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Foreword

Federal Revenue Secretariat completed 50 years of existence in 2018. The following Work, now published in the English version, recover its history, which has its origins in a period much earlier than the five decades covered by this Book. The tax and customs administration has also contours far beyond the land that today delimit the Brazilian territory, i.e. it was established when the territory was a Colony of Portugal. The Brazilian fiscal apparatus began to develop its own structure and role after the Independence of Brazil on September 7, 1822.

Throughout the nineteenth century, the structure of the tax administration had become more complex, creating innumerable offices that were not always synonymous of effectiveness in the conduction of their duties, multiplying offices, which by discontinuities or repetitions of procedures, increased the bureaucracy concerning tax collection activities.

With the creation of the Federal Revenue Secretariat on November 20, 1968, a process of rationalization of those structures began with the merger of many Departments that had, independently developed their activities until then, despite carrying out similar activities, which increased public expenditures.

Thus, the Department of Income Tax, the Department of Internal Income, the Department of Customs Income and the Department of Collection gave rise to the public body that, later, by the incorporation the collection and inspection of social pension revenues, unified all federal tax administration of Brazil.

Created in a period known as Economic Miracle (Milagre Econômico), the Federal Revenue has followed the infrastructural and technological growth of the country, not only reaching the most distant places with its service network through Local Stations, Local Offices and Customs Offices, as well as through the computerization of taxpayers' registers, which culminate in the digital age, by providing taxpayers self-service for taxpayers and work remote for its civil servants.

The Federal Revenue has also played an important role in customs control and in inspection to combat crimes in foreign trade, such as smuggling and tax deviation. The lawfulness of business practices ensures the necessary security for foreign negotiators and investors by forming an articulated and centralized front to promote the sector in the country.

Without failing to consider the lessons learned from its history, the Institution looks at the future, with the objective of modernizing the Brazilian State, simplifying structures, reducing public spending and bureaucracy in the Brazilian tax system, in order to promote greater internal development and have prosperity in foreign trade relations with successful nations.

Paulo Roberto Nunes Guedes

Minister of Economy

Foreword

This book records the memory of one of the most important public institutions in Brazil, the Federal Revenue, whose purpose is to plan, execute and control activities of tax and customs administration and others concerning social contributions for the financing of social security.

The Federal Revenue of Brazil is also responsible for monitoring the implementation of tax and customs policies, as well as undertaking economic-tax studies on foreign trade to policy makers.

An overview on its history, from the earliest periods of the country, offers elements to understand the formation and organization of the Brazilian State. Its work has always been indispensable to the functioning of the government, guaranteeing resources to meet the fulfillment of the fundamental principles of the Federal Constitution such as sovereignty, citizenship, human dignity, social values of work and free initiative.

We publish the English version of this Work, when the Federal Revenue completes 50 years of existence, not only as an anniversary mark, but also as a presentation on our Tax Administration to the partner nations, offering them the history of our institution.

The Federal Revenue has sought to enter into agreements with other customs administrations in the world to implement multilateral cooperation initiatives oriented to trade facilitation and exchange of information that allow agility in working processes, reduction of costs for foreign trade and better customs risk management.

The book is divided into four Chapters. The first two Chapters are about the public bodies that preceded the Federal Revenue and the other two are on its own history. Several details about its internal organization and historical processes over the years were explored, in order to give a balanced understanding about the structure and development of this relevant public body for the Brazilian State.

Finally, we show our respect for the civil servants, who has built this institution with their work efforts and commitment.

This half century of activities is a milestone for an ever more prosperous future for the Federal Revenue and the international relations carried out by Brazil.

José Barroso Tostes Neto
Special Secretary of the Federal Revenue of Brazil

"(...) there are so many facts that portray the importance that the Brazilian Tax Administration has acquired, despite the difficulties inherent in a developing country, despite the difficulties that are peculiar to a country that is still trying to build definitively its civilization, the Brazilian civilization, of a country that only a short time ago was able to manage to break the chains of authoritarianism and, therefore, was able to begin to build that which is indispensable in a modern state, that is, the very experience of a democratic regime, with its contradictions, with its difficulties, with an inevitable process of maturation and all this has been happening in Brazil."

Everardo Maciel, former Secretary of the Federal Revenue. Pronouncement on the occasion of the 30th anniversary of the Federal Revenue Secretariat, 1998.

Introduction

we recover and record the path the Federal Revenue (Receita Federal) has followed, with its 50 years of history that we now celebrate, it is necessary a chronological increase that includes the previous decades, in the prospection of the primordial elements that composes its context at the time of the emergence of the Secretariat. In seeking such origins, we come across with an uninterrupted evolutionary line, indispensable in contemplating its historicity, although it does not exhaust the interpretative possibilities and neither can be considered concluded.

The rescue of the historical process of such a large and complex Institution is a task that can only be performed with the support of the acknowledgment that there will be nuances and details about which it will not be possible to shed light on, either by the limits of this publication, or by the objectives and characteristics of an Institutional Memory work. The landscapes, characters, themes and points of view that make up this historical narrative are like the images of a kaleidoscope with fractals that unfold with a tendency towards infinity, leaving to the reader the patience to make himself, from the first pages, aware that he glimpses clippings of an intangible real in its totality. They are like pieces of a puzzle embedded in finished stretches of a board with new pieces being continually added. It is a natural peculiarity of every look at the past, strengthened by

continuous adaptations and transformations of the Institution, aiming to meet the administrative, governmental, and careers demands of its functional body and, especially, of the society to which it serves as a Federal Public organ.

To establish a starting point for the founding antecedents of the Federal Revenue, created by Decree 63,659 of November 20th, 1968, it was necessary to define which prime institution would be sought along the flow of the history of the Tax and Customs Administration of the country. First, therefore, the option was to stick to the post-independence period, when Brazil emerged as a free nation, no longer admitting, as recorded in its Magna Carta of 1824, any bond of union that would oppose its independence.

The history of customs dates back to the beginnings of the Portuguese occupation of lands that would later constitute the independent Brazil. Throughout this journey, other offices were built, such as Collection Offices (Coletorias), the Various Revenue Bureaus (Mesas das Diversas Rendas) and Tax Receiving Offices (Recebedorias). This complex network of offices began to be reorganized from the second imperial reign. By the middle of the nineteenth century, such collecting and inspection units were subordinated directly to the National Treasury Court (Tribunal do Tesouro Nacional). This one, in turn, was legate of the old Royal Treasury (Erário Régio - 1761-1831) and, previously, to the Master Provider of Real Estate (Provedoria Mor da Real Fazenda - 1548-1761). Both came from the distant colonial period, and were, therefore, essentially Portuguese. It happens that, going forward in its line of succession, which at the time was the superior body of the Tax Administration, that is, the National Treasury (Tesouro Nacional), we arrived at the current Ministry of Finance (Ministério da Fazenda, nowadays Ministério das Finanças). Thus, in order to recover the ground zero of the Federal Revenue Secretariat and, from that point on, go through all the way to the present day, it was necessary to identify which would have been the first specialized institution in the administration and control of public revenues, marking the starting point of this publication.

This was how we got to the General Directorate of Public Revenues (Diretoria Geral de Rendas Públicas), created also, by chance, on a November 20, but back in 1850. Centralizing the activities of the Provincial Treasuries (Tesourarias das Províncias), under which the mentioned Customs, Revenue Bureaus and Collection Offices were, the subordinate direction to the National Treasury Court would still remain. In the following pages, several paths will be followed, guided by the strand of the administrative and tax history of the country, leading not to an end of line, but to the contemporaneous steps that keep moving forward, towards the future of one of the strongest and most respected institutions of Brazil.

PART 1 Historical background: From the General Directorate of Revenue to the General Direction of the National Treasury (DGFN)



Tax collectors, by
Jean-Baptiste Debret, 1826.
RFB Institutional Memory Division.

ince the arrival of the Portuguese royal family to Brazil in 1808, accompanied by the bureaucratic apparatus of the State, the old treasury demands of the colonial period gained undelayable reformist interests with regard to the reorganization of the fiscal structure. In 1821, it was created the position of Minister and Secretary of State for the Treasury (Ministro e Secretário de Estado dos Negócios da Fazenda) and, from the 1840s, the Ministry's tasks were already increasing, requiring new and constant measures to regulate the taxes collection and inspection services.

In 1850, the General Directorate of Public Revenues (Diretoria Geral de Rendas Públicas) was created as a subdivision of the National Treasury, which represented the Central Administration of Finance, which, in turn, had existed since 1831. It was the first division with specific attributions regarding revenues, previously exercised within the scope of the Treasury, indiscriminately along with the activities of expense, accounting and litigation. At the head of the reform was Joaquim José Rodrigues Torres, the Viscount of Itaboraí¹, the most senior minister of the Treasury, with three terms of office.¹

The Itaboraí reform met the great fiscal administrative interests of the Empire, perfectly regulating the form of appointments, licenses and pensions of the Treasury employees.²

The General Directorate of Public Revenues had the responsibility of directing, supervising the collection and administration of the General Revenues, collected by the fiscal stations, as the local units were known at the time, subject to the Ministry of Finance: Treasuries, Customs, Collections and Tax Receiving Offices (Tesourarias, Alfândegas, Coletorias e Recebedorias). Also, according to the decree that established it, the General Directorate should take over and settle all the national ownsII, as well as directing and inspecting the administration of resources that were not, by legal definition, carried out by another Public Office.³ It was also responsible to make statistical surveys of all the importation and exportation of the Empire, which would be one of the most difficult tasks to fulfill with accuracy, since it depended on the remittances of the data by the regional units, causing constant delays.

I He was the first to occupy the position in the Office of the Trina Regency, in 1832; later between 1848 and 1853, when the Conservative Party returned to the power, opportunity in which he promoted the treasury reform that took his name and, finally, between 1868-1870.

Il National Own (Próprios Nacionais), in the definition of the current Federal Properties Management Office, is any property of the Union domain used in federal public service, for the installation of Agencies linked to the Federal Public Administration.



Coat of Arms of the Empire.
Polychrome wood. Nineteenth century.
National Historical Museum, Rio de Janeiro.

The chief executive of the agency was in the responsibility of the general director of the public revenues, assisted immediately by a deputy director. It was his responsibility to carry out his duties and assignments directly in relation to the Collection Offices of the Court and Province of Rio de Janeiro, and through the treasury departments, as far as the other provinces were concerned.

From the General Directorate of Public Revenues to the General Direction of the National Treasury (DGFN)

On April 22, 1857, the provisional regulation to the General Directorate of Public Revenues (Diretoria Geral de Rendas Públicas) was published through a Notice. Their competencies remained the same as those of the 1850s, with a greater detail of the duties of their employees. The general director instructed the subordinates and collected necessary information to the Minister of Finance, including annual reports. He directed the organization of the budget of the Revenue of the Empire, sending it to the Accounting Directorate. It could even examine whether the tax system was appropriate, as well as whether the legislation was adequate to reconcile "the interests of the Treasury with the lowest burden of taxpayers." He would supervise the administration of the national treasuries by keeping the registration of the Treasuries that would forward the data to the Finance Treasury, as well as through local inspections.

The Director also had daily administrative responsibilities for logistics and personnel. The purchase of offices supplies that were not provided by contract by public auction should be authorized. The general director installed the employees appointed to his office. He was also responsible for controlling the assiduity and punctuality of his subordinates, and could also warn and suspend those who were negligent in their occupations.

The Government carried out, by decree, on January 29, 1859, a few more adaptations in the organization of the offices as suggested by the experience acquired over the years.

The General Directorate of Revenues was divided into two subdirectories. In addition to other businesses, this division is responsible not only for Customs and Consulates, but also for the departments that collect internal revenues; the nature and quantity of the works which flow through it required such an organization that, by concentrating on the various subjects which offered an analogy in an effective direction, they would nevertheless bind them to a common center. (...).⁵



Dom João VI and Carlota Joaquina.
Oil on canvas by Manuel Dias de Oliveira,
National Historical Museum, Rio de Janeiro.

Thus, for almost a decade, the fiscal structure was generally restricted to the 1850 reform that created the General Directorate of Revenues. Nor did it reach, at least in the first instance, the local Tax Stations, whose more specific historical process will be discussed below.

The Treasuries

Created in 1831, the Treasuries (Tesourarias da Fazenda) were also called Treasuries of the Provinces (Tesourarias das Províncias). Since 1835, revenues were discriminated between the Empire and the provinces. The Treasuries were responsible to collect and supervise exclusively the so called general revenues, tributes and revenues belonging to the Empire. In the provinces, provincial treasuries were set up for the collection of revenues they were responsible for.⁶

Two decades later, in November 1851, a decree regulated the Treasuries. It was defined as attributions of each of the Treasuries in the respective provinces, to decide questions of jurisdiction and conflicts of jurisdiction between the chiefs of the subordinate departments. They should require accountability from all units under its jurisdiction, as well as from the people responsible for collecting and spending money or assets belonging to the Nation.⁷ The Treasuries were also responsible for paying the treasurers, receivers, payers and stockmen⁸, leaving to the Inspector the responsibility, in addition to directing and inspecting the works of all the treasury stations, to deliberate on the business of its competence.⁹

The provincial treasuries could also make proposals for measures they deem appropriate for the improvement "of the administration, collection, distribution and accounting of the revenues and goods of the nation."¹⁰

From 1831 onwards, the recruitment of employees for the services of the Treasury (Tesouro) was based on the selection by civil service examination, in which it was evaluated whether the applicant knew the principles of grammar and double-entry bookkeeping^{III} and of merchant calculus, attaching to that good calligraphy and good moral conduct. The minimum age was 21 years old and married people, on an equal basis, were preferred rather than the single ones.¹¹ It is noteworthy that the law that organized the Public Treasury and Treasuries that year did not specify which

III The method of double entry was adopted in the middle of the eighteenth century, when the Royal Treasury (Erário Régio) was created in Portugal.

positions would depend on the selection, but expressed that the high posts, such as inspectors, accountants, treasurers, and senior officials were indications of the Vice-President of the Treasury Court (Tribunal do Tesouro), who was also the general inspector. Among the indications were also the amanuensis. Therefore, the clerks (escriturários) and practitioners (praticantes) were indeed the ones who took the examination.¹²

With the 1850 changes, the picture became clearer, increasing the requirements for the selection, although the recruitment was still restricted to the positions hierarchically lower. From that point on, besides grammar and accounting, it was required arithmetic and its applications, weights and measures, calculation of discounts, simple and compound interest. In addition, it was observed that the candidates had a good writing, were well-behaved, and were at least 18 years old. The civil examination took place only among practitioners and from this position they could ascend up to the position of section chiefs. However, the highest positions, such as the general director of revenue, their respective subdirectors, and inspectors of the Treasury, were appointments by decree of the Emperor. The inspector was in charge to install the employees of the respective Treasury, the chiefs of the stations, as well as to appoint and dismiss collectors and their clerks and couriers.

The office hours in the Treasuries, except on Sundays, holidays and national feasts, since 1831, ran from 9 a.m. to 2 p.m. and were, in the occasion, extended until 3 p.m. Although not mentioned in the decree of 1850, in 1851, a practice had been reaffirmed that had also begun in the regulation adopted at the beginning of the regency period, that is, besides the obligation of daily signature in the staff attendance book, there was an oral call. The exception to this rule was the Inspector, although he had the obligation to be at the office daily, and the Fiscal Prosecutor (Procurador Fiscal), who would show up at the office whenever possible, besides the meetings sessions that required his presence.

In the first years after the reforms of 1850 and 1851, the Minister of Finance, Honório Hermeto Carneiro Leão manifested himself on the subject:

(...) it is beyond doubt that with the new organization, and although not all the positions created by the Decree (November 20, 1850) have been filled, the Treasury service has improved a great deal, especially with regard to accounting, and rendering account, which is of such importance in the administration of State revenues.¹⁶

This minister, who at that time received the title of Viscount of Paraná and, in 1854, of Marquis, had his office known as the Ministry of Conciliation, because conservatives and liberals would meet with him.¹⁷ The situation, however, in the smaller collecting units was far from seeing services organized and paid fairly.

The Consulate Bureaus, the Revenues Bureaus and the Collection Offices

The Consulate Bureaus^{IV} (Mesas do Consulado) were created by D. João VI, in 1818, only to collect on foreign trade. In 1823, an Administration of Various National Revenues arose, in addition to it, to collect other taxes and internal contributions, such as consignments levies on coffee and local cane spirits (cachaça), tithe of sugar, tobacco, root goods, slaves, and taverns.¹⁸

The Budget Law of November 15, 1831 expanded the duties of the collectors, determining that all Tax Collections, which until then were the responsibility of the Territorial Judges, would be made and inspected by the Bureaus of Miscellaneous Revenues (Mesas de Diversas Rendas) or Collectors Commissioners.¹⁹

Due to good results, the Bureaus of Miscellaneous Revenues may have served as a model, which was organized by regulation of 1833²⁰, in several cities under the supervision of the Treasuries of the provinces.²¹ In the following year, some Customs also functioned as Bureaus of Miscellaneous Revenues. However, Customs and Revenue Bureaus would soon have autonomous historical movements. Under the Regulation of the Revenue Bureaus of 1836²², only the Administrations of the National Miscellaneous Revenues of the cities of Rio de Janeiro, Bahia and Pernambuco remained, but with the denomination of Consulate Bureaus.²³

From 1860, the Consulate Bureaus were extinguished, following its course to the Revenue Bureaus. Although they were older, the Collection Offices had an equally recent history, being under way of an imbricated process of transformation. With the arrival of the Portuguese royal family to Brazil in 1808, and the consequent transfer of the administrative apparatus to the Colony, a greater specialization was chosen with regard to the collection of the rights. New taxes or even those who

IV The Consulate (Consulado) was a former 3% tax on exports, established by Felipe I, king of Portugal, in 1591.

were reorganized were derived from tax-triggering events (fatos geradores) put forth by the change of headquarters of the Metropolis. Thus, the Regent Prince, by taking knowledge and familiarity with the streets of Rio and other colonial cities, for example, invested in the collection of the urban tenth (décima urbana), considered the predecessor of the Property Tax as it would later be known. It follows from this context, the employment of the first collectors, who were collectors hired by the Crown to collect royal rights.²⁴ After the Independence was conquered, a movement began in order to concentrate and centralize the powers, implying to the Empire greater control over inspection.²⁵ Formalized, in 1830, to replace the Superintendence and Boards of Assessment of the Urban Tenth²⁶, (Superintendência e Juntas de Lançamento da Décima Urbana), such Collection Offices had already spread by the main cities and towns on the seafront²⁷ when, between 1832 and 1833,²⁸ they were regulated to function as General Revenues Collection Offices,

(...) in places where there were no Bureau of Miscellaneous Revenue, it would be the responsibility of the collectors to supervise and collect the conveyance tax of the root goods (sisa dos bens de raiz), the half conveyance tax of the ladino slaves and boats, the bank-denominated taxes, taxes on taverns, inheritance and legacy taxes, and the stamp of the papers.²⁹

Notwithstanding the general and widespread guideline sought by the Empire, frequently, at the heart of these definitions, contours were redesigned in order to keep the specialized areas of activity clear, especially with regard to the duality of Customs - internal revenues. This was the case on the negative response by the President of the Treasury Court at the request of a collector who was trying to implement changes to the regulation. He pleaded that he would be allowed to undertake repressive searches for the smuggling of slaves in Rio de Janeiro.³⁰ Of course, not only by good intentions were the moods moved, as in the case of the arrest of a collector for having acquired rights of passage in a bridge that no longer existed.³¹

At the same time, authorized to function since the creation of the Treasury Court³², the tax collector department (Recebedoria) of Rio de Janeiro was motivated by the Additional Act of 1834, which administratively separated the municipality, as the seat of the Kingdom, from the rest of the province of the same name.

Thus, in that same year, the unit was regulated. Soon it would serve as a model for a reorganization that would distribute Tax Receiving Offices (Recebedorias) and Revenue Bureaus (Mesas de Rendas) throughout the national territory. It was a way of dealing with the already uncontrolled power of the

Collection Offices (Coletorias), although they still coexisted until the advanced times of the Republic.

The government also worked to regulate Collection Offices and private collectors with a series of decisions that sought to organize them, especially in Rio de Janeiro. The legislation on the subject in the period is quite broad, and demonstrates the difficulties faced by this model, which also explains the great reform (...) of 1836, when, based on the work of the Tax Receiving Office of Rio de Janeiro, a new structure of Collection Agencies was defined for many parts of the Empire. ³³

Collection Offices, on the other hand, had been created, through collectors, to replace the former superintendents in collecting non-foreign revenue. At the time they were restricted to the villages and the furthest places within the Empire³⁴, but their existence would still remain for more than a century ahead. Despite some changes, its history reaches the creation of the Federal Revenue, as will be discussed later.

As reported by the Minister Manoel Alves Branco in 1840, some Tax Receiving Offices and Revenue Bureaus replaced Collection Offices, "the first of them in the capitals of the four main maritime provinces..., the second ones in the seaports, where there were no Customs, but one greater or lesser cabotage trade."³⁵ Thus, the Revenue Bureaus instituted in 1836 initially functioned as smaller units in ports where it was not worth the installation of a full Customs office.³⁶

The Tax Receiving Offices

From its congener in the Province of Rio de Janeiro, in order to collect provincial revenues for the Court and the municipality, in 1836, the Internal Revenue Tax Receiving Offices (Recebedorias) were created in Bahia, Pernambuco and Maranhão. Later, in 1846, they were established in Pará and Rio Grande do Sul.

The revenue Tax Receiving Offices remained stable in 1851 compared to previous years. Still on this occasion, the six units remained in operation according to the 1846 chart. That year's Treasury report mentioned vendors as collectors and mentioned difficulties in their recruitment due to low revenues:



Marine scene. Painting by Leandro Joaquim depicting an English squadron visit in Rio de Janeiro, at the end of the eighteenth century. National Historical Museum, Rio de Janeiro.

The good collection of taxes, the collection of which belongs to the Tax Receiving Offices, depends largely on the vendors (lançadores): and it is not always possible to find people for such jobs, which without enough remuneration to assure them a comfortable existence, submit to the consciousness of duty other feelings that, though less noble, nevertheless, still exercise a powerful influence on human actions.³⁷

Thus, in 1852, the Tax Receiving Offices of Pará, Rio Grande do Sul became extinct, and Tax Receiving Offices of Maranhão became a Collection office.³⁸ It seems that there was a consideration of the methods of collection. They, then, defined the need to make it a place for taxes and fees that were not collected from the safe in the Receiver's office: rents of the national owns, land forums, fines for infractions of the regulations, tax on brokers, tax on slaves, fee for granting water penalties, inheritance fees and usufruct bequests, salaries of free Africans.

The Customs

Although their origins were the most chronologically backward in the Treasury structure, it was only at the time of the establishment of the Treasuries (Tesourarias da Fazenda) that the Customs received a more systematic order to conduct its operation. Until 1860, the Customs Regulations published in 1836 were in force. The first customs code of Brazil dated 1832, a decade after the Independence. Before that, Customs were governed by the Portuguese charter of 1587 with a notoriously colonial bias.

In 1844, after the expiration of bilateral agreements that left the country hostage of taxes highly favorable for countries such as England and Portugal, Brazil was able to establish a more effective customs policy, creating a new set of fares on imports that took the name of the then Minister of Finance: Alves Branco fare.³⁹ The measure could be seen with a certain protectionist character, especially taxing the products that could be elaborated in the country or considered superfluous.⁴⁰ This intention, however, was not fully achieved as expected, disregarding, in a way, the nationalist attempt. With the opening of the ports in 1808, the tax of 24% ad valorem was established, that is, the value for imports from all nations. In 1810, this value was reduced to 16% for Portugal and 15% for England. In 1826 the benefit was extended to France, and two years later it would again be generalized to all imports.⁴¹ With the 1844 reform, the rates were between 20% and 60%

according to regulation, although, in practice, it prevailed 30%, for example, for the textile industry, instead of 50% or 60% initially wanted.⁴² Of the 2,416 articles on the agenda, 2,243 were priced at 30%, a value considered low compared to other countries such as the United States, France and Germany, ranging their fare from 40% and 50%.⁴³

The significance of this policy is worth repeating here. There were no conditions at the Independence stage to create or foster industry, and the only way out was to export. (...) The 1844 fare, therefore, was purely fiscal. Speaking of protectionism (...) was mentioning the abstract: there was nothing to protect, nor, concretely, the intention to protect.⁴⁴

If, since the opening of the ports there has been a liberal phase, from the Alves Branco Fare a series of new adjustments made until the end of the Empire caused the fares to oscillate in successive reforms, maintaining the fiscal character until at least 1869⁴⁵, when it is possible to recognize a more defined protectionism influenced by the industrial aims of the Mauá^v era, without prejudice to the current Tax Collection bias in vogue:

Prevailed in all of them, sometimes more, sometimes less, the fiscal sense. Customs collection constituted the basis of the tax system, accounting for more than half of public revenues.⁴⁶

The main imports in 1851 were made of cotton, wool, linen, silk and mixed (30% of fare), followed by wheat flour, wines, cod and other salted fish, steel, dishes and glasses, coins and charcoal rocks. Items such as hats, shoes, watches, perfumes, etc. were also imported. The main products exported were coffee (46% of the total) and sugar (22%), followed by raw cotton, leather and tobacco. Other well diversified products accounted for the rest of the agenda: rice, cane spirits, cocoa, mate, rubber, wood, flour etc.⁴⁷

Between 1856 and 1857, the largest volume of imports was from England (59%), France (13%), USA (6%), Hanseatic Cities (6%) and Portugal (5%). The main buyer was also England (34%), followed by the United States (27%), France (8%) and Portugal and Hanseatic Cities (6%), besides others in smaller amounts.⁴⁸

V Refers to businessman and banker Irineu Evangelista de Souza, Viscount of Mauá, liberal and precursor of Brazilian industry still in the imperial period.

