENRIQUE CHAUFFAILLE GROGNET

Deputy Attorney-General for Federal Active Debt of the Union and the FGTS