Contents

Part I Theoretical Referential			
1	Introduction	3 8	
2	The Complexity, Dynamism, and Technological Sophistication of the National Tax System (STN) The Complexity, Dynamism, and Technological Sophistication of the National Tax System (STN) References	11 11 19	
3	The Main Corporate Taxes of the STN	21 21	
	Tax—CSLL Actual Taxable Income System—ATIS (Sistemática Do Lucro Real) IRPJ and CSLL Tax Losses Carry Forward (Only for ATIS)	22 22 23	
	Tax Payments and Digital Tax Accounting Bookkeeping—ECF (Only for ATIS)	23 24 24	
	Taxation of Foreign Income (Only for ATIS)	25 25 26	
	(Sistemática Do Lucro Presumido)	27 28 29	
	Tax on Imports—I.I. and Tax on Exports—I.E	29	

xii Contents

	State Taxation	30
	Tax on Movement of Goods and on Rendering of Interstate	
	and Intermunicipal Transportation Services and on	
	Communications—ICMS	30
	Municipality Taxation	32
	Tax on Services—ISS	32
	Taxes on Payments to Nonresidents	33
	Withholding Income Tax—IRRF	33
	Contribution for Intervention in the Economic Domain	
	Tax—CIDE.	33
	Social Integration Program—PIS and Social Contribution	
	on Gross Sales—COFINS	34
	Tax on Services—ISS	35
	Tax on Financial Transactions—IOF.	35
4	The Extent of the Tax Responsibility of the Enterprise	
	to Its Owners and Administrators	37
	The Extent of the Tax Responsibility of the Enterprise	
	to Its Owners and Administrators	37
	References	43
5	The Corporate Governance and the Risk Society	45
J	The Corporate Governance and the Risk Society	45
	References.	49
6	The Tax Governance in the Context of Risk Management	51
	The Tax Governance in the Context of Risk Management	51
	References	58
Pa	art II Academical Research	
7	Question, General and Specific Objectives, Justification, Contributions, and Methodological Procedures of the Research	63
	Research Question.	63
	Research General Objective	63
	Research-Specific Objectives.	64
	Justification of the Study.	64
	Contributions of the Study	64
	Type and Method of Research	65
	Type of Research Regarding the Goals	65
	Type of Research as to the Procedures	66
	Type of Research to Approaching the Problem.	66
	Collection, Analysis, and Interpretation of Data	67
	Population and Sample	67

Co	Contents		
	Procedure for Data Collection. Procedure of Data Processing. References.	68 69 71	
8	Presentation, Analysis, and Triangulation Results		
	of the Research	73	
	Presentation, Analysis, and Triangulation Results of the Research	73	
	Enterprise Profiles of the XXX Group	75	
	Presentation of Research Results	77	
	Profile of Respondents of Senior Management	79	
	Enterprises Profile of the XXX Group	81	
	Presentation of the Results of the Interviews	85	
	Triangulation of the Results	153	
	Responses that Go to Meet the Theoretical Referential	153	
	Responses that Do not Go to Meet the Theoretical Referential	155	
	References	159	
9	Final Considerations	161	
Aı	Appendix A: Schedule of Interviews		
In	Index		