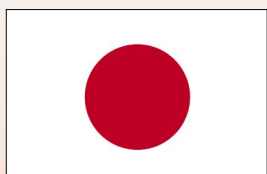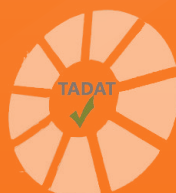# TADAT™

## TAX ADMINISTRATION DIAGNOSTIC ASSESSMENT TOOL

# Performance Assessment Report

## Goiás State

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# ABBREVIATIONS AND ACRONYMS

| | |
|---|---|
| ANEEL | *Agência Nacional de Energia Elétrica* |
| ARD | *Área de resultado de Desempenho* |
| CAT | *Conselho Administrativo Tributário* |
| CIT | Corporate income tax |
| COF | *Corregedoria Fiscal* (Internal Affairs Department) |
| CGE | *Controladoria Geral do Estado de Goiás* |
| CTE | *Código Tributário do Estado* (State Tax Code) |
| DASN-SIMEI | *Declaração Anual do Microempreendedor Individual – Sistema de Recolhimento em Valores Fixos Mensais de Tributos do Simples Nacional para Microempreendedores Individuais (MEI – tax declaration)* |
| EFD | *Escrituração Fiscal Digital* (Digital accounting) |
| EPP | *Empresa de Pequeno Porte* (Small enterprise) |
| GDP | Gross Domestic Product |
| GO | *Goiás* |
| ICMS | *Imposto sobre Circulação de Mercadorias e Serviços* (VAT*)* |
| IPVA | *Imposto sobre a Propriedade de Veículos Automotores* (motor vehicle tax) |
| ITCMD | *Imposto sobre Transmissão Causa Mortis e Doação* (inheritance and gift tax) |
| JUCEG | *Junta Comercial de Estado de Goiás* (Goiás Board of Trade) |
| ME | *Microempresa* (micro-enterprise) |
| MEI | *Microempreendedor Individual* (Individual entrepreneurs) |
| MERCOSUL | *Mercado Comum do Sul* (Southern Common Market) |
| PAYE | Pay-as-you-earn |
| PIT | Personal income tax |
| POA | Performance outcome área |
| REDESIM | Rede Nacional para Simplificação do Registro e da Legalização de Empresas e Negócios |
| RFB | *Receita Federal do Brasil* (Federal Revenue Service) |
| SCF | *Superintendência da Contabilidade-Geral* (General accounts) |
| SCG | *Sistema de Contabilidade Geral* |
| SEFAZ | *Secretaria de Estado da Fazenda* (State Finance Secretariat) |
| SEFAZ-GO | *Secretaria de Estado da Fazenda de Goiás* |
| SEGPLAN | *Secretaria de Estado de Gestão e Planejamento de Goiás* (State Planning Secretariat) |
| SGF | *Sistema de Gerenciamento da Fiscalização* (Supervisory Management System) |
| SIF | *Superintendência de Informações Fiscais* (Fiscal information department) |
| SISCOMEX | *Sistema Integrado de Comércio Exterior* |
| SPED | *Sistema Público de Escrituração Digital* |
| SPT | *Superintendência de Política Tributária* |
| SRE | *Superintendência Executiva da Receita Estadual* |
| SRC | *Superintendência de Recuperação de Créditos* |
| STE | *Superintendência do Tesouro Estadual* |
| SUPEX | *Superintendência Executiva* |
| TADAT | Tax Administration Diagnostic Assessment Tool |
| TCE | *Tribunal de Contas do Estado* (State Court of Accounts) |
| TIN | Taxpayer Identification Number |
| VAT | Value added tax |

# PREFACE

An assessment of the system of tax administration was undertaken of the Brazilian State of Goiás *Secretaria de Estado da Fazenda* (SEFAZ-GO) during the period July 2 - 13, 2018 using the Tax Administration Diagnostic Assessment Tool (TADAT). TADAT provides an assessment baseline of tax administration performance that can be used to determine reform priorities, and, with subsequent repeat assessments, highlight reform achievements.

The assessment team comprised the following: Munawer Khwaja (TADAT Secretariat and Team Leader), Monica Calijuri (TADAT Secretariat), Jose Tostes Neto (Inter-American Development Bank) and Eudaldo Almeida de Jesus (SEFAZ-Bahia).

The assessment team met Mr. Manuel Xavier Ferreira Filho, the Secretary of State for Finance; Mr. Luiz Antônio Faustino Maronezi, Executive Superintendent; Cicero Rodrigues da Silva, Executive Superintendent of State Revenue; Mr. Silvio Vieira da Luz, Executive Superintendent of Public Debt, Accounts and Treasury; other Superintendents of different SEFAZ-GO departments; and other senior and middle managers of special units.

The assessment team also worked closely with members of the TADAT assessment working group of SEFAZ-GO comprising Mr. Adonidio Neto Vieira Júnior, Mr. Olimpio de Oliveira Júnior, Mr. Alaor Soares Barreto, Mr. Leonardo Oliveira Júnior, Mr. Paulo de Aguar Almeida and Ms. Désirée Gabriela Thom.

Field visits were undertaken to the data center, call center, Vapt-Vupt in *Delegacia Fiscal de Goiás* (Goiás tax office), the *Gerência de Prospecção e Auditoria* (audit management and prospecting), *Gerência de Auditoria de Varejo e Serviços* (audit of retailers and services) and the local tax office in Anápolis. The team also met the members of the Board of Trade (*Junta Comercial de Estado de Goiás* - JUCEG), the Association of Commerce and Industries (*Associação Comercial e Industrial de Estado de Goiás* - ACIEG), and the Association of Accountants (*Conselho Regional de Contabilidade).*

The assessment team expresses its gratitude to the SEFAZ-GO management and other officials (both at headquarters and regional offices) for their hospitality and robust and open discussions. Special thanks go to the members of the TADAT assessment working group for the efficient manner in which they facilitated the assessment and Messrs. Pedro Carneiro Junior and Américo Jose V. de Souza for their effective interpretation.

A draft performance assessment report (PAR) was presented to the Secretary and senior management of SEFAZ-GO at the close of the assessment. The authorities did not have any comments on the draft PAR which has been finalized and cleared by the TADAT Secretariat.

# EXECUTIVE SUMMARY

This performance report highlights the results of a TADAT assessment of the *Secretaria de Estado da Fazenda* of the State of Goiás (SEFAZ-GO), Brazil, and captures the main strengths and weaknesses of the system of tax administration, measured against good international practice.

SEFAZ-GO has leveraged technology to improve taxpayer services, maintain a robust taxpayer registration database, and achieve 100 percent e-filing and e-payment. An e-invoice system is in place and this allows invoice information to be automatically matched. Use of third-party information was observed to be good.

Nevertheless, a number of weaknesses need to be addressed to enhance SEFAZ-GO's effectiveness. These include: (i) lack of a structured risk management system for compliance and institutional risks; (ii) high level of old arrears; (iii) absence of tax gap analysis to monitor the extent of the shadow economy; (iv) low level of on-time payment of taxes; (v) inordinate delays in resolving administrative appeals; (vi) an inadequate tax refund system; (vii) no monitoring of public confidence in the tax administration ; (viii) absence of an internal audit system; and (ix) no publication of annual reports or strategic plans. Arrears management is a current priority and SEFAZ-GO is making strong efforts to reduce the level of old arrears.

The main strengths and weaknesses of the SEFAZ-GO are listed below:

| Strengths | Weaknesses |
|---|---|
| ■ The registration database is sound. | ■ There is no structured approach to managing institutional risks. |
| ■ Information gathering and research to support the identification of tax compliance risks is fairly adequate. | ■ The number of ICMS payments made by the deadline in 2017 was poor. |
| ■ Full information on main taxpayer obligations and entitlements is available, and is tailored to the needs of all taxpayers, intermediaries and disadvantaged groups. | ■ The ratio of old arrears to total arrears is high. |
| ■ All declarations and all tax payments are made electronically. | ■ Administrative reviews take a long time to be completed leading to a large backlog of undecided cases. |
| ■ Total arrears as a percent of total annual collections are low. | ■ Procedures for processing ICMS refunds do not use risk criteria and refunds are not paid on time |
| ■ Large-scale, automated cross-checking uses a variety of sources to verify information provided in tax | ■ SEFAZ-GO does not have an internal audit unit to provide assurance of adherence to internal |

| Strengths | Weaknesses |
|---|---|

- SEFAZ-GO has a well-established and independent internal affairs unit.

returns.

controls.

- No independent surveys are conducted to monitor public confidence in SEFAZ-GO.
- Annual reports are neither prepared nor published. A strategic plan is prepared but not published.

Table 1 provides a summary of performance scores, and Figure 1 a graphical snapshot of the distribution of scores. The scoring is structured around the TADAT framework's 9 performance outcome areas (POAs) and 28 high level indicators critical to tax administration performance. An 'ABCD' scale is used to score each indicator, with 'A' representing the highest level of performance and 'D' the lowest.

## Table 1. Goiás: Summary of TADAT Performance Assessment

| INDICATOR | Score 2018 | SUMMARY EXPLANATION OF ASSESSMENT |
|---|---|---|
| POA 1: Integrity of the Registered Taxpayer Base | | |
| P1-1. Accurate and reliable taxpayer information. | B | The registration database and its IT system are sound and follow good international practice, including providing online access to taxpayers to register, but not to update details. Documented procedures exist to identify and deactivate or deregister inactive or dormant taxpayers. |
| P1-2. Knowledge of the potential taxpayer base. | C | Actions for detecting unregistered businesses are ad hoc and no annual plan exists for this effort. |
| POA 2: Effective Risk Management | | |
| P2-3. Identification, assessment, ranking, and quantification of compliance risks. | C | A framework to analyze compliance risks is being developed and information gathering and research to identify tax compliance risks and support this process is fairly adequate. There is a less structured process for identifying, assessing, classifying and quantifying non-compliance risks. |
| P2-4. Mitigation of risks through a compliance improvement plan. | D | SEFAZ-GO does not have an integrated annual plan for improving tax compliance, and risk mitigation is a continuous year-round process. |
| P2-5. Monitoring and evaluation of compliance risk mitigation activities. | C | There is a less structured process to monitor and evaluate the impact of tax compliance risk mitigation activities |

| INDICATOR | Score 2018 | SUMMARY EXPLANATION OF ASSESSMENT |
|---|:---:|---|
| P2-6. Identification, assessment, and mitigation of institutional risks. | D | SEFAZ-GO does not have a structured approach to managing institutional risks. |
| **POA 3: Supporting Voluntary Compliance** | | |
| P3-7. Scope, currency, and accessibility of information. | C | SEFAZ-GO provides information on main areas of taxpayer obligations and entitlements. These are tailored to the needs of taxpayer segments, intermediaries and disadvantaged groups. Information is kept current, but taxpayers are informed of changes in legislation only through general communication. SEFAZ-GO uses several taxpayer services channels, but taxpayer education programs are only provided on an ad hoc basis. |
| P3-7A. Time taken to respond to taxpayers' request for information. | C | The time taken to respond to taxpayer and intermediary requests for information is below good international standards. |
| P3-8. Scope of initiatives to reduce taxpayer compliance costs. | D | There is a simplified system for small taxpayers, but frequent questions and common misunderstandings of the laws and regulations are not analyzed to improve information products and services. |
| P3-9. Obtaining taxpayer feedback on products and services. | D | SEFAZ-GO obtains ad hoc feedback from taxpayers but does not conduct systematic and independent taxpayer satisfaction surveys regarding products and services. Additionally, it does not consult taxpayer groups or intermediaries regularly to identify deficiencies in administrative processes or test new products. |
| **POA 4: Timely Filing of Tax Declarations** | | |
| P4-10. On-time filing rate. | B | The on-time filing rate for ICMS Normal, the core tax for which declarations are required, is 77.4 percent for all taxpayers and 99.5 percent for large taxpayers. |
| P4-11. Use of electronic filing facilities. | A | All declarations are submitted to SEFAZ-GO by electronic means. |
| **POA 5: Timely Payment of Taxes** | | |
| P5-12. Use of electronic payment methods. | A | All taxes are paid electronically. |
| P5-13. Use of efficient collection systems. | A | Efficient collection methods are used which include ICMS prepayment and ICMS tax substitution |

| INDICATOR | Score 2018 | SUMMARY EXPLANATION OF ASSESSMENT |
|---|:---:|---|
| | | systems, which is a form of "reverse taxation" for specific types of transactions. |
| P5-14. Timeliness of payments. | C | The number of ICMS payments made by the deadline in 2017 was relatively low, but the value of payments made was high. |
| P5-15. Stock and flow of tax arrears. | B | Although the total arrears and total collectible arrears as percent of total annual collection are low, the ratio of old arrears to total arrears is high. |
| POA 6: Accurate Reporting in Declarations | | |
| P6-16. Scope of verification actions taken to detect and deter inaccurate reporting. | B | The tax audit program covers the core tax (ICMS) and follows good international practice. However, the impact of audits on tax compliance is not evaluated. Large-scale, automatic cross-checking uses a variety of sources to verify information provided in tax returns. |
| P6-17. Extent of proactive initiatives to encourage accurate reporting. | B | SEFAZ-GO has a system of binding public and private rulings to clarify ambiguous tax matters, but cooperative compliance arrangements are not used. |
| P6-18. Monitoring the extent of inaccurate reporting. | D | There is no tax gap analysis to monitor the extent of the shadow economy. |
| POA 7: Effective Tax Dispute Resolution | | |
| P7-19. Existence of an independent, workable, and graduated dispute resolution process. | A | There is a graduated system of administrative and judicial appeals and the process is widely used. The administrative review system is independent. Information on dispute resolution is publicly available and taxpayers are informed about it in assessment notices, but auditors are not required to inform taxpayers about it. |
| P7-20. Time taken to resolve disputes. | D | Administrative reviews are not completed within 90 days. There is a big backlog of pending cases. |
| P7-21. Degree to which dispute outcomes are acted upon. | C | The monitoring and analysis of dispute outcomes are ad hoc and only in a few cases. |
| POA 8: Efficient Revenue Management | | |
| P8-22. Contribution to government tax revenue forecasting process. | C | SEFAZ-GO provides input into forecasts and estimates of tax revenue for the budget, monitors the results and estimates tax expenditures; however, there is no forecast of tax refund levels. |

| INDICATOR | Score 2018 | SUMMARY EXPLANATION OF ASSESSMENT |
|---|---|---|
| P8-23. Adequacy of the tax revenue accounting system. | B | The accounting system is fully computerized and unified with the overall state system. It also provides access to external control bodies for evaluating its alignment with tax laws. There is no internal audit. |
| P8-24. Adequacy of tax refund processing | D | Procedures for processing ICMS refunds do not use risk criteria. Refunds, when approved, are not paid due to insufficient resources. |
| POA 9: Accountability and Transparency | | |
| P9-25. Internal assurance mechanisms. | C | SEFAZ-GO does not have an internal audit unit. However, it has a well-established and independent internal affairs unit with adequate staff integrity investigative powers. |
| P9-26. External oversight of the tax administration. | B | External oversight is limited to the tax administration's financial performance, and the findings are not published. Complaints of suspected wrongdoing are reviewed by the Ombudsman. The *Ministério Público* investigates serious cases of misconduct or corruption. |
| P9-27. Public perception of integrity. | D | There is no practice of conducting independent third-party surveys to monitor public confidence in SEFAZ-GO. |
| P9-28. Publication of activities, results, and plans. | D | Annual reports are neither prepared nor published. SEFAZ-GO does prepare a detailed strategic plan but, again, this is not published. |