The recruitment of personnel to the customs units was not yet as rigorous as that already required for the Treasury. By the regulation of 1836, applicants who could show that they were able to read, to write and to count were admitted. Other qualifications only gave preference to those who owned them, being necessary only to prove them by documents, independently of examinations, except for the positions of stereometry and their assistants that could only be provided by civil examination.⁴⁹

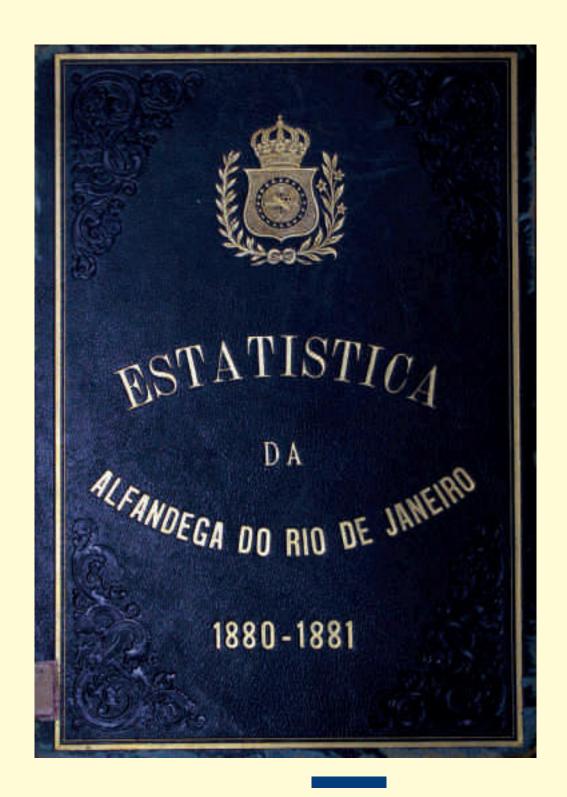
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Detail of shipping document from Customs of Santos, 1817. Public Archives of State of São Paulo.



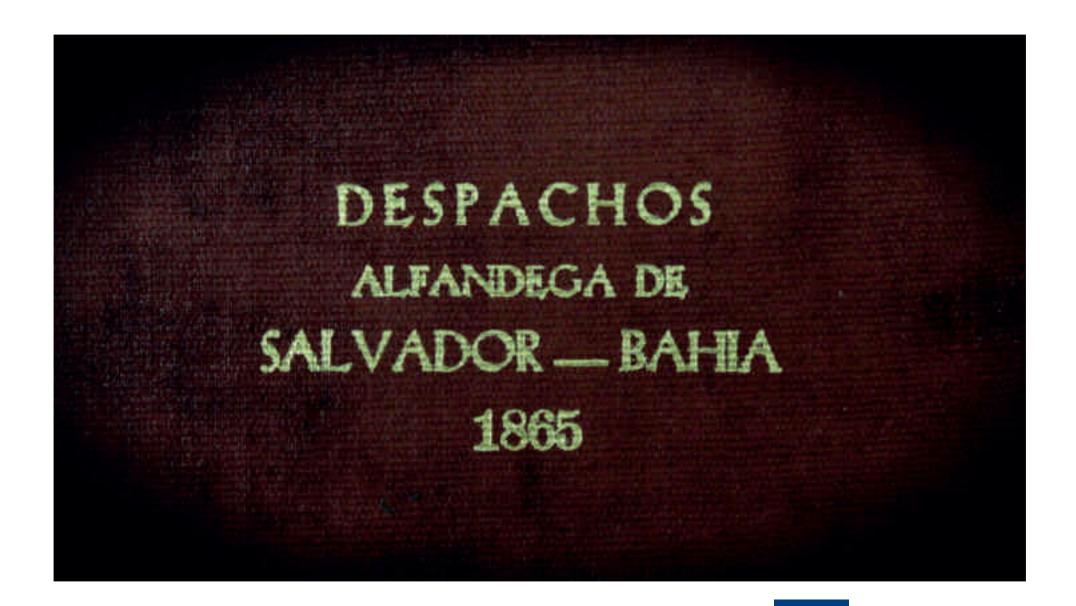
Customs statistics book from Rio de Janeiro, 1880-1881. Library of the Ministry of Finance, Rio de Janeiro.

New Regulations

In 1860, as mentioned, a new regulation for Customs and Revenue Bureaus was introduced, bringing together different laws and other provisions concerning such units. If the changes of the regulation from 1832 to that of 1836 were small, the same did not occur with the aforementioned code, which detailed customs procedures in a sensitive enlargement of its articles.

The General Directorate of Revenue intermediated a series of competencies such as inspecting and supervising, under the orders of the Minister, all the business related to the regime and internal and external service of the Customs and Revenue Bureaus. It examined resources, requests, complaints and denunciations, submitting them to opinions and reports. Was also responsible for conducting the investigation of the civil and moral procedures of his personnel, proposing to the Minister what he judged convenient to the public service in the cases investigated. The Directorate of Revenue could even inform the need of creation or extinction of Customs, of Revenue Bureaus and of bonded or authorized ports. The use of public resources by subordinate Agencies should be supervised by the Directorate to promote their best use, as well as all objects derived from smuggling and duty evasion, without prejudice to the demand of the means necessary to prevent or repress such practices. At the beginning of each month, a statistical table of the revenue collected by the Customs should be organized from balance sheets sent by the respective Treasuries and other offices. Annually, in general, the partial data of the imported and exported genres were collected according to the models proposed by the Minister of Finance as an instrument for evaluating the interests of the State, Commerce and National Industry.

At the regional level, it was the presidents of the provinces who had to carry out the instructions concerning the customs units. Treasuries (Tesourarias da Fazenda) in the provinces controlled, supervised and intermediated the customs units with the Directorate of Revenues and with the National Treasury (Tesouro Nacional). On the other hand, when directing such units, the presidents of the provinces should do so through the Treasuries (Tesourarias da Fazenda), except in the case of clarifications to be taken from the employees of their own units.⁵³ Also, in order to promote the work on statistics of import, export, re-export and transit they would propose the models of tables which seemed to them more complete, implementing them in all of the tax offices under their direction.⁵⁴ units that were very far from the headquarters of the respective Treasury (Tesouraria), for which the communication was given directly, with copies to the competent Treasuries. It was the case of Santos, Paranaguá, Rio Grande, Uruquaiana, Albuquerque and Parnaíba.⁵⁵



Detail of the cover of book of the Customs of Salavador, Bahia, 1865. Federal Treasury Museum (Museu da Fazenda Federal). Rio de Janeiro. The General Directorate of Revenue was mentioned in the Finance Report of that year, 1860, as undoubtedly one of the most important department.⁵⁶ It nonetheless pointed out deficiencies and shortcomings in the preparation of commercial statistics, sometimes due to delays in the submission of data by the provinces, in other cases, by deviation of their personnel to other activities.

Captive labor in Customs

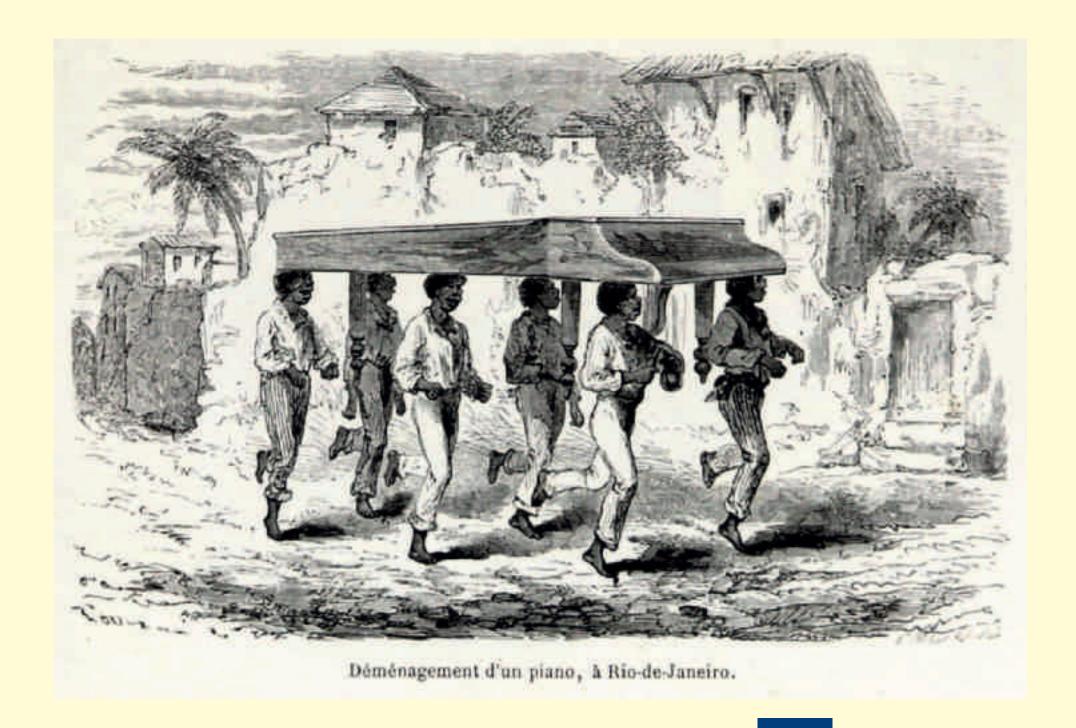
The customs regulation of 1860 explained that in the internal service of the Customs and Revenue Bureaus, workers or servants who were slaves would not be admitted.⁵⁷ Although previous orders make no mention of the use of captive labor in port work, since a long time before that, the so-called "slaves of gain" (escravos de ganho) were part of this scenario. They were the ones who sold their strength to others and handed over their earnings to their master, even though these earnings were part of what they were allowed to accumulate, often used to buy their manumission.

On the occasion of the installation of the Customs of Porto Alegre, in 1804, its first officer requested D. João VI authorization to rent slave labor just as it was used in Rio de Janeiro. The regent was favorable, noting that he should summon them only on precise occasions of ship discharges.⁵⁸

That way, their efforts to reach out interested people in their services as shippers produced great fuss and movement in the vicinity of the Customs. Several foreign chroniclers described such scenarios. It was seeing as significantly strange any traveler who chose to carry his own luggage, as did the French naturalist and painter Auguste Biard, in 1858, after the usual two or three days in which he awaited clearance at the Customs.⁵⁹

To everyone to whom I made this resolution, I caused laughter or astonishment: they took me as crazy. (...) There is a kind of dishonor in conducting volumes of any kind.⁶⁰

However, it was in the loading of commercial cargoes from abroad, as well as from the sacks of coffee intended for export, that the slave labor was largely used by producers and traders. In 1845, the American missionary Daniel Kidder also recorded his impressions of what he had seen at that time:



Carrying a piano in Rio de Janeiro, by François-Auguste Biard, 1862. Brasiliana Collection, USP. Nothing more lively and characteristic than the scenes that unfold there during the hours of movement, from nine in the morning to two in the afternoon. Only during this period can the ships load and unload, coinciding with the customs duty hours. Due to this time it is necessary to develop a great activity in order to be able to withdraw the goods cleared of the Customs and to load the products of the country demanded by the transactions of a vast commercial emporium.⁶¹

The chronicler described in detail the work of these porters, who with one hand balanced the coffee bags over their heads and in the other carried a rattle-like instrument, by which they marked the rhythm of the task, followed by songs of their own culture. The litany was so great that, due to the protest of some merchants, the rhythmic marking was forbidden. Consequently, the pace of the work was soon reduced to such an extent that the censorship was soon reviewed.

Given the concern expressed in allowing the prohibition that, among the hired workers of the Customs internal service there were slaves, possibly would happen, although in an incipient way, such insertion. In spite of this, there was nothing to be said about the shipments outside the customs units. It is in the words of another foreigner, Oscar Canstatt, in 1871 that we find possible elucidation for this change intended in the regulation:

These African athletes must descend from an extraordinary race (...) It is admirable the ease with which they carry volumes weighing many hundredweight. Bales, kites, and heavy duty pendant boxes, (...) are carried through the streets at a relatively fast pace, to the rhythm of a peculiar song. (...) In general, everyone recognizes the strength and dexterity of the black people (negros mina), but rather employs them in external works because their strength and their wild nature are rightly feared.⁶²

After the abolition of slavery, it took several years for the freed slaves and their descendants to join the official boards of the Customs as free laborers. The statue of a sailor with traces of black man next to the building of the Customs of Porto Alegre in the 1930s was a symbolic memorial in this sense.⁶³



Customs sailor statue in the Customs of Porto Alegre, RS.
The building was inaugurated in 1933.
Photo by the author, 2004.



Carro d'Alfandega (Car of customs), picture by Frederico Guilherme Brigg, 1832. National Library, Rio de Janeiro.



Customs of Porto Alegre, RS, 1865. Visit of the Emperor Dom Pedro II during the Paraguayan War. National Library, Rio de Janeiro.

The Guardamorias

The activities of the "guardamorias" (kind of chief guard offices) were more strictly related to the security of the customs stations and ports, guarding the vessels subject to inspection. Thus, the chief guard (guardamor) and his subordinates should guard the coasts, beaches, coves and territorial seas in order to prevent the entry of goods without order or license, as well as to suppress smuggling in accordance with the legislation in force.

This did not prevent them from conducting inspection and conference activities, such as examining whether the volumes conducted were those mentioned in the guide or order, and whether they conformed to legal formalities, especially if the commodities had been checked. Their performance required, therefore, a certain degree of preparation due to the diversified demands that the regulation attributed to them. The guardamor would serve as the interpreter for any acts concerning the department when his service were required, examining, when demanded, if the translations of the manifests were in accordance with the original.⁶⁴

From the 1860s, a guideline was adopted to increase revenues and reduce expenses. The need was brought about by the existence of the deficit resulting from new charges, which began to burden the Treasury with the Paraguayan War.⁶⁵ In 1866, revenues increased on the basis of exports with increased cotton production and revenues from railroads installed.⁶⁶

After the end of the war, the official discourse was that the country, although has felt the effects of the conflict, maintained its force. In the evaluation of the Minister in 1869:

The war we maintained against the Government of Paraguay and the enormous expenses it has demanded, and still requires, must have delayed the development of the national wealth; but if we can evaluate the growth of this wealth by that of public revenues, it seems beyond doubt that the productive forces of the Empire have not faded. (...) So at the end of a costly war, which lasted five long years and reaped so many thousands of valid men, Brazil boasts more robustness, greater wealth, and more prosperity than before.⁶⁷

The conflict, however, had an impact on tax matters. In order to cope with the expenses of the Paraguayan War, new taxes were generated and those already existing were increased. In 1867, for example, the Personal Tax (Imposto Pessoal) was created, considered to be a distant predecessor of the Income Tax (Imposto de Renda).

It relied on people living in their own or rented house, with rates of 3%. The value of the lease, in the absence of receipts, was arbitrated by tax collectors (lançadores) and for that purpose "all urban buildings were registered, since rural properties were not covered by the tribute." It was abolished shortly after the end of the war, in 1870, together with the anchorage and dock tax and with the 1% tax on the genres navigated by cabotage. 70

The services of the foremen and of the dock of the Customs of the Court were also hired with a company. Minister Joaquim José Rodrigues Torres, Viscount of Itaboraí, was convinced that the Public Administration should not be entrusted with services that could be well performed by private individuals.⁷¹ In 1870, a decree modified several provisions of the customs regulations, aiming at:

- ♦ Simplifying the dispatch process;
- ♦ Dispensing some unnecessary formalities and documents that burdened navigation;
- Making more expeditious the conference of manifests and shorter expedition and clearance of ships;
- ♦ Dispensing of concession and title of the Treasury the warehouses destined to deposit national genres free of rights, and of the foreigner genres already dispatched for consumption;
- ♦ Adding to the wages the gratuities of the employees of the Customs.

The reduction in the number of employees would be a consequence of these modifications. On the subject, the minister reported that they would not harm the zeal of inspections:

The modifications I indicated, shortening the expediency of dispatches and freeing the trade of delays and vexatious expenses, does not diminish the necessary internal oversight of the Customs. At this point I believe that the steps taken in our regulations are sufficiently effective if they are always performed by active and zealous employees.⁷²

Administrative Decentralization

From 1870, there was a move towards administrative decentralization, not only with regard to customs, but to other fiscal stations. The dependence of the direction of the National Treasury came to be seen as a loss of time, besides generating expenses and, therefore,

(...) justified the desirability of widening the link that holds together the various parts of the administration in question, in a country whose great extension of territory cannot but be regarded, to a certain extent, as an obstacle to the precious advantage of the quickness of the deliberations of the higher authority.⁷³

Since then, the presidents of provinces have been able to nominate the candidates considered suitable in examination proposed by the Treasuries for the first and second grade positions of the respective Customs, Tax Receiving Offices and Treasuries. On the other hand, in order to reduce the treasury structure, the Tax Receiving Offices were experiencing difficulties due to the increase in service demand, with an insufficient number of employees, who only admitted their increase. The increase in demand was due to the creation of personal tax and to the increase in taxes on industries and professions.⁷⁴

In the Collection Offices, staff must grow as their working hour becomes higher than the employees' strength; not only because this is the interest of the division itself, but also because the service in them has fatal deadlines, within which the work must be carried out, under penalty of arousing complaints and protests from taxpayers.⁷⁵

Minister Rio Branco was hopeful for a rapid recovery after the cooling off of what he considered the two main causes of the decrease in revenue until that period: the Franco-Prussian war and the consequent low export of coffee. He also hoped that the cotton market would emerge from its unfavorable conditions in recent years.⁷⁶

Thus, occurred under the conjunctural influence, in the description of the time, the "harvest scarcity in some coffee producing countries and the considerable increase of the consumption of this genre in several States of Europe and North America, where its use begins to replace consumption

of alcoholic beverages (...)".⁷⁷ The main Customs of that time (Rio de Janeiro, Pernambuco, Bahia, Pará, Santos, Rio Grande and Ceará) soon showed growth in the collection of revenue, due, as expected, to the abundance in the harvests of cotton and sugar in the northern provinces and the good harvest of coffee in the south.⁷⁸

In 1879, named to the liberal cabinet of the Viscount of Sinimbu, assumed the Ministry of Finance Affonso Celso de Assis Figueiredo, future Viscount of Ouro Preto. His first administration - He later would became minister again - was marked by the public deficit, which he sought to solve by contracting loans, instituting new taxes and increasing the older ones. With a new customs fare, he "taxed slaves, nobiliary titles, tobacco, wine, and commerce.⁷⁹ He sought resources to cope with the difficulties caused by the great drought that hit the north of the country in 1877.⁸⁰

Several decrees were published regulating, creating or modifying taxes such as slave taxes, stamps and emoluments, contributions on salaries, collection of laudemium, tax on docks and lighthouses, wine taxes, tax on tobacco and collection of transportation fees. It also regulated the collection of a tax on undeveloped land, which was expected to be an abundant source of funds that could serve as a basis for reforming the tax system.⁸¹

The most annoying measures were the new tax on civil servants' salaries, the ancestor of the income tax, and the one vintém (Brazilian coin used at the time) tax on the value of tickets in urban transport. 82

There was controversy in the creation of a tax on the salaries of civil servants and another on the transportation tickets, the so-called vintém tax (cents tax), which was levied on train tickets, trams, and steam-boats.⁸³ There were popular manifestations with raids on trams, who were turned over and there was a strong police repression. The incident became known as Revolta do Vintém (Vintém Rebellion).

The Viscount of Ouro Preto left his position in 1880, with the fall of the office of Sinimbu, only to return in 1889, on the eve of the Republic. His successor, José Antônio Saraiva, immediately tried to suppress the vintém tax and unsuccessfully attempted an administrative reform, since he heavily criticized the bureaucracy and nepotism at the time.⁸⁴

According to the conjunctural evaluation of the Minister João Lustosa da Cunha Paranaguá, the Viscount of Paranaguá, in 1882, the General Directorate of Revenue had been fulfilling the duties assigned to it. He examined a great number of resources that came from Customs and other subaltern tax collecting offices. The following year, under the management of Lafayette Rodrigues Pereira, the minister pondered:

The tax legislation in force commits to this Directorate several and important charges, which have been satisfactorily executed by both subdirectories, which compose it. The 1st subdirectory is in charge of Customs and bonded Revenue Bureaus, and the 2nd is related to Collection Offices, Tax Receiving Offices and non-bonded Revenue Bureaus.⁸⁶

The bonded Revenue Bureaus that retained the classification given in 1876, performing the same attributions then conferred, were reorganized in 1883. They were classified in 1st, 2nd and 3rd orders, according to the importance and necessity of service. The Viscount of Paranaguá also said in his report:

In carrying out these reforms, I had a great deal to reconcile the economy that the state of our finances requires, with the fulfillment of the law, also taking into account the requirements of the public service and the right of the employees of those offices.⁸⁷

In the following year, evaluations were made that the efforts to make Revenues Bureaus and Collection Offices correspond to the end to which they were created were still far from being successful and it was requested that they should take some action:

In the execution of this service, it was my commitment and the distinct employees (...) to scrupulously investigate the existing legislation, adopting the jurisprudence established in the decisions published until December 31, 1884, in order to become uniform in the stations concerned, the application of the legal provisions concerning to them.⁸⁸

The reformist clamor of the end of the imperial period soon reached Customs. On June 2, 1884, the State Councilor, Lafayette Rodrigues Pereira, instructed the general director of revenue,



Customs of Paranaguá, PR, built in 1906. Federal Treasury Museum.

Manoel Pinto de Souza Dantas Filho^{VI}, to consolidate the legislation of Customs and Revenue Bureaus and to indicate measures of improvements for such services. He recorded the following about this task:

In the execution of this service, it was my commitment and the distinct employees (...) to scrupulously investigate the existing legislation, adopting the jurisprudence established in the decisions published until December 31, 1884, in order to become uniform in the stations concerned, the application of the legal provisions concerning to them.⁸⁹

In March 1885, the first part of this study on Customs was presented, generating a circular on April 24th of the same year, which ordered the implementation of the changes. José Eduardo Godoy, a researcher in the treasury history, points out a more fortuitous aspect of this compilation, which nevertheless was free from having a significant consequence:

Curiously, this consolidation had been made by a customs official for his personal use, but had been so perfect that the government had adopted it. Subsequently, it was updated, coming to our days with the name of New Consolidation of Customs Laws and Revenue Bureaus, (Consolidação das Leis das Alfândegas e Mesas de Rendas) the famous N.C.L.A.M.A.R.⁹⁰

More than half a century after the creation of the Revenue Bureaus, their ability to meet the demands of the same service, considerably increased, was questioned because of the development of commerce and industry. A similar prognosis was made about Tax Receiving Offices in Rio de Janeiro, Bahia and Recife, responsible for the collection of direct taxes or internal revenues of the respective municipalities and, according to the evaluation of the time, which, notwithstanding the improvements arising from the reforms they have undergone, with the times, can no longer meet the requirements of the public service. With the Proclamation of the Republic, they were extinguished, remaining the unity of Rio de Janeiro until the creation of the Federal Revenue Secretariat in 1968. In 1852, the units of Maranhão, Pará and Rio Grande do Sul had already been extinguished.

VI His father, homonym, was the Finance Minister Souza Dantas, who also stood out in the history of Brazil as a liberal proponent of the abolitionist cause, elaborating a bill that would result, despite many reservations, in the Saraiva-Cotegipe law, better known as the law of sexagenarians.





Details of Guards Service Diary, Smuggling Supression, 1919. Archive of the Ministry of Finance, Rio Grande do Sul.

Smuggling Suppression Fiscal Office

The practice of illicit activities on the southern border of Brazil has followed its history for a long time, reaching the last Portuguese occupation in Rio Grande do Sul. In 1883, a ministerial report asserted about the worrying smuggling and duty evasion, proposing the following:

A more strict inspection of the revenue collection, adopting precise measures to avoid smuggling, whose existence the press of this Court has recently reported on the northern frontiers, which is a true institution in the south.⁹³

It was considered the oldest smuggling of the Empire and many measures had been adopted without success to repress it. In 1879, a special fare was adopted, applying only to Rio Grande do Sul, with reduced taxes for the articles most susceptible to illicitness, because they entered through Uruguay with taxes more favorable than in Brazil, to where they were later embezzled. The reduction in 35 articles compared to the fares of 1874 reached about 43% and, in 1887, 47.5%. Despite this, there was no expected return on control to the practices of smuggling and duty evasion. ⁹⁴ Since before, however, the adoption of such expediency was not a consensus. Consulted on the subject in 1872, the consul of the Empire in Montevideo at that time presented a detailed report.