# Figure 1. Goiás: Distribution of Performance Scores



| Indicator | Score |
|-----------|-------|
| P1-1 | B |
| P1-2 | C |
| P2-3 | C |
| P2-4 | D |
| P2-5 | C |
| P2-6 | D |
| P3-7 | C |
| P3-7A | C |
| P3-8 | D |
| P3-9 | D |
| P4-10 | B |
| P4-11 | A |
| P5-12 | A |
| P5-13 | A |
| P5-14 | C |
| P5-15 | B |
| P6-16 | B |
| P6-17 | B |
| P6-18 | D |
| P7-19 | A |
| P7-20 | D |
| P7-21 | C |
| P8-22 | C |
| P8-23 | B |
| P8-24 | D |
| P9-25 | C |
| P9-26 | B |
| P9-27 | D |
| P9-28 | D |
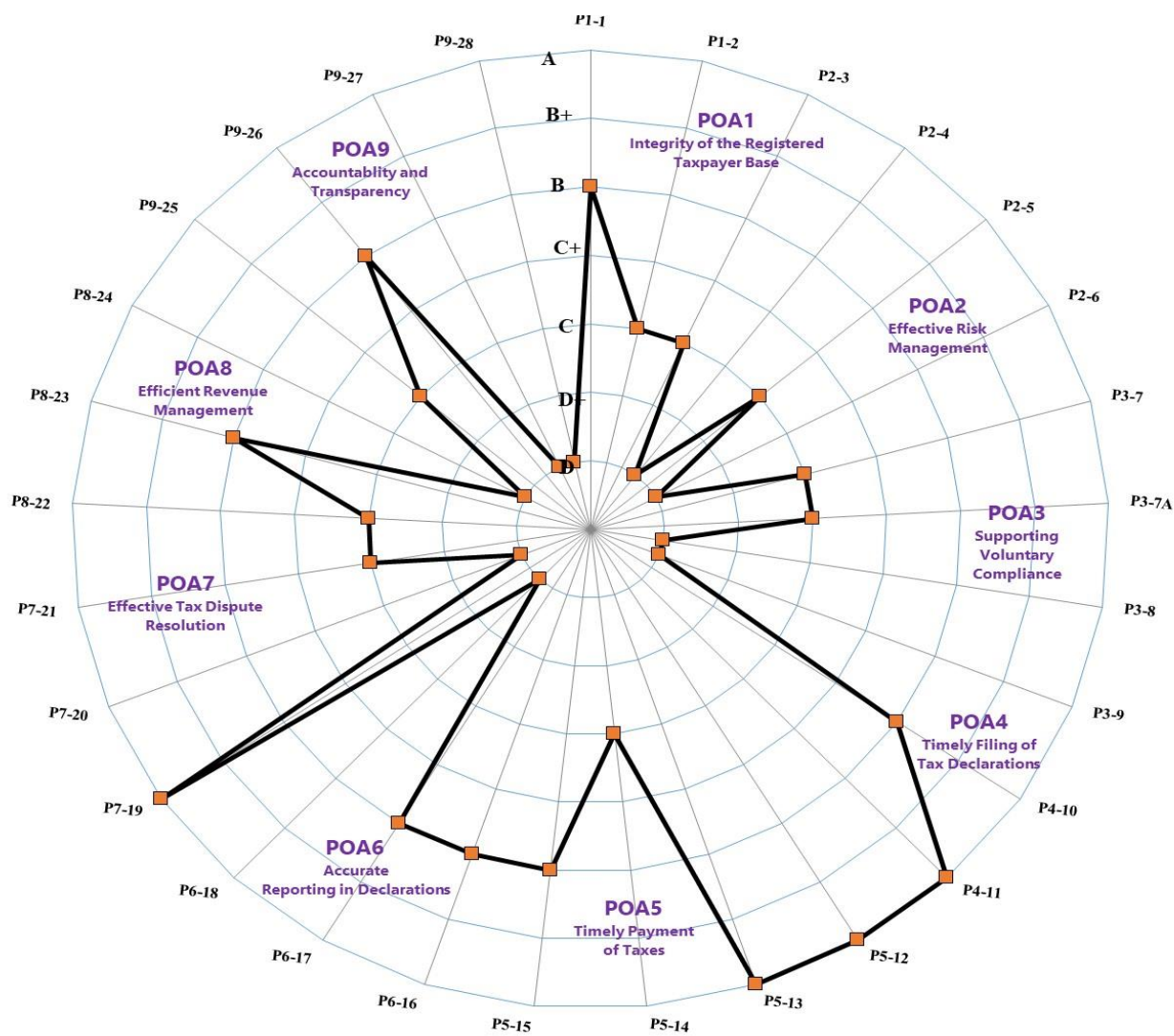
## I.  INTRODUCTION

This report documents the results of the TADAT assessment conducted in Goiás during the period of July 2 - 13, 2018, and subsequently reviewed by the TADAT Secretariat. The report is structured around the TADAT framework of nine POAs and 28 high level indicators critical to tax administration performance that is linked to the POAs. 47 measurement dimensions are taken into account in arriving at each indicator score. A four-point 'ABCD' scale is used to score each dimension and indicator:

- 'A' denotes performance that meets or exceeds international good practice. In this regard, for TADAT purposes, a good practice is taken to be a tested and proven approach applied by a majority of leading tax administrations. It should be noted, however, that for a process to be considered 'good practice,' it does not need to be at the forefront or vanguard of technological and other developments. Given the dynamic nature of tax administration, the good practices described throughout the field guide can be expected to evolve over time as technology advances and innovative approaches are tested and gain wide acceptance.

- 'B' represents sound performance (i.e., a healthy level of performance but a rung below international good practice).

- 'C' means weak performance relative to international good practice.

- 'D' denotes inadequate performance and is applied when the requirements for a 'C' rating or higher are not met. Furthermore, a 'D' score is given in certain situations where there is insufficient information available to assessors to determine and score the level of performance. For example, where a tax administration is unable to produce basic numerical data for purposes of assessing operational performance (e.g., in areas of filing, payment, and refund processing) a 'D' score is given. The underlying rationale is that the inability of the tax administration to provide the required data is indicative of deficiencies in its management information systems and performance monitoring practices.

For further details on the TADAT framework, see Attachment I.

Some points to note about the TADAT diagnostic approach are the following:

- TADAT assesses the performance outcomes achieved in the administration of the major direct and indirect taxes critical to central government revenues, specifically corporate income tax (CIT), personal income tax (PIT), value-added tax (VAT), and pay-as-you-earn (PAYE) amounts withheld by employers (which, strictly speaking, are remittances of PIT). For assessment of subnational tax authorities, the taxes critical to subnational government revenues may not include the above four taxes.

Thus, for subnational TADAT assessments, the core taxes used are whatever taxes are important for the specific subnational government. By assessing outcomes in relation to administration of these core taxes, a picture can be developed of the relative strengths and weaknesses of a subnational government's tax administration.

- TADAT assessments are evidence-based (see Attachment V for the sources of evidence applicable to the assessment of Goiás).

- TADAT is not designed to assess special tax regimes, such as those applying in the natural resource sector, nor does it assess customs administration.

- TADAT provides an assessment within the existing revenue policy framework in a country, with assessments highlighting performance issues that may be best dealt with by a mix of administrative and policy responses.

The aim of TADAT is to provide an objective assessment of the health of key components of the system of tax administration, the extent of reform required, and the relative priorities for attention. TADAT assessments are particularly helpful in:

- identifying the relative strengths and weaknesses in tax administration;

- facilitating a shared view among all stakeholders (country authorities, international organizations, donor countries, and technical assistance providers);

- setting the reform agenda (objectives, priorities, reform initiatives, and implementation sequencing);

- facilitating management and coordination of external support for reforms, and achieving faster and more efficient implementation; and

  monitoring and evaluating reform progress by way of subsequent repeat assessments.

## II. COUNTRY/SUBNATIONAL BACKGROUND INFORMATION

### A. Subnational Profile

General background information on Goiás and the environment in which its tax system operates are provided in the country snapshot in Attachment II.

### B. Data Tables

Numerical data gathered from the authorities and used in this TADAT performance assessment is contained in the tables comprising Attachment III.

## C. Economic Situation

Brazil is currently facing fiscal sustainability challenges as a result of a deep economic crisis. Over the last two decades, strong growth combined with remarkable social progress has made Brazil one of the world's leading economies. The good performance of the Brazilian economy in the period 2003-2010, with average annual GDP growth of 4 percent, was only possible through extremely favorable international conditions, such as commodity prices that almost doubled over the period.

However, a long recession began in 2014. After falling for eight consecutive quarters, growth resumed modestly in early 2017. The depression experienced by the country thus far has affected not only the federal government accounts with direct impact on tax revenues and social contributions, but also the economic and fiscal performance of the states.

Goiás, the ninth largest economy in the country with a 2.9[1] percent share of national GDP, was also affected by the economic downturn. The state's GDP decreased 4.3 percent in 2015 and 2.6 percent in 2016 and had a small recovery of 1.8 percent in 2017.[2] The 2018 outlook is positive for the state and the Midwest region, with growth expected to be above the country average; the key growth driver is agribusiness and its indirect effects on other local activities (trade and services).

In the fiscal sphere, Goiás has been making efforts to achieve balance and sustainability. The performance of its accounts in recent years, shows that own-source revenues grew by 7 percent in 2016, well above the rise in expenditures of about 3 percent. This allowed the state to more than double its primary fiscal surplus during the period 2015 to 2016.

However, the deficit in the social security regime increased by 13 percent in 2016 and was equal to 12.4 percent of net current revenue or *Receita Corrente Líquida* (RCL). Additionally, despite the primary surplus, the level of indebtedness of Goiás remains high and, in 2016, reached a total of R $ 18,899 million, representing 94 percent of its RCL.[3]

## D. Main Taxes

According to the Budget for 2017, total tax revenue collection was 9.3 percent of state GDP. The most dominant source of state tax revenue is the *Imposto sobre Circulação de Mercadorias e Serviços* (ICMS) or value-added tax—which accounts for about 85 percent of the total state tax revenues. Other sources are less significant, with vehicle tax (IPVA) accounting for nearly 7.4 percent and inheritance tax (ITCMD) 1.7 percent of the state tax revenues.

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[1] Average during the period 2010 to 2017.
[2] Santander, Regional Report March/2018.
[3] Boletim de finanças dos entes subnacionais 2017.

### E. Institutional Framework

According to the Brazilian Federal Constitution, the State Secretariat of Finance or *Secretaria de Estado da Fazenda* (SEFAZ) is the entity responsible for administering and collecting the ICMS, IPVA and ITCMD, as well as several other minor taxes, levies and charges. The Federal Revenue Service or *Receita Federal do Brasil* (RFB) collects, *inter alia*, income taxes, customs duties, industrial production tax, financial transactions tax, and social security contributions.

The Secretary of Finance of Goiás is the head of SEFAZ and is responsible for the formulation and implementation of the state's public finance policies. He is assisted by three Executive Superintendents: (i) the *Superintendente Executivo* (SUPEX) who looks after general administration and planning; (ii) the *Superintendente Executivo da Dívida Pública, Contabilidade e Tesouro* (SEDPCT) who heads the public debt, public expenditure and treasury parts of public finance; and (iii) the *Superintendente Executivo da Receita Estadual* (SRE) who is in charge of state revenues. The Administrative Review Council or *Conselho Administrativo Tributário* (CAT) and the Internal Affairs or *Corregedoria Fiscal* (COF) are directly under the Secretary.

The SRE is assisted by four Superintendents: (i) *Superintendente de Política Tributária* (SPT) for tax policy; (ii) *Superintendente de Controle e Fiscalização* (SCF) for tax compliance, intelligence, audit and local offices; (iii) *Superintendente de Informações Fiscais* (SIF) for collection and economic information; and (iv) *Superintendente de Recuperação de Créditos* for debt recovery. Within revenue administration, there are 21 directorates that together administer all revenue operations. The total number of staff in SEFAZ-GO is 2,390 which includes: 714 tax auditors of whom 670 are in central units, local and specialized offices. There are 12 local offices - *Delegacia Regional de Fiscalização* (DRF) – and several specialized tax audit units. An organizational chart of the tax administration is provided in Attachment IV.

### F. International Information Exchange

Brazil has 34 Conventions on Avoidance of Double Taxation and Exchange of Information. Moreover, in 2011 the country signed the Multilateral Convention on Mutual Administrative Assistance in Tax Matters effective since 2016.

Section IX, Article 4 of the Brazilian Constitution, contains guiding principles of cooperation between nations. The National Tax Code provides for rules about international exchange of information. It also provides for the exchange of information among the federal government, states, and municipalities in the interest of efficient tax administration. Accordingly, an exclusive subdivision has been set up within the *Receita Federal do Brasil* to coordinate the domestic tax integration among the three levels of the Federation.[4] Brazil is also a member of

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[4] Heloisa Estellita and Frederico Silva Bastos. "*Tax Exchange of Information and International Cooperation in Brazil.*" Rev. direito GV vol.11 no.1 São Paulo Jan./June 2015

the MERCOSUL common market together with Argentina, Uruguay, Paraguay and Venezuela.

## III. ASSESSMENT OF PERFORMANCE OUTCOME AREAS

### A. POA 1: Integrity of the Registered Taxpayer Base

A fundamental initial step in administering taxes is taxpayer registration and numbering. Tax administrations must compile and maintain a complete database of businesses and individuals that are required by law to register; these will include taxpayers in their own right, as well as others such as employers with PAYE withholding responsibilities. Registration and numbering of each taxpayer underpins key administrative processes associated with filing, payment, assessment, and collection.

Two performance indicators are used to assess POA 1:

- P1-1—Accurate and reliable taxpayer information.
- P1-2—Knowledge of the potential taxpayer base.

**P1-1: Accurate and reliable taxpayer information**

For this indicator two measurement dimensions assess (1) the adequacy of information held in the tax administration's registration database and the extent to which it supports effective interactions with taxpayers and tax intermediaries (i.e., tax advisors and accountants); and (2) the accuracy of information held in the database. Assessed scores are shown in Table 2 followed by an explanation of reasons underlying the assessment.

## Table 2. P1-1 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P1-1-1. The adequacy of information held in respect of registered taxpayers and the extent to which the registration database supports effective interactions with taxpayers and tax intermediaries. | M1 | B | B |
| P1-1-2. The accuracy of information held in the registration database. | | B | |

**The registration database and its IT system are sound and generally follow good international practices except that taxpayers still need to submit some legal documents in person**. The only core tax in Goiás state is the Goods and Services Tax (ICMS). The

process for registration is laid out in the *Código Tributário de Estado* (CTE) or State Tax Code, Law No. 11651/1991 and Decree No. 4852/1997. Art. 10 of SEFAZ-GO Normative Instruction 946/2009 defines who must register, while Art. 22 describes who can register voluntarily. The registration database for ICMS contains all relevant details about the taxpayer including nature of business and associated entities and related parties. The system also permits online access for taxpayers to update their details**.**

In order to start a business activity, there is a single registration platform, *Rede Nacional para Simplificação do Registro e da Legalização de Empresas e Negócios* (REDESIM) of the *Junta Commercial de Estado de Goiás* (JUCEG). The system automatically, which and electronically passes all registration information to the federal revenue authority (RFB)*,* SEFAZ-GO and the municipal authorities. These three jurisdictional levels (federal, state and municipal) then register the taxpayer in their respective databases, providing separate, high-integrity 9-digit taxpayer identification numbers (TIN) which are linked via the registration platform REDESIM. Taxpayers are required to provide legal documents to JUCEG and SEFAZ-GO at the time of registration to prevent fraudulent or duplicate registration.

The SEFAZ- GO registration system interfaces with other subsystems for declaration filing and payment processing. This facilitates generation of management information and a full view of the taxpayer's details to frontline staff. The system allows deactivation and deregistration of taxpayers and provides an audit trail of user access. REDESIM is only partially implemented. As a result, although taxpayers are allowed online access to register or update details at JUCEG, they are still required to submit legal documents in person at SEFAZ-GO.  the systems are not fully connected, updates made in SEFAZ-GO but must be made by approaching JUCEG separately, and vice versa

**Documented procedures exist to identify and deactivate or deregister inactive or dormant taxpayers, crosschecking of information to determine its accuracy is focused mainly on information from credit card companies, electronic invoice and internet social network**. SEFAZ-GO Normative Instruction 946/2009 lays out the circumstances for deactivating and deregistering taxpayers.[5] Deactivation is initiated by the tax auditors concerned and ordered by the Superintendent of Revenue. A well-structured process for maintaining the registration database up-to-date – including through crosschecking, provides the management confidence about its accuracy. However, internal/external audit reports about the accuracy of database are not available.

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[5] Circumstances for treating a firm as inactive include being insolvent (art. 27), suspended (art. 28), annulled (art. 37-A) or closed (34 and 37). Firms are deregistered only when they finally close down. Since firms may switch between the normal ICMS regime and the simplified regime (where the return is filed at the federal level) depending on changes in turnover from year to year, they are identified and deactivated, but not deregistered, when they leave the normal regime.

**P1-2: Knowledge of the potential taxpayer base**

This indicator measures the extent of tax administration efforts to detect unregistered businesses and individuals. The assessed score is shown in Table 3 followed by an explanation of reasons underlying the assessment.

## Table 3. P1-2 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P1-2. The extent of initiatives to detect businesses and individuals who are required to register but fail to do so. | M1 | C |

**Actions for detecting unregistered businesses are ad hoc and no annual plan exists for this effort.** An e-invoice database is regularly used to crosscheck those who should be registered but have not. There is also batch processing of information from the database of credit card companies and research on internet social networks. Once detected, auditors plan a visit to ensure that the business is registered. On an ad-hoc basis, SEFAZ-GO crosschecks its database with the RFB registration database to identify new taxpayers based on federal income tax details.

### B.   POA 2: Effective Risk Management

Tax administrations face numerous risks that have the potential to adversely affect revenue and/or tax administration operations. For convenience, these risks can be classified as:

- compliance risks—where revenue may be lost if businesses and individuals fail to meet the four main taxpayer obligations (i.e., registration in the tax system, filing of tax declarations, payment of taxes on time, and complete and accurate reporting of information in declarations); and

- institutional risks—where tax administration functions may be interrupted if certain external or internal events occur, such as natural disasters, sabotage, loss or destruction of physical assets, failure of information technology system hardware or software, strike action by employees, and administrative breaches (e.g., leakage of confidential taxpayer information which results in loss of community confidence and trust in the tax administration).

Risk management is essential to effective tax administration and involves a structured approach to identifying, assessing, prioritizing, and mitigating risks. It is an integral part of multi-year strategic and annual operational planning.

Four performance indicators are used to assess POA 2:

- P2-3—Identification, assessment, ranking, and quantification of compliance risks.
- P2-4—Mitigation of risks through a compliance improvement plan.
- P2-5—Monitoring and evaluation of compliance risk mitigation activities.
- P2-6—Identification, assessment, and mitigation of institutional risks.

## P2-3: Identification, assessment, ranking, and quantification of compliance risks

For this indicator two measurement dimensions assess (1) the scope of intelligence gathering and research to identify risks to the tax system; and (2) the process used to assess, rank, and quantify compliance risks. Assessed scores are shown in Table 4 followed by an explanation of reasons underlying the assessment.

## Table 4. P2-3 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P2-3-1. The extent of intelligence gathering and research to identify compliance risks in respect of the main tax obligations. | M1 | B | C |
| P2-3-2. The process used to assess, rank, and quantify taxpayer compliance risks. | | C | |

**A framework to analyze compliance risks is being developed and information gathering and research to identify tax compliance risks and support this process is fairly adequate.** SEFAZ-GO uses a range of external and internal sources to identify compliance risks. The tax administration makes constant efforts to expand the use of external sources, with protocols and agreements with credit card administrators, JUCEG, *Sistema Integrado de Comércio Exterior* (SISCOMEX), *Agência Nacional de Energia Elétrica* (ANEEL), and the social security administration, and also gathers information from other Brazilian subnational tax administrations. Environmental analysis, studies on tax gap or sectoral research on hidden business are not carried out. Nevertheless, SEFAZ-GO conducts analysis of data gathered from internal sources, such as declarations, payments, electronic invoices and the public digital bookkeeping system, *Sistema Público de Escrituração Digital* (SPED).

**Although a lot of information is gathered, the process used to identify, assess, classify and quantify non-compliance risks is not well-structured.** SEFAZ-GO's multi-year strategic plan 2018-2020 contemplates the guidelines, objectives and targets related to reducing the ICMS evasion risks, which are then translated into operational actions.[6] Identified risks are then mitigated during the plan's coverage period. The risks identified

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[6] These operational actions are established in the strategic plan elaborated by SEFAZ-GO.

during the normal course of operations, as well as those identified by the Fiscal Intelligence Unit, specialized units, local offices and the *Gerência de Arrecadação e Fiscalização* are discussed in monthly meetings with the *Superintendência de Controle e Fiscalização* (SCF), and these are approved by the SCF. The risk prioritization is mainly based on the estimated amount of tax evaded, and covers the main taxpayer segments.

**P2-4**: **Mitigation of risks through a compliance improvement plan**

This indicator examines the extent to which the tax administration has formulated a compliance improvement plan to address identified risks. The assessed score is shown in Table 5 followed by an explanation of reasons underlying the assessment.

## Table 5. P2-4 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P2-4. The degree to which the tax administration mitigates assessed risks to the tax system through a compliance improvement plan. | **M1** | **D** |

**SEFAZ-GO does not have an integrated annual plan for improving tax compliance, and risk mitigation activity is a continuous year-round process**. Risks identified and tested through pilot audit cases become the criteria for the risk mitigation strategy which typically covers the four main tax compliance obligations (registration, filing, payment and accuracy of reporting), and the key taxpayer segments. The identified risks are fed into the *Sistema de Gerenciamento da Fiscalização* (SGF)[7] and are then allocated to the respective operational units that can also identify additional risks in their local jurisdictions.

**There is no prior analysis of audit resource availability**. The operational units, based on their respective staff resource availability, decide how many taxpayers will be audited. This is an ongoing process carried out throughout the year and there is no structured plan. The implementation of the actions is monitored by the SCF through the SGF system.

**P2-5**: **Monitoring and evaluation of compliance risk mitigation activities**

This indicator looks at the process used to monitor and evaluate mitigation activities. The assessed score is shown in Table 6 followed by an explanation of reasons underlying the assessment.

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[7] An application developed by SEFAZ-GO itself.

## Table 6. P2-5 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P2-5. The process used to monitor and evaluate the impact of compliance risk mitigation activities. | M1 | C |

**There is a less structured process for monitoring and evaluating the impact of tax compliance risk mitigation activities**. SEFAZ-GO monitors the results of audit selections through the SGF. On a monthly basis, the SGF holds meetings with managers of the 11 specialized management units and the 12 heads of operational units to discuss the impact of SEFAZ-GO interventions, but measurements on the effectiveness of these actions is less structured. These analyses are limited only to taxpayers who have been audited.

**P2-6: Identification, assessment, and mitigation of institutional risks**

This indicator examines how the tax administration manages institutional risks. The assessed score is shown in Table 7 followed by an explanation of reasons underlying the assessment.

## Table 7. P2-6 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P2-6. The process used to identify, assess, and mitigate institutional risks. | M1 | D |

**SEFAZ-GO does not have a structured approach to managing institutional risks**. There is some risk-identification work done by different departments, but there is no repository of institutional risks, nor is there any unit responsible for institutional risk management. There is an Internal Commission for Accident Prevention (CIPA), but there is no routine communication on accident procedures—the last communication occurred in 2005—and the rest of the staff are not routinely trained. There is no institutional risk report and there is no business continuity plan. This exposes SEFAZ-GO to numerous risks of business continuity.

**Regarding the IT systems, backup routines are conducted, and a contingency server is being built, but there is no business continuity plan on technology matters.** The data center is managed by the *Secretaria de Estado de Gestão e Planejamento* or Planning Secretariat (SEGPLAN), and SEFAZ-GO is not always made aware of the risk mitigation criteria developed by SEGPLAN.

### C. POA 3: Supporting Voluntary Compliance

To promote voluntary compliance and public confidence in the tax system, tax administrations must adopt a service-oriented attitude toward taxpayers, ensuring that taxpayers have the information and support they need to meet their obligations and claim their entitlements under the law. Because few taxpayers use the law itself as a primary source of information, assistance from the tax administration plays a crucial role in bridging the knowledge gap. Taxpayers expect that the tax administration will provide summarized, understandable information on which they can rely.

Efforts to reduce taxpayer costs of compliance are also important. Small businesses, for example, gain from simplified record keeping and reporting requirements. Likewise, individuals with relatively simple tax obligations (e.g., employees, retirees, and passive investors) benefit from simplified filing arrangements and systems that eliminate the need to file.

Three performance indicators are used to assess POA 3:

- P3-7—Scope, currency, and accessibility of information.
- P3-8—Scope of initiatives to reduce taxpayer compliance costs.
- P3-9—Obtaining taxpayer feedback on products and services.

#### P3-7: Scope, currency, and accessibility of information

For this indicator four measurement dimensions assess (1) whether taxpayers have the information they need to meet their obligations; (2) whether the information available to taxpayers reflects the current law and administrative policy; (3) how easy it is for taxpayers to obtain information; and (4) how quickly the tax administration responds to requests by taxpayers and tax intermediaries for information (for this dimension, waiting time for telephone enquiry calls is used as a proxy for measuring a tax administration's performance in responding to information requests generally). Assessed scores are shown in Table 8 followed by an explanation of reasons underlying the assessment.

## Table 8. P3-7 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P3-7-1. The range of information available to taxpayers to explain, in clear terms, what their obligations and entitlements are in respect of each core tax. | M1 | A | C |
| P3-7-2. The degree to which information is current in terms of the law and administrative policy. | | C | |
| P3-7-3. The ease by which taxpayers obtain information from the tax administration. | | C | |
| P3-7A. The time taken to respond to taxpayer and intermediary requests for information. | M1[8] | C | C |

**SEFAZ-GO provides information on the main areas of taxpayer obligations and entitlements; the information is tailored to the needs of the key taxpayer segments, intermediaries and disadvantaged groups.** Information is available not just for the core tax (ICMS), but also for all other taxes administered by SEFAZ-GO. Taxpayers can ask questions on the easily accessible portal and these are responded to by SEFAZ-GO. Specific banners are used to highlight specific topics for the attention of different taxpayer types and tax regimes. Frequently-asked questions and answers and guidance manuals covering all taxpayers' needs are available on the SEFAZ-GO portal. Specific information designed for tax accountants, small taxpayers and individual entrepreneurs is also available on the portal. As an example, meetings are conducted regularly with agriculturists to educate them on tax issues.

**Routine procedures are performed to keep information current, but taxpayers are informed of changes in legislation only through general communication.** The regulation *Portaria* SEFAZ-GO 136/2013- GAB assigns to the *Gerência de Tecnologia da Informação* the functional responsibility of updating information. This activity is carried out routinely. Taxpayers are sometimes made aware of the changes before new tax regulations take effect. However, these are only through general communications, and no information is sent directly to the taxpayers.

**SEFAZ-GO uses several taxpayer service channels that are free of charge and are available even outside normal business hours; however, taxpayer education programs are provided on an ad hoc basis.** Besides the portal, across-the-counter services are

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[8] The fourth dimension of P3-7 has been segregated as a separate indicator (P3-7A) in order to test a change being envisaged in the 2018 revision of the TADAT Field Guide.

available in local offices, specialized units and *Vapt-Vupt*[9] Units in addition to telephone service. The *Núcleo de Educação Fiscal e Tributária* (Nucleus of Tax Education) created by Law no. 19.737 of 2017 is being implemented. However, there are no regular taxpayer educational activities or programs for students.

**The time taken to respond to taxpayer and intermediary requests for information is below good international standards.** Only 56.2 percent of the telephone enquiry calls are answered within 6 minutes. The Call Center operates for 12 hours at two levels: the first with administrative staff for operational matters, and the second with auditors for technical issues. (Table 3 of Attachment III).

### P3-8: Scope of initiatives to reduce taxpayer compliance costs

This indicator examines the tax administration's efforts to reduce taxpayer compliance costs. Assessed scores are shown in Table 9 followed by an explanation of reasons underlying the assessment.

## Table 9. P3-8 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P3-8. The extent of initiatives to reduce taxpayer compliance costs. | M1 | D |

**There is a simplified reporting system for small taxpayers, but frequently asked questions and common misunderstandings in laws and regulations are not analyzed to improve information products and services**. Access to the online portal has security requirements and allows taxpayers permanent access. Accountants have online access to payment variances of their clients, but the system does not yet provide a complete taxpayer account with all debit and credit information. Tax declarations and other forms are not subject to review for refinement to rationalize the information sought from taxpayers.

### P3-9: Obtaining taxpayer feedback on products and services

For this indicator, two measurement dimensions assess (1) the extent to which the tax administration seeks taxpayer and other stakeholder views of service delivery; and (2) the degree to which taxpayer feedback is taken into account in the design of administrative processes and products. Assessed scores are shown in Table 10 followed by an explanation

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[9] Integrated Service of Citizen Assistance, created by the state government of Goiás to facilitate service in several sectors, unifying all services in a single environment, mainly related to the federal, state and municipal government. It offers several service areas in public places of the capital and some municipalities in the interior at 78 locations. The service has a standard defined in Law 17475/2011.

of reasons underlying the assessment.

## Table 10. P3-9 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P3-9-1. The use and frequency of methods to obtain performance feedback from taxpayers on the standard of services provided. | M1 | D | D |
| P3-9-2. The extent to which taxpayer input is taken into account in the design of administrative processes and products. | | D | |

**SEFAZ-GO obtains ad hoc feedback from taxpayers but does not conduct systematic and independent taxpayer satisfaction surveys.** Feedback from taxpayers is obtained only through interactions at the *Vapt-Vupt* units and through the Ombudsman's office. Taxpayers can approach the Ombudsman for general information, complaints, suggestions, compliments and requests for access to information. However, routine evaluations of the portal services, the face-to-face service rendered at the local offices and specialized units, and at the call center are not carried out.

**SEFAZ-GO does not regularly consult key taxpayer groups and intermediaries to identify deficiencies in its administrative processes or to test new products.** New products are tested internally by tax officials, and there is no active involvement of the taxpayers in the design, testing and piloting of new processes and products.

### D. POA 4: Timely Filing of Tax Declarations

Filing of tax declarations (also known as tax returns) remains a principal means by which a taxpayer's tax liability is established and becomes due and payable. As noted in POA 3, however, there is a trend toward streamlining preparation and filing of declarations of taxpayers with relatively uncomplicated tax affairs (e.g., through prefilling tax declarations). Moreover, several countries treat income tax withheld at source as a final tax, thereby eliminating the need for large numbers of PIT taxpayers to file annual income tax declarations. There is also a strong trend towards electronic filing of declarations for all core taxes. Declarations may be filed by taxpayers themselves or via tax intermediaries.

It is important that all taxpayers who are required to file do so, including those who are unable to pay the tax owing at the time a declaration is due (for these taxpayers, the first priority of the tax administration is to obtain a declaration from the taxpayer to confirm the amount owed, and then secure payment through the enforcement and other measures covered in POA 5).