It has been claimed, as capable of making the smuggling disappear from the border the adoption of a special fare for the province of Rio Grande do Sul (...). However, I disagree with this suggestion because it is proven that evil does not come from the difference in fares, but from smuggling (...). 95

Thus, after repeated attempts, in 1890, at the suggestion of Rui Barbosa, minister of the Treasury, first in proclaimed Republic, a special police station was established in Rio Grande do Sul in February of that year to repress smuggling. In the own text of the decree there was an evaluation that gave an account of the persistent practice of smuggling and the difficulty of finding an effective and lasting solution, and decreed the creation of the first Fiscal Office (Delegacia Fiscal) in the country with the following motivation:



Revenue Bureau of the Customs of Porto Esperança, MS, 24.08.1940. Federal Treasury Museum.



Revenue Bureau in Porto Velho, RO, 1912. Federal Treasury Museum.

Considering that for many years in the shadow of the weakness and criminal inertia of the past governments there has been an abnormal situation in the country, a violation of the prestige of the public administration and the interests of honest commerce, at the expense of tax revenues, a source of the budget of State; considering that smuggling has been fought relentlessly among all nations and by the most energetic means as one of the most harmful crimes to the social economy; considering that among us all measures have been inefficient, because they are weak and incomplete in their substance, and because of their severity and exact fulfillment in their application (...).

It was established that 30% of the commercial value of embezzled merchandise was deducted for the National Treasury and the remainder immediately delivered to the captor or captors. Even the complainant was considered a captor. In 48 hours an auction should be held, and the captor could pay in advance to keep the percentage quoted corresponding to the public coffers. ⁹⁷ A few months later, in October, a new decree made some changes and increased the severity of penalties in the criminalization of smuggling, with two to eight years in prison, plus the penalty of loss of the seized merchandise and a 50% fine. It was possible not only to arrest suspects caught in the act, but also by written order from the heads of the tax stations to the police force at their disposal. ⁹⁸

At first, the collection increased, but due to internal political conflicts in Rio Grande do Sul and trade pressure, the new apparatus soon lost its effectiveness until it became, in 1916, part of the local unit of the future Regional Tax Offices, although its origins traced a different path. To this end, a Smuggling Repression Service was created in the ministerial management of Pandiá Calógeras (1915-1917). The Revenue Bureau in Foz do Iguaçu, Paraná, also obeyed the regulation of the aforementioned service and was subordinated to the Fiscal Office of Rio Grande do Sul.⁹⁹ There were 200 vacancies for vigilante guards (guardas de vigilância) and 29 for checking clerk (conferentes). New Revenue Bureaus were created on the southern border.¹⁰⁰



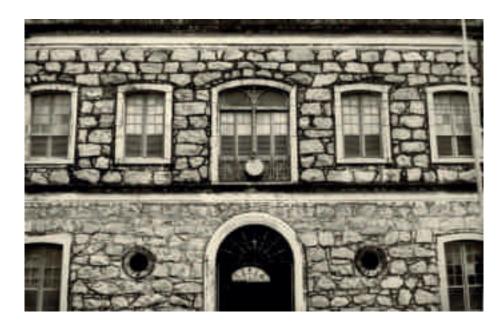
Customs of Fortaleza, CE. Construction of 1891. Federal Treasury Museum.

The Fiscal Offices and the Federal Collection Offices

The appearance of the National Treasury Fiscal Offices (Delegacias Fiscais do Tesouro Nacional) resulted from the repair to a restrictive economic measure considered to be wrong. In 1891, the Minister of Finance met the objective of the Deodoro da Fonseca government to cut expenses, closing the doors of about two dozen Treasuries and hundreds of Collection Offices.¹⁰¹

Proclaimed the Federative Republic, the first steps in the administration of the Treasury were assigned to Mr. Rui Barbosa who, recognizing that functionalism was not organized in conditions convenient to the public service, proposed increasing salaries without increasing expenses; reduction of staffing, coercion to work and simplification of services, speeding up the expedient.¹⁰²

As in the imperial period, the Treasury concentrated its collection efforts on customs. Customs duties accounted for about 70% of tax revenue during the decade preceding the proclamation of the Republic. This trait persisted until the end of the belle époque, on the verge of the First World War.¹⁰³ In 1913, import duty accounted for 52.6% of Union revenue, losing ground year after year to internal revenues.¹⁰⁴



Facade detail of the Customs of Fortaleza, CE. Federal Treasury Museum.



Inspector's Office, Customs of Fortaleza, CE. 1940's. Federal Treasury Museum.



Interior of the Customs of Fortaleza, CE. 1940's. Federal Treasury Museum.



Detail of the Customs Clearance of Santos, 1899. Federal Treasury Museum. This characteristic influenced the decision to prioritize the customs units in those early Republican years. Law No. 23, dated October 30, 1891, reorganized the services of the Federal Administration, extinguishing the Treasuries and Collection Offices in places where Customs existed. The staff of the extinct units were transferred to these, with the creation of an Internal Revenue Section. The service of the collection of internal revenues, where there were no Customs, would be passed on to the state department or officials, or else executed by Revenue Bureaus or special Agencies of the federal government subordinated to the respective Customs.

The Director of Public Revenue had only one subdirectorate, to which the responsibility of the work so far performed by the two subdirectorates. On this matter, the Director of Revenue manifested:

At that time, it was significant that there were insufficient numbers of employees, who constituted the two subdirectories, whose leaders distributed the services as carefully as possible, so as to maintain the necessary regularity and readiness, (...) I would not exaggerate by asserting that the charges of a single subdirector are superior to the forces of any employee, no matter how competent and active he may be. 105

It was soon apparent that the units were insufficient to absorb the demand left by closed offices. In the following year, as soon as it realized the mistake made, the government sought to restore the local stations in a new format, with the Fiscal Offices (Delegacias Fiscais) being created in states deprived of Customs, precisely because they were not located on the coast: São Paulo, Minas Gerais, Mato Grosso, Piauí and Goiás.

It was assigned to the Fiscal Offices created the attribution of the extinct Treasuries, except to judge the appeal to the decisions of the Customs. They would count on their own personnel coming from the staff of the Treasury. Among the various responsibilities, a few stood out, such as supervising the accounts, books, balances and documents. Decide matters of competence and conflicts of jurisdiction between the heads of subordinate offices. Organize the pay sheets of active and inactive employees and pensioners. Setting and bookkeeping the national owns the Union was in charge of, and administer those the Ministry of Finance was in charge of. To inform whether contributions created, or that would be created, were harmful to the wealth of the States or prevented their development and progress. All the revenues, which the Collection Office of the State capital was in charge of up to that time, should also be recorded and collected and any others that were created within the limits of the collection stations. The state of the collection stations.



Detail of a Notice of Infraction, Collection Office of Monte Alto, SP, 1917. Federal Treasury Museum. Between 1896 and 1898, the Fiscal Offices were also installed in the remaining capitals.¹⁰⁸ Thus, the attributions of Treasuries Offices were reinstated in order to relieve the Directorate of Revenue.¹⁰⁹ It was acknowledged that this suppression had been a mistake:

The extinction of the Treasuries by Decree No. 1666, of December 17, 1892, was a very serious error we committed, and with which we disorganized a service perfectly assembled at the expense of efforts, spent in quiet a few tens of years, and whose restoration on a convenient footing will not be so soon as we wish.¹¹⁰

Tobias Rios, who was the Fiscal Delegate of the National Treasury in Mato Grosso, Goiás and Pernambuco, also pronounced on this subject, later, in a book written in the 1930s:

Recognizing the impossibility of the continuation of this consortium of such unequal expedients, Fiscal Offices were created in the states affected by the disastrous measure of suppression of the Treasuries.¹¹¹

Regarding the creation of Fiscal Offices (Delegacias Fiscais), the Minister of Finance at the time, Inocêncio Serzedello Corrêa, affirmed:

It seems to me that creating, in every state, tax offices with reduced staff, as organized in states that do not have Customs, or in which Customs do not function in the capitals, it is possible to obtain an undeniable advantage, without increase of expenditure, (...) However, in the job appointments due to the reform, I tried to include as many employees as possible in the frameworks, in order to, doing justice, reduce the expense (...). 112

In 1891, through the first budgetary law of the Republic, was formalized the excise tax, which was restricted to tobacco. It derived from a correlate that, at the beginning of the nineteenth century, sought to curb excessive luxuries, as objects of luxury or superfluous as beverage and tobacco. Their existence was justified by their moral ends, even expressly as can be deduced from an 1820 charter:

It shall not be understood, by this reason, as abolished the prohibition, which exist, or that may exist, in some districts, of sales of cane spirits in retail, due to the disorder it causes among the slaves.¹¹³

COLLECTORIA DAS RENDAS FEDERAIS EM SÃO CARLOS DO PINHAL



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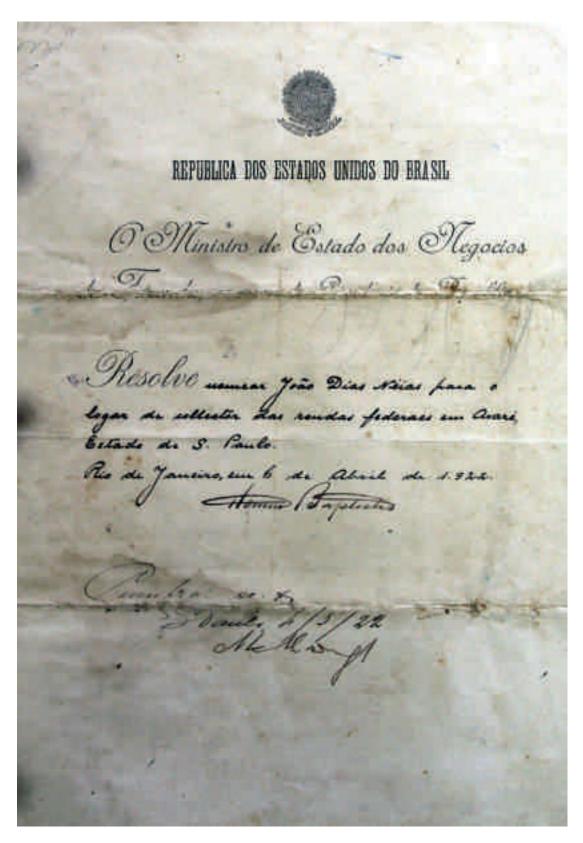
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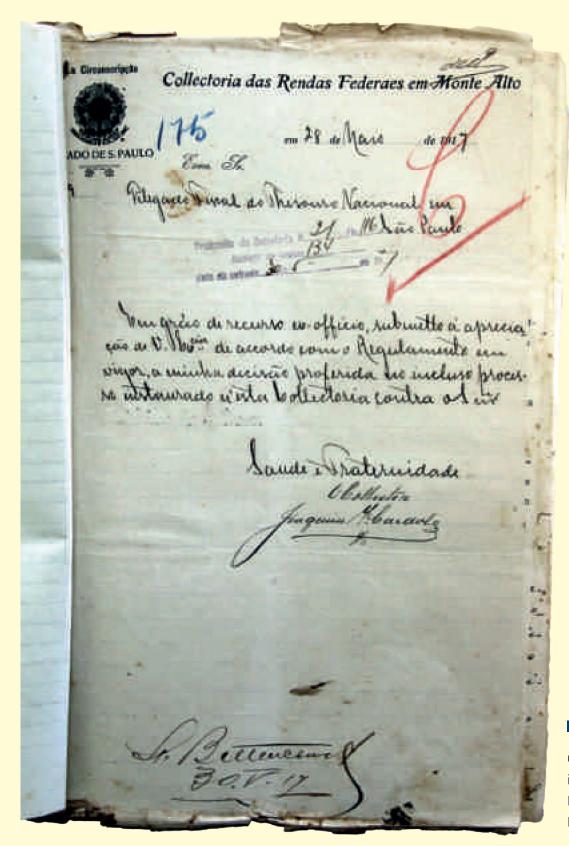
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Collector and employees of the Collection Office de São Carlos, SP, early twentieth century. Federal Treasury Museum.



Federal Collector Job Appointment in Avaré, SP, 1922. Federal Treasury Museum.

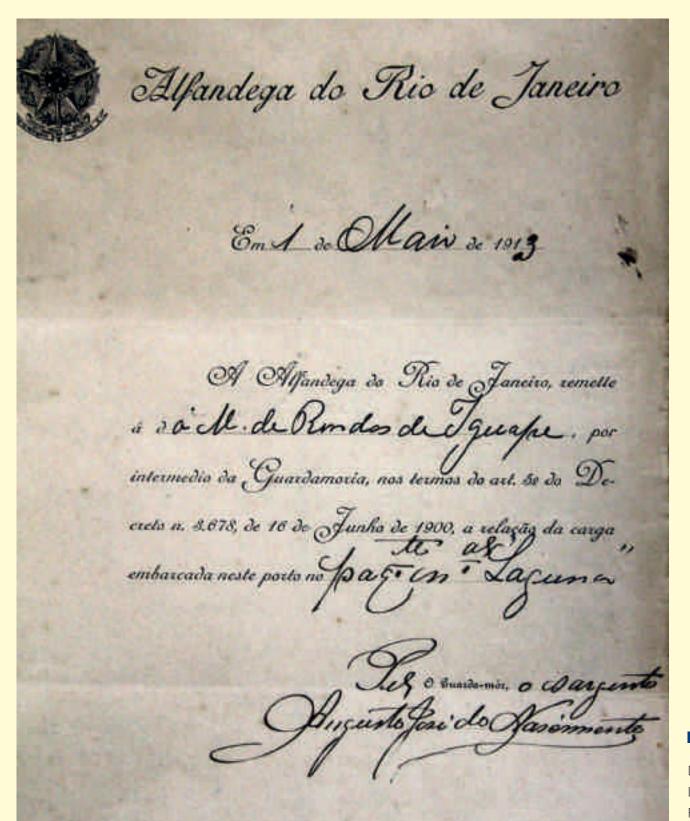


Order of appeal in notice of infraction. Federal Collection Office in Montes Altos, SP, 1917. Federal Treasury Museum. Between 1892 and 1900, several decrees succeeded in order to regulate the excise tax. Since the beginning, it had been decided that it would be paid by means of stamps sold by the Tax Receiving Office, or if by chance the department is extinguished, by the Customs in the capital, and by the Customs or Revenue Bureaus wherever they existed; and by the other fiscal stations of the States, in places where there was no such agencies.¹¹⁴

In 1900, the excise tax fell on several other products besides tobacco and its derivatives. An extensive list also included beverages, from mineral waters, sparkling or normal, soda, vermouth, beer, wines and other fermented beverages. The tax also fell on footwear, fabrics, perfumery, medicines, preserved food and sausages, sweets, among others.¹¹⁵

As for the Collection Offices, they were reestablished in 1901, and the units of the State of Rio de Janeiro were immediately subordinated to the Federal Treasury and those of the other States to their respective Fiscal Offices. The revenues they were required to collect came from various taxes, revenues and contributions such as stamp duty, transportation tax, earnings and subsidies tax, excise taxes, fines for violation of laws and regulations, active debt from taxes and fines not paid in previous years, etc.

The expenses with the renting of the headquarters of the Collection Offices, with furniture and working materials were the responsibility of collectors and clerks (coletores e escrivães). Also the fees of its agents. In other words, it was a private collection system. The Collection Offices were divided into five classes according to their tax revenue. They remained until the creation of the Federal Revenue in 1968, when they were called "exatorias" and some of them, in fact, would originate future Agencies. He



Document of the Customs of Rio de Janeiro, Load Relationship Shipment, 1913. Federal Treasury Museum.

Directorate of Public Revenue

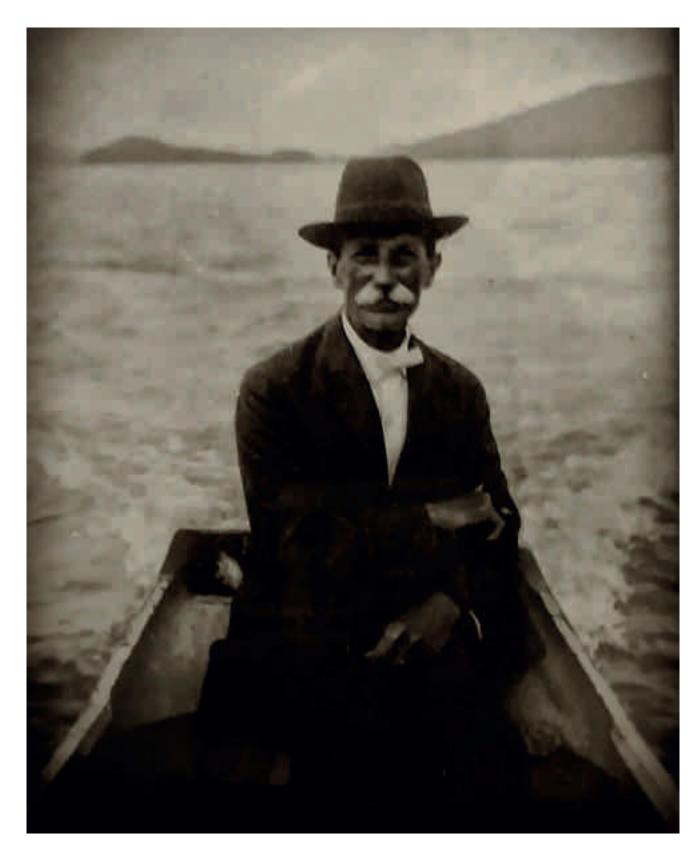
In 1909, there was a new reform in the Federal Treasury that included changes in the General Directorate of Revenue, becoming the Directorate of Public Revenue, which would be responsible for promoting the collection of federal revenue, issuing instructions to revenue exaction foremen, to administrators of patrimonial and industrial domain assets of the nation, to the heads of the Treasuries of all the departments that collect taxes, fees, fines, revenue of any species of the Union. It should also organize the revenue demonstrative charts, with the breakdown of its sources, indicative figures of the collection in each year and its comparison with the average collected in the three previous years. It would send to the Public Accounting Board, also subordinated to the Ministry of Finance, a revenue budget plan. It was also responsible for preparing opinions on the appeals and complaints interposed by the heads of the federal tax offices, as well as establishing studies on international trade agreements.¹¹⁹

All the stations and administrative services offices from which the revenues were collected were subordinated to the Directorate of Public Revenue, in order to receive instructions on the collection process and to bring to the said board of directors the knowledge of all the complaints related to the regulations governing the collection of taxes and duties of any kind. The National Mint (Casa da Moeda), the National Press (Imprensa Nacional) and the National Analysis Laboratory (Laboratório Nacional de Análises) were also subject to its immediate inspection and control.¹²⁰

The staff, on the eve of the creation of the new Directorate, also included several contracts for the heaviest tasks substituting the slave labor after the abolition of slavery. The activities of the Collection Offices were not restricted to collection and could even perform inspection in industrial establishments, when the fiscal agent was absent.

The demand for labor followed the increase of revenues from consumption to the detriment of the customs collection that would soon enter an accelerated stage of decline. In an annual report to the Minister of Finance of 1912, the Inspector of Customs of Ceará highlighted the growth of the service by triplicating the collection of the excise tax. It was proposed, therefore, the equalization of the salaries of employees of all Customs, mentioning, as an example of this possibility, a compensatory measure offered to the Fiscal Offices:

:



Excise tax inspector, Antônio Ferreira dos Santos, 1915. Federal Revenue Collection - São Sebastião, SP.

And to this radical measure, (...) the spirit of Your Excellency could not be averse, who, by sponsoring the cause of the increase of the Fiscal Offices staff salaries, was able to establish an additional gratification of 50% for all of them, compensating for the current service increase.¹²¹

In 1913, the import tax accounted for 52.6% of the Union's general revenue.¹²² Beginning in the following year, with the economy shaken due to the World War, there was a shift from the agroexport model to a nascent industrialization process. Between 1914 and 1919, almost 7,000 industrial establishments were created, more than double created in the 25 years that preceded the war.¹²³

The economic blockade in the Atlantic hampered exports and imports. (...) Thus, the Brazilian domestic market was free for the national initiative, almost without competition from imported products.¹²⁴

Under the government of Venceslau Brás, the Minister of Finance at the time, Sabino Barroso, committed himself to broadening taxes on dividends, industries and professions. He regulated the collection and inspection of the excise tax in 1915. In that same year, the regulation had a new edition. The management of the excise tax service was entrusted to the Directorate of Public Revenue and the Federal District Tax Receiving Office and Customs, in the capital, were in charge of its supervision. In the state of Rio de Janeiro, it was the responsibility of the respective collection stations under the immediate coordination of the Directorate of Public Revenue and, in the other states, to the Fiscal Offices and collection units within the limits of their jurisdictions. 126

Tax inspection was carried out by all tax and revenue offices in the warehouses and bureaus, at stations and storage rooms of transport companies, in factories and commercial establishments where they manufactured, sold or deposited products subject to the tax mentioned. Vehicles or people carrying goods could also be inspected.¹²⁷ A curious aspect was the telegraphic franchise they held for urgent cases at stations outside the headquarters of the departments, where only the bosses were responsible for the transmission of telegrams.¹²⁸

The General Office of Income Tax

On December 31, 1922, with an article inserted in the budgetary law of that year, the income tax was introduced in Brazil.¹²⁹ A new necessary arm was started in the organization chart of the tax administration with the creation of a General Office of Income Tax and their respective regional projections. It was the culmination of a long discussion that had been waged until the institution of the tax.

Since 1843, still at the beginning of the second imperial reign, the creation of a personal tax that was based on the subsidies and salaries received from the public coffers was rehearsed. It did not prosper, just as a new attempt motivated by the Paraguayan War in 1867. A little later, in 1879 and 1883, a tax of 2% on the income of all taxpayers was proposed, with the exception of the value that came exclusively from wages, salaries, pensions or gratifications. It was already expected that the collection of this tax would be based on the income statement, made by the taxpayer himself and, if he refused to present it, the Treasury would make the statement, based on the rental value of housing and other external signs of income. In both cases, however, the projects were not implemented.

With the advent of the Republic, Rui Barbosa also defended the creation of an income tax, bringing to his speech the almost prophetic assessment of the Minister Francisco Montezuma, Viscount of Jequitinhonha, pronounced in 1867:

The collection of this tax offers some difficulties, especially at first; but in some nations the good faith of the taxpayers greatly diminishes this inconvenience, and good faith is borne from the people's illustration of the need for tax and their good employment, which should be like seed thrown on the fertile ground. (...) Yes, among us, there are many people who want to appear rich rather than confess that they are poor. The collection will, in any case, be difficult at first; but then it will improve, and in the end it will become as perfect as possible.¹³¹

If the Viscount and the "Eagle of The Hague" (Águia de Haia, as Rui Barbosa was known) had the correct answer for the prognosis, they erred at the moment still advanced in the historical context. At the time, there was a constitutional obstacle, since the constitution of 1891 gave the States the power to impose taxes on industries and professions.¹³²

The discussions continued untiring, reaching the secular turn. If the moments of crisis, not only economic, but social and political, including the sphere of international relations, are conducive to the creation of new taxes, the new century offered an undelayable context to the establishment of the Income Tax. With the retraction of the agro-export production, due to the international economic blockade provoked by the War of 1914, and by the consequent resurgence of an incipient industry, there was the development of a national bourgeoisie and of an urban working class. It was the most favorable time for the organization and expansion of the tax on the income. President Venceslau Braz drew attention to the economic difficulties of the time and the immediate effects of the world conflict:

Brazil's economic and financial conditions in mid-1914 were already quite critical, and this was due not only to the regime of excessive expenditures, which annually produced a large budget deficit, but also to a large reduction of the public revenue and of the devaluation of the main products of our export. These conditions, however, worsened greatly with the outbreak of the European war, which has completely disrupted international trade, restricting internal and external credits and hampering maritime transport (...). 133

In his report in 1916, the Minister Pandiá Calógeras stated that the income situation could not be considered satisfactory, which, in addition to being insufficient, fell unevenly on the various social classes:

The time is coming when the fulfillment of this duty will become urgent and no more opportune than the coming year, in which, if war continues, it will be necessary to request new resources from Brazil to supply the vacuum of those that the cessation of imports took.¹³⁴

This worsening in the world scenario culminated in the creation of a tax in Brazil in 1921, focusing on capital, more specifically on interest and net profits of companies, profits of factories, etc. It differed from the income tax, because it "did not observe the productive capacity of the taxpayer." ¹³⁵

Finally, by the end of 1922, the cornerstone of the Income Tax was laid, which immediately required a structure of its own that would allow a more efficient collection and inspection. In September 1924, the tribute was regulated in its execution which comprised the entry, the



Income tax receipt,
Fiscal Office of São Paulo, 1928.
Federal Treasury Museum.

Income tax receipt ,
Revenue to the General Office of the
Income Tax, 1933.
Federal Treasury Museum.



resources assessments and the Tax Collection, and inspection work of the exactors (exatores), 136 name by which the tax collectors were called at the time. VII

By the same expedient it was established that the staff of the tax service should be hired in accordance with the instructions issued by the Minister of Finance.¹³⁷ IThis indicated rather a problem to be solved than a definitive solution.