The following performance indicators are used to assess POA 4:

- P4-10—On-time filing rate.
- P4-11—Use of electronic filing facilities.

### P4-10: On-time filing rate

A single performance indicator, with four measurement dimensions, is used to assess the on-time filing rate for CIT, PIT, VAT, and PAYE withholding declarations. A high on-time filing rate is indicative of effective compliance management including, for example, provision of convenient means to file declarations (especially electronic filing facilities), simplified declarations forms, and enforcement action against those who fail to file on time. Assessed scores are shown in Table 11 followed by an explanation of reasons underlying the assessment.

## Table 11. P4-10 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P4-10-1. The number of ICMS Normal declarations filed by the statutory due date as a percentage of the number of declarations expected from registered ICMS Normal taxpayers. | M1 | B | B |

**The on-time filing rate for ICMS Normal, the core tax for which declarations are required, is 77.4 percent for all taxpayers and 99.5 percent for large taxpayers**. Agricultural producers, if individuals, do not have to file monthly declarations to SEFAZ-GO. Their taxes are collected per sales transaction, without a declaration. Taxpayers under the *Simples Nacional* and MEI regime file a federal declaration to the RFB. (Tables 6 and 7 of Annex III).

### P4-11: Use of electronic filing facilities

This indicator measures the extent to which declarations, for all core taxes, are filed electronically. Assessed scores are shown in Table 12 followed by an explanation of reasons underlying the assessment.

## Table 12. P4-11 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P4-11. The extent to which tax declarations are filed electronically. | M1 | A |

**All declarations are submitted to SEFAZ-GO by electronic means.** For the years 2015 to 2017, the declarations were submitted only in electronic format (Table 8 of Annex III). All ICMS Normal taxpayers are obliged to deliver digital monthly statements - *Escrituração Fiscal Digital* (EFD). Those under the *Simples Nacional* regime file electronically an annual Declaration of Socio-economic and Fiscal Information or *Declaração de Informações Socioeconômicas e Fiscais* (DEFIS) to the RFB. Individual microentrepreneurs under the MEI regime file electronically.[10]

### E. POA 5: Timely Payment of Taxes

Taxpayers are expected to pay taxes on time. Tax laws and administrative procedures specify payment requirements, including deadlines (due dates) for payment, who is required to pay, and payment methods. Depending on the system in place, payments due will be either self-assessed or administratively assessed. Failure by a taxpayer to pay on time results in imposition of interest and penalties and, for some taxpayers, legal debt recovery action. The aim of the tax administration should be to achieve high rates of voluntary on-time payment and low incidence of tax arrears.

Four performance indicators are used to assess POA 5:

- P5-12—Use of electronic payment methods.
- P5-13—Use of efficient collection systems.
- P5-14—Timeliness of payments.
- P5-15—Stock and flow of tax arrears.

#### P5-12: Use of electronic payment methods

This indicator examines the degree to which core taxes are paid by electronic means, including through electronic funds transfer (where money is electronically transferred via the Internet from a taxpayer's bank account to the government's account), credit cards, and debit cards. For TADAT measurement purposes, payments made in person by a taxpayer to a third-party agent (e.g., a bank or post office) that are then electronically transferred by the agent to the government's account are accepted as electronic payments. Assessed scores are shown in Table 13 followed by an explanation of reasons underlying the assessment.

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[10] Declaração Anual do Microempreendedor Individual – Sistema de Recolhimento em Valores Fixos Mensais de Tributos do Simples Nacional para Microempreendedores Individuais (DASN-SIMEI).

## Table 13. P5-12 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P5-12. The extent to which core taxes are paid electronically. | **M1** | **A** |

**All taxes are paid electronically**. During the period 2015-2017 all taxes were paid electronically (Table 8, Annex III). These payments are typically made through fund transfers, check payments or credit/debit card.

### P5-13: Use of efficient collection systems

This indicator assesses the extent to which acknowledged efficient collection systems—especially withholding at source and advance payment systems—are used. Assessed scores are shown in Table 14 followed by an explanation of reasons underlying the assessment.

## Table 14. P5-13 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P5-13. The extent to which withholding at source and advance payment systems are used. | **M1** | **A** |

**Efficient collection methods are used--these include ICMS prepayment and ICMS tax substitution systems (a form of "reverse taxation" for specific types of transactions).** Two systems provide the State Treasury of Goiás with advance collections of ICMS: (i) the advance tax, or prepayment, which includes payment made in advance by the taxpayers themselves as part of the tax that would be due in the event of a taxable event—applied to some agricultural products (rice and wheat flour); and (ii) tax substitution, which is applicable to several products and represents an advance collection of the tax in the supply chain of certain products in accordance with articles 5 to 11 of Complementary Law n. 87/1996.[11]

### P5-14: Timeliness of payments

This indicator assesses the extent to which payments are made on time (by number and by

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[11] The "tax substitution regime" is under review due to judicial decision RE No. 593.849, which concludes: "The refund of the difference in the Tax on the Circulation of Goods and Services - ICMS paid over in the regime of tax substitution forward is due if the base effective calculation of the operation is less than presumed."

value). For TADAT measurement purposes, VAT payment performance is used as a proxy for on-time payment performance of core taxes generally. A high on-time payment percentage is indicative of sound compliance management including, for example, provision of convenient payment methods and effective follow-up of overdue amounts. Assessed scores are shown in Table 15 followed by an explanation of reasons underlying the assessment.

## Table 15. P5-14 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P5-14-1. The number of VAT payments made by the statutory due date in percent of the total number of payments due. | M1 | C | C |
| P5-14-2. The value of VAT payments made by the statutory due date in percent of the total value of VAT payments due. | | B | |

**The number of ICMS payments made by the deadline in 2017 was relatively low, but the value of payments made was high.** Approximately 66.3 percent of the expected number of payments due and 80.5 percent of value of payments were made on time (Annex III, Table 9). Expected number of payments excludes taxpayers who have filed a nil return or have refund claims. It also excludes agricultural producers who pay at the point-of-sale without any declaration.

### P5-15: Stock and flow of tax arrears

This indicator examines the extent of accumulated tax arrears. Two measurement dimensions are used to gauge the size of the administration's tax arrears inventory: (1) the ratio of end-year tax arrears to the denominator of annual tax collections; and (2) the more refined ratio of end-year 'collectible tax arrears' to annual collections.[12] A third measurement dimension looks at the extent of unpaid tax liabilities that are more than a year overdue (a high percentage may indicate poor debt collection practices and performance given that the rate of recovery of tax arrears tends to decline as arrears get older.). Assessed scores are shown in Table 16 followed by an explanation of reasons underlying the assessment.

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[12] For purposes of this ratio, 'collectible' tax arrears is defined as total domestic tax arrears excluding: (a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome; (b) amounts that are not legally recoverable (e.g., debt foregone through bankruptcy); and (c) arrears otherwise uncollectible (e.g., the debtor has no funds or other assets).

## Table 16. P5-15 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P5-15-1. The value of total core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year. | M2 | B | B |
| P5-15-2. The value of collectible core tax arrears at fiscal year-end as a percentage of total core tax revenue collections for the fiscal year. | | A | |
| P5-15-3. The value of core tax arrears more than 12 months' old as a percentage of the value of all core tax arrears. | | C | |

**The stock of tax arrears is very low, but most of those arrears are old**. The three-year average of all arrears as a proportion of total annual collection is 12.7 percent, while that for collectible arrears is 3.6 percent. The three-year average of old arrears more than 12-month old, as a proportion of all arrears is 70.3percent. SEFAZ-GO is prioritizing arrears recovery and the related monitoring of arrears is good.[13] The assessment team visited the *Superintendência de Recuperação de Crédito* which is responsible for arrears management. It is well structured and manages arrears effectively; nevertheless, there is room for improvement. (See Table 10 of Annex III).

### F.   POA 6: Accurate Reporting in Declarations

Tax systems rely heavily on complete and accurate reporting of information by taxpayers in tax declarations. Tax administrations therefore need to regularly monitor tax revenue losses from inaccurate reporting, especially by business taxpayers, and take a range of actions to ensure compliance. These actions fall into two broad groups: verification activities (e.g., tax audits, investigations, and income matching against third party information sources) and proactive initiatives (e.g., taxpayer assistance and education as covered in POA 3, and cooperative compliance approaches).

If well designed and managed, tax audit programs can have far wider impact than simply raising additional revenue from discrepancies detected by tax audits. Detecting and penalizing serious offenders serve to remind all taxpayers of the consequences of inaccurate reporting.

Also prominent in modern tax administration is high-volume automated crosschecking of amounts reported in tax declarations with third party information. Because of the high cost and relative low coverage rates associated with traditional audit methods, tax administrations

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[13] SEFAZ uses a fast-track to recover the tax arrears informed in the Digital Tax Bookkeeping - EFD and not paid on time. Various recovery tools are used, which includes placing lien on taxpayer assets, and various automated contacts with taxpayers. In each contact, if the tax is not paid, there is a reduction of the discount for payment. The tax arrears will be listed for enforced collection within four months after the payment due date.

are increasingly using technology to screen large numbers of taxpayer records to detect discrepancies and encourage correct reporting.

Proactive initiatives also play an important role in addressing risks of inaccurate reporting. These include adoption of cooperative compliance approaches to build collaborative and trust-based relationships with taxpayers (especially large taxpayers) and intermediaries to resolve tax issues and bring certainty to companies' tax positions in advance of a tax declaration being filed, or before a transaction is actually entered into. A system of binding tax rulings can play an important role here.

Finally, on the issue of monitoring the extent of inaccurate reporting across the taxpayer population generally, a variety of approaches are being used, including: use of tax compliance gap estimating models, both for direct and indirect taxes; advanced analytics using large data sets (e.g., predictive models, clustering techniques, and scoring models) to determine the likelihood of taxpayers making full and accurate disclosures of income; and surveys to monitor taxpayer attitudes towards accurate reporting of income.

Against this background, three performance indicators are used to assess POA 6:

P6-16—Scope of verification actions taken to detect and deter inaccurate reporting.
P6-17—Extent of proactive initiatives to encourage accurate reporting.
P6-18—Monitoring the extent of inaccurate reporting.

**P6-16: Scope of verification actions taken to detect and deter inaccurate reporting.**

For this indicator, two measurement dimensions provide an indication of the nature and scope of the tax administration's verification program Assessed scores are shown in Table 17 followed by an explanation of reasons underlying the assessment.

## Table 17. P6-16 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P6-16-1. The nature and scope of the tax audit program in place to detect and deter inaccurate reporting. | M2 | B | B |
| P6-16-2. The extent of large-scale automated crosschecking to verify information in tax declarations. | | B | |

**The tax audit program covers the core tax (ICMS) and follows good international practice; however, the impact of audits on tax compliance is not evaluated.** The audit program is developed centrally, based on assessed risks, by the *Gerência de Prospecção de Auditorias*, utilizing inputs from local offices and specialized units. The audit program is

implemented by the local offices and specialized units in charge of sectors that represent the largest collections for the State (fuels, energy, communication, foreign trade operations, trade, and industry). There are about 450 tax auditors. The *Gerência Contábil* is responsible for complex audits including where forensic analysis of accounting records is necessary. In tax fraud cases, the *Gerência de Inteligência Fiscal* gathers all the evidence through an investigative process, and the cases are then passed to the specialized units to finalize the audit. The case selection prioritizes audits of the most recent fiscal years. Performance monitoring of the audit plan, though unstructured and not routine, is conducted through the SGF and in the monthly meetings.

**The large taxpayers (those with annual turnover exceeding R$10 million), and those who perform certain key activities, are monitored and audited by specialized units. [14]** Although the audit plan covers all taxpayer segments, it is weighted towards large and specialized taxpayers. Different types of audits (integral, specific or multiple audited periods) are scheduled, but the plan is predominantly made up of specific audits and recent periods that can be performed quickly (crosschecking). Cases that use direct and indirect audit methodologies are also programmed. However, evaluation of the audit results' impact on the overall level of taxpayer compliance is not conducted as part of the monitoring process.

**Large-scale, automated cross-checking uses a variety of sources to verify information provided in tax returns.** The cross-checking uses batch files from external sources such as credit card information, JUCEG, SISCOMEX, *Operador Nacional dos Estados* (ONE)[15], social security agencies, as well as data from other sources such as *Declaração de Operações Imobiliárias (*DOI*), Agência Nacional de Transporte Terrestre, Agência Sanitária do Estado,* and also uses large-scale internal sources (electronic invoices and declarations of other ICMS taxpayers).

### P6-17: Extent of proactive initiatives to encourage accurate reporting

This indicator assesses the nature and scope of cooperative compliance and other proactive initiatives undertaken to encourage accurate reporting. Assessed scores are shown in Table 18 followed by an explanation of reasons underlying the assessment.

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[14] Specialized units audit specific sectors or industries such as hydrocarbons (fuel), exports, specific industries, wholesale business, etc.

[15] The system ONE gathers vehicle identification technologies used in Brazilian roads, integrating electronic fiscal documents with the Brazil – ID projects. The system generates the information of trucks transit on the electronic fiscal documents every time the truck passes through the electronic point of control (antenna). It is done by chip or license plate number and then forwards all data related to merchandise that is in the truck to the tax administration. It generates the alerts to the tax administration for the taxpayer compliance risk purpose.

## Table 18. P6-17 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P6-17. The nature and scope of proactive initiatives undertaken to encourage accurate reporting. | M1 | B |

**SEFAZ-GO has a system of binding public and private decisions to clarify and guide taxpayers in tax matters, but cooperative compliance arrangements are not in place.** Taxpayers can request clarification on controversial issues or interpretation of tax legislation through a consultation system, at no cost to themselves. All binding opinions, public or private, are uploaded on the SEFAZ-GO website for general guidance. In the case of private rulings, the identity of the taxpayer is not disclosed. Issues of general interest are sometimes published as Resolutions (*Resoluções*). In recent years, three resolutions have been issued. As indicated above, SEFAZ-GO has not adopted methods of cooperative compliance or advance pricing agreements with taxpayers as part of the intervention framework and compliance risk management model.

### P6-18: Monitoring the extent of inaccurate reporting

This indicator examines the soundness of methods used by the tax administration to monitor the extent of inaccurate reporting in declarations. The assessed score is shown in Table 19 followed by an explanation of reasons underlying the assessment.

## Table 19. P6-18 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P6-18. The soundness of the method/s used by the tax administration to monitor the extent of inaccurate reporting. | M1 | D |

**There is no monitoring of the extent of inaccurate information in tax returns.** SEFAZ-GO does not evaluate the ICMS tax compliance gap and does not use external studies; nor does it monitor revenue losses arising from incorrect information in the declarations. In addition, except for an isolated initiative,[16] there is no evidence that these losses are systemically evaluated as arising from audits or from the cross-checking of various information sources.

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[16] VIEIRA JUNIOR, Adonidio Neto. The elaboration of indicators to measure fiscal efficiency, the variation of the voluntary collection of taxpayers audited by the *Receita Federal em Goiás* and the use of management tools for decision making. A monograph presented in the course of *Desenvolvimento Gerencial na Administração Pública.*. Fundação Alvarez Penteado, 2015.

### G. POA 7: Effective Tax Dispute Resolution

This POA deals with the process by which a taxpayer seeks an independent review, on grounds of facts or interpretation of the law, of a tax assessment resulting from an audit. Above all, a tax dispute process must safeguard a taxpayer's right to challenge a tax assessment and get a fair hearing. The process should be based on a legal framework, be known and understood by taxpayers, be easily accessible, guarantee transparent independent decision-making, and resolve disputed matters in a timely manner.

Three performance indicators are used to assess POA 7:

- P7-19—Existence of an independent, workable, and graduated dispute resolution process.
- P7-20—Time taken to resolve disputes.
- P7-21—Degree to which dispute outcomes are acted upon.

#### P7-19: Existence of an independent, workable, and graduated resolution process

For this indicator three measurement dimensions assess (1) the extent to which a dispute may be escalated to an independent external tribunal or court where a taxpayer is dissatisfied with the result of the tax administration's review process; (2) the extent to which the tax administration's review process is truly independent; and (3) the extent to which taxpayers are informed of their rights and avenues of review. Assessed scores are shown in Table 20 followed by an explanation of reasons underlying the assessment.

## Table 20. P7-19 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P7-19-1. The extent to which an appropriately graduated mechanism of administrative and judicial review is available to, and used by, taxpayers. | M2 | A | A |
| P7-19-2. Whether the administrative review mechanism is independent of the audit process. | | A | |
| P7-19-3. Whether information on the dispute process is published, and whether taxpayers are explicitly made aware of it. | | B | |

**There is a well-established, graduated system of administrative and judicial appeals and the process is widely used.** When challenging the audit assessment, taxpayers have 30 days to submit requests for administrative review in the first instance. If the taxpayer is still not satisfied with the decision of the administrative review, the second instance of appeal can be filed to the specialized external *Conselho Administrativo Tributário* (CAT) or Administrative Tribunal within 15 days of the decision of the administrative review. CAT is

not part of the tax administration but works directly under the Secretary of Finance. It has four chambers of four counsellors each and is headed by a President. Two of the four counsellors in each chamber are nominees of the private sector (for example, chambers of commerce, industry and agriculture). The other two are former senior tax officials. All are appointed by the Governor. If the CAT decision is split and not unanimous, the taxpayer has the option to go to the full bench of the CAT (with 10 members plus the President of CAT). If still not satisfied, either the taxpayer or the tax administration can file an appeal to the *Judiciário,* which can escalate up to the Federal Supreme Court in cases related to constitutional matters. The judicial process can be lengthy. Any disputed tax amount is kept under suspension by law until appeals are decided.[17]

**The administrative review system is structurally and organizationally independent of the audit department.** The first instance administrative review consists of 12 designated appeals officers who are selected competitively from amongst senior tax officials through well-established selection rules and report directly to the Secretary Finance. They are initially appointed for four years, but many of them get extended terms.

**Information on the right to appeal is publicly available and taxpayers are informed about it in assessment notices, but auditors are not required to explicitly inform taxpayers about their appeals rights.** The right to appeal, and the process thereof, are explained in detail in (i) *Lei do Processo Administrativo Tributário 16469/09*; (ii) *Decree 6930/09*; (iii) *Lei do Processo Administrativo 13800/01*; (iv) *Federal Tax Code;* (v) *Código de Defesa do Contribuinte 104/13*; and (vi) *Código de Processo Civil,* which are all public documents. These procedures are also explained on the SEFAZ-GO website. When audit decisions are finalized, written assessment letters explain to taxpayers how to proceed to the administrative review.

### P7-20: Time taken to resolve disputes

This indicator assesses how responsive the tax administration is in completing administrative reviews. Assessed scores are shown in Table 21 followed by an explanation of reasons underlying the assessment.

## Table 21. P7-20 Assessment

| Measurement Dimensions | Scoring Method | Score 2017 |
|---|---|---|
| P7-20. The time taken to complete administrative reviews. | M1 | D |

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[17] *Processo Administrativo Tributário -Decreto* 2473/1979, *Código Tributário* and *Código de Processo Civil Nacional* allows preliminary injunction to suspend payment of disputed tax.

**No administrative review is completed within 90 days and there is a large backlog of unresolved cases.** The monitoring of administrative reviews is very poor and was started only in 2015. Many pending cases are several years old (Table 11 of Attachment III).

### P7-21: Degree to which dispute outcomes are acted upon

This indicator looks at the extent to which dispute outcomes are taken into account in determining policy, legislation, and administrative procedure. The assessed score is shown in Table 22 followed by an explanation of reasons underlying the assessment.

## Table 22. P7-21 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P7-21. The extent to which the tax administration responds to dispute outcomes. | M1 | C |

**The monitoring and analysis of dispute outcomes is ad hoc and only happens in a few cases.** The Advisor on Federal Relations or *Assessoria de Representação no CONFAZ e Relações Federativas*, who functions directly under the Secretary, conducts analysis and reports to the Secretary on what actions to take on important court decisions only. *Gerência de Orientação Tributária* follows up on the actions to be taken.

### H.   POA 8: Efficient Revenue Management

This POA focuses on three key activities performed by tax administrations in relation to revenue management:

- Providing input to government budgeting processes of tax revenue forecasting and tax revenue estimating. (As a general rule, primary responsibility for advising government on tax revenue forecasts and estimates rests with the Ministry of Finance. The tax administration provides data and analytical input to the forecasting and estimating processes. Ministries of Finance often set operational revenue collection targets for the tax administration based on forecasts of revenue for different taxes.)[18]

- Maintaining a system of revenue accounts.

- Paying tax refunds.

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[18] It is common for Ministries of Finance to review budget revenue forecasts and related tax collection targets during the fiscal year (particularly mid-year) to take account of the changes in the forecasting assumptions, especially changes in the macroeconomic environment.

Three performance indicators are used to assess POA 8:

- P8-22—Contribution to government tax revenue forecasting process.
- P8-23—Adequacy of the tax revenue accounting system.
- P8-24—Adequacy of tax refund processing.

### P8-22: Contribution to government tax revenue forecasting process

This indicator assesses the extent of tax administration input to government tax revenue forecasting and estimating. The assessed score is shown in Table 23 followed by an explanation of reasons underlying the assessment.

## Table 23. P8-22 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P8-22. The extent of tax administration input to government tax revenue forecasting and estimating. | M1 | C |

**SEFAZ-GO provides input into forecasts and estimates of tax revenue for the budget, monitors the results and estimates tax expenditures; however, there is no forecast of tax refund levels**. The Office of the Executive Superintendent of Revenue is responsible for preparing estimates of tax revenues. It uses GDP projections, inflation, fiscal effort and changes in the legislation to forecast revenues (taxes and fees). These forecasts are incorporated into the state budget by the Planning Department and the *Lei de Diretrizes Orcamentárias* (Lei 17.257/2011). They are evaluated by the *Junta de Programacao Orcamentaria e Financeira* or Board of Finance and Financial Programming (State Fiscal Management - Decree 8.306/2015). The forecasts are broken down into monthly targets, distributed to local offices and monitored each period. A dashboard is available in the SEFAZ-GO system for monitoring performance—analytical reports of the results are produced.

Annual reports are prepared on fiscal waivers and other tax expenditures that, in Goiás, represent 50 percent of total collections. Analysis is yet to be conducted on the effectiveness of these tax benefits. No monitoring or forecasting of refund levels is undertaken to ensure that funds are available to meet claims.

### P8-23: Adequacy of the tax revenue accounting system

This indicator examines the adequacy of the tax revenue accounting system. Assessed scores are shown in Table 24 followed by an explanation of reasons underlying the assessment.

## Table 24. P8-23 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P8-23. Adequacy of the tax administration's revenue accounting system. | M1 | B |

**The revenue accounting system is fully computerized and unified with the overall state system. The system provides access to external control bodies that ascertain its alignment with tax laws.** SEFAZ-GO is the central accounting body of the state and has an automated accounting system (General Accounting System—SCG). The accounting function is in the process of converting to new accounting standards (applied to the public sector) in line with Administrative Rule STN 548/2015. Revenues are managed by the State Revenue Collection System or *Sistema Arrecadação de Receita Estadual* (SARE), which is integrated with the SCG. The payment information is reported by the banks every 15 minutes and fully transferred to the single state Treasury account of SEFAZ the following day. A modern taxpayer ledger system is still under development and, in the meantime, cross-matching is done between the EFD (declarations) and SARE (payment). The cross-matching results are available to taxpayers' accountants. Full access to the SCG, including its routines and parameters, is made available to the *Controladoria Geral do Estado de Goiás* (CGE) which routinely performs external audit of the accounting system.[19]  There is no internal audit of the accounting system.

### P8-24: Adequacy of tax refund processing

For this indicator, two measurement dimensions assess the tax administration's system of processing VAT refund claims. Assessed scores are shown in Table 25 followed by an explanation of reasons underlying the assessment.

## Table 25. P8-24 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P8-24-1. Adequacy of the VAT refund system. | M2 | D | D |
| P8-24-2. The time taken to pay (or offset) VAT refunds. | | D | |

**Procedures for processing ICMS refunds do not use risk criteria.** In net credit tax declarations, taxpayers are entitled to automatic refund without the need to request

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authorization. SEFAZ-GO controls these refunds by means of fiscal cross-checking. Whenever there are signs of irregularities, the cases are taken up for ex-post inspection. Taxpayers that are exclusively exporters or those that cannot offset accumulated credits can, with authorization from SEFAZ-GO, transfer the credits to other taxpayers, but the Decree 9.034/2017 has temporarily suspended this possibility. Other cases of refunds for tax substitution from other states, claims of rural producers and multiple payments made by mistake are processed at the request of the interested parties. However, no risk criteria are used in these assessments and, consequently, there is no preferential treatment for low-risk taxpayers.

**Refunds are not processed in a timely manner and there is also no specific fund earmarked for this purpose.** Frequently, refunds are approved but not paid due to insufficient resources. According to data provided in Table 12 in Attachment III, not a single refund claim was processed within the 30-day TADAT standard. See Table 12 in Attachment III.

## I.  POA 9: Accountability and Transparency

Accountability and transparency are central pillars of good governance. Their institutionalization reflects the principle that tax administrations should be answerable for the way they use public resources and exercise authority. To enhance community confidence and trust, tax administrations should be openly accountable for their actions within a framework of responsibility to the minister, government, legislature, and the general public.

Four performance indicators are used to assess POA 9:

- P9-25—Internal assurance mechanisms.
- P9-26—External oversight of the tax administration.
- P9-27—Public perception of integrity.
- P9-28—Publication of activities, results, and plans.

### P9-25: Internal assurance mechanisms

For this indicator, two measurement dimensions assess the internal assurance mechanisms in place to protect the tax administration from loss, error, and fraud. Assessed scores are shown in Table 26 followed by an explanation of reasons underlying the assessment.

## Table 26. P9-25 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P9-25-1. Assurance provided by internal audit. | M2 | D | C |
| P9-25-2. Staff integrity assurance mechanisms. | | B | |

**SEFAZ-GO does not have an internal audit unit to provide assurance on adherence to internal controls.** Only the line managers ensure that internal controls are followed. This does not provide arm's length approach to assurance. Internal controls exist for IT including for system security and integrity of the database; there is also an audit trail of user access.

**SEFAZ-GO has a well-established and organizationally independent internal affairs unit (***Corregedoria Tributária)*** with adequate investigative powers to provide assurance of staff integrity.** The *Corregedoria* reports directly to the Secretary Finance. Lei 10460 /1988 - *Estatuto dos Funcionários Públicos Civis do Estado de Goiás* or the Statute of Public Servants of the State of Goias confers the powers to investigate misconduct of employees and to determine punishments. This body has 38 employees of which 12 are investigators. The *Corregedoria* provides leadership on ethics policies and the code of conduct and advises the Secretary on integrity issues. It collaborates with other anti-corruption, external audit and enforcement agencies such as the *Controladoria Geral di Estado de Goiás* (CGE) and the *Ministério Público*, or Prosecutor General, on a regular basis. Recently, it has been cooperating on a state-wide basis with these external agencies for revising and updating the anti-corruption law and is mapping and `assessing risk of corruption. The *Corregedoria* maintains statistics and a database on cases of suspension, reprimand and dismissal. These are not routinely made public but can be released on demand on a case-by-case basis.

### P9-26: External oversight of the tax administration

Two measurement dimensions of this indicator assess (1) the extent of independent external oversight of the tax administration's operations and financial performance; and (2) the investigation process for suspected wrongdoing and maladministration. Assessed scores are shown in Table 27 followed by an explanation of reasons underlying the assessment.

## Table 27. P9-26 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P9-26-1. The extent of independent external oversight of the tax administration's operations and financial performance. | M2 | C | B |
| P9-26-2. The investigation process for suspected wrongdoing and maladministration. | | A | |

**External oversight is limited to the tax administration's financial but not operational performance; and the external review findings are not published.** The *Tribunal de Contas do Estado do* Goiás (TCE) or Court of Accounts, which reports to the Goiás Legislative Assembly, is responsible for overseeing the use public resources. The TCE sends reports of its findings and recommendations to SEFAZ-GO which then responds to the findings within a determined deadline. The reports and actions taken by SEFAZ-GO are not made public.

**Complaints on suspected wrongdoing are reviewed by the *Ouvidoria* or Ombudsman.** Since 2012, *Ouvidoria* for SEFAZ-GO has become part of the state-wide Ombudsman network under the CGE. This has allowed better coordination between the different government departments. The *Ouvidoria* receives complaints from the public through phone, email and in person. The complaints are transmitted to the appropriate level in SEFAZ-GO, depending on the nature of the complaint, and the tax authorities have 20 days to respond to them. The complaints and their resolution are published both on the SEFAZ-GO website and on *Ouvidoria's* own portal—*Sistema de Gestâo de Ouvidoria do Estado de Goiás.* Systemic problems and their solutions are reported to the senior management of the tax administration and the Secretary Finance.

**The *Ministério Público de Estado de Goiás* investigates serious cases of misconduct or corruption.** When a prima facie case is established, it approaches the judiciary for prosecution. Likewise, the CGE is the main body for preventive actions to eliminate corruption. It also maintains statistics from all departments. It has a program called Preventive Identification of Risk and Procedures.

### P9-27: Public perception of integrity

This indicator examines measures taken to gauge public confidence in the tax administration. The assessed score is shown in Table 28 followed by an explanation of reasons underlying the assessment.

## Table 28. P9-27 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 |
|---|---|---|
| P9-27. The mechanism for monitoring public confidence in the tax administration. | M1 | D |

**There is no practice of conducting independent third-party surveys to monitor public confidence in SEFAZ-GO.** The requirement to conduct surveys to monitor public perceptions has recently been mandated by a federal law - Lei 13460/2017 on *Defesa do Usuario de Serviços Públicos* or Law on Protection of Users of Public Services. An implementing decree at the state level is under preparation and it is expected that monitoring of public confidence will become an important aspect of SEFAZ-GO transparency initiatives in the coming years.

### P9-28: Publication of activities, results, and plans

Two measurement dimensions of this indicator assess the extent of (1) public reporting of financial and operational performance; and (2) publication of future directions and plans. Assessed scores are shown in Table 29 followed by an explanation of reasons underlying the assessment.

## Table 29. P9-28 Assessment

| Measurement Dimensions | Scoring Method | Score 2018 | |
|---|---|---|---|
| P9-28-1. The extent to which the financial and operational performance of the tax administration is made public, and the timeliness of publication. | M2 | D | D |
| P9-28-2. The extent to which the tax administration's future directions and plans are made public, and the timeliness of publication. | | D | |

**Annual reports are neither prepared nor published**. Only ad hoc reports on the status of collections are prepared.

**SEFAZ-GO prepares a detailed strategic plan but this is not published**. The strategic plan is an internal document of and also contains some aspects of an operational plan. Nonetheless, the Government of Goiás publishes an overall government strategic plan on the *Goiás Transparente* website. This does contain some elements of the SEFAZ-GO plan.

## Attachment I. TADAT Framework

**Performance outcome areas**

TADAT assesses the performance of a country's tax administration system by reference to nine outcome areas:

1. **Integrity of the registered taxpayer base:** Registration of taxpayers and maintenance of a complete and accurate taxpayer database is fundamental to effective tax administration.