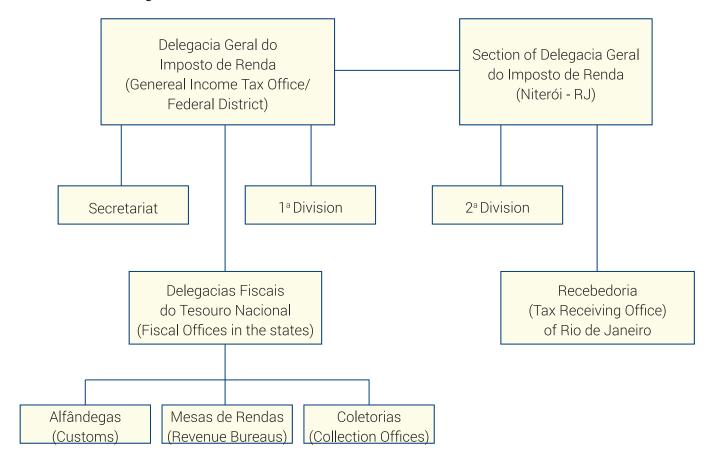
According to Francisco Tito de Souza Reis, an engineer and tributary who prepared the project that resulted in the introduction of the Income Tax in Brazil, there was a need to create a specific body for tax inspection and collection, in which the labor of the Treasury employees would be used, since, according to him, "it was lacking the department, not the Man.¹³⁸ Therefore, he considered that:

The regulation of the tax presupposes the setting up of the mechanism for its start, which cannot be done without adding to the existing fiscal body this new administrative apparatus.¹³⁹

Thus, the aforementioned General Income Tax Fiscal Office was created in Rio de Janeiro, with a section based in Niterói, also known as the General Fiscal Office. Tito de Souza Reis was its first leader, and was replaced two years later by another recognized tributary, Tito Vieira de Rezende. In the states and in the Federal District, the work was carried out by the existing tax offices (National Treasury departments) and other Collection Offices. In this way, the existing structure was used, with the General Fiscal Office (Delegacia Geral) and the tax offices (Delegacias Fiscais) being responsible for the introduction of the income tax, its collection and the control of exactors. It was the responsibility of the Customs, Revenue Bureaus and Tax Collection Offices, to participate in the organization and registration of taxpayers in its district, receive statements and charge the amounts established.

VII In several journalistic matters, between the years of 1920 and 1929, the term exactor appears as a synonym of collector. This dual nomenclature of the position, as it seems, came from the imperial period. By the law that organized the National Treasury and Provincial Treasuries in 1831, it was the responsibility of the Inspector of the Treasury to oversee the conduct of exactors or collectors of public revenues, whether they were collected or administered. It was also the position mentioned in 1934, by Decree 2,436, which restructured the Ministry of Finance.

Organization Chart of the Tax Administration of the Income Tax - 1924



Source: Based on Decree 16.580 of September 4, 1924.

Through the same mechanism that regulated the collection of the Income Tax, the Taxpayers Council was created as a guarantee of defense within the fiscal apparatus, which should analyze appeals contesting entries considered improper by taxpayers. Such a council would be composed of representatives of commerce, industry, as well as professionals and civil servants, all of them of well-known reputation.¹⁴⁴

The taxpayers were given ample means of defense. Once the tax was released, if they did not comply with it, they could ask for their rectification to the launching authority. From the dispatches of the exactors, there was appeal to the Fiscal Delegates of the National Treasury, being possible, according to the decisions of these, to appeal to the General Delegate of the Income Tax. But the final decision was taken by the Taxpayers Council. 145

The proposal was to have regional councils in each state, but they were not implemented. Instead, the scope of their performance before other tributes was extended, but centralized in Rio de Janeiro.

In its early years, there was still mistrust and criticism of the new tax, requiring adaptation and adjustments in legislation. President Artur Bernardes expressed desire in the adequation of the tax in order to become more universal and fair:

The income tax instituted in this way is unacceptable and detrimental to the country's economy. In order for it to produce the economic and fiscal effects expected, it must be extended to all classes with exemptions limited to philanthropic institutions and to minimum income proletarians.¹⁴⁶

Thus, the implementation of the tax went through a gradual advance in order to mitigate the resistance. In 1926, a 75% discount was granted to the taxpayer who would have the tax paid until the end of that year.¹⁴⁷ Those who had already paid the tax could request restitution.

Later, the General Office of Income Tax would be replaced by the Income Tax Directorate (Diretoria do Imposto de Renda - 1934), the Income Tax Division (Divisão do Imposto de Renda - 1942) and the Income Tax Department (Departamento do Imposto de Renda -1964).

VIII In response to the demand of the taxpayers themselves and as a natural consequence of the successful experience in 1927, a Council was established by Decree 5.157 to operate in parallel for other taxes. It was not implemented immediately, only being retaken the initiative in 1931, through Decree 20.350. With the Aranha Reform, the two Councils were merged and added by the Higher Council of Fare, being able to consider appeals concerning the issues of classification, value, smuggling and any other situation from customs laws and regulations. Such a model would continue until 1964, when the Third Taxpayers Council would be created to judge matters related to the municipal and state taxes of the Union's competence. See GODOY, José Eduardo Pimentel de. Dictionary of tributary history of Brazil. Brasília: ESAF, 2002, p. 40; and Martins, Ana Luísa. Administrative Council of Tax Appeals: 85 years of impartiality in the resolution of tax disputes. Rio de Janeiro: Capivara, 2010, p.44.



Servant Maria Helena Gama and Abreu, traveling to be installed as Administration Officer na in the Fiscal Office of Florianópolis, SC, 1936. Federal Treasury Museum.

The female labor in the Treasury

The first woman in the Brazilian Federal Public Service was Joana França Stockmeyer, who recorded her name in the history of public administration exercising the role of monotype operator in the National Press from 1892 to 1944, when she retired. In 2008, she was awarded as the patroness of the Brazilian Public Service.¹⁴⁸

The worldwide demand for labor due to the wars of the early twentieth century, which subtracted workforce from growing industrialization redirecting it to the battle fronts, was the trigger for the boom in female workforce employment in the following decades. Such a necessity quickly knocked over unfounded theories of supporters of an alleged anatomical and mental inferiority of women.

If, on the one hand, they moved with their delicate hands the gigantic machineries, on the other they plowed the earth and gathered their fruits; directed their tasks with equal mastery, as well as adhering to the codes of disciplinary obedience. On the battle front, they performed their missions, both in assisting the wounded and wielding rifles and machine guns.¹⁴⁹

Although still incipient in regard to the various issues that the feminist movement would place only from the 1960s, in those distant years, women definitely entered the industry, commerce and public service.

Their insertion in the treasury and fiscal sphere, until that moment exercised exclusively by men, was slow and gradual. In the Annotated Customs Regulations, it is stated, according to Order to the Treasury of Pará, in 1858, that women could not be guarantors in the purchasing of public positions. As for occupying a vacancy, it was not even mentioned.¹⁵⁰

The female workforce appears for the first time in the services of the Treasury in 1913, marking to what is known its most primal presence in the regulation of the Special Office of the Ministry of Finance for the Service of repression of smuggling in the border of the State of Rio Grande do Sul. By the apparatus, they would have occupied the position of reviewer (revisoras), for which there were only six vacancies. It was not, however, an eminently avant-garde measure, but rather a result of the culture of the time. It was the responsibility of these reviewers to proceed, when necessary

and at the request of the tax authorities, to the corporal search of women suspected of carrying smuggling.¹⁵¹ It is important to observe that the reviewers salaries corresponded to a third of the amount paid to clerks (escriturários) and half the guards salary.

On June 25, 1923, the first female representative for the Customs of Rio de Janeiro was appointed - the typist Annita Itajahy. About a decade later, female admissions were already reaching the capital's furthest territories and a few functions competing with men.

The Fiscal Delegate in Manaus installed the ladies Maria Celeste Dantas Araújo and Jandyra Carreira da Silva, respectively, appointed by the Chief of the Provisional Government, the fourth clerk of the Customs and the treasurer of the Office. These two nominees are the first women who joined the federal civil service of Amazonas.¹⁵³

The area of inspection (fiscal), however, remained limited to men. Also in 1942, the Minister of Finance, Souza Costa, declared on the subject:

The practice has shown that the oversight, due to the very special circumstances in which it is carried out, should not be attributed to women. By virtue of this criterion, only male candidates are allowed to enter the careers of fiscal agent of excise tax, fiscal police, clerk of Collection Office and collector.¹⁵⁴

Despite of the inclusion of female admission in public examinations, in the mid-1950s, 100% of the customs tax career was made up of men, as was the case for the Fiscal Agent of the Excise Tax, with 98.54% of male employees. ¹⁵⁵ In the DASP (Public Service Administrative Department) assessment, there was a reduction in the number of women applying for civil service examination according to the preference for positions for which they were more inclined, such as librarian, archivist, clerk, etc. ¹⁵⁶

Still in 1965, when the Reform Commission of the Ministry of Finance, in order to identify and solve the problems in the personnel area, interviewed representative figures of the Ministry, the manifestations were not unanimous with regard to the female participation in the fiscal boards:

Some restriction was made on the female gender, for example, a respondent said that the position of Fiscal Agent of Internal Revenue should be exclusive to men, while another went further and only tolerated the presence of women in the Ministry, and only while they were single. Yet, a third respondent was perfectly satisfied with the collaboration received from the female gender.¹⁵⁷



Servant of the Customs of Maceió, AL, 1955. Federal Treasury Museum.

With the advent of the Federal Revenue and the advancement of the years, the presence of women in fiscal boards Increase significantly, but only in 2008 the first woman would take command of the Institution, Secretary Lina Maria Vieira (July 31, 2008 - July 16, 2009).



PART 2 From DGFN to SRF



General Direction of the National Treasury

interim government inaugurated by Getúlio Vargas with the Revolution of 30, began under the auspices of one of the greatest economic collapses in world history, the so-called Crisis of 1929. The flow of foreign trade fell to less than half compared with the previous decade.¹⁵⁸

The minister who took over the Treasury at the time, José Maria Whitaker, from São Paulo, despite his liberal training, adopted interventionist measures in response to the coffee exporters in his state, buying unsaleable inventories of the product¹⁵⁹, which would be burned in Santos in 1931. He instituted a tax of 20% in kind on the crop and prohibited planting for five years.¹⁶⁰ The liberalism was discredited and Keynes' doctrine soon advocated the need for greater state participation in the economy in opposition to laissez-faire, the absolute market freedom.¹⁶¹

In an attempt to rebalance the payment balance, Whitaker prohibited the importation of machinery for industries already installed in the country for three years. Among the measures of budgetary control, and in order to face the emissionist expedition that he initially adopted, he increased the excise tax¹⁶² and closed the Customs of Niterói and Belo Horizonte, the Collection Office of Rio Branco, in addition to some fiscal stations (Postos Fiscais).¹⁶³

On the other hand, new units were created. In order to meet the urgent need for permanent inspection of goods in transit on the roads between the states of Rio de Janeiro, São Paulo and Minas Gerais, intermediate fiscal stations were created in the region, under the jurisdiction of the Tax Receiving Office of the Federal District.

It was, however, only after the Constitutional Revolution, which resulted in the indirect election of the president and promulgation of the Constitution of 1934, that there were substantial changes to the administrative model that came from the First Brazilian Republic, the Old Republic (República Velha). Until that time, institutional structures of a state paradigm persisted, where the power was dissipated in regional oligarchies. In order to dismantle them, president Vargas promoted a political centralization with repercussions on the treasury administration.¹⁶⁴ Economic and productive changes required institutional modernization to appease the conflicts between the old agrarian interests and the objectives of the emerging new industry.



Customs Bulletin of Rio de Janeiro reporting the indirect election of Getúlio Vargas, 1934. Federal Treasury Museum. To take the industrialization forward, it was necessary investment. With the shortage of capital resulting from the crisis, the State assumed its own financing. Aside assuming the role of protector of the national industry, incentives such as subsidies, exemptions and tax incentives were offered.¹⁶⁵

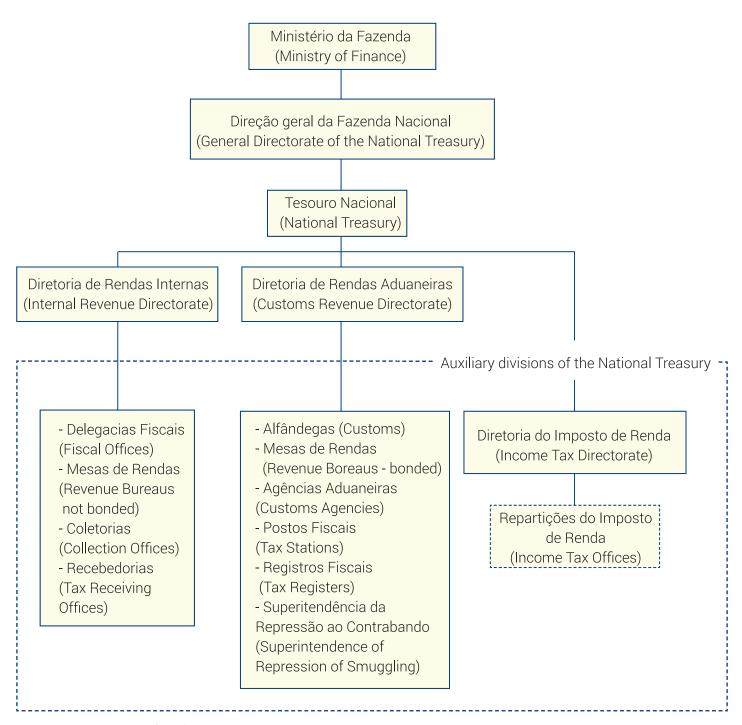
In addition to leveraging industrialization as compensation for deficiencies in national business, the Interim Government advocated a rapid reorganization of the state bureaucracy in search of modernization and structuring process. Still in 1931, the gaucho (demonym for south region of Brazil) that accompanied Vargas from his government in Rio Grande do Sul, between 1928 and 1930, Oswaldo Euclydes de Souza Aranha, would take on the Treasury. It was in his administration that one of the most significant reforms occurred in the treasury administration, defining its characteristics for the next three decades, becoming known as Aranha Reform. Thus, through this reform of 1934, the General Direction of the National Treasury (DGFN) was created in replacement of the predecessor division, the Directorate of Public Revenue. It was born with the task of centralizing and supervising the treasury administration.

The typewritten originals, given to the National Press for the publication of the decree of its creation, contained a detailed exposition of the reasons for the great Treasury Reform, which was then carried out. In the document, the minister pointed out that several previous attempts had been made by overburdening the head of the portfolio with administrative burdens that did not allow him to fully perform the management of the country's finances:

From the conjunction of both, in the complexity of services, with simultaneous directions, is the cause that generates all the defects and failures observed in the treasury administration, which for that reason continued to demand its reform (...). 166

The General Director of the National Treasury cabinet was comprised by a Secretary, a Chief of Staff, two Cabinet Officers and other staff, necessary to prepare the processes for examination and resolution of the General Director. The personnel of the cabinet was, among the officials of the Ministry of Finance, chosen and appointed freely by their leader.¹⁶⁷

The General Direction of the National Treasury subordinated several organs that were not mentioned here as the Domain of the Union (Domínio da União), the Public Expenditure (Despesa Pública), the Mint (Casa da Moeda) and the National Treasury Attorney (Procuradoria da Fazenda Nacional).



Source: Decree 24,036, of March, 1934

Regarding tax activities, the DGFN was structured based on multi-functional departments, according to the taxes, being subdivided into Internal Revenue and Customs Revenue Directorates (Directoria de Rendas Internas and Directoria de Rendas Aduaneiras), both comprising, along with other directorates, the National Treasury. According to the letter of the law that created the General Directorate, the internal revenues were expressly defined as "all direct and indirect taxes, excluding those that constitute customs revenue itself".¹⁶⁸

The Internal Revenue Directorate (Diretoria de Rendas Internas) therefore had the oversight of Tax Receiving Offices, Collection Offices and non-bonded Revenue Bureaus. It was also responsible for overseeing the tax offices and the departments of the income tax. The supervision to the latter was administrative, since among the tax matters dealt with by the Internal Revenue Directorate, income tax was excluded, a tax that had its own board of directors.

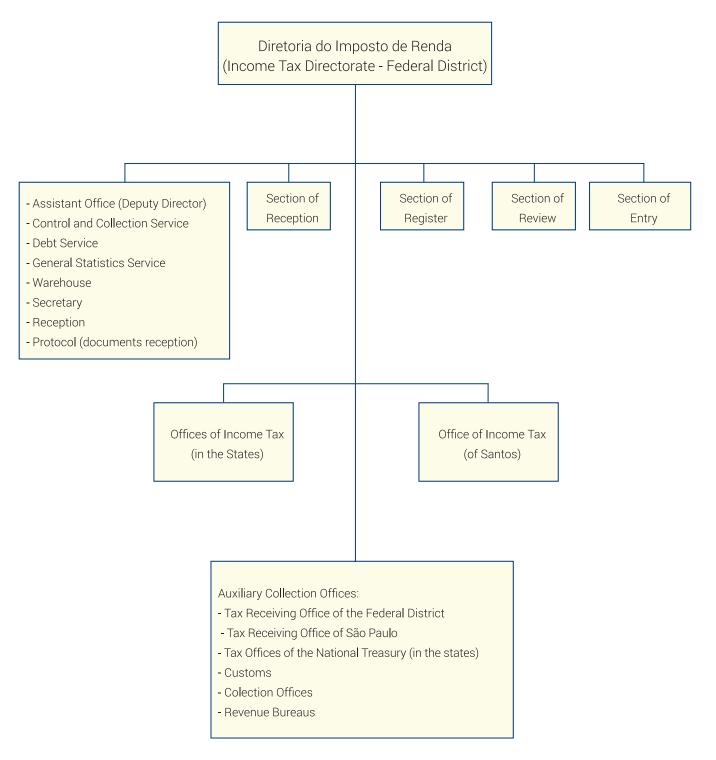
The Customs Revenues Directorate, on the other hand, was in charge of the supervision of all the services the customs stations were responsible for, which were divided in: Main - the Customs; and Auxiliaries - bonded Revenue Bureaus, Customs Agencies, Tax Stations (postos fiscais) and Tax Registers (registros fiscais).¹⁷⁰

On the eve of the creation of the General Direction of the National Treasury, the General Income Tax Office (Delegacia Geral do Imposto de Renda) was transformed into an Income Tax Directorate (Diretoria do Imposto de Renda).¹⁷¹ Since then, the tax administration of this tribute has gained new space in the organizational chart of the treasury machine, with its own structure and their servants united in a single framework.¹⁷²

Two years later, in 1936, the respective regulation^{IX} was approved, determining, among other norms, that the heads of section of the Income Tax, in the States, would be chosen among the staff of the board and appointed, in commission, by the director of the income tax, with the approval of the so-called General Direction of the National Treasury. ¹⁷³

IX The date of the decree that created the Directorate of Income Tax is of February 7, 1934 and the date of Reform of the Ministry of Finance is March 24 of that year. The regulation of the Directorate of Income Tax came to the public on March 18, 1936. In this regulation, an error occurred in the spelling of the General Direction of the National Treasury (DGFN), which was typed as General Directorate of the National Treasury, although it was the same agency. The same mistake was repeated in other provisions, such as the Decree 591 of January 15, 1936, which approved the regulation of the collection, execution and supervision of the social security rate for the Institute of Retirement and Pensions of the Commercial Employee, and Decree 1,137, of October 7, 1936, which regulated the collection and inspection of the stamp duty. In the following decade, there would still be reports from the DGFN itself with the wrong nomenclature.

Organization Chart of the Tax Administration of the Income Tax - 1936



Source: Decree 699 of March 18, 1936 and Report of the Ministry of Finance, 1942.



Detail of the ministerial hall table in the Catete Palace, now the Republic Museum. Rio de Janeiro, RJ. Photography by the author, 2018. Within the scope of the DGFN, the Directorate of Income Tax and other departments such as the Superintendence of Repression of Smuggling, Tax Offices, Customs, Customs Agencies, Revenue Bureaus, Tax Stations, Tax Receiving Offices and Collection Offices were in another level, considered, therefore, as auxiliary divisions of the Treasury.¹⁷⁴

In the early 1930s, it was not yet clear, for all sectors, the role of growth that domestic taxes, including income tax, would have at the expense of customs revenues. The Directorate of Income Tax (Diretoria do Imposto de Renda) replaced the General Office of Income Tax (Delegacia Geral do Imposto de Renda), one month before the Aranha reform, although already inserted in its context.

At the opening of the decree that created the General Direction of the National Treasury, it was considered that the different reforms through which the Ministry had failed to meet the need for its rational division into finance and administration had not achieved the desired efficiency of its services, then motive declared for its enactment. He further considered that rationalizing and systematizing the department's services and burdens was the only way to achieve "efficient, rapid and safe direction"; further exalting the maintenance of the business tradition under his responsibility¹⁷⁵, possibly with the intention of not disturbing the ruling economic class, now divided into late agrarian and emerging industry.

In line with these objectives, Minister Oswaldo Aranha stated the following about the creation of the General Direction of the National Treasury and its implications:

Having the minister of the immediate direction of the administration of the land been immediately released, it was necessary to create a department that would serve at the same time the direction of the Treasury, which centralizes the superior administration of the Treasury and other departments that completed it in the Federal Capital and in the states. The management or general direction of the administration of the Treasury was thus replaced; and ensured administrative continuity, without which it is not possible to preserve tradition, standardize services, select skills and improve fiscal methods. It is the salutary school of the civil service that is improved by the stimulation of the selection which is the hierarchy of the competencies.¹⁷⁶

With the centralization, all taxes started to have a more complete and complex structure, with supervision, collection and administrative support. The new model was not free from gaps and soon new challenges that needed to be overcome started to appear:

(...) despite contemplating, for the first time, a specialized management for customs and also for internal taxes, the treatment given to these bodies in the form of departments, operating in a tight manner, would lead to overlap and duplication of functions and to the inevitable rivalry between its boards, hampering its mission and increasing costs.¹⁷⁷

Even in the minister's assessment, the reform should not be considered as definitive:

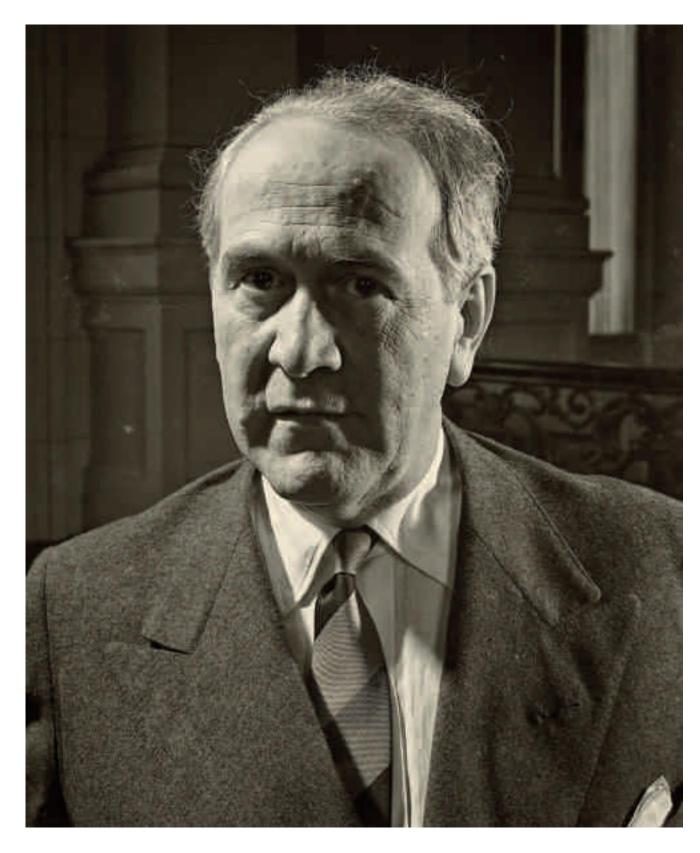
This is the framework, the foundation of an organization that day by day must be adapted to the increasing measures and multiple needs of the vast and complicated administrative life of the country.¹⁷⁸

As soon as the constitution of 1934 was promulgated, in substitution of Oswaldo Aranha, who had taken over the Foreign Affairs, Artur de Souza Costa, took over the Treasury, a portfolio that would still take the lead throughout the Estado Novo (1937-1945). From 1937, in the tributary area, the letter granted was practically identical to the previous one, that is, there was no increase in the centralization of tax and administrative competencies since the 1930 Revolution. From this point, the national base industry would be rebuilt and the state would assume the developmental role in line with ECLAC bias^x in the following decades.¹⁷⁹

With the war, the spectacular rates of GDP growth reached between 1932 and 1936 declined, dragging the country into a recession between 1939 and 1942, from which it recovered from 1943 onwards, relying mainly on the more vigorous expansion of industrial activity. 180

In 1938, the Administrative Department of Public Service (DASP) was created with the purpose of establishing a new bureaucratic order, based on rational norms, legal procedures and technical training of civil servants for the accomplishment of public affairs.¹⁸¹ This department began two years before as the Federal Civil Service Council, headed by Luís Simões Lopes, a man Getúlio trusted, a cabinet official since the Revolution from 1930 to 1937.Simões Lopes directed the DASP until 1945 with the fall of the first government of Getúlio Vargas.¹⁸² One cannot ignore that this organ had a character of state apparatus in the totalitarian molds in vogue in Europe at the time. In a letter to Vargas in 1934, Simões Lopes showed a certain fascination with the methods of the state apparatus employed by the German propaganda minister, Joseph Goebbels.¹⁸³

X According to the model proposed by ECLAC - Economic Commission for Latin America.