2. **Effective risk management:** Performance improves when risks to revenue and tax administration operations are identified and systematically managed.

3. **Support given to taxpayers to help them comply:** Usually, most taxpayers will meet their tax obligations if they are given the necessary information and support to enable them to comply voluntarily.



4. **On-time filing of declarations:** Timely filing is essential because the filing of a tax declaration is a principal means by which a taxpayer's tax liability is established and becomes due and payable.

5. **On-time payment of taxes:** Nonpayment and late payment of taxes can have a detrimental effect on government budgets and cash management. Collection of tax arrears is costly and time consuming.

6. **Accuracy of information reported in tax declarations:** Tax systems rely heavily on complete and accurate reporting of information in tax declarations. Audit and other verification activities and proactive initiatives of taxpayer assistance, promote accurate reporting and mitigate tax fraud.

7. **Adequacy of dispute resolution processes:** Independent accessible, and efficient review mechanisms safeguard a taxpayer's right to challenge a tax assessment and get a fair hearing in a timely manner.

8. **Efficient revenue management:** Tax revenue collections must be fully accounted for, monitored against budget expectations, and analyzed to inform government revenue forecasting. Legitimate tax refunds to individuals and businesses must be paid promptly.

9. **Accountability and transparency:** As public institutions, tax administrations are answerable for the way they use public resources and exercise authority. Community confidence and trust are enhanced when there is open accountability for administrative actions within a framework of responsibility to the minister, legislature, and general community.

**Indicators and associated measurement dimensions**

A set of 28 high-level indicators critical to tax administration performance are linked to the performance outcome areas. It is these indicators that are scored and reported on. A total of 47 measurement dimensions are taken into account in arriving at the indicator scores. Each indicator has between one and four measurement dimensions.

Repeated assessments will provide information on the extent to which a country's tax administration is improving.

**Scoring methodology**

The assessment of indicators follows the same approach followed in the Public Expenditure and Financial Accountability (PEFA) diagnostic tool so as to aid comparability where both tools are used.

Each of TADAT's 47 measurement dimensions is assessed separately. The overall score for an indicator is based on the assessment of the individual dimensions of the indicator. Combining the scores for dimensions into an overall score for an indicator is done using one of two methods: Method 1 (M1) or Method 2 (M2). For both M1 and M2, the four-point 'ABCD' scale is used to score each dimension and indicator.

**Method M1** is used for all single dimensional indicators and for multi-dimensional indicators where poor performance on one dimension of the indicator is likely to undermine the impact of good performance on other dimensions of the same indicator (in other words, by the weakest link in the connected dimensions of the indicator).

**Method M2** is based on averaging the scores for individual dimensions of an indicator. It is used for selected multi-dimensional indicators where a low score on one dimension of the indicator does not necessarily undermine the impact of higher scores on other dimensions for the same indicator.

**Attachment II. Goiás: Snapshot**

| | |
|---|---|
| Geography | Goiás is a state of Brazil, located in the Center-West region of the country. It borders the Federal District and the states of (from north clockwise) Tocantins, Bahia, Minas Gerais, Mato Grosso do Sul and Mato Grosso. Goiás is the seventh largest state in Brazil with an area of 340,106 square km. It is divided into 246 municipalities of which 105 are sparsely populated with populations of less than 5,000 inhabitants each. Its capital is the city of Goiânia. |
| Population | 6.78 million in 2017. The Goiânia metropolitan area has a population of 2.4 million. <br> (Source: *Instituto Mauro Borges* - IMB and SEGPLAN*)* |
| Adult literacy rate | 91 percent of persons aged 15 and over can read and write. <br> (Source: *Instituto Brasileiro de Geografia e Estatística* –IBGE) |
| Gross domestic product | R$ 189.97 billion nominal GDP in 2017. <br> The service sector is the largest component of GDP at 65.1 percent, followed by the industry at 24.5 percent and agriculture at 10.4  percent. <br> Share of the Brazilian economy: 2.9 percent. (2015) <br> (Source: IBGE) |
| Per capita GDP | US$ 7,853 (2015) <br> (Source: IBGE) |
| Main industries | Goiás leads the country in agriculture and cattle farming with high level of production of sugarcane, soybeans, corn, tomato, rice, cotton, manioc and beans. The state is a major producer of nickel, iron, gold, niobium, phosphate and silver. The strongest growing area in the state has been the food-processing industry. Main exports include soybean and meat. |
| Communications | • Internet users per 100 people: No information <br> • Mobile phone subscribers per 100 people: 116 <br> (Source: SEFAZ-GO) |
| Main taxes | ICMS (85 percent), IPVA (7.4 percent), ITCMD (1.7 percent). |
| Tax-to-GDP | 9.3 percent in 2017 (Source: SEFAZ-GO) |
| Number of active taxpayers (2017) | ICMS Normal (25,908); EPP Simples Nacional (92,264); MEI and individuals (76,291) <br> (Source: SEFAZ-GO) |
| Main collection agency | SEFAZ Goiás |
| Number of staff in the main collection agency | Total 2,390, of which 714 are tax auditors <br> (Source: SEFAZ-GO) |
| Financial Year | Calendar year |

## Attachment III. Data Tables

## A. Tax Revenue Collections

| Table 1. Tax Revenue Collections | | | |
|---|---|---|---|
| | **2015** | **2016** | **2017** |
| **In local currency (Real – R$)** | | | |
| **Budgeted tax revenue forecast of subnational entity[1]** | 14,951,770,780.77 | 15,093,975,277.35 | 17,240,112,000.48 |
| **Total tax revenue collections[2]** | 15,641,167,181.71 | 16,816,480,193.20 | 17,721,672,159.22 |
| *ICMS TOTAL* | 13,745,216,759.11 | 14,334,660,670.02 | 15,022,541,383.57 |
| *Of which:* | | | |
| *ICMS Normal regime (Core tax)[3]* | 13,272,450,786.21 | 13,841,262,187.64 | 14,453,122,960.78 |
| *ME- EPP – Simples Nacional (Simplified regime)* | 471,302,754.17 | 491,303,265.39 | 568,066,065.31 |
| *MEI – Micro entrepreneur* | 1,463,218.73 | 2,095,216.99 | 1,352,357.48 |
| *IPVA* | 1,063,052,031.08 | 1,319,626,072.51 | 1,316,301,582.70 |
| *ITD* | 301,091,499.67 | 249,219,330.44 | 291,817,594.50 |
| **Other Taxes** | 531,806,891.85 | 912,974,120.23 | 1,091,011,598.45 |
| **In percent of total tax revenue collections** | | | |
| **Total tax revenue collections** | 100.0 | 100.0 | 100.0 |
| Main source of tax revenue (ICMS) | 87.9 | 85.2 | 84.8 |
| *Of which:* | | | |
| *ICMS Normal regime (Core tax)* | 84.9 | 82.3 | 81.6 |
| *ME- EPP – Simples Nacional (Simplified regime)* | 3.0 | 2.9 | 3.2 |
| *MEI – Micro entrepreneur* | 0.0 | 0.0 | 0.0 |
| *2nd main source of tax revenue (IPVA or Vehicle tax)* | 6.8 | 7.9 | 7.4 |
| *3rd main source of tax revenue (ITCMD or Inheritance)* | 1.9 | 1.5 | 1.7 |
| **Other Taxes** | 3.4 | 5.4 | 6.1 |
| **In percent of state GDP** | | | |
| **Total tax revenue collections** | 9.0 | 9.3 | 9.3 |
| Main source of tax revenue (ICMS) | 7.9 | 7.9 | 7.9 |
| *Of which:* | | | |
| *ICMS Normal regime (Core tax)* | 7.6 | 7.6 | 7.6 |
| *ME- EPP – Simples Nacional (Simplified regime)* | 0.3 | 0.3 | 0.3 |
| *MEI – Micro entrepreneur* | 0.0 | 0.0 | 0.0 |
| *2nd main source of tax revenue (IPVA or Vehicle tax)* | 0.6 | 0.7 | 0.7 |
| *3rd main source of tax revenue (ITCMD or Inheritance)* | 0.2 | 0.1 | 0.2 |
| **Others Taxes –** | 0.3 | 0.6 | 0.5 |
| **Nominal GDP in local currency (R$ billion)** | *173,632,000,000* | *181,261,000,000* | *189,968,000,000* |

**Explanatory notes**:
1.This table gathers data for three fiscal years (e.g., 2015-17) in respect of all tax revenues collected by the subnational tax administration.
2.This forecast is normally set by the Ministry of Finance (at the subnational level) with input from the tax administration and, for purposes of this table, should only cover the taxes listed in the table. The final budgeted forecast, as adjusted through any mid-year review process, should be used.
[3] Considered only the principal of each tax (ICMS, IPVA, ITD and ICMS FECP). Excluded rates, arrears, interest and other revenues.

## B. Movements in the Taxpayer Register

| Table 2. Movements in the Taxpayer Register (2017) (Ref: POA 1) | | | | | |
|---|---|---|---|---|---|
| | **2015** | | | | |
| | Active[1] [1] | Inactive (not yet deregistered) [2] | Total end-year position [1 + 2] | Percentage of inactive (not yet deregistered) | Deregistered during the year |
| **Total taxpayers (ICMS)** | 143,875 | 99,058 | 242,933 | 40.8 | 8,136 |
| *Of which: ICMS Normal regime* | 24,167 | 82,829 | 106,996 | 77.4 | 7,573 |
| *EPP – Simples Nacional* | 72,075 | 15,259 | 87,334 | 17.5 | 474 |
| *Outros – Pessoas Físicas* | 47,633 | 970 | 48,603 | 2.0 | 89 |
| | | | | | |
| | **2016** | | | | |
| **Total taxpayers (ICMS)** | 163,940 | 101,673 | 265,613 | 38.3 | 9,175 |
| *Of which: ICMS Normal regime* | 22,930 | 84,856 | 107,786 | 78.7 | 8,572 |
| *EPP – Simples Nacional* | 80,948 | 15,748 | 96,696 | 16.3 | 499 |
| *Outros – Pessoas Físicas* | 60,062 | 1,069 | 61,131 | 1.7 | 104 |
| | | | | | |
| | | | | | |
| | **2017** | | | | |
| **Total taxpayers (ICMS)** | 194,463 | 101,561 | 296,024 | 34.3 | 9,696 |
| *Of which: ICMS Normal regime* | 25,908 | 84,548 | 110,456 | 76.5 | 9,039 |
| *EPP – Simples Nacional* | 92,264 | 15,890 | 108,154 | 14.7 | 518 |
| *Outros – Pessoas Físicas* | 76,291 | 1,123 | 77,414 | 1.5 | 139 |
| | | | | | |

## C. Telephone Enquiries

| Table 3. Telephone Enquiry Call Waiting Time (2017) (Ref: POA 3) | | | |
|---|---|---|---|
| **Month** | **Total number of telephone enquiry calls received** | **Telephone enquiry calls answered within 6 minutes' waiting time** | |
| | | **Number** | **In percent of total calls** |
| January | 3,535 | 1,722 | 48.7 |
| February | 2,517 | 1,180 | 46.9 |
| March | 3,238 | 1,627 | 50.2 |
| April | 3,883 | 2,242 | 57.7 |
| May | 3,540 | 1,901 | 53.7 |
| June | 4,236 | 2,210 | 52.2 |
| July | 3,936 | 2,309 | 58.7 |
| August | 3,708 | 2,108 | 56.9 |
| September | 4,310 | 2,804 | 65.1 |
| October | 4,540 | 2,881 | 63.5 |
| November | 4,642 | 2,753 | 59.3 |
| December | 3,812 | 2,080 | 54.5 |
| | | | |
| **12-month total** | **45,897** | **25,817** | **56.2** |

## D. Filing of Tax Declarations

### Table 4. On-time Filing of CIT Declarations for the 2017 Income Year
**(Ref: POA 4)**

|  | Number of declarations filed on-time[1] | Number of declarations expected to be filed[2] | On-time filing rate[3] (In percent) |
|---|---|---|---|
| All CIT taxpayers | Not applicable | Not applicable | Not applicable |
| Large taxpayers only | Not applicable | Not applicable | Not applicable |

***Explanatory notes:***

[1] 'On-time' filing means declarations (also known as 'returns') filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

[2] 'Expected declarations' means the number of CIT declarations that the tax administration expected to receive from registered CIT taxpayers that were required by law to file declarations.

[3] The 'on-time filing rate' is the number of declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered taxpayers, i.e. expressed as a ratio:

$$\frac{Number\ of\ CIT\ declarations\ filed\ by\ the\ due\ date}{Number\ of\ declarations\ expected\ from\ registered\ CIT\ taxpayers}\ x\ 100$$

### Table 5. On-time Filing of PIT Declarations for the 2017 Income Year
**(Ref: POA 4)**

| Number of declarations filed on-time[1] | Number of declarations expected to be filed[2] | On-time filing rate[3] (In percent) |
|---|---|---|
| Not applicable | Not applicable | Not applicable |

***Explanatory notes:***

[1] 'On-time' filing means declarations (also known as 'returns') filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

[2] 'Expected declarations' means the number of PIT declarations that the tax administration expected to receive from registered PIT taxpayers that were required by law to file declarations.

[3] The 'on-time filing rate' is the number of declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered taxpayers, i.e. expressed as a ratio:

$$\frac{Number\ of\ PIT\ declarations\ filed\ by\ the\ due\ date}{Number\ of\ PIT\ declarations\ expected\ from\ registered\ PIT\ taxpayers}\ x\ 100$$

| Table 6. On-time Filing of ICMS Normal Declarations – All taxpayers for 2017 (Ref: POA 4) | | | |
|---|---|---|---|
| **Month** | **Number of declarations filed on-time[1]** | **Number of declarations expected to be filed[2]** | **On-time filing rate[3]** (In percent) |
| January | 21,649 | 28,828 | 75.1 |
| February | 21,369 | 28,482 | 75.0 |
| March | 21,245 | 27,572 | 77.1 |
| April | 21,109 | 27,356 | 77.2 |
| May | 21,033 | 27,171 | 77.4 |
| June | 20,909 | 26,843 | 77.9 |
| July | 20,743 | 26,433 | 78.5 |
| August | 20,650 | 25,858 | 79.9 |
| September | 20,510 | 25,879 | 79.3 |
| October | 20,273 | 25,796 | 78.6 |
| November | 19,893 | 25,550 | 77.9 |
| December | 19,591 | 25,908 | 75.6 |
| | | | |
| **12-month total** | 248,974 | 321,676 | 77.4 |

*Explanatory notes:*

[1] 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

[2] 'Expected declarations' means the number of VAT declarations that the tax administration expected to receive from registered VAT taxpayers that were required by law to file declarations.

[3] The 'on-time filing rate' is the number of VAT declarations filed by the statutory due date as a percentage of the total number of declarations expected from registered VAT taxpayers, i.e. expressed as a ratio:

$$\frac{Number\ of\ ICMS\ declarations\ filed\ by\ the\ due\ date}{Number\ of\ declarations\ expected\ from\ registered\ ICMS\ taxpayers}\ x\ 100$$

| Table 7. On-time Filing of ICMS Declarations – Large taxpayers only for 2017 (Ref: POA 4) | | | |
|---|---|---|---|
| **Month** | **Number of declarations filed on-time**[1] | **Number of declarations expected to be filed**[2] | **On-time filing rate**[3] (In percent) |
| January | 2,253 | 2,259 | 99.7 |
| February | 2,251 | 2,256 | 99.8 |
| March | 2,251 | 2,256 | 99.8 |
| April | 2,250 | 2,255 | 99.8 |
| May | 2,250 | 2,254 | 99.8 |
| June | 2,248 | 2,256 | 99.6 |
| July | 2,216 | 2,247 | 98.6 |
| August | 2,235 | 2,242 | 99.7 |
| September | 2,220 | 2,235 | 99.3 |
| October | 2,226 | 2,242 | 99.3 |
| November | 2,223 | 2,243 | 99.1 |
| December | 2,225 | 2,246 | 99.1 |
| | | | |
| **12-month total** | 26.848 | 26,991 | 99.5 |

***Explanatory notes:***

[1] 'On-time' filing means declarations filed by the statutory due date for filing (plus any 'days of grace' applied by the tax administration as a matter of administrative policy).