Osvaldo Aranha, Minister of Finance in 1934. National Archives.



President Vargas, Minister of Finance, Arthur de Souza Costa (at the background) and customs authorities. Santa Bárbara island, RJ. Decade of 1940. Federal Treasury Museum.



Customs guards in gala uniform. Rio de Janeiro. Decade of 1940. Federal Treasury Museum.



Customs Guard, Customs of Rio de Janeiro, 1943. Federal Treasury Museum.



Headquarters of the Ministry of Finance, built between 1938 and 1943 in the management of Artur de Souza Costa, Minister of Finance of Vargas. Federal Treasury Museum. The collection of customs taxes following international upheavals, more specifically the 1929 crisis already mentioned, as well as the two world wars, did not return to the same indexes soon after the normality of the commercial transactions was reestablished. In spite of the end of the Great War, in 1918, to reach the previous levels it took about five years. Similarly, it was only in 1935 that the situation before the international financial collapse of 29 was restored. And, as far as the Second World War was concerned, there was even a retreat of the customs revenues before its harbinger still in 1938. This showed, according to the understanding of the time, that such shocks in the world scenario did not simply put the national economy in suspension, but still, pari passu with the nascent industrialization, altered the bases of production and, therefore, the focus of the tax policy and of their respective fiscal structure.¹⁸⁴

On the national consumer, it is stated in DASP report of 1941:

(...) old customer of perfumes, French wines and fashion articles, Japanese silks, English woolen fabrics, anilines, paints, varnishes and German pharmaceutical specialties, etc. In the event of the impossibility of importing these and other manufactured articles, in amounts corresponding to a minimum of domestic consumption, the Brazilian consumer was obliged to conform to the national articles, although he still preferred ostensibly the foreigners. Encouraged, in turn, by the increasing demand for its products, the Brazilian industry had no difficulty in conquering, virtually in the absence of any competition, domestic markets.¹⁸⁵

National industry grew on the basis of the demands repressed by the world conflict and then more directly as a consequence of the war economy. At first, for three years, as a neutral country, and after August 1942, supplying the allies, when, by exporting rather than importing, it achieved significant positive balances of the trade balance.¹⁸⁶

In 1940, (...) under the impact of World War II, the import tax definitively yielded the position of the main federal tax on excise tax, passing to the second place; in 1942, it was left behind by the income tax, which had been created twenty years earlier; in 1950, it was finally surpassed by stamp duty.¹⁸⁷

Customs of Salvador, BA. Decade of 1940. Collection of the Federal Treasury Museum.





Customs of Salvador.

Young employees at Customs.



Servers inside the Customs.



Income Tax Services.



Customs of Salvador, BA.
Decade of 1970.
Federal Treasury Museum.

Customs of Santos, SP. Decade of 1940. Collection of the Federal Treasury Museum.





Reception to President Getúlio Vargas, 1945.





Office of the Inspector.



Internal staircase.



Customs of Santos, SP. Federal Treasury Museum.

Customs and Fiscal Offices - Decades from 1930 to 1950 - Federal Treasury Museum Collection.

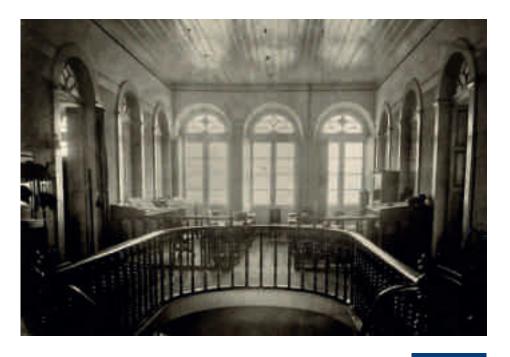


Main facade of the Customs of Porto Alegre, 1935.

Customs of Porto Alegre, RS.
Decade of 1940.



Chief Guard Office of Florianópolis Customs, built in 1929.



Customs of Florianópolis, SC. Office room 1st floor, 1940.



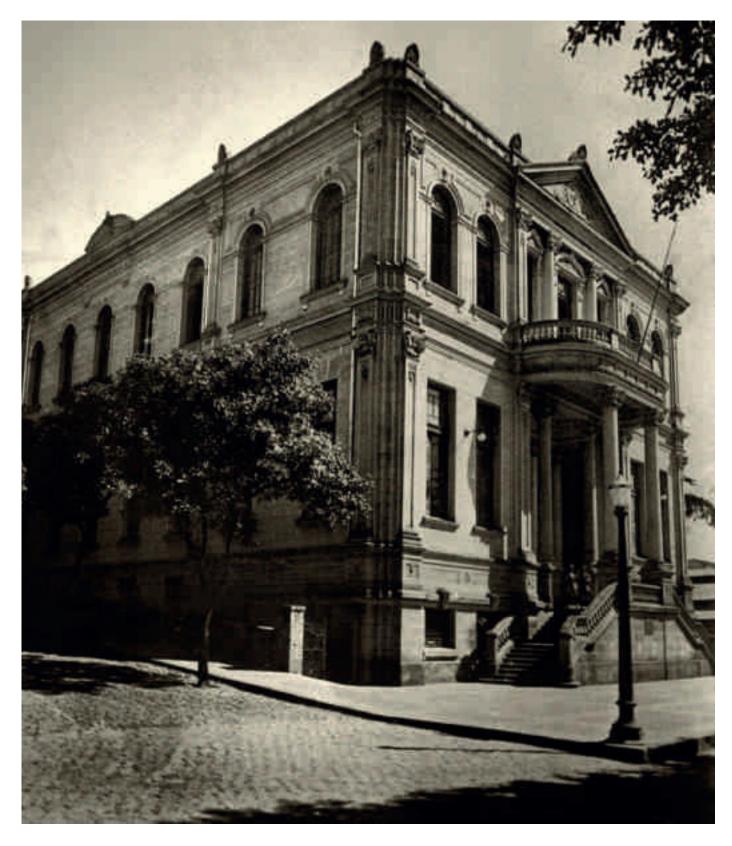
Customs of Florianópolis, SC. Federal Treasury Museum.



Fiscal Office in São Paulo, decade of 1950. Federal Treasury Museum.



Customs of Recife, PE.
Federal Treasury Museum.



Fiscal Office of Belo Horizonte, MG.





Customs of Corumbá, MS.

Customs of Natal, RN.



Fiscal Office of Cuiabá, MT, 1953.



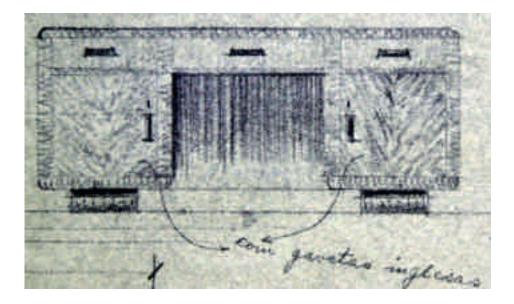
Fiscal Office of Recife, PE, 1949.





Customs of Rio de Janeiro, RJ,. Decade of 1950. Public Archives of São Paulo, SP.

Interior and furniture of Customs and Fiscal Offices. Decade of 1940. Federal Treasury Museum Collection.





Furniture, details in blueprint of the Customs of Pelotas, RS, 1937.



Customs of Natal, RN, Office of the Inspector.



Fiscal Office of Vitória, ES, Institute National Social Security.



Fiscal Office of Ceará.

Fiscal Office of Mato Grosso.



Fiscal Office of Rio Grande so Sul.



Fiscal Office and Customs of Maranhão.



Fiscal Office of Ceará.



Detail of work material in the Customs of Vitória, ES.

With the world conflict, the financial crisis worsened with negative repercussions on Brazil's foreign trade. The government was already seeking to increase resources through internal taxes. In order to do so, it was necessary to improve the operation of the inspection machine, being created the Reorganization Commission of the Services of the Income Tax Directorate. The work in the commission lasted 12 months, and it was made a historical and legal study on the implementation of the Income Tax in Brazil. Such an act, in the history of the Income Tax, became known as the Administrative Reform of 1942.

The reform was not only aimed at tightening the net of the tax network, but rather at providing the inspection body with a structure capable of meeting the needs of the collection. 190

At the beginning of that year, the Income Tax Directorate was transformed into an Income Tax Division, directly subordinated to the General Director of the National Treasury, since until then, as seen previously, it was in the list of the auxiliary Agencies and subordinated to the National Treasury.¹⁹¹

It became part of the division delegated agencies, being them, regional offices, one in each state capital, including the Federal District (RJ), and sectional offices in prominent cities in the interior like Santos, Campinas, Ilhéus, Varginha, Cachoeiro do Itapemirim, Cataguases, Blumenau, Joinville Ponta Grossa, Livramento and Pelotas. At that time also appears in law the figure of the Inspector of the Income Tax, still without legal mention to Inspection office of the Income Tax. It was, therefore, the responsibility of the regional and sectional Income Tax Offices, Customs, Revenue Bureaus, Federal Collection Offices, Tax Stations, Tax Registers and the Income Tax inspectors to receive income statements. There are records of the inspection office in the 1930s, possibly an imprecision in the use of the term, although there may have been some unit that actually adopted the title. Legally, the Inspection office of the Income Tax came to exist in 1947, being subordinated to the regional or sectional offices.

With the positioning and participation of Brazil in the war, the economic demands of the block of allied countries were assumed. At a meeting of the Consultations of the Ministers of Foreign Affairs of the American Republics held that year in Rio de Janeiro, it was decided that measures would be taken to increase the production of raw materials considered "indispensable to the plan to combat the enemies of democracy", as the rubber. ¹⁹⁴ In the fiscal administrative area, an efficiency discourse for the treasury machine was adopted as a measure for the "victory of the cause of civilization" to be achieved as soon as possible. ¹⁹⁵

Servants of Customs and Fiscal Offices. Decade of 1940. Federal Treasury Museum Collection.



Customs of Vitória, ES.

Fiscal office in Paraíba. Section of the Income Tax.



Fiscal Office of Goiás.



Fiscal Office of Goiás.

The updating of taxpayers' registration, the rapid progress of the processes, the preparation of timely instructions and other administrative measures together constitute an fiscal inspection as efficient as that which is carried out with the taxpayer. (...) It is therefore urgently necessary to set up the offices of the Treasury with the necessary staff so that the efficiency of the services can be improved (...). 196

Attention was also paid to the need for specialization of the staff, directing the selection processes to the division according to the different careers. The problems pertaining to a Fiscal Office (Delegacia Fiscal) were different from those facing a Customs. More than that, one could perceive such subtleties within one's own technical careers:

The accountant, for example, gathers employees with exercise in the Income Tax Division and in the General Accounting of the Republic (Contadoria Geral da República). Considering the services performed in one and the other, it is concluded that there is a need for a different technical preparation, which could be checked by means of tests to select the servers according to the needs of the functions to be performed.¹⁹⁷

The perception of the taxpayer in the beginning of the 1940s was also altered, albeit in a slow, but incipient way. The first steps of a tax education resulted from the recognition of the importance of the Tax Administration in investing in approaching the taxpayer through an awareness of their tax obligations. The motivator of this conception was the contribution of the taxpayer in the declaration of goods and income, necessary for the collection of a direct and personal tax. Nevertheless, it was also a consequence of the growth of the income tax in the calculation of public revenues. In a report from the Income Tax Directorate to the Minister of Finance, in 1942, in addition to the presentation of figures, tables and graphs circulating among treasury authorities, a history was included on the creation of this tribute with the purpose of bringing knowledge to the citizen:

The taxpayer will undoubtedly welcome the publication of a brief doctrinal explanation of the tax which is still so much discussed today, accompanied by a brief historical review of direct taxation (...). And this is all the more important as it is a direct and personal burden, which presupposes a collective consciousness sufficiently mature in the understanding of public affairs, and requires a high degree of civic and political-fiscal education. Clarifying opinion is and will always be the best way to collect income taxes.¹⁹⁸



Meeting of the Fiscal Agents Of the Excise Tax of Pernambuco and Paraíba in João Pessoa. Decade of 1950. Federal Treasury Museum. The civil examination for the Tax Agent of the Excise Tax have gained new bias since the 1940s being considered to be of a high level of demand, although the higher education was not yet required. In 1944, a national examination took place, since until the constitution of 1934 they were applied in the state level, given the already mentioned competence of the tribute. New examinations would only be held in 1953. As one DASP technician commented at the time, a merit system was implemented that sought greater isonomy in the selection of candidates, adopting objective tests that avoided the influence of subjective criteria on the part of the examiners.

According to Luís Simões Lopes, Law 284/36 created the system of merit. Officials, as soon as they were nominated, were sent abroad, mainly the United States to study and be qualified.²⁰⁰

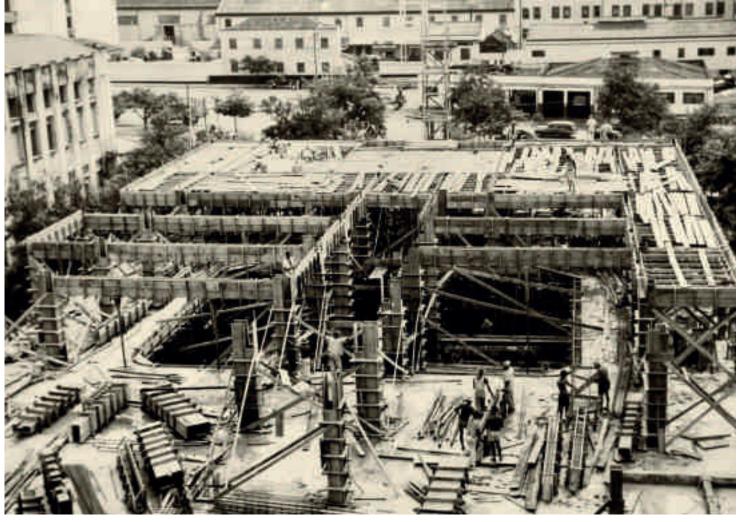
This system of merit, adopted by the DASP, resulted from a partnership with the US government in 1943, which called for technical assistance, fully applied for development policy in line with the interests of the United States.²⁰¹ It was developed a work with the United Nations (UN) to promote training in the area of public administration.²⁰²

For Benedicto Silva, one of the most prominent scholars in teaching and professional qualification in the public service, from the DASP, in a speech to the UN in 1950, the classic disorder in personnel administration had been replaced by laws, regulations and procedures scientifically based on criteria for recruitment and training. Characteristics of public careers, so present and clarified today, began to be thought at that time.²⁰³

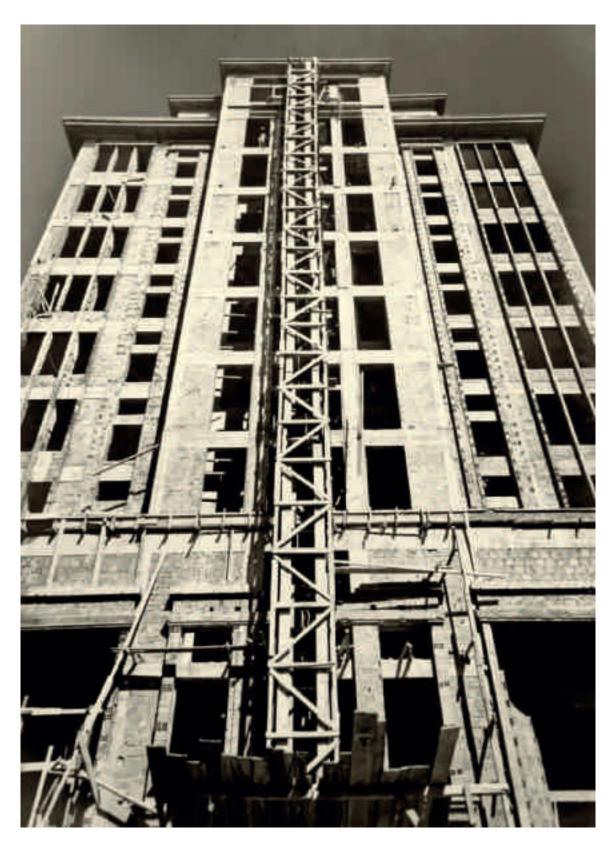
With the fall of Getúlio Vargas, in October 1945, the DASP underwent a process of restructuring and emptying, maintaining itself as a mere advisory body, except for the area of selection and improvement of personnel, for which it remained as executing agency.²⁰⁴ A little earlier, at the beginning of that year, the Department gave support and backing to an important initiative, the creation of the Training and Development Courses (Cursos de Aperfeiçoamento e Formação - CAF), of the Ministry of Finance. Established with the objective of specializing employees already in the ministry and training the personnel who would enter the careers and functional series, the initiative was value for future actions in the professional and functional training of the Minister of Finance - MF.²⁰⁵



Detail of the blueprint of the Fiscal of Bahia. Federal Treasury Museum.



Begin of the construction of the Fiscal Office of Bahia, 1952. Federal Treasury Museum.



Construction of the Fiscal Office of Salvador, BA, 1956. Federal Treasury Museum.





Detail of the building in 2012. Photography by author.

MF building in Salvador, BA. Federal Treasury Museum.



Tax receiving office of São Paulo, SP.

Detail of the blueprint and pictures of
wharehouse,1958. Federal Treasury Museum.

Before leaving DASP board of directors, with the country under a new presidency, Simões Lopes was already in charge of the Getúlio Vargas Foundation (FGV), created in the previous year, to devote himself to the study and teaching of public and private administration problems.²⁰⁶ In 1952, FGV created the Brazilian School of Public Administration (EBAP). The following year, the second Vargas government attempted to continue the administrative reform begun in the regime of the Estado Novo, but did not obtain approval of the law sent to Congress.²⁰⁷



Fellowship with employees of the Internal Revenue of the USA, 1950´s. Federal Treasury Museum. By a mechanism of 1950, the activities in the Collection Offices were again regulated. In order to supervise, control and inspect the collection in such units, it was created in the Internal Revenue Directorate the Federal Collection Office Service (Serviço de Coletorias Federais) and, in the Fiscal Offices (Delegacias Fiscais), the regional services (or sections), including the task of accounting for the exactors.²⁰⁸ By the same legal instrument, the Federal Collection Offices were defined as agencies of the collecting system, with the purpose, in the respective jurisdiction, to "collect and to account for the internal revenues belonging to the Union or for its own account and to make duly authorized payments".²⁰⁹ Tax Collection Agencies could also be set up under the Collection Offices with jurisdiction in more than one municipality.

The import tax, as mentioned above, that remained at or above 50% the general revenue for almost a century, had fallen to about 10% in the 1940s, reaching the following decade at alarming rates. In a message from the government sent to the Federal Chamber, a tariff reform was suggested:

The fall in tariff (Customs) participation in Union revenue is symptomatic. It accounted for 33% of federal revenue in 1934, and in 1954 it accounted for no more than 5%! ²¹⁰



Customs of Maceió, AL, 1955. Federal Treasury Museum.

The Reformation Era

The Ministry of Finance was the object of seventeen attempts to reform, from 1941 to 1963, within its structure and administrative organization.²¹¹ In 1956, President Juscelino Kubitschek created the Committee on Studies and Administrative Projects (CEPA), composed of well-known names such as Luís Simões Lopes, Benedicto Silva, Octávio Gouvêa de Bulhões and Roberto Campos, under the chairmanship of the Luís Simões Lopes, to advise him on a possible administrative reform. This commission would collect data, information and identify problems in order to promote improvements in the structure and functioning of executive branch bodies. Their analyzes were based on the work carried out by the Commission of the Vargas proposal of 1952/1953. Its task was to suggest measures of elimination of practices considered obsolete and uneconomical in the federal administration.²¹²

According to the justifications expressed in the preamble of the decree that created the mentioned commission, the governmental program required great intensity of action, and it was necessary to accelerate the executive capacity of the federal administration. To that end, the adoption of reforms was proposed in order to simplify administrative work, to restructure Agencies and levels of authority according to the importance of the issues.²¹³

With regard to the collection units, there was demand for reforms. In his position as chairman of the Budget Committee of the Chamber of Deputies, Congressman César Prieto²¹⁴ stated in a report that some 600 municipalities had no collection facilities, obliging the taxpayer to travel long to fulfill their tax obligations. The 1,611 exactories (fiscal division in charge of collecting taxes) installed would not, according to the deputy, be able to meet even half the demand. It also pointed to the poor conditions of Customs and Revenue Bureaus.²¹⁵

Despite reformist proposals, the structure of the Ministry of Finance remained the same. According to the report presented to the Minister of Finance by the Director of the Income Tax Division at the time, Noé Winkler, the expected results of the collection were not achieved, since the structure of the Division was the same as its creation in 1942:

In this period of time, the legislation of the tribute underwent profound changes, considerably increased the number of taxpayers; new methods of work were put



Credential - Noé Winkler, Fiscal Agent,1970. Federal Treasury Museum.

into practice, especially in the field of mechanization. Today's context as regards the economic and financial structure of the country, is very different from the existing one (...). The services of the Income Tax Division and subordinate offices therefore need immediate reorganization (...).²¹⁶

The following year, this demand was still expressed in the report. Aiming to improve the inspection and collection services, a reorganization commission of the Income Tax services was formed²¹⁷ with the purpose of forwarding their manifestations and preliminary projects to the Legislative.²¹⁸ The report presented by the group of technicians, chaired by the aforementioned Director of the Income Tax would be taken into account by the Reform Commission of the Ministry of Finance over the next decade.²¹⁹

Economic Scenario - 1961-1963

Year	GDP%	Inflation %	EXPORT (millions of US\$)	Import
1961	8.7	47.79	1,403	1,292
1962	6.5	51.65	1,214	1,304
1963	0.4	79.87	1,406	1,294

Source: BRUM, Argemiro J. O desenvolvimento econômico brasileiro [The Brazilian economic development], 2011.

In the João Goulart or Jango government, as the president was popularly known, inflation rose sharply, bordering on uncontrolled inflation. The economy based on the production of durable consumer goods had reached its limit, resulting in less circulation of resources.²²⁰

At the end of 1962, during the brief parliamentary interregnum that took place during the presidency of Jango, the government again declared, in law, the intention to carry out a reform in the area of the treasury. The mechanism pointed out the desirability of decentralization of the Collection Agencies and the centralization of administrative or regulatory bodies. It also had as its guideline the need for systematic planning, permanent management advice, staff development and improvement of mechanical collection processes.

(...) aiming at the rationalization of its services, will be the Collection Offices restructured by the Executive Branch, respecting their specific functions, being forbidden the creation of positions, the admission of personnel for any title, the attribution of advantages outside the cases provided for in the legislation in force, as well as reclassifications resulting in an increase in expenses.²²¹

With full presidential powers reestablished after 1963, under the elaboration of Celso Furtado and San Tiago Dantas, João Goulart launched the Triennial Plan (Plano Trienal - 1963-1965), aimed at combating inflation, resuming economic growth and promoting social reforms. It would be carried out in two stages, first improve the government's accounts with a policy of austerity and, secondly, proceed with the so-called Basic Reforms (Reformas de Base) with a populist bias. Among the postulates of these reforms, in addition to proposals for education, agrarian, urban and electoral reform, the administrative, fiscal and tax reforms stood out. It sought greater planning for state activities, competence and efficiency, removing bureaucratic obstacles and ending with clientelism

by adopting a rigorous and clearer systematic of civil service examination as a form of selection of public servants.²²³

In this context, a decree was published in February 1963 on the scope of the reform of federal public services, in which the Ministry of Finance was quoted shortly after the Presidency of the Republic in the list of the necessary administrative reforms, demonstrating its importance in the scope of the public administration.²²⁴ By the same decree, an Extraordinary Minister for Administrative Reform was appointed.²²⁵

They should, from that point on, set up study groups, assigning those who would be responsible for it and giving them attributions. Advised by a large number of specialists from various ministries, even with limited time (up to 180 days) to carry out the task, the minister presented to President Jango a preliminary draft of the Organic Law of the Federal Administrative System, which had a destination equal to the project of 1952, the filing. Before that, however, he recorded his conclusions that occupied several volumes, offering a diagnosis about the conditions of the Treasury and the need for reform in the tax administration:

The organization proposed for this Ministry should be conditioned on the imperative of making it a modern, highly sensitive tax body capable of preventing tax evasion and avoidance, as well as smuggling and duty evasion.²²⁶

Still at the end of 1962, there was a parallel initiative. The Minister of Finance, Miguel Calmon, extended an invitation to the Getúlio Vargas Foundation (FGV), which at the time was under the direction of Luís Simões Lopes, to produce the reorganization of the fiscal apparatus of the Union. Under a contract signed in March 1963, under the management of the Minister San Tiago Dantas, the government entrusted a private entity with the task of rethinking mechanisms that would unravel the public machine.

The reform of the collection apparatus of the Ministry of Finance, object of a contract between that State Secretariat and the Getúlio Vargas Foundation, should not be a simple adjustment of Agencies and division of labor, but a profound revision of methods, modernization of all fiscal gear and its equipment, including training programs and retraining of the staff, in short, a mobilization of the technical and doctrinal resources available, so that the Ministry can fully perform the functions of financier of the public activities and regulator of the economic problems that are of his responsibility.²²⁷



Antônio Delfim Netto, Minister of Finance, (March 17, 1967 - March 15, 1974) Federal Treasury Museum. Over the course of 38 months, the FGV, through a Reform Commission to form such a body, formulated a vast project for the reorganization of the Ministry of Finance. The task involved replacing the old treasury structure with another, considered modern and more flexible. Besides Simões Lopes, Benedicto Silva, who took over the Coordination of the Monitoring and Documentation Sector, were part of the commission. At the time, he was still a DASP Administration Technician and a professor at EBAP - Brazilian School of Public Administration. The commission was installed on the tenth floor of the Treasury Palace, in Rio de Janeiro, in the dependencies adjacent to the Minister's Office, in addition to maintaining an office in São Paulo. ²²⁸

In April 1963, the fiscal agent of the excise tax, Werner Grau, was appointed by the Minister San Tiago Dantas, of which he was an immediate advisor, to the position of General Director of the National Treasury.²²⁹ Since the beginning of his management he made clear he was interested in proceeding with the restructuring of the tax administration:

We intend to make a real recovery of the fiscal-administrative machinery of the Treasury, in the sense of reorganizing it, streamlining it, with the purpose of collecting with justice the taxes owed to the Union.²³⁰

It was clear to the new leader that the structure of the Ministry of Finance dates back to three decades and needed to be reformulated. The Internal Revenue Division held 65% of the revenue and the Department of Customs Revenues accounted for 10% and was expected to serve for "policing and defense of the domestic economy."²³¹ In his management, he focused on collection and combat to smuggling, thus hurting the interests of tax evaders and smugglers.²³²

In June of that year, the Goulart government faced a severe economic crisis and, in order to calm the business sector, the president appointed an oppositionist, Carlos Alberto de Carvalho Pinto, former governor of São Paulo for the Ministry of Finance.²³³ The minister exercised strong pressure on the General Director of the National Treasury to increase the collection and, at the end of that year, changes were considered with the name of Leonel Brizola for the Treasury and César Prieto for an extraordinary Ministry of Collection and Inspection. Claiming that he was not consulted, Carvalho Pinto relinquished his position and soon after became one of the supporters of the 1964 intervention. Werner Grau continued at the head of the DGFN and Hélio Bicudo temporarily took over the Finance portfolio. The new ministry considered was not implemented. One of Carvalho Pinto's advisors was Antônio Amilcar de Oliveira Lima both during the period when he was

governor of São Paulo (1959-1963) and during his term in the Ministry of Finance. Technician in administration of the government of São Paulo, appointed in 1958, Amilcar de Oliveira, who would later become the first director of the Federal Revenue, was well articulated politically and soon he got an advisory position in Carvalho Pinto's office, accompanying him until Carvalho Pinto left João Goulart government. In 1964, Amilcar participated in the team of the Reform Commission of the Getúlio Vargas Foundation (FGV), coordinating research in the area of human resources in the São Paulo office. Later, between 1966 and 1967, he advised Antônio Delfim Netto during his term in the São Paulo State Treasury Department.

The Extraordinary Ministry for Planning and Economic Coordination was created under the command of Roberto Campos. The Treasury was initially taken over by Otávio Gouveia de Bulhões, and Werner Grau was replaced in the General Direction of the National Treasury, returning to his activities as Fiscal Agent of the Excise Tax, in addition to joining the FGV Commission.

The team assembled by General Castelo Branco sought to recover the economy and expand capital. They launched the Paeg - Program of Economic Action of the Government - 1964/1966. The economy at the end of the Jango administration presented several problems: trade balance deficit, stagnation of growth and inflation. It was considered to be causes of inflation the deficit of the public sector, excessive credit to the private sector and salary increase, and it was against these things that Paeg was focused on. Measures were adopted to contain expenses and increase Tax Collection.²³⁴

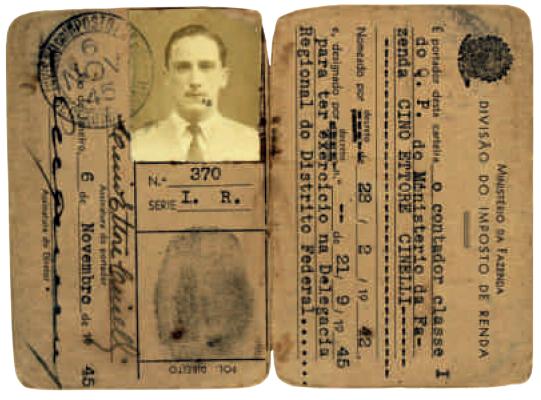
In the contract signed between the Getúlio Vargas Foundation and the Ministry of Finance, the request for foreign technical assistance from specialized Agencies was authorized to cooperate in the tasks related to the reform project. In May 1964, the US Government was approached by the United States Agency for International Development (USAID), and an agreement was signed in June of that year in Rio de Janeiro.

The discussions were conducted by Gerson Augusto da Silva, representing the Ministry of Finance, by Benedicto Silva, on behalf of FGV and Harold Moss, by the Internal Revenue Service (IRS) of United States.²³⁵ The collaboration covered three points: 1) technical assistance in the fiscal and administrative areas of the reform; 2) US government financial assistance for the acquisition of data processing equipment; and 3) transportation and lodging facilities for study trips and observation of directors and servants of the Ministry of Finance.²³⁶



Fiscal Agent looks at merchandise seized in irregular status of importation in the Santos Dumont Airport, RJ, 1964. Public Archives of the State of São Paulo





Credential - Cino Ettore Cinelli Income Tax Division, 1945. Federal Treasury Museum.

Since 1961, USAID has been promoting development plans in Latin America, with the objective of containing the socialist advance in the continent, a concern contextualized by the Cold War, especially aggravated after the Cuban socialist revolution. During the João Goulart administration, there was a timid rapprochement with USAID, through the so-called Alliance for Progress^{XI}, promoted by President Kennedy, which soon cooled down due to the antagonism between the political projects of the two presidents.

After the military assumed the government in Brazil, such agreements continued. Between 1965 and 1969, the Technical Cooperation Council of Alliance for Progress - CONTAP, which was integrated to the Ministry of Planning, was in charge of the management of this agreement.²³⁷

In October 1964, the Special Commission for Study of Administrative Reform (COMESTRA) was created to study and propose the necessary changes. Such a team would present the government's version of the reform, without prejudice to the continuity of the work of the FGV, whose proposals, both divergent and sometimes convergent, would collaborate with the implementation of the changes as in fact occurred. According to guidelines of the Minister of Planning at the COMESTRA facility:

To value the civil service: dignify the public service, professionalize it, confer authority and responsibility; observe the system of merit, combat nepotism and referring friends; give the public service the sense of a career capable of remunerating the server satisfactorily and satisfy their aspirations for self-fulfillment, assuring tranquility to their future.²³⁸

Beginning in November 1964, in addition to Benedicto Silva, several tax authorities went to the United States, such as Júlio Barbieri, Director of the Internal Revenue Department; Rossini Gonçalves Maranhão, Director of the Customs Revenues Department, as well as income tax and internal income tax fiscal agents such as Cino Ettore Cinelli and the Attorney of the National Treasury at the time, Francisco Oswaldo Neves Dornelles, who obtained a scholarship for a course on Tax Policy at Harvard University.²³⁹

XI Latin American Socioeconomic Development Assistance Program formalized when the United States and 22 other nations of the hemisphere, including Brazil, signed the Charter of Punta del Este in August 1961. According to the document, Latin American countries should make development plans and guarantee most of the costs of the programs, leaving to the United States the rest it. - Alliance for Progress Entry (Aliança para o Progresso). CPDOC, FGV, on-line, access on 08/23/2017. Available in: http://www.fgv.br/cpdoc/acervo/dicionarios/verbete-tematico/alianca-para-o-progresso-1

The Director of Internal Revenue reported to the IRS his experience:

The characteristic of the US administration, which we consider fundamental in its structure, is the systematization of all tasks related to taxation, collection and control of internal revenues under a single central command, in other words, the Internal Revenue Service (IRS).²⁴⁰

For the Director of Customs Revenues there was a need, as the American model, to equip the offices and train the servants:

In all the execution of the American customs service it is noticed the security of action of the official and this because the service is based on the following decisive factors: man, training, salary and equipment.²⁴¹

In August 1964, the first American experts were received to cooperate technically with the treasury administrative reform. To the technicians coming from abroad, facilities should be provided, and this was FGV responsibility. Although the members of the Reform Commission were installed in the Ministry of Finance, there was not enough space for the foreigners, at least initially, a situation that would change two years later. ²⁴²

The Tax Collection Department

In November 1964, the Tax Collection Department (Departamento de Arrecadação) was created, directly subordinated to the General Direction of the National Treasury. Federal Collection Offices (coletorias federais) became known as federal exactories (exatorias federais).²⁴³ The new department was responsible to direct and control the services of Tax Collection and other Union revenues, except when, by law, assigned to other non-state Agencies. Until then, there was no centrally established body responsible for collecting revenues. For many decades the collection services were carried out by Tax Receiving Offices, Collection Offices, Fiscal Offices, Customs and Revenues Bureaus.²⁴⁴ It was a test to create the division by functions or systems that would characterize the creation of the Federal Revenue (Receita Federal) some years later.

It was created to function as the "counter window" of the Ministry of Finance. The other departments register the taxes that can be registered, issue the notifications, inspect, perform, in other words, do all the phases of the tax administration, except receiving money as payment of taxes.²⁴⁵

Its creation occurred in parallel to the use of banks for receipts and payments of the federal revenues. As a result, among its responsibilities, it was expressly stated to "promote the collection of these revenues directly or through the banking network."²⁴⁶ In the same law that established the department, a General Register of Legal Entities (CNPJ - Cadastro Geral de Pessoas Jurídicas) was established²⁴⁷, which added to its list of attributions: to proceed with the registration of legal entities and administer the basic cadastral number system.

Although its conception came from the draft prepared by the Reform Commission of the Ministry of Finance of the FGV, it was not the intention of this team to establish the new Department in a single institute dealing with matters other than the ministerial structure. According to the commission's report, the merger of the affairs was the initiative of the Ministry itself.²⁴⁸



Collection techniques manual - 1969. ESAF Library. In order to carry out its functions, the Tax Collection Department would have regional and sectional offices, assuming the services is was responsible for and was taken care by the Internal Revenue Directorate Board, Tax Offices, Federal Receivers and Customs.²⁴⁹ In the original project, there would still be regional and sectional inspection offices for collection (Inspetorias Regionais e Seccionais de Arrecadação) which, however, were not created because they were not included in the statute published three months later.

Studies of the functioning of the Union's collection system have demonstrated to society the desirability of further applying the principle of functionalization by extending to the Agencies the separation of functions (...) .²⁵⁰

According to the bylaws published in 1965, as provided in the decree that created the division, the Tax Collection Department was composed of central bodies: the office of the director, technical division and administrative division, and by regional Agencies: Regional Offices, Sectional Collection Offices, Federal Exactories and Treasuries.²⁵¹

This decree also established a fiscal division in regions (Regiões Fiscais - RF), for which, in number of ten, there would be a regional collection office with headquarters in the capitals as follows:

Tax Regions (RF)	Federation Units	Headquarter
1st	Distrito Federal, Goiás and Mato Grosso	Brasília
2nd	Acre, Amazonas, Pará, Roraima, Rondônia e Amapá	Belém
3rd	Maranhão, Piauí e Ceará	Fortaleza
4th	Rio Grande do Norte, Paraíba, Pernambuco, Alagoas e Fernando de Noronha	Recife
5th	Sergipe e Bahia	Salvador
6th	Minas Gerais	Belo Horizonte
7th	Espírito Santo, Rio de Janeiro e Guanabara	Guanabara
8th	São Paulo	São Paulo
9th	Paraná e Santa Catarina	Curitiba
10th	Rio Grande do Sul	Porto Alegre

Source: Decree 5,571, of February 19, 1965, Art. 3°.

In addition to the ten regional offices, there would have 13 Sectional Collection Offices (Delegacias Regionais de Arrecadação) that were subordinate to the Regional Offices; and the exactories were maintained, subordinated to either one or the other office, according to the jurisdiction. Now, Treasuries could be created together with the Exactories or any other treasury agency that was not part of the Tax Collection Department.²⁵²

It was also in 1964, according to the patterns of the Collection structure, that the Income Tax and Internal Revenue Divisions were transformed into Departments. There was a change in the units' structure in order to meet the regional tax distribution. Until that time, there were 21 regional offices which were reduced to 10, accompanying the tax regions. Many were transformed into sectional offices, which went from 37 to 51, and 25 inspection offices that grew to 30.

The collection and the banking network

Until the beginning of the 1960s, the collection of taxes was usually done by the Tax Receiving Offices of the Federal District and the capital of the State of São Paulo, as well as by Customs and Tax Collection Offices. A little earlier, in 1957, five Federal District Tax Receiving Offices were created in the districts of Copacabana, Tijuca, Madureira, Penha and Bangu.²⁵³ Some tests on transferring the activity to the banking network, however, were already occurring at this time:

Proceeded, in 1957, the valuable collaboration which is been provided by the Banco do Brasil and Caixa Econômica Federal of Rio de Janeiro (Brazilian banks names) in the collection of the tax in the Federal District and in the State of São Paulo, through its numerous Agencies spread in the two largest cities of the country, thereby providing taxpayers with greater facilities to pay their debts.²⁵⁴

Employees payroll increased demand at the treasury counter windows. In 1963, the Committee of Studies and Administrative Projects (CEPA) recommended that the payment of public employees should be intermediated by the banking network. The long queues and the delay in the progress of the department expedient motivated the recommendation:

This practice, simple, economical, functional, proven effective in private companies and in many public companies, will produce, every month, millions of cruzeiros (the currency at the time) savings, corresponding to the hours of waiting and the waist of steps the employees are forced to take, moving from the lines of the counters to the lines at the cash desk where they receive the money, often on different floors and even in different buildings.²⁵⁵

The General Director of the National Treasury, Werner Grau, created a group in January 1964 to study the rationalization of the payment of civil servants. The team was composed of a member of the DGFN, representatives of Public Expenditure, the General Accounting Office and a member of the Reform Commission of the Getúlio Vargas Foundation. ²⁵⁶ In May of that same year, the FGV submitted a report to the Minister of Finance proposing the payment of the employees through bank deposit. ²⁵⁷

The idea of transferring the treasury services to the banking network was incorporated by the abovementioned Special Commission for Studies of Administrative Reform (COMESTRA) and implemented. It was argued, in support to the new system, in a pilot, project that the five poor Collection Offices in the state of Guanabara were counterbalanced by some 300 bank branches equipped and interested in providing a good service to the new customers:

The collection system, in addition to being insufficiently quantitative and flawed qualitatively, suffers from many other defects: poor facilities, uncertain communications with the regional bodies and the central Agencies of the Ministry; obsolete records; absence of registers; lack of documentation and forms and even of legal texts in force.²⁵⁸

Under the management of Oswaldo Geraldo Quinsan in the Direction of the National Treasury, the measure was announced beginning in 1965. The Treasury Trustees who assisted the payment at the MF's counters were, in a first moment, receiving the revenues from the public revenue.²⁵⁹

Thus, initially, the banks were used to pay the salaries of civilian personnel and in the sequence, for the collection of federal taxes. Between one and another measure fifteen months elapsed, between January 1965 and April 1966, and was initially adopted in Rio de Janeiro, São Paulo, and gradually extended to other regions of the country.²⁶⁰

The measure of bank use resorted to the principle of decentralization of execution combined with the centralization of control. In 1965, there were 2,134 Treasury collecting Agencies, with a staff of 3,847 federal exactors, 813 treasury employees and 1,406 exactories assistants, who passed the activity to more than 7,000 bank branches, with about 40,000 bankers.²⁶¹

The Reform Commission of the Ministry of Finance of the FGV highlighted in its final report the precariousness and insufficiency of the network of Collection Agencies, especially the Exactories, though every justification of reform always takes punctual aspects, or are overestimated to defend

its implementation. As presented, there were 3,924 municipalities at the time and 2,075 exactories, of which 575 had not even been installed and the 1,500 units in operation, only 5% would have adequate physical base and equipment.²⁶²

On the other hand, with the new system, the Commission was quick to point out a consequent and already considerable reduction of activities related to such measures and proposed, therefore, the reduction of the number of exactories and the extinction of the Collection Offices:

In the new structure, there would be little action by the sectional Collection Offices. The objectives that justified its creation have lost consistency and a rational structure, with simplification of stages, advises its extinction.²⁶³

The Department of Income Tax

In the early 1960s, the structural and organizational precariousness of the Income Tax Division had not yet been remedied. Most of the units occupied leased properties, some even with expired contracts. There was a shortage of equipment, and only the largest ones had mechanized equipment.²⁶⁴ At the end of 1964 the Division was elevated to the rank of Department²⁶⁵ and, in the following year, it gained a new bylaws.

The amendment of the administrative nomenclature was aimed at correcting random differentiations between the different bodies, which previously represented the cumulative result of empiricism, according to the FGV Commission's assessment:

In 1964, the Income Tax Division was much more important, as a unit of the taxation apparatus, than the Customs Revenue Directorate. However, if we were to judge the Agencies member of the Ministry of Finance by their respective denominations, the Income Tax Division would appear on the hierarchical scale in a position lower than that of the Customs Revenue Directorate and the Federal Department of Purchases.²⁶⁶

In its analysis, such a Reform Commission also noted the lack of coordination between departments that carried out parallel activities, which it called hypertrophy of Agencies due to over-attributions:

The same lack of coordination can be observed with reference to general administration activities, which are carried out through autonomous Agencies, subordinated to the General Direction of the National Treasury, which, in turn, also supervises the fiscal and financial problems.²⁶⁷

The centralization at the highest levels overwhelmed even the minister, demonstrating inefficiency and exhaustion of the model inherited from the Vargas era.

The Computers Federal Revenue

In the early years of the 1960s, started the implementation of computerized systems. According to the General Director of National Treasury, Werner Grau, in an interview in 1963, the aim was to re-equip and restructure the large units and to increase the mechanization of services through information technology. Among the mechanized tasks sought at the time, the following can be highlighted:

- 1. Issue receipts notices and records; control of collection of income tax registered and Tax Collection;
- 2. control of excise Tax Collection;
- 3. control of the collection of other internal revenues;
- 4. control of the collection of taxes and customs fees;
- 5. preparation and control of staff paychecks (active, inactive and pensioner), including consignments and appropriations;

XII Werner Grau had been Fiscal Agent in the São Paulo Tax Receiving Office. In 1964 he was the General Director of the National Treasury, being replaced in the same year.

- 6. Brazil's foreign trade (import and export) statistics;
- 7. income tax statistics;
- 8. Excise tax statistics;
- 9. customs revenues statistics.

In the evaluation of the Director, these resources would allow to improve the internal and external work of the inspection:

With perfect control, by electronic means, the divisions will have the necessary elements for external inspection, indicating which sectors.²⁶⁸

In the following year, the Reform Commission of the Ministry of Finance (FGV) evaluated as high the maintenance costs of leased computer systems and provided the opportunity to create the Federal Data Processing Service (Serviço Federal de Processamento de Dados - Serpro) in October 1964, which was regulated in the following year and was expected to operate fully from 1966.²⁶⁹



O Cruzeiro, magazine, 1968.

In 1968, an agreement was signed between the General Directorate of the Treasury and Serpro, providing for electronic processing and information processing services.²⁷⁰ The new stated that "the Ministry of Finance electronic computer prevented the Income Tax Department from prescribe the debt of more than six thousand taxpayers." ²⁷¹

Called the electronic brain, the equipment that came from the United States earlier that year occupied one of the overlays of the Treasury Palace (Palácio da Fazenda) in Rio de Janeiro. The computer units were painted pink, being soon nicknamed the Pink Panther. The information that fed this system came from research on the means used to circumvent surveillance and areas where there would be more gaps in the practice of evasion. Dealing with punch cards and forms, the data was entered and processed in the search and detection of illegal practices. The director of the Income Tax at the time, Cleto Mayer, stated:

With these elements we can lay down the rules of the game to the computer, and it will denounce the companies whose indexes do not present the necessary balance between profit, revenue, expense, inventory, etc. Punch the cards based on these data will make the electronic brain, on the one hand, calculate the tax, and issue the notifications and receipts. At the same time, in another simultaneous operation, it will select the contributors whose indexation is suspect, contrary to normal accounting standards. With this we hope to put an end to the evaders.²⁷²

Just before the creation of the Federal Revenue Secretariat, therefore, there were already reports of the impacts that such changes brought to the daily work of the treasury:

The collection of taxes in Brazil decidedly entered the Age of Electronics. (...) A panorama where improvisation reigned due to a lack of resources and other reasons of a different nature was totally changed.²⁷³

This was the first great leap in computerization of the work processes of the Federal Revenue, which would only find correspondent from the 1990s with the advent of the world wide web.

The Internal Revenue Department

Included in the transitional provisions of the law that determined the excise tax, was the reorganization of the Internal Revenue Directorate (Directoria das Rendas Internas) that was renamed to Internal Revenue Department (Departamento de Rendas Internas), in line with what had occurred under the Income Tax Division.

The new rule clearly marked the administrative separation of this tax. The department, in the letter of the law, was in charge of "directing, supervising, guiding and coordinating the services for the application of tax laws related to excise and stamp duties, as well as other taxes not included in the duties of the Directorates of Customs Revenue and of Income Tax."²⁷⁴

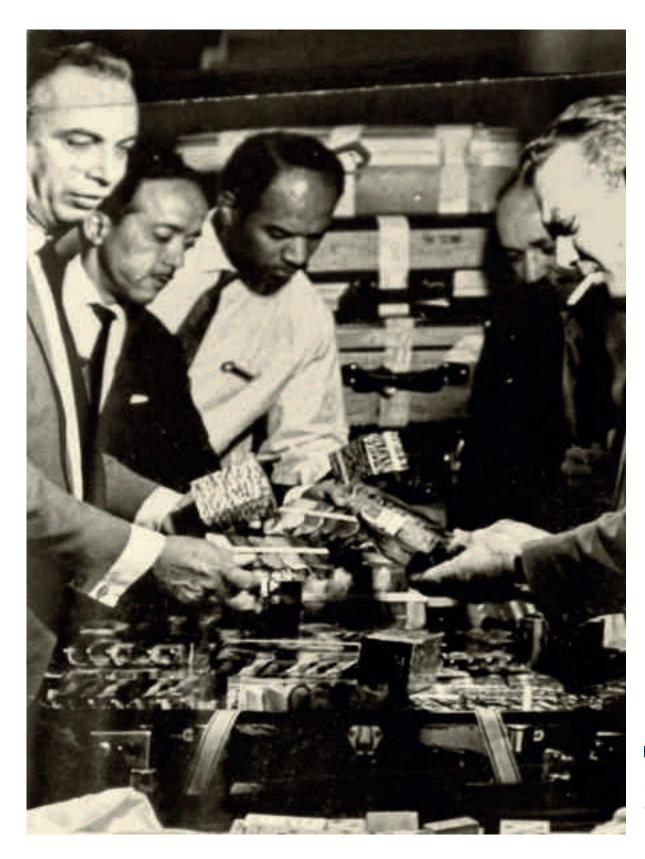
The Internal Revenue Department would have regional and sectional collection and inspection offices and, as they were installed, would accumulate the services of their jurisdiction that was in the responsibility of the Tax Receiving Offices, Fiscal Offices and Customs. The assignment of delegates and inspectors was the responsibility of the director of the department.

In 1964, the Excise Tax was replaced by the Industrialized Products Tax (Imposto sobre Produtos Industrializados - IPI). Under the same law, the Fiscal Agent of the Excise Tax was renamed the Internal Revenue Tax Agent (Agente Fiscal de Rendas Internas - AFRI).²⁷⁵

The Customs Revenue Department

By means of a decree-law in 1966, disposing on the import tax, the customs services were reorganized. The Directorate of Customs Revenues, originating from the beginning of the Vargas Era, was transformed into the Customs Revenues Department.²⁷⁶

The change came from studies on the customs tax undertaken by the Reform Commission of the Ministry of Finance of FGV. The proposition sought to standardize the organization plan, giving the Customs Revenues the same structure already adopted for Internal Revenues and the Income Tax.²⁷⁷ The text inserted in the decree was very close to that proposed in the preliminary draft law for restructuring the ministry.



Seizure of French perfumes in duty evasion at the Galeão Airport, RJ, 1967. Public Archives of the State of São Paulo. The Department would, among other activities, be responsible for directing, overseeing, controlling, guiding and executing, throughout the customs territory, the services of application of the tax laws related to federal taxes on import and export of merchandise.²⁷⁸

For the exercise of its duties, it would have regional supervisory and control bodies and local enforcement, surveillance and oversight bodies. The Executive Branch expressly reaffirmed its prerogative to establish Customs, Customs Posts and other offices in places where such measures were imposed, as well as to extinguish Customs offices whose maintenance was no longer justified. Revenues Bureaus, Customs Agencies, Tax Stations and Tax Registers could be transformed into Customs, Customs Posts or other Customs Offices.²⁷⁹

1967 Reforms

The expectations created by the Basic Reforms of Jango's labor era demanded some measures from the military government to appease the potential of popular demands. In this context, the fiscal-tax and administrative reforms of 1966-1967 were engendered. They served, however, for the purposes of economic concentration and powers, centralizing taxes in the coffers of the Union.²⁸⁰

In 1966, the Planning and Improvement of Fiscal Administration Council (CONPLAF) was created, an interministerial interim body, established by an ordinance of the Ministry of Finance ²⁸¹ among other objectives, to launch pilot projects to strengthen fiscal administration, drawing on experience of the US Treasury specialists who were in Brazil. ²⁸² With the creation of this Council and the end of the agreement with the FGV, the group of American specialists began to report directly to the General Direction of the National Treasury and were installed in the Treasury Palace.