[2] 'Expected declarations' means the number of VAT declarations that the tax administration expected to receive from large taxpayers that were required by law to file VAT declarations.

[3] The 'on-time filing rate' is the number of VAT declarations filed by large taxpayers by the statutory due date as a percentage of the total number of VAT declarations expected from large taxpayers, i.e. expressed as a ratio:

$$\frac{Number\ of\ ICMS\ declarations\ filed\ by\ the\ due\ date\ by\ large\ taxpayers}{Number\ of\ ICMS\ declarations\ expected\ from\ large\ taxpayers}\ x\ 100$$

## E. Electronic Services

<table>
<tr><td colspan="4"><strong>Table 8. Use of Electronic Services, [2015-17]</strong>[1]<br>(Ref: POAs 4 and 5)</td></tr>
<tr><td></td><td><strong>2015</strong></td><td><strong>2016</strong></td><td><strong>2017</strong></td></tr>
<tr><td></td><td colspan="3"><strong>Electronic filing</strong>[2]<br>(In percent of all declarations filed for each tax type)</td></tr>
<tr><td><em>1<sup>st</sup> main source of tax revenue</em> (ICMS)</td><td><strong>100.0</strong></td><td><strong>100.0</strong></td><td><strong>100.0</strong></td></tr>
<tr><td><em>2<sup>nd</sup> main source of tax revenue</em></td><td>N/A</td><td>N/A</td><td>N/A</td></tr>
<tr><td><em>3<sup>rd</sup> main source of tax revenue</em></td><td>N/A</td><td>N/A</td><td>N/A</td></tr>
<tr><td></td><td colspan="3"><strong>Electronic payments</strong>[3]<br>(In percent of total <strong>number</strong> of payments received for each tax type)</td></tr>
<tr><td><em>1<sup>st</sup> main source of tax revenue</em> (ICMS)</td><td><strong>100.0</strong></td><td><strong>100.0</strong></td><td><strong>100.0</strong></td></tr>
<tr><td><em>2<sup>nd</sup> main source of tax revenue</em></td><td>N/A</td><td>N/A</td><td>N/A</td></tr>
<tr><td><em>3<sup>rd</sup> main source of tax revenue</em></td><td>N/A</td><td>N/A</td><td>N/A</td></tr>
<tr><td></td><td colspan="3"><strong>Electronic payments</strong><br>(In percent of total <strong>value</strong> of payments received for each tax type)</td></tr>
<tr><td><em>1<sup>st</sup> main source of tax revenue</em> (ICMS)</td><td><strong>100.0</strong></td><td><strong>100.0</strong></td><td><strong>100.0</strong></td></tr>
<tr><td><em>2<sup>nd</sup> main source of tax revenue</em></td><td>N/A</td><td>N/A</td><td>N/A</td></tr>
<tr><td><em>3<sup>rd</sup> main source of tax revenue</em></td><td>N/A</td><td>N/A</td><td>N/A</td></tr>
</table>

*Explanatory notes:*

[1] Data in this table will provide an indicator of the extent to which the tax administration is using modern technology to transform operations, namely in areas of filing and payment.

[2] For purposes of this table, electronic filing involves facilities that enable taxpayers to complete tax declarations online and file those declarations via the Internet.

[3] Methods of electronic payment include credit cards, debit cards, and electronic funds transfer (where money is electronically transferred via the Internet from a taxpayer's bank account to the Treasury account). Electronic payments may be made, for example, by mobile telephone where technology is used to turn mobile phones into an Internet terminal from which payments can be made. For TADAT measurement purposes, payments made in-person by a taxpayer to a third party agent (e.g., a bank or post office) that are then electronically transferred by the agent to the Treasury account are accepted as electronic payments.

## F. Payments

### Table 9. VAT Payments Made During 2017
#### (Ref: POA 5)

| | VAT payments made on-time[1] | VAT payments due[2] | On-time payment rate[3] (In percent) |
|---|---|---|---|
| **Number** of payments | 69,294 | 104,507 | 66.3 |
| **Value** of payments | 10,528,745,709.65 | 13,083,600,641.65 | 80.5 |

*Explanatory notes:*

[1] 'On-time' payment means paid on or before the statutory due date for payment.

[2] 'Payments due' include all payments due, whether self-assessed or administratively assessed (including as a result of an audit).

[3] The 'on-time payment rate' is the number (or value) of VAT payments made by the statutory due date in percent of the total number (or value) of VAT payments due, i.e. expressed as ratios:

- The on-time payment rate by number is:

$$\frac{Number\ of\ VAT\ payments\ made\ by\ the\ due\ date}{Total\ number\ of\ VAT\ payments\ due}\ x\ 100$$

- The on-time payment rate by value is:

$$\frac{Value\ of\ VAT\ payments\ made\ by\ the\ due\ date}{Total\ value\ of\ VAT\ payments\ due}\ x\ 100$$

| EFD x SARE (ICMS declared and paid) | | | |
|---|---|---|---|
| | VAT payments made on-time | Payments due | The on-time payment rate (In Percent) |
| **Number** of payments | 65,954 | 92,194 | 71.5 |
| **Value** of payments | 10,511,827,011.33 | 12,492,567,476.59 | 84.1 |

| Tax audits x SARE (ICMS audited and paid) | | | |
|---|---|---|---|
| | VAT payments made on-time | Payments due | The on-time payment rate (In Percent) |
| **Number** of payments | 3.340 | 12.313 | 27.1 |
| **Value** of payments | 16.918.698.32 | 591.033.165.06 | 2.9 |

Note: The difference of values between Tables 1 and 9 is due to the amounts in Table 1 include penalties, interest and price level restatement of payments due in 2017; amounts paid without Amnesty in 2017; payments during amnesty; amounts paid by taxpayers in Simples Nacional regime, and amounts paid in prior years. In addition. Table 9 refers only to payments due in 2017 without the interests and penalties.

## G. Domestic Tax Arrears

| Table 10. Value of Tax Arrears, 2015 – 2017[1] (Ref: POA 5) | | | |
|---|---|---|---|
| | **2015** | **2016** | **2017** |
| | In R$ | | |
| **Total Core tax revenue collections** (from Table 1) **(A)** | **13,745,216,759.11** | **14,334,660,670.02** | **15,022,541,383.57** |
| Total Core tax arrears at end of fiscal year[2] **(B)** | 1,305,288,276.36 | 1,840,639,910.94 | 2,352,586,574.48 |
| *Of which:* Collectible[3] **(C)** | 487,076,872.08 | 541,572,367.02 | 525.584.033.43 |
| *Of which:* More than 12 months' old **(D)** | 818,211,404.28 | 1,299,067,543.92 | 1.827.002.541.05 |
| | In Percent | | |
| Ratio of (B) to (A)[4] | 9.5 | 12.8 | 15.7 |
| Ratio of (C) to (A)[5] | 3.5 | 3.8 | 3.5 |
| Ratio of (D) to (B)[6] | 62.7 | 70.6 | 77.7 |

***Explanatory notes:***

[1] Data in this table will be used in assessing the value of tax arrears relative to annual collections, and examining the extent to which unpaid tax liabilities are significantly overdue (i.e. older than 12 months).

[2] 'Total Core tax arrears' include tax, penalties, and accumulated interest.

[3] 'Collectible' core tax arrears are defined as the total amount of domestic tax, including interest and penalties, that is overdue for payment and which is not subject to collection impediments. Collectible tax arrears therefore generally exclude: (a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome, (b) amounts that are not legally recoverable (e.g., debt foregone through bankruptcy), and (c) arrears otherwise uncollectible (e.g., the debtor has no funds or other assets).

[4] i.e. $\dfrac{Value\ of\ total\ Core\ tax\ arrears\ at\ end\ of\ fiscal\ year\ (B)}{Total\ core\ tax\ collected\ for\ fiscal\ year\ (A)}\ x\ 100$

[5] i.e. $\dfrac{Value\ of\ collectible\ core\ tax\ arrears\ at\ end\ of\ fiscal\ year\ (C)}{Total\ core\ tax\ collected\ for\ fiscal\ year\ (A)}\ x\ 100$

[6] i.e. $\dfrac{Value\ of\ core\ tax\ arrears >12\ months\ old\ at\ end\ of\ year\ (D)}{Value\ of\ totalcore\ tax\ arrears\ at\ end\ of\ fiscal\ year\ (B)}\ x\ 100$

## H. Tax Dispute Resolution

| Month | Total number finalized | Finalized within 30 days | | Finalized within 60 days | | Finalized within 90 days | |
|---|---|---|---|---|---|---|---|
| | | Number | In percent of total | Number | In percent of total | Number | In percent of total |
| January | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| February | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| March | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| April | 0 | 0 | 0 | 7 | 0 | 0 | 0 |
| May | 2 | 2 | 0.8 | 4 | 2 | 2 | 2 |
| June | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| July | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| August | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| September | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| October | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| November | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| December | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| | | | | | | | |
| **12-month total** | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Table 11. Finalization of Administrative Reviews for most recent 12-month period. (2017)**
**(Ref: POA 7)**

## I. Payment of VAT Refunds

| Table 12. VAT Refunds for most recent 12-month period (2017) (Ref: POA 8) | | |
|---|---|---|
| | **Number of cases** | **R$** |
| Total VAT refund claims received (A) | 0 | 0 |
| Total VAT refunds paid[1] | 2,683 | 6,775,697.88 |
| Of which: paid within 30 days (B)[2] | 0 | 0 |
| Of which: paid outside 30 days | 0 | 0 |
| Total VAT refund claims declined[3] | 0 | 0 |
| Of which: declined within 30 days (C) | 0 | 0 |
| Of which: declined outside 30 days | 0 | 0 |
| Total VAT refund claims not processed[4] | 0 | 0 |
| Of which: no decision taken to decline refund | 0 | 0 |
| Of which: approved but not yet paid or offset | 0 | 0 |
| | | |
| | **In percent** | |
| Ratio of (B+C) to (A)[5] | Not available | Not available |

***Explanatory note:***

[1] Include all refunds paid, as well as refunds offset against other tax liabilities.

[2] TADAT measures performance against a 30-day standard.

[3] Include cases where a formal decision has been taken to decline (refuse) the taxpayer's claim for refund (e.g., where the legal requirements for refund have not been met).

[4] Include all cases where refund processing is incomplete—i.e. where (a) the formal decision has not been taken to decline the refund claim; or (b) the refund has been approved but not paid or offset.

[5] i.e.

$$\frac{Value\ of\ VAT\ refunds\ paid\ within\ 30\ days\ (B) + VAT\ refunds\ declined\ within\ 30\ days\ (C)}{Value\ of\ all\ VAT\ refund\ claims\ received}\ x\ 100$$

# Attachment IV. Organizational Chart

- **Conselho Administrativo Tributário - CAT** — Resp: José Artur Vasconcelos da Silva
- **Gabinete do Secretário**
  - **Gerência de Preparo Processual** — Resp: Cléria Pinto Melo
  - **Secretaria-Geral do CAT** — Resp: Iraís Dill Bento Júnior
  - **Corregedoria Fiscal** — Resp: Robson Alves Vargas
  - **Chefia de Gabinete** — Resp: Fernanda Muniz de Sälva Penna
  - **Comunicação Setorial** — Resp: Cleyberh Lopes da Silva
  - **Advocacia Setorial** — Resp: Paulo Cesar Reis De Carvalho
  - **Núcleo de Educação Fiscal e Tributária** — Resp: Jose Humberto Cosme De Almeida
  - **Gerência da Secretaria Geral** — Resp: Ricardo Freda da Silva
  - **Assessoria de Representação no CONFAZ e Relações Federativas** — Resp: Leandro Augusto De Almeida Nobre Silva
  - **Secretaria Executiva do COINDICE** — Resp: Fabiano Gomes de Paula

- **Gerência de Representação Fazendária** — Resp: Lidilene Pulusil Bento
- **Superintendência Executiva da Receita Estadual** — Resp: Gizma Rodrigues da Silva
  - **Superintendência de Recuperação de Créditos** — Resp: Luzuma Unena Collier
    - **Gerência de Processos e Cobrança** — Resp: Maria Matos Resolar
    - **Gerência de Gestão de Créditos de Órgãos e Entidades Estaduais** — Resp: Joao Alberto Nascimento Filho
  - **Superintendência de Informações Fiscais** — Resp: Alan Soares Bianchi
    - **Gerência de Informações Econômico-Fiscais** — Resp: Leonardo Oliveira Menezes
    - **Gerência de Ferramentas de Auditorias Fiscais** — Resp: Joao Mele De Prata Gonzatto
    - **Gerência de Controle da Arrecadação** — Resp: Vanice Da Holanda Freitas
  - **Superintendência de Política Tributária** — Resp: Vanessa Oliveira de Almeida
    - **Gerência de Orientação Tributária** — Resp: Marcia Suporte Solunconi
    - **Gerência de Normas e Regimes Especiais** — Resp: Ronciel Juvenile Neinto
    - **Gerência de Controle de Benefícios e Incentivos Fiscais** — Resp: Nicol Benny Cunha
  - **Superintendência de Controle e Fiscalização** — Resp: Paulo de Aguina Almeida
    - **Gerência de Combustíveis** — Resp: Fernando Cruz Gomes
    - **Gerência de Substituição Tributária** — Resp: Maryze Luiz Pereira
    - **Gerência de Auditoria de Indústria e Atacado** — Resp: Francisco Leandro Neto
    - **Gerência de Auditoria de Varejo e Serviços** — Resp: Marco Pereira Vieira
    - **Gerência de Inteligência Fiscal** — Resp: Mayon Miguel De Silva Jr
    - **Gerência de Arrecadação e Fiscalização** — Resp: Luciano Alves Pessoa
    - **Gerência do IPVA** — Resp: Nicolle Naays Nassarous
    - **Gerência do ITCD** — Resp: Nadia De Oliveira Bastos
    - **Unidades Complementares Descentralizadas (12 DRFs)**
    - **Gerência de Auditoria das Operações do Comércio Exterior e SUFRAMA** — Resp: Arlina De Oliveira Nunes
    - **Gerência de Prospecção de Auditorias** — Resp: Jorge Arilas Bernado De Silva
    - **Gerência de Auditoria Contábil** — Resp: Flavio Manuel Mota De Souza

- **Gerência da Dívida Pública** — Resp: Raqna Abbruda Oliveira
- **Gerência de Receita Extratributária** — Resp: Marcio Augusto De Silva Caloman
- **Superintendência Executiva da Dívida Pública, Contabilidade e Tesouro** — Resp: Silvia Viana da Luz
  - **Superintendência de Contabilidade Geral** — Resp: Hamido Borges De Quarote
    - **Gerência de Acompanhamento e Execução Contábil** — Resp: Marcelo de Margolis
    - **Gerência de Informações e Normatização Contábeis** — Resp: Leticia Gonçalves dos Santos
  - **Superintendência do Tesouro Estadual** — Resp: Cilmar Geraldo Veloso De Amaral
    - **Gerência de Planejamento e Projetos Financeiros** — Resp: Wellia Mendes Fonseca Junior
    - **Gerência de Administração Financeira** — Resp: Luciano De Costa Rendeito
    - **Gerência do Fundo PROTEGE** — Resp: Lucas Martins Paz Anjos
    - **Gerência de Contas Públicas** — Resp: Marcos Ayda Mesquita Moreno