The Paeg - Program of Economic Action of the Government, even though it did not have opposition in the period that it did not suffer repression, at first, it was successful in its goals. There was a rebalancing of the trade balance with an incentive to exports and greater control of imports. Inflation had retreated a little and GDP had grown modestly.²⁸³ The scenario was conducive to the completion of the administrative reform.

Economic Scenario - 1964-1967

Year	GDP%	Inflation %	EXPORT (millions of US\$)	Import (millions of US\$)
1964	3.5	92.1	1,430	1,086
1965	2.4	34.5	1,595	940
1966	6.8	39.1	1,741	1,303
1967	4.4	25.0	1,654	1,441

Source: BRUM, Argemiro J. O desenvolvimento econômico brasileiro (The Brazilian economic development), 2011.

The data available in its preliminary stages in the mid-1960s to support the decisions of an administrative reform in the scope of the Treasury were dispersed in commissions that, even though they did not dispute the authorship of a solution, they did not have a cooperation relationship and information exchange either.²⁸⁴ The Reform Commission of the Getúlio Vargas Foundation's Ministry of Finance closed its activities in November 1966, before, therefore, the proposals of the governmental commission, COMESTRA, to whom the final words would naturally belong to, which did not mean, as expressed in its reports, that the Government would give it unconditional endorsement.²⁸⁵

It happened that neither one nor the other commission had their proposals fully implemented. According to the project of the FGV Commission, the General Direction of the National Treasury would be replaced by a Secretariat of the Treasury (Secretaria do Tesouro), composed, among others, of the following Agencies: Department of Internal Revenue, Department of Income Tax, Department of Customs Revenues and Department of Collection, different from the solution that would be presented later.²⁸⁶

One of the first necessary points to carry out the reforms would be to know the structure and functional body then in force. At that time, there were eight private employment classes of the Ministry of Finance: 1) Fiscal Agent of Internal Revenues; 2) Fiscal Agent of the Income Tax; 3) Fiscal Agent of the Customs Tax, 4) Customs Guard; 5) Auxiliary Fiscal of Internal Taxes; 6) Federal Exactor; 7) Auxiliary of Exactory and 8) Treasurer. Only the last one had functions shared with other Agencies of the public administration in the positions of Assistant Treasurer. The first four positions had attributions related to the tax inspection system and the other four, mixed assignments of revenue collection and payment of public expenditures.²⁸⁷

Thus, by law,²⁸⁸ a census of federal public servants was made, with disclosure of results in February 1967. The data were collected by agency and unit of the federation. The Ministry of Finance had nationally 36,857 servants, of which a General Direction of the National Treasury totaled 19,463, distributed as follows: ²⁸⁹

DGFN Servants by UF - 1966				
Guanabara	5,669			
São Paulo	3,671			
Minas Gerais	1,791			
Rio Grande do Sul	1,650			
Pernambuco	751			
Rio de Janeiro	716			
Bahia	692			
Distrito Federal	517			
Ceará	512			
Paraná	511			
Santa Catarina	353			
Paraíba	287			
Mato Grosso	285			
Espírito Santo	282			
Pará	277			
Maranhão	265			
Alagoas	231			
Rio Grande do Norte	219			
Piauí	209			
Goiás	199			
Sergipe	194			
Amazonas	157			
Amapá	13			
Acre	8			
Rondônia	2			
Roraima	2			
Total	19,463			

Source: Census of Federal Civil Servants. Preliminary Results - IBGE

As a result of COMESTRA's work, in the same month, in February 1967, the well-known Decree 200 was published, providing for the organization of the Federal Administration and establishing guidelines for Administrative Reform. According to the stipulated, the activities of the Federal Administration should obey the following principles: planning, coordination, decentralization, delegation of competence and control. As for the public servant, the decree recommended the need of their professionalization and improvement; strengthening of the merit system for admission to the civil service, access to the superior function of free choice for the occupants of management and counseling.²⁹⁰

The Presidency of the Republic was assumed by Marshal Costa e Silva, who gave Delfim Netto the Ministry of Treasury, giving him ample powers to conduct the economy. The focus shifted from the containment of inflation to the associated national developmentalism.²⁹¹ In a more recent interview he commented on this period as follows:

(...) one of the goals of the federal government was to maintain a strict fiscal adjustment (...) and when you have fiscal balance, you have a freedom in choosing economic policy instruments, much greater than when you have difficulties balancing the budget. (...) The idea of making an improvement in the recipe was crucial, because on the expense, sometimes you have control, but over the recipe it is very difficult. It was, therefore, necessary to give it a degree of volatility and effectiveness.²⁹²

Appointed in March 1967, Delfim Netto announced, a few days later, Antônio Amilcar de Oliveira Lima, who had advised him at the State Treasury of São Paulo, to assume the General Direction of the National Treasury.

In his inaugural speech, in April of that year, Amilcar de Oliveira declared that he would quickly implement in that ministry the administrative reform recommended by the Government in all the media. He also said:

(...) the immobility and perplexity characteristic of the Brazilian public administration seem to have finally found a remedy in the structural reforms that shall be processed in all public bodies.²⁹³



Antônio Amilcar de Oliveira Lima. General Director of the National Treasury, 1968. Museum of Communication Hipólito José da Costa. At the same time that any of the preliminary plans for fiscal restructuring were not fully adopted, the administrative reform initiated by the government required a viable and immediate solution to modernize the Federal Tax Administration to take advantage of the changes already in progress.²⁹⁴ Delfim Netto then left to Amilcar de Oliveira as an inheritance the mission, and some characteristics of what would become the Federal Revenue Secretariat would stem from partial reforms that began before his administration. They, therefore, went all the way back to the work done by the FGV Commission, mentioned in its last report. The volume, published in 1967, proposed, for example, the large-scale use of electronic data processing and the creation of taxpayers registration, measures that were been implemented. The decentralization of collection and payments through the banking network was also indicated and implemented during the Commission's work. The Foundation pointed to existing limitations in the personnel area and the need for training to increase employee efficiency.

Regarding the creation of the Federal Revenue, Delfim Netto understands that it was not a military project because it was a project already in progress: "In fact, the reform was already coming from the Castelo Branco government and previously (...) there has always been a concern for reform with the DASP." 295

Amilcar de Oliveira's proposals were in line with the guidelines for Administrative Reform enacted in Decree 200/67, seeking to implement measures of planning, delegation of powers, debureaucratization and merit system. Thus, in April, the new Director prepared the Work Plan of the General Direction of the National Treasury with 204 objectives set for that year. The guidelines consolidated in the project were divided according to their nature, seeking to control and increase revenue; streamline supervision; train staff; improve services; improve the administrative machine, and solve material and installation problems.²⁹⁶

According to Delfim Netto, the reform that originated the Secretariat was more than a pilot project within the Administrative Reform of 1967, but the only reform action that worked well in that context, explaining the causes as follows: "The Federal Revenue is the product of a large number of bureaucrats of the highest quality." ²⁹⁷

In order to support the planning and other changes that were intended to be implemented, the first measure, scheduled for that month of April, was the creation of the Advisory Office for Studies, Programming and Evaluation (AESPA).²⁹⁸ The Work Plan of 1967 began to be publicly disclosed at the end of June:

Mr. Antônio Amilcar de Oliveira Lima, General Director of the Treasury, in compliance with the rules laid down by the Administrative Reform, has just offered for the examination of Minister Delfim Netto a plan (...) comprising the reappropriation of all departments of the Ministry of Finance, including those subordinate to the Tax Stations of the States. ²⁹⁹

It would be up to AESPA, by May, to set up the Regional Councils for Financial Integration - CRIAFs.³⁰⁰ These councils were intended to promote the participation and exchange of regional administrative information and experiences of the state Agencies, taking full advantage of the resources available.³⁰¹

About the Study Office, in the following year, it would be reported in the partial evaluation of the work plans of the DGFN covering the period from April 1967 to October 1968:

The planning action and the permanent evaluation of its flows and results was only possible with the institutionalization of a planning mechanism. (...), which allowed the General Direction of the National Treasury to exercise its role in a new direction, giving other dimensions and scope to the activities of tax inspection, control and collection. ³⁰²



Publication of the General Direction of the National Treasury, 1968. ESAF Library. In July 1967, measures were initiated aiming at reducing the bureaucracy of administrative procedures, which were called Unstick Operation (Operação Desemperramento). Under the coordination of the Minister of Planning, Hélio Beltrão, responsible for the Administrative Reform and in accordance with the guidelines passed by the Minister of Finance, the General Director of the National Treasury has made decrees establishing collective dispatches in the departmental Treasuries, seeking to standardize routines, as well as eliminating expendable phases in the processing of processes.³⁰³ The files submitted to the General Director should be accompanied by detailed and conclusive opinions and orders in order to facilitate the final decision of the director. As Amilcar de Oliveira stated:

(...) these innovations, along with others already made, compete to oil a gear for years running without cleaning, oil change or exchange of worn parts. ³⁰⁴

Measures of unification and joint work were mentioned in the Work Plan of the General Direction of the National Treasury of 1967, such as the drawing up of common plans between the Customs Revenues Department and the Internal Revenue Department or the acquisition of a Telex system for linking the regional Agencies with the central ones to the Internal Revenue Departments, Income Tax and Collection.³⁰⁵



Studies published by the Internal Revenue Service Decades of 1960 and 1970. ESAF Library. An Organization Section was instructed to draw up organizational charts of the Ministry of Finance's offices, as well as to list addresses and telephone numbers of the central and regional finance treasuries.³⁰⁶ This initiative showed the intention to reorganize the entire financial structure in a short period of time.

In order,³⁰⁷ the General Director instructed the exchange of information among the various departments that comprised the General Direction of the National Treasury. The taxpayer defaulting on a tax would then have to be attentive to all other sectors of the fiscalization.³⁰⁸ TSuch measures reached the customs area and, in September of that year, a meeting was held in Salvador seeking a closer relationship between the Department of Customs Revenues and the Customs offices in order to improve the system of repression and combat to customs fraud and smuggling.³⁰⁹

The training of new servants, as well as the technical and managerial update of the old boards would soon require a structure capable of meeting such demand. In order to qualify the servants and prepare them for the reforms to come, the Ministry of Finance Staff Training and Development Center (CETREMFA) began in 1967, replacing the Improvement Courses created in 1945.³¹⁰ It would be an important arm in the organization and installation of the Federal Revenue.

It is important to note that the efforts made to modernize the Union's Tax Collection system have, from the outset, taken on the characteristics of overallity and simultaneity essential to impress maximum conceptual and operational density on the various defined work objectives.³¹¹

In terms of planning of the Fiscal Administration of the Federal Government, the General Direction of the National Treasury instituted a new conception with a global focus on tax and fiscal issues, seeking to cover all activities that should be performed as well as the bodies that were responsible to it.

With an instrument of rationalization at the formal level, the meaning of planning is the improvement of the means-objective relationship. In its aspect of substantive rationality, the implanted planning aims directly at taxation in its social and economic content and constitutes an instrument for the determination of its ultimate objectives and the reformulations required for its execution and integration in the policy of economic and social development.³¹²

The implementation of a formal planning system implied a dual dynamic, both in its conceptual aspect and in its nature. It consisted of an effort to maximize formal rationality, aiming, according to the report of the time, to increase material and substantive rationality.

The Installation in Brasília

There was, in a pressing way, another limit to be overcome. For almost a decade, in 1958, it was planned to install three to four thousand federal servants in the new federal capital that was being built. Included in the difficult task and consequent expectation of removal was the MF (Ministry of Finance) and part of the DGFN (General Direction of the National Treasury).³¹³ Thus, in 1960, with the inauguration of Brasília, almost one thousand employees were transferred, who were members of the Offices of the Minister and of the General Directorate of Finance, in the first of three planned phases. Soon after the administration of Jânio Quadros, however, there was a retreat, with the return of employees and offices, leaving the Treasury with only 600 servers approximately in the capital, besides representations of the respective offices that returned to Rio de Janeiro. To take them back again, it would be necessary to build a new building, which would house the Ministry departments, a demand further aggravated by the obligation to offer housing to the servants. Thus, the definitive transfer was delayed, to which Amilcar de Oliveira estimated a deadline of at least two years. ³¹⁴ One of the planned tasks for AESPA was precisely to raise the situation of the Ministry regarding the changes to Brasilia.³¹⁵

In August 1967, the first national meeting of Regional and Sectional Delegates of Collection took place in Brasilia, in a symbolic but not less significant way. The meeting was organized by the Revenue Activation Working Group, created to accompany and encourage the Tax Collection.³¹⁶

Since the collections had partly gone to the banking network, at the beginning of the Amilcar management process, because the process was still in progress, the large queues still continued in the Collection Offices. The manager, together with the Director of Collection^{XIII}, collected. About 200 units were chosen to telegraph daily their own collection, and through the Banco do Brasil, for the monitoring of the General Directorate.³¹⁷

XIII Nelson Borba de Araújo held the position for two months between May and July 1967. Previously it had been preceded by Lauro de Alencar Castello Branco, titular since the creation of the Department and succeeded by José Alves Coutinho that would remain until the creation of the Federal Revenues and consequent extinction of the Department.



Customs speed boat in Rio de Janeiro, 1940's. Federal Treasury Museum.



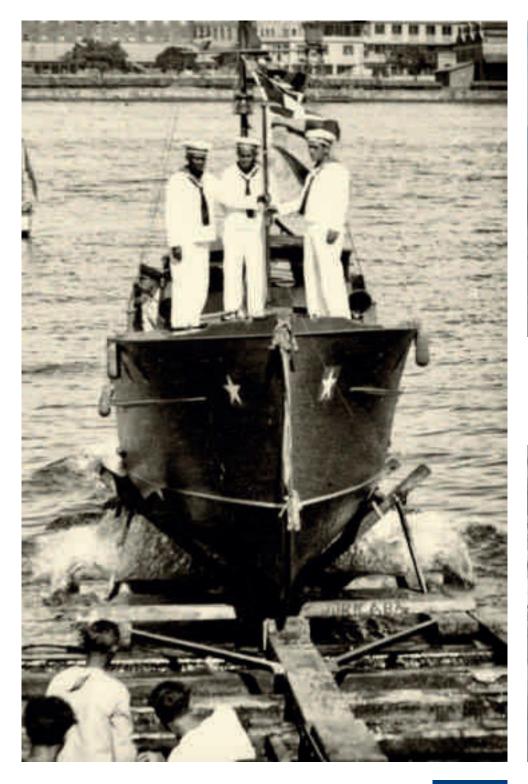
Customs mariners in São Sebastião, SP, 1946. Federal Revenue Collection.



Santa Bárbara Island, Rio de Janeiro, 1945. Federal Treasury Museum.



Federal Revenue speed boat patrolling portuary zone, Guanabara Bay, 1985. Institution Memory Division RFB collection.





Speed boat, Leão Marinho I, São Sebastião, SP. Photography: Jonas Vagula, 2012.



Sailors in the Customs boat. Santa Bárbara Island, Rio de Janeiro, 1945. Federal Treasury Museum.

Leão Marinho I. Ilhabela, SP. Photography: Jonas Vagula, 2014.

It would be the responsibility of the CONPLAF to evaluate a project that was already in progress for a restructuring of the Federal Exactories and Treasuries.³¹⁸ However, until August, a reduction was expected in the number of Treasuries by the Collection Department, in line with measures to improve the system of collection for the banking network.³¹⁹ The same for the collections offices not yet installed or annexation for the idle ones.³²⁰

During the same period, the Planning and Coordination Commission for Combating Smuggling (COPLANC) was created in Brasília, with the participation of the Army, Navy, Aeronautics, Federal Police, National Information Service (SNI) and Ministry of Industry and Commerce, under the supervision of the General Director of the National Treasury, Amilcar de Oliveira.³²¹

In the Work Plan of the General Direction of the National Treasury of 1967, one of the objectives of the work was to design a reequipping of the Customs and other Tax Stations, including, if necessary, creating or transforming units.³²² At the time there were 76 Customs offices: 26 Customs, 28 Revenue Bureaus; an Air Import Station, two Air Import Services, 10 Tax Stations, a Smuggling Repression Service, five Tax Registers and three Customs Agencies.³²³

It was also the responsibility of the Customs Revenues Department to draw up a "project to restructure the career of Fiscal Agent of the Customs Tax, increasing the number of customs guards and extending its operations throughout the customs inspection primary zone."³²⁴

In that year, the Internal Revenue Department could have up to a maximum of 100 Tax Inspection offices (Inspetorias) and 15 Auxiliary Inspection offices, the Income Tax Department had 51 Sectional Offices and 30 Inspection offices, and in the Collection Department there were 13 Sectional offices, according to the evaluation of the Reform Commission.³²⁵

The Income Tax Department recommended the establishment of a new method of internal and external inspection in the National Treasury Work Plan (1967), in order to increase productivity and better use the labor of tax inspectors.³²⁶ The attempt to simplify the refund system was registered. In addition, the plan was to increase collection by at least 10 percentage points.³²⁷

The facilities were poor or deteriorated. Some offices did not have a telephone line due to lack of payment. The vehicles, land and water, were lacking maintenance. Undelayable necessities were paid by the own employees, who were taking the responsibility upon themselves for the acquisition of consumables and rental of boats for inspection.³²⁸ Transformed into a Department in 1966, the Division of Customs Revenues was not "given the conditions to act as a customs administration."³²⁹

The 1967 Work Plan showed some urgency in improving spaces and resources. To do this, it outlined among the objectives to remove unused and damaged furniture from corridors and dependencies, select typewriters and accounting machines accumulated in storage for reuse, remove unusable vehicles from the Ministry's garage and recover the others. An attempt was also made to outline a plan for better use of motorboats purchased in the United States to combat smuggling.³³⁰

In the area of internal revenues, in the last two months of 1967, the General Inspection Plan was implemented, publicly called the Fiscal Justice Operation.³³¹ Such action would be paradigmatic for what was sought for the Treasury. Coordinated and executed concurrently in several states, with actions of inspection and collection of industrial and commercial establishments related as tax debtors.³³² Widely publicized in the media, in addition to the opening of thousands of tax proceedings, the Fiscal Justice Operation caused a real rush of defaulters to spontaneously collect their debts before they were reached by the fiscalization.³³³ According to an evaluation report of the work plans presented in the following year, 4,192 cases were issued, representing 5% of the total revenue for 1967. The primary objective of the inspection was:

(...) ensure a permanent climate of alert in the universe of taxpayers, promoting direct actions, individual or group, in order to persuade these taxpayers to fulfill their tax obligations.³³⁴

For Amilcar de Oliveira, in a statement at the time, the measure had as its main motive to discourage those who had benefited so far from "the inadequacy of the Union's fiscal apparatus". The tax counterpart was executed with such impetus that the vacations of the agents were suspended in November and December in order to increase the operation's headcount. Eleazar Patricio, Director of Internal Revenue and general coordinator of the action said at the time:

(...) the operation is closing even more the doors to fraud and making the tax productive, besides serving for a better oriented inspection next year. ³³⁶

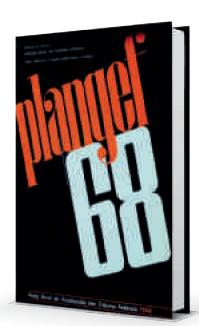
In fact, beginning in the following year, the initiatives tested from an administrative point of view in the 1967 Work Plan and, due to the bias of the fiscalization practice in the "Fiscal Justice", resulted in the publication of the General Plan of Fiscalization and Federal Taxes - Plangef/68.³³⁷

Plangef

The new plan was seen as a natural consequence of the innovative conceptual framework that was sought to introduce in the Tax Administration along with the Tax Reform that had been implemented since 1966. It was originated, as defined at the time, from the need to "go beyond the phase of empiricism in order to establish rational programming, setting objectives in time and space."³³⁸

The positive results of this experience, which has been called "Fiscal Justice Operation", and the lessons from it, have led the federal tax authorities to the conviction that the overall planning, coordinated by the General Direction of the National Treasury, is not only possible and desirable, but indispensable to obtain greater income from the Union's fiscal and collection apparatus and to place the Federal Fiscal Administration at a pace compatible with the development of the country.³³⁹

With 83 objectives, the new annual plan was aimed at increasing productivity in the Administration; reorganize the tax-collecting system; quantitatively and qualitatively intensify the production of information, simplify tax legislation and implement integration with the taxpayer, promoting their co-participation in the fulfillment of fiscal obligations.³⁴⁰



General Plan of Fiscalization of Federal Taxes - 1968. ESAF Library.

In 1968, more than one million "How to fill out your income statements" pamphlets were distributed, an outstanding initiative for the standards of the time.³⁴¹ Forms were also distributed for filing income tax returns with postal delivery. Until then, it was the taxpayer who bought the forms printed in the stationery.

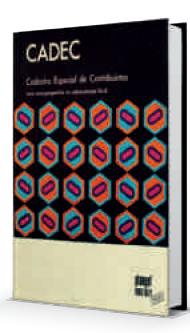
For the first time in Brazil's history, taxpayers will receive their income tax returns to be completed and forwarded to the Ministry of Finance. (...) Now the tax is going to the customer's house.³⁴²



Form of Income Tax, 1968. Federal Treasury Museum. As scheduled in the Plangef ³⁴³, in July 1968, the Special Register of Taxpayers (Cadastro Especial de Contribuintes - Cadec) was created, from which individuals and legal entities of significant interest for Tax Collection and inspection would be related. The five thousand largest taxpayers, legal entities, representing 90% of the Union's revenues were registered. ³⁴⁴ Such an information system aimed at meeting an ever greater urgency to provide the tax authorities with a rational structure with scientific management assumptions. The measure was a precursor in the process of reorganization that, in a few months, would result in the creation of the Federal Revenue. For the development of this database, it was essential the coordination and cooperation in the provision of information by the Departments of Collection, Customs Revenues, Internal Revenue and Income Tax, collected from all over the country. ³⁴⁵

According to the General Director, Amilcar de Oliveira, in a statement made at that time, all fiscal efforts were focused on three objectives:

(...) to combat evasion, in order to maintain equity among taxpayers; maintain the balance of the tax burden, to allow the full development of economic activities; and expand the area of taxpayers, incorporating the omissions, both individuals and corporations.³⁴⁶



Publication about CADEC, Special Register of Taxpayers,1971. ESAF Library. As announced in mid-1968, it would soon be implemented the creation of a registry for individuals issuing a fiscal identity card with a personal numeric code.³⁴⁷ The objective was to register one million individual taxpayers, a significant advance compared to the 300,000 registrations available so far.³⁴⁸ It was the embryo of what would be, in the following year, the Registry of Individual Taxpayer (CPF - Cadastro de Pessoas Físicas) and the Taxpayer Identification Card (CIC - Cartão de Identificação do Contribuinte), in line with what was already underway for Legal Entities whose registration had begun in 1964 being the respective card required since January of 1968. By the end of the year, the code was already in place, capable of generating enrollment numbers for all Brazilians.³⁴⁹ In fact, on this subject, a curious fact illustrates the paradigm shift that was happening in the period:

In the old days, the taxpayer did not even know what the "registration number" meant when he arrived at the tax office. (...) Since the payment form required the number, but there was no perfect control, some contributors "improvised" their inscription by looking at the numbering of a money note or remembering a number who had been persecuting them for a long time. 350



Manual about numerical training of the Registry of Individual Taxpayer - CPF ESAF Library.



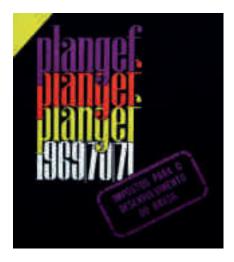
CGC Card - General Register of Departamento de Taxpayers, 1965.
Federal Treasury Museum.

The General Register of Individuals and the Fiscal Identification Card were created by Ordinance GB 155, dated March 27, 1968, published only on June 20 of that year. This ordinance attributed to the General Direction of the National Treasury the responsibility to prepare a draft bill and rules necessary for the implementation of the registration, which was established by Decree-Law 401 of December 30, 1968.³⁵¹

At the same time, it was decided to adopt a three-year timetable for the planning of the General Direction of the National Treasury that would be implemented from 1969. Thus, Plangef would become multi-annual in order to discipline the programming of revenues and expenses in the Treasury. In November 1968, the General Director issued a decree ordering departments to prepare their sectoral work plans by December 20, including forecasting and collection tracking system and standards in order to evaluate the productivity of the Institution's employees.³⁵²

Still incipient, it was proposed guidelines that pointed to resolutions that would culminate in the creation of the Federal Revenue Secretariat. It was planned in the second semester to publish a set of laws and regulations aimed at giving discipline to the tax laws and the National Tax Code. As for the administrative reform project, Amilcar de Oliveira attempted to structure the fiscal Agencies with an emphasis on the unification of planning and services tasks.³⁵³

A few months before the creation of the Federal Revenue, its idealizers already gave some clues in the press that a new great paradigm shift was approaching the Treasury. In an interview in August 1968, Guy de Oliveira Lima, an advisor to the General Director, stated that there were "plans for unification of all internal tax departments" and that "compartmentalization" was "one of the main factors in the decomposition of the collection machine".³⁵⁴



Plangef Logo 1969-1971. ESAF Library.