- **Superintendência Executiva** — Resp: Luis Antonio Fountou Moreno
- **Núcleo de Tecnologia da Informação, Modernização e Projetos** — Resp: Clarison Moreira Nascimento E Silva
  - **Gerência de Serviços** — Resp: Jose Melo de Andrea Junior
  - **Gerência de Desenvolvimento de Sistemas** — Resp: Alexandre Cantvel Machado De Araújo
  - **Gerência de Suporte Técnico** — Resp: James Flanco Nunes
  - **Gerência de Modernização e Projetos** — Resp: Claudio Elias Mornia De Deus Rocha
  - **Superintendência de Gestão, Planejamento e Finanças** — Resp: Luciana Uelton Vieira
    - **Gerência de Planejamento e Finanças** — Resp: Sideny Fluvido Moraes
    - **Gerência do Apoio Logístico e de Suprimentos** — Resp: Jose Francisco De Souza Junior
    - **Gerência de Gestão de Pessoas** — Resp: Silvia Maira Alves Martins
    - **Gerência de Licitações e Contratos** — Resp: Claudio Heituul Lima Freire

**Attachment V. Sources of Evidence**

| Indicators | Sources of Evidence |
|---|---|
| P1-1. Accurate and reliable taxpayer information. | • Screenshot – Business Registration - REDESIM – SEFAZ-GO<br>• Screenshot – Taxpayer situation consultation<br>• Goiás State Tax Code– Law 11.651/91<br>• Report: Registration Evolving _2015_2016_2017<br>• Screenshot – Registration events Statistic<br>• Screenshot – Entreprise size consultation<br>• Presentation National Integration Ranking REDESIM – Posição da JUCEG – 201801<br>• Screenshot – Registration Events Statistic<br>• Goiás State Tax Code (regulation) - Decree Nº 4852-97<br>• Normative Ruling Nº 946 – Provides on Taxpayer Registration of Goias State<br>• Business taxpayer size and motive for Deregistration, Deactivation and other<br>• Screenshot -  Business Taxpayer size and other information<br>• Link of SEFAZ-GO webpage -  How to register at SEFAZ - - GOI<br>http://www.cce.go.gov.br/post/ver/158544/cadastro-cce<br>• Internal Regulation of SEFAZ- Goias - Administrative Ruling n° 136-2013-GSF – Art. 30 – Registration |
| P1-2. Knowledge of the potential taxpayer base. | Internal communications - Crosschecking of cabinetmaking without registration evidence |
| P2-3. Identification, assessment, ranking, and quantification of compliance risks. | • Guideline – Crosschecking individuals without ICMS registration<br>• Protocol of Intelligence system and Exchange of information among Brazilian states.  - Protocol ICMS 66-2009<br>• Link – joint operation –SEFAZ-GO, Civil Police of Goiás State and Military Police of Goiás State. Work carried out by Intelligence of SEFAZ-GO<br>• Agreement of Cooperation – State Attorney and Goiás State –SIMBA<br>• Tax Administration Strategic Planning Report 2018-2020<br>• Action Plan of SGF - version 10-11-2017<br>• Annual Report of Tax Audit performance 2016 e 2017<br>• Technical cooperation - extract published on Federal Gazette of October 31, 2017<br>• Service Instruction – provides orientation on SIMBA system about financial movement investigation. |
| P2-4. Mitigation of risks through a | • Screenshot - Notice of Divergence or Inconsistency – Fiscal crosschecking- 1 |

| Indicators | Sources of Evidence |
|---|---|
| compliance improvement plan. | • Screenshot - Notice of Divergence or Inconsistency – Fiscal crosschecking -2<br>• Action plan of SGF -  version of October 10th, 2017<br>• Planning – SGF structure- II<br>• Institucional Planning – SGF<br>• Report SGF Crosscheking performance PGDAS x SARE<br>• Annual Report of Fiscal Audits performance 2016 & 2017<br>• Planning SGF – Fiscal Actions - effective – August 14, 2017<br>• Screenshot – Taxpayers deactivation<br>• Law 19.665/ 2015   taxpayer desactivation<br>• Balance of Tax Collection 2017 – Meeting with the governor.<br>• Reporting on Fiscal Audit - 1<br>• Reporting on Fiscal Audit - 2<br>• Tax Code of Goiás State- Law nº 11.651-91 - Sanctions for Noncompliance Accessory Obligations |
| P2-5. Monitoring and evaluation of compliance risk mitigation activities. | • Crosschecking of Business Partnership X Credit Card information – 2017 |
| P2-6. Identification, assessment, and mitigation of institutional risks. | • Protocol Security Cabinet Institutional Security Technical Specifications Access Control<br>• Observed by the assessment team that SEFAZ-GO does not have a structured approach to the identification, assessment and mitigation of institutional risks implemented in a continuous way, but there are general standards, ad hoc training and an IT security plan project. |

| Indicators | Sources of Evidence |
|---|---|
| 3-7. Scope, currency, and accessibility of information. | • Goiás State Taxpayer Education - Blog of GEFE- GO<br>• Pamphlet of Digital Fiscal bookkeeping  - EFD - SEFAZ GO<br>• Notice about Goiás State Taxpayer Education - program and partners.<br>• Notice - UEG wins Fiscal Education prize<br>• Screenshot – IPVA refund request<br>• Notice on Legislative updated communication- I<br>• Notice on Legislative updated communication-  II<br>• Link -  Taxation Guidelines http://aplicacao.sefaz.go.gov.br/post/ver/229716/arrecadacao-estadual<br>• Taxpayers rights – Goias State<br>• Link: MEI registration http://www.cce.go.gov.br/post/ver/158544/cadastro-cce<br>• Link: Guideline IPVA exemption – special sectors<br>• Link: Address and phone – face to face taxpayer service<br>• Instruction n°136-2013 – SEFAZ Internal Regulation aproval<br>• Organizational chart SEFAZ Goiás – 2018<br>• Internal communication: rules updating<br>•  Internal communication:   consolidation and updating of rules. – Example content<br>• Instruction 136 - 2013 – SEFAZ regulation - Taxpayer service orientation department - Art_38 subsection II<br>• Link: communication of legislation that will take effect in the future - NFE 4.0<br>•  Instruction n ° 003-18 SER - Establish study group on taxation.<br>• Law nº 19737/2017 – Create Taxpayer Education Nucleus<br>• Draft of SEFAZ-GO – Internal Regulation – Taxpayer Education<br>• Link - http://aplicacao.sefaz.go.gov.br/perguntaresposta/problemas_pesquisa_pareceres.php |
| P3-7A. The time taken to respond to taxpayer and intermediary requests for information. | • Table 3 of Attachment III<br>• Call center statistics<br>• Call center report March/ 2018<br>• Call Center report – by mainly topics consulted<br>• Technical Note n. 001/2018 – Taxpayer orientation<br>• Call Center report – by date |

| Indicators | Sources of Evidence |
|---|---|
| | • Link – taxpayer satisfaction evaluation Vapt-Vupt 2018 http://vaptvupt.goias.gov.br/vvv/servico/servicoInformativo View.xhtml?id=7347<br>• Link – Taxpayer services – evaluation of Vapt-Vupt http://vaptvupt.goias.gov.br/vvv/servico/servicoInformativo View.xhtml?id=1754 |
| P3-8. Scope of initiatives to reduce taxpayer compliance costs. | • Research of work group - GETAP - 2016 GO<br>• Protocol of Technical Cooperation - COMSEFAZ – Published in the Official Gazette on July 11, .2018 http://portal.imprensanacional.gov.br/web/guest/inicio |
| P3-9. Obtaining taxpayer feedback on products and services. | • Notice - meeting with specific segment of taxpayer I<br>• Notice - meeting with specific segment of taxpayer II |
| P4-10. On-time filing rate. | • Tables 4, 5, 6 and 7 of Attachment III<br>• Decree Nº 4852-97 – regulates the Tax Code of Goiás State.<br>• Normative Rulings n°1020 - 2010 – Creates the obligation to file EFD<br>• Table SEFAZ - 100 and 300 large taxpayers - collection |
| P4-11. Use of electronic filing facilities. | • Table 8 of Attachment III Resolution CGSN 140-2018 – obligation to file SPED<br>• Resolution CGSN 94 /2011 obligation to file SPEP until July 31, 2018<br>• Normative Rulings Nº 946 – register deactivation - Art 29, VIII<br>• Law N°11651 - 91 – blocking of issuance and receipt of electronic fiscal documents |
| P5-12. Use of electronic payment methods. | • Table 8 of Attachment III<br>• Many scripts of collection<br>• Operational and Financial report of collection<br>• Collection model flow chart<br>• Link – Fiscal calendar for tax payment- ICMS<br>• Normative Rulling°155-94 - Fiscal calendar for tax payment |
| P5-13. Use of efficient collection systems. | • Supreme Court Decision on tax substitution<br>• Products subject to Tax Substitution<br>• Complementary Law Nº 87, September 13th, 1996 http://www.planalto.gov.br/ccivil_03/LAWS/LCP/Lcp87.htm |
| P5-14. Timeliness of payments. | • Table 9 of Attachment III<br>• Tax Arrears collection – actions |

| Indicators | Sources of Evidence |
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| P5-15. Stock and flow of tax arrears. | <ul><li>Table 10 of Attachment III</li><li>Normative ruling n° 953-2009 – Listing of assets and rights</li><li>Tax arrears stock – Goias State</li></ul> |
| P6-16. Scope of verification actions taken to detect and deter inaccurate reporting. | <ul><li>Action plan of SGF - version November 10th 2017</li><li>Audits finalized- Statistics -2017</li><li>Instruction of Procedures n° 001-2015 – Defines the powers for inspection by the units of Revenue Superintendence of SEFAZ</li><li>Fiscal audits  – 2017</li><li>Accounting Audit finalization letters- Statistics - 2018</li><li>Consolidated Action Plan – SEFAZ-GO</li></ul> |
| P6-17. Extent of proactive initiatives to encourage accurate reporting. | <ul><li>Complementary Law n° 104/2013 – Establishes the taxpayer consultation process - I</li><li>Law n° 16469 /2009 - Establishes the taxpayer consultation process - II</li><li>Normative ruling n° 1296 /2016- Establishes the taxpayer consultation process -_III</li><li>Link to private and public rulings published http://aplicacao.sefaz.go.gov.br/perguntaresposta/problemas_pesquisa_pareceres.php</li><li>Links – Normative of Electronic Invoice Goiania http://www.gabinetecivil.go.gov.br/pagina_Laws.php?id=11756 http://www.gabinetecivil.go.gov.br/pagina_Decrees.php?id=13317</li><li>Link of Normative Opinion http://www.sgc.goias.gov.br/upload/arquivos/2017-05/p_0011_2017.doc</li></ul> |
| P6-18. Monitoring the extent of inaccurate reporting. | Field observation – there is no monitoring of the extent of inaccurate reporting. |
| P7-19. Existence of an independent, workable, and graduated dispute resolution process. | <ul><li>Table 11- Attachment III</li><li>Constitution of the Federative Republic of Brazil</li><li>Federal Tax Code - Law 5.172/1996</li><li>Complementary Law 104/ 2013 – Provides Taxpayers Rights Code- State of Goiás</li><li>Law 16469/ 2009 – Regulates the Tax Administrative Process</li><li>State Decree Nº 6930/2009 – Internal Regulations of the Tax Administrative Council</li></ul> |

| Indicators | Sources of Evidence |
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| | • Law 13800 /2001 – Provides the Administrative Process of State of Goiás<br>• Notice of Assessment  I<br>• Notice of Assessment  II<br>•  Notice of Assessment  III |
| P7-20. Time taken to resolve disputes. | • Table 11 of Attachment III<br>• Link – Administrative litigation process– Agenda, monitoring of cases, etc.<br>http://www.sefaz.go.gov.br/cat/ |
| P7-21. Degree to which dispute outcomes are acted upon. | •  Ordinance 136 - 2013 – Internal Regulation SEFAZ GO – Taxpayer Orientation Department - Art_38 subsection II |
| P8-22. Contribution to government tax revenue forecasting process. | • Law 17257/2011 – Creates the "Board of Budgetary and Financial Planning"<br>• Decree 8306/ 2015 – Establishes the work group of  "Board of Budgetary and Financial Planning"<br>• Complementary Law n. 138/ 2018 – Creates the "High Level Efficiency Committee"<br>• Methodology of collection - Technical Note: Reflections on the Federal measures about Oil.<br>• Methodology of collection - Technical Note: Reflections on Truck strike<br>• Methodology of collection – Technical Note 001/2018 GEST<br>• Methodology of collection – Collection Analysis - 1th four-month 2018 |
| P8-23. Adequacy of the tax revenue accounting system. | • Access profile to GO State to the General Accounting System of the State – Court of Accounts<br>• Ordinance STN 548/2015 -  Deadlines – limit of adoption of the accounting procedures applicable to the entities of the Federation with a view to consolidating the public accounts<br>• Law 19.550/ 2016 –Establishes the public accounting service for the entities of the Executive Power.<br>• Manual of communication, transfer and collection – CRA – version 3.2.7<br>• Accounting Information of State of Goiás<br>• http://aplicacao.sefaz.go.gov.br/post/ver/142752/contabilista<br>• Layout CRA –bank transfer to SEFAZ-GO<br>• http://www.controladoria.go.gov.br/cge/o-que-fazemos/controle-interno |

| Indicators | Sources of Evidence |
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| P8-24. Adequacy of tax refund processing. | • Table 12 of Attachment III<br>• State Decree l 9.034/ 2017 – Establishes the prohibition of transfer of ICMS credit |
| P9-25. Internal assurance mechanisms. | • Law 10.460/1988 – Statute of Public Servants of the State of Goias<br>• Internal Affairs – Proposal of Ethics Code of Civil Servant l<br>• Report of integrity- related statistics – Internal affairs – 2017<br>• Joint Ordinance -  001/2016<br>• Internal Affairs – Organizational chart<br>• Internal Affairs – Refund administrative process - flow chart<br>• Internal Affairs – Internal affairs procedures - flow chart<br>• Internal Affairs –Disciplinary Administrative procedures – Flow chart<br>• Decree 5.462 /2001- Ethics code for high staff<br>• Internal Affairs – witness hearing procedures – flow chart<br>• Liaison arrangement with external agencies- I<br>• Liaison arrangement with external agencies- II<br>• Liaison arrangement with external agencies- III<br>• Ordinance – Process Permanent Commission<br>• Liaison arrangement with SEFAZ and Public Prosecutors<br>• Certificate – Course for Internal affairs staff - I<br>• Certificate – Course for Internal affairs staff -II<br>• Certificate – Course for Internal affairs staff -III<br>• Certificate – Course for Internal affairs staff -IV<br>• Certificate – Course for Internal affairs staff -V |
| P9-26. External oversight of the tax administration. | • Information access from Ombudsman<br>• Activities report of Ombudsman - 2017<br>• Activities report of Ombudsman -2016<br>• Board of Accounts report<br>• Law 12527 – Regulates the access to information<br>• Law 18025/2013 – Establishes the Information Service to population.<br>• Law 13460/2917 – Provides the participation, protection and defense of public services users<br>• Normative ruling CGE 32 de 2016 – Ombudsman service<br>• Decree 7904/2013 –regulates the rights to access the information<br>• Decree 7903/2013 – ombudsman management system of State of Goiás |

| Indicators | Sources of Evidence |
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| P9-27. Public perception of integrity. | • Field observation- there is no public perception of integrity survey |
| P9-28. Publication of activities, results, and plans. | • Pluriannual Plan of State of Goiás |