An intention of greater coordination among the Departments was already showed expressly in the planning reports. As published by the Advisory Office for Studies, Programming and Evaluation (AESPA), the proposed organizational scheme would have essential elements, besides its own special advice, such as CETREMFA, SERPRO and the integration of the taxpayer with the tax authorities.

The planning in the Tax Administration is the result of this critical and evaluative attitude and of an interdisciplinary and prospective methodology of the tax and fiscal phenomenon. At the same time it is the consistency of Fiscal Policy objectives and the interdepartmental integration of the tax-levy system.³⁵⁵

In the Evaluation of Work Plans of the General Direction of the National Treasury, a work also prepared by AESPA, covering the changes implemented between April 1967 and October 1968, the concept of a system was adopted to analyze the various areas of activity of the DGFN.XIV The document included taxation, inspection, collection, economic-fiscal information systems, besides communication systems, tax administration planning, taxpayer integration, among others, setting up a first logical outline of the future organization chart of the Federal Revenue Secretariat about to be created.

According to that report, one of the objectives of the taxation system was "to translate social and economic phenomena into taxable matters, making compliance with tax obligations easier." Thus, measures were taken to alleviate the tax burden to individuals, raising the limit for exemption from income tax, a measure that benefited one million employees. There were also provisions authorizing the remission of fiscal credits (Decree 326/67), with the purpose of reducing the workload in the Collection Offices. As a result, around 100,000 low-value processes have been closed. It also sought to relieve productive sectors, creating conditions for companies in debt with the Treasury to regularize their situation by paying their debts.

In its turn, the supervisory system aimed to ensure a permanent climate of alert in the universe of taxpayers, promoting direct actions, individual or group, in order to persuade these taxpayers

XIV Possibly the influence originated from the systemic view, a new category in the studies on the public administration that sought to avoid in the reformist action the fragmentation in isolated schemes. The experience in all countries and the lesson of doctrine prove the inanity of reform efforts when directed only at a few fields of administration. On the contrary, it is necessary to establish, with interdisciplinary criteria, clear strategic lines that fully cover the various components or subsystems of the administration, ensuring, with this approach, that, in the development of the global plan, encompass, harmoniously and coordinately, the problems of each of the functional areas of public administration. Cf. WAHRLICH, Beatriz M. de Souza. A Reform of Personnel Administration Linked to the National Development Process. Revista Administração Pública (Public Administration Magazine). n4, 7-31, Rio de Janeiro, 1970. p.7.

to fulfill their tax obligations.³⁵⁸ Among the main actions, verifying the use of false documents (forged notes) or with increased values; examination of accounting records of companies seeking to reduce taxes granted as a stimulus to price stabilization.³⁵⁹

Also it was carried out in July and August of that year, the program for the identification of omitted taxpayers, which became known as Dragnet Operation (Operação Arrastão). Over a thousand staff members worked in 22 regional coordinations throughout the country. Fiscal agents identified outside evidence of wealth, collecting data from even the social columns in the press and other signals about how taxpayers spent their money as in buying art or association in luxury clubs. An income was estimated based on these factors which was then compared to the declared income.³⁶⁰

For the General Director of the National Treasury, the tax and tributary system was deformed by tax fraud and omission of potential taxpayers. The leader on such aspects and effects of the operation in favor of fiscal justice stated:

(...) the omission to the social duty of the tribute causes psychological tensions between the Fiscal Administration and the taxpayers that are fulfilling their duties with the Treasury, because there is unfair competition between these and those that do not pay their taxes. For this reason, the campaign was launched to increase the number of Income Tax taxpayers (...).³⁶¹

About one million individuals with a contributory capacity were registered, of whom 600,000 non-taxpayers were selected for immediate notification.³⁶² It was found that about half of the summoned had not filed a declaration.³⁶³ Minister Delfim Netto stated at the time:

Some people still insist that evasion is an evidence of cunning and vividness when, in fact, it is a practice highly harmful to the community and subject the agent to serious legal and penal consequences, in view of the strict measures of repression that the Government was prepared to adopt.³⁶⁴

It was in this context that an inspection by economic aggregates arose, aiming to establish a systematic chain work. In order for that to happen, it became necessary to set up an economic-fiscal information system.³⁶⁵ Customs actions were included in the inspection system, a structure that would be maintained in the genesis of the Federal Revenue Secretariat.

Measures were planned for coastal patrolling in the fight against smuggling. To this end, a decree was issued regulating Law 2,419, dated February 10, 1955, which established the Coastal Patrol. Coastal forces could collaborate with law enforcement Agencies on smuggling and illegal drug trade; coordinated by the Ministry of the Navy and by the Ministry of Finance, it was made possible, with the signing of agreements, that the boats owned by the Treasury would be operated by the personnel of the Ministry of the Navy, in order to combat smuggling. The air space patrol would also be increased and searches were carried out to locate clandestine aerodromes in the South of Brazil and also in Mato Grosso.

The collection system, from that point on, would have as basic objective to develop three operations to guarantee the necessary financial resources for the governmental works: The registration, the charge and the collection.³⁶⁸ The use of the banking network for the collection has progressed, seeking to expand the geographic area covered throughout Brazil and the permitted taxes that came to include the Import Tax, in addition to the Income Tax, deposits of any nature and debt in installments.³⁶⁹

In the evaluation of the Reform Commission of the Ministry of Finance that operated in the FGV, still in the 1960s, the treasury maintained an outdated operating modes, which carried procedures established by the colonial tradition and supported by imperial legislation:

Accelerating in the last decades, especially since the end of World War II, Brazil's economic progress has left behind, losing sight, the fiscal system, which has been refractory to modernization. With effect, the observer easily identifies, in the so-called tax administration, vestiges and survivals of practices dating back to the First Empire and up to the Reign period.³⁷⁰

As early as the opening days of 1969, more than 400 thousand forms had already been submitted, being the action called the Operation Form (Operação Formulário).³⁷¹ In the previous year, 585 thousand individuals had filed income declarations, of which 340 thousand had paid the tax. On the other hand, about one and a half million workers had contributed directly to money withheld at the source.³⁷² The numbers did not close and there was a belief that a substantial contingent omitted the obligation to fill out the income statements and to the respective income tax payment.

These practices deepen the disparities between professionals who have their income taxed in the paying source, in currency, on the one hand, and those who pay the tax through the declaration in the year subsequent to that of the revenue generated.³⁷³

The economically active population at that time reached approximately 28 million inhabitants, with 55% located in the urban area and 45% in the rural area. In the fiscal year of 1968, there were about one million companies, being something around 150 thousand industries. It was in this scenario of gigantic numbers that the need for a taxpayer registration became more and more effective. There were 342 thousand declarations of legal entities, of which about 70 thousand would have nothing to collect and 271 thousand effectively paid the tax. The General Register of Taxpayers proved to be insufficient for fiscal programming purposes and an instrument to identify the companies that had not been omitted. New types of registers were being studied such as those of the Largest Family Fortunes, of Main Economic Groups, of Economic Taxpayers of Customs Taxes - CECTA.³⁷⁴

Regional Characteristics and Tax Indicators - 1969

Tax Region (RF)	Total Area (Km²)	Population (thousands)	Legal Entities	Individual Declaration
1st	1,879,455	3,006,866	27,742	305,000
2nd	2,965,076	2,432,358	11,616	162,000
3rd	727,613	7,093,363	43,422	315,000
4th	229,399	8,583,243	85,556	480,000
5th	583,020	6,756,878	41,732	485,000
6th	587,172	9,798,880	82,663	1,005,000
7th	89,865	7,898,556	143,368	4,142,080
8th	247,898	12,974,699	341,756	3,070,000
9th	295,539	6,424,672	105,350	690,000
10th	282,184	5,448,823	98,770	1,150,000
Totals	7,887,221	70,418,338	981,975	11,804,080

Source: Plangef 1969/71.



PART 3 From SRF to RFB



The Federal Revenue Secretariat

order to understand the genesis of the Federal Revenue, it is necessary to take into account its derivation from a long historical process and from a multiple context of reforms, as explained in the previous pages. These transformations were continuous and, despite lacking more significant ruptures, moved the mood of administrators and servants with projects and studies in search of improvements of the fiscal apparatus

In September 1968, on the eve of the creation of the Secretariat, 163 decrees had been issued because of the accelerated progress of the administrative reform begun in the previous year. Among the ministries, about four thousand provisions on responsibility assignment were published. The purpose of this policy was to decentralize tasks for faster decisions. Each ministry also had to include general secretariats in order to relieve the respective ministers.³⁷⁵

The following month, in Rio de Janeiro, the Administrative Reform Week took place. The meeting brought together ministers, advisors, governors and other authorities under the coordination of the DASP Director. For Antônio Amilcar de Oliveira, General Director of the National Treasury, a profound reform in the Public Administration should include qualitative transformations that would adapt the State, the Government and the people to the fundamental requirements of the desired development. Relying on technical assumptions, it rationalized the procedures in search for greater efficiency for the tax authorities in favor of economic development and social welfare.³⁷⁶

As the military did not have in its boards specialists in the economic area, such administrators were recruited from the civil area. Called technocrats, they defended technical superiority in detriment of interests of groups, class, sector or religion.

And, along with military, civilian technicians of higher level were recruited for different functions, especially in the economic area, reinforcing the role of technobureaucracy. Thus, power came to be exercised directly by military and technocrats. The formulators and executors of economic policy, recruited among civilians, had a reasonable degree of autonomy in the performance of their functions throughout the military cycle.³⁷⁷

Since its creation, the General Direction of the National Treasury has been adapting and changing its organization, despite the enormous difficulties that the country faced in the political and economic panorama, such as the effects of the crisis of 1929, of the Second World War, of the tragic end of the Vargas era, the transfer of the headquarters of the executive branch to the new capital, the resignation of Jânio Quadros, the campaign for the legality of the possession of his deputy, João Goulart, and an exception regime installed by the armed forces.

In the tributary perspective, the Tax on Industrialized Products (IPI - Imposto sobre Produtos Industrializados, heir of the Excise Tax), with the advance of industrialization since the JK years^{XV}, returned to be the main tax, corresponding to 49% of the tax revenue, followed by the Income Tax, which totaled 27%, between individuals and companies and the Single Tax on Lubricants and Liquid Fuels (Imposto Único sobre Lubrificantes e Combustíveis Líquidos), with 13%. The Import Tax, which had once been the most significant, felt to a mere 8%.³⁷⁸

In the last quarter of 1968, the elements for the genesis of the Federal Revenue Secretariat were gathered, as we know it in general terms. A few days after its creation, the General Director of the Treasury, Amilcar de Oliveira, reinforced the criticism of the old structure in effect:

The Ministry of Finance maintains a tight organization for each of the major taxes, so that the services, information, data and personnel of one department are of no use to other departments. This situation also causes an increase in the operating costs of the Tax Collection apparatus.³⁷⁹

From his speech, clues to the model that would soon be adopted were identified, unifying the departments with the objective of saving resources and giving a global treatment to the taxpayer. In its evaluation, there was no "use of data, information and services of one tax organization in the other", which prevented the drawing of a complete profile of the taxpayer.³⁸⁰

I can affirm that the current management of the Agencies of the General Directorate is characterized by a profound and authentic attitude of transformations that seek to modernize the fiscal-collection machine, for the benefit of the people who support it, and of the community of employees who feed it with the strength of work and intelligence. 381

XV In reference to the President of the Republic, Juscelino Kubitschek, whose term of office was from 1956 to 1961.

For the director, the DGFN was working to alleviate the evils of the departmentalization and that it "should continue its efforts until the perfect integration of the system of fiscal administration of the Union." 382 Later, Delfim Netto declared:

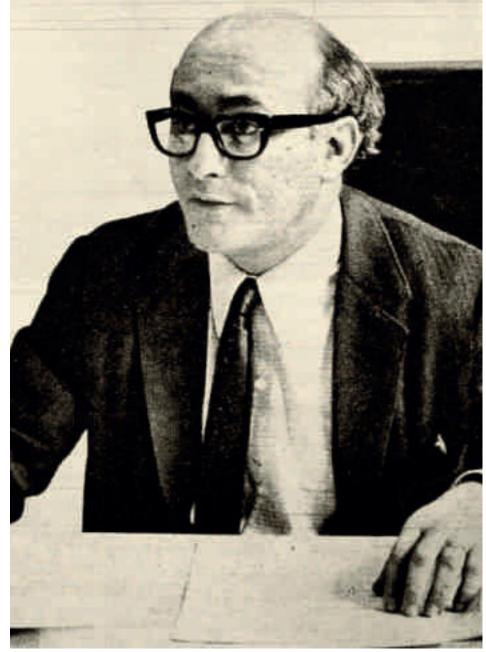
Amilcar was really the brain that set up that system, always with great success, with great care and a lot of competence. I was very lucky in choosing the people who helped me.³⁸³

In this context of planning for a new Brazilian administrative structure, Amilcar de Oliveira and his team had been working for a few months in a room full of graphics and studies on the ninth floor of the Treasury building (Palácio da Fazenda), outlining what would become the new secretariat.³⁸⁴ The General Director summarized in six items the guidelines for the changes that would soon be implemented:

Initially, as a first item, it is the strengthening and expansion of the processes of planning, controlling and evaluating the objectives and resources, enabling the improvement and highest index of responsibility in all stages of the decision-making process; second, is the administrative, functional and structural integration of the various internal and external components of the Union's Tax Collection system; third, is the implementation of advanced technology for the collection and treatment and transportation of data and information; fourth, is the implementation of a policy of appreciation of human resources aiming at the human promotion and professionalization of the staff; fifth, is the establishment of a juristic-legal framework with the possibility of permanent adaptation to the economic-social needs of the developing Brazilian society; and sixth, finally, is the strengthening of the administrative infrastructure system for works and facilities (...).385

The Minister of Finance, Delfim Netto, in an internal explanatory document submitted to President Costa e Silva on October 31, 1968, presented the changes that would be implemented in the General Direction of the National Treasury as a continuation of the Administrative Reform. He explained that this was not an isolated or initial measure in the reform process, but rather, it was derived from the modernization plans of the tax administration, carried out during the 18 months in which he was at the head of the ministry. In substitution for the departments (Departamentos de Rendas Internas, Departamento de Rendas Aduaneiras, Departamento de Imposto de Renda e Departamento de Arrecadação) the new project brought a systemic organization that started from four large groups: the collection of public revenue (Arrecadação), the inspection of federal taxes (Fiscalização), the tax services (Serviços Tributários) and the economic-fiscal information (Informações econômico-fiscais). For the first time, the name of the Federal Revenue Secretariat officially appeared:





Antônio Delfim Netto. Minister of Finance (1967-1974) Federal Treasury Museum.

Antônio Amilcar de Oliveira Lima, 1968. First Secretary of the Federal Revenue (November 20, 1968 - May 6,1971). Hipólito José da Costa Communication Museum, RS.

The functional organization proposed for the Federal Revenue Secretariat was considered the one that will best meet the performance of its duties.³⁸⁶

On November 15, the project was reported to the president³⁸⁷, not without some fear of public opinion for the superpower that the new secretary would detain. It was even proposed that his leader should be chosen by the head of the executive with a prior hearing of the Senate.³⁸⁸ Despite precipitated fears, Costa e Silva signed Decree 63.659 on November 20, 1968. The Federal Revenue Secretariat (SRF) was created, which was defined by art. 2 of the said decree, as "the central body of higher management of the tax administration of the Federal Government, directly subordinated to the Ministry of Finance."³⁸⁹ For the minister, the rapid execution of the project was due to the broad support of the Presidency of the Republic:

The president simply authorized, convinced and I think he was convinced (...) correctly, that this was important for Brazil and gave, in fact, a wide operational freedom. Once authorized, we have never had any interference. (...) Because he gave the green light, do what you have to do.³⁹⁰

A new organizational model

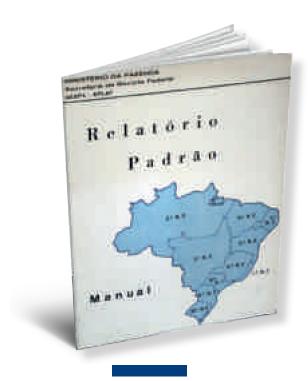
As announced in the project, the multifunctional departmental model was left behind to adopt a functional systemic structure, through coordination based on attributions and not in taxes. This sought to reduce the administrative structure, the economy of resources and the reduction of bureaucracy in the procedures of the treasury.

In the new structure, the departments were extinguished and established the functions that should be performed by the central body - the SRF - and the decentralized units (regional and local): taxation, collection, inspection, information on taxpayers and revenues. (...) An integrated, systemic structure that has been reproduced for the regional Agencies (Superintendencies of the Federal Revenue), sub-regional (Fiscal offices) and local (Inspection offices.³⁹¹

The superintendencies, numbering ten and fixed one in each tax region, would take advantage of the structure of the Regional Councils for Fiscal Integration (CRIAFs), which had been in operation since May 1967, thus broadening its attributions to fit the proposed model for the new secretariat.³⁹²

In this way, two lines of command would coexist: the administrative one, whose supervision flow followed the hierarchical order from the SRF Secretary, through Superintendents, Delegates, Inspectors and heads of Agencies; and the technique, to which the Coordinators directed the Heads of Division of the Superintendencies, instructions that reached the Heads of Sections in the Fiscal and Inspection Offices. The predominantly normative services planned and exercised in the office of the Secretary and Coordination at the national level and the predominantly operational services carried out in the decentralized offices were, therefore, distinguished.³⁹³

In the organization chart of the new Secretariat, in addition to the Coordination that inherited its responsibilities from the old Departments, a new area was born with central unit status: the Economic-Fiscal Information Center. It would be the sector responsible for the preparation and consolidation of plans for the reorganization of the tax system, as well as for the production and analysis of tax data that would instrumentalize the Tax Administration in the country. The planning and auditing functions demanded more and more an intense and permanent flow of information for the register of the taxpayers, their classification and the dimensioning of the tax burden.



Standard Report, Aespa, SRF. ESAF Library.

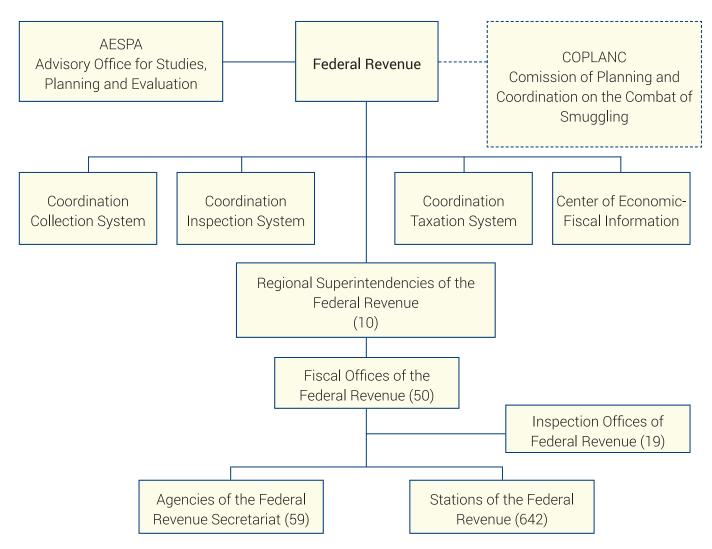


Publication of the Federal Revenue about the composition and structure of the new Secretariat - 1969. ESAF Library.

The Fiscal Administration is essentially a center for information systematization and the promotion of administrative efficiency depends on the implementation of an integrated and flexible information system to rationalize the collection, processing, analysis and dissemination of information for the purpose of organizing and exploiting the great volume of data and information contained in tax documents.³⁹⁴

The Federal Revenue was the first tax administration in the world to establish an organization chart based on tax functions and not by tax groups, as it pioneered incorporating customs activities into such systemic functions.³⁹⁵

Structure of the Federal Revenue - 1969



Source: Decree 63.659/68, Plangef 1969/71.

Among the responsibilities of the new Secretariat, it can be highlighted:

- ♦ act as a planning, supervision, coordination, evaluation and control body for the administration of federal tax revenue;
- direct, oversee, guide and coordinate the services of inspection, collection, charging, receiving and control of taxes and other revenues of the Union, except when such attributions are assigned to other Agencies;
- ♦ to forecast federal tax revenue and to promote the monitoring and control of collection behavior in its global, sectoral and regional variations, taking the necessary measures to maintain them at the levels provided in the Government's financial programming;
- study the effects of tax policy on the industrial complex and the internal and external trade of the country;
- ♦ articulate with other federal, state and municipal Agencies, as well as other public or private entities, aiming at the integration of the National Tax System, through the exchange of information, methods and techniques and joint fiscal action.³⁹⁶

Carrying out the reform in its administration, Antônio Amilcar de Oliveira Lima was, therefore, the last General Director of the National Treasury and the first Secretary of the Federal Revenue. The Directors of the Departments of Collection, Customs Revenues, Income Tax and Internal Revenue became, respectively, to the Coordination of Collection Systems, Taxation, Inspection and Economic and Fiscal Information Center, with the same rewards.

Bosses' choices, before the reform, were personal or political. The indications were, sometimes, of people outside the Ministry of Finance, mainly to direct the customs, which could generate sponsorship relations or a high degree of power to such leaders. In the evaluation of Antônio Amilcar de Oliveira, the General Direction of the National Treasury was an "organization impervious to the principles of global planning and coordination, due to the excessive autonomy conferred by the habits or the regulations to the fiscal administration Agencies".³⁹⁷

Associated with this autonomy enjoyed by the departments, Amilcar later declared, most of the activities of the positions he occupied were focused on the administration of problems of the Fiscal Offices and of public expenses, in detriment of the tax area.

For me it was, to a certain extent, a surprise when I took office to verify that the functions of the General Director of the National Treasury had been emptied over time.³⁹⁸

Even though him, as the first leader, did not come from the internal staff, with the new Secretariat, he tried to break with these practices, valuing the technical indications, based on the qualification and aptitude of the employees of the own Ministry.

In testimony recorded in 1993, the Secretary expressed, more clearly, his first impression upon assuming the direction of the Treasury:

When, on April 4, 1967, I took office as General Director of the National Treasury, I was far from imagining the reality that awaited for me. Behind the pompous title of this position, there was nothing else left. The functions of the General Director of the National Treasury had disappeared over time. The concept of the National Treasury (Fazenda Nacional) itself had been fragmented and the functions of the offices had been distributed in a diversified manner.³⁹⁹

These characteristics, which outlined the contours of the tax and customs administration, were decisive for the next steps that would lead to the creation of the new Secretariat. Amilcar de Oliveira also said:

From this point of view, we have taken a path to elaborate a new concept that would lead to the integration of these departments and the concept emerged was that of the Federal Revenue. The basic criterion for the determination of this concept was the verification that the main tax-triggering facts occurred within a unit, that is, the legal entity. (...) This diagnosis was made by a team that advised me and eventually led to the conviction of the need for a thorough reform of the federal tax administration. 400





Collective interview with Amilcar de Oliveira, May 14, 1969. RFB Institutional Memory Division. After the assignment of the former department directors in the newly created coordinations, the other administrators were chosen and replaced, according to the new criteria, as the indications of the respective leaders. The organization of the tax administration by areas of action would also directly influence the vision and work of the leaders and servants:

In a few words, the unitary and specific criterion of performance and fiscalization by tax or class of tax appear to have been replaced by the general criterion of collection as a whole. It is a 180° change in tax philosophy, whose basis is the training of specialists with a broader view of tax issues (...).⁴⁰¹

The end of tax specialization was, however, a source of concern among tax agents. In order to reassure them, it was noted that the principle of specialization was untouchable even in the hypothesis of a "career of Federal Revenue Agent or Tax Agent" According to Noé Winkler, in a retrospective analysis he made three decades later, the adopted model was questioned at the time, since they understood that:

(...) the merger of the three careers into a monolithic block, along with a new unified structure of the departments responsible for the collection and supervision of different taxes, violently reached the highest professional specialization in the area of income tax.⁴⁰³

By the decree that created the Secretariat, 60 days were given for its regulation. The task was completed on the stipulated deadline, on January 23, 1969, when the institution's first internal bylaws were published. According to Amilcar de Oliveira, in their presentation of the regimental order to the Minister of Finance, the old departments had a notion of autonomy and a conceptual framework that made coordination almost impossible:

(...) it must be emphasized that the very structure of the Federal Revenue (...) already implies in itself an organization that can only follow the coordinated and integrated work programs.⁴⁰⁴

The first internal bylaws

Published on January 23, 1969, the first internal bylaws maintained practically untouched the responsibilities of the Federal Revenue presented in its creation, only adding one: Propose measures of tributary and tax policy as well as the measures necessary for its execution. The greatest increase was due to the detail of the organizational structure with the internal subdivision of central, regional, sub-regional, inter-municipal and local Agencies, in turn, staggered in divisions, services and sections. The responsibilities of the coordination were also defined, that is, in an overview, the planning, execution and evaluation of the national activities within their respective areas. Regarding the regional projections, that is, the divisions, there were specific objectives and actions also in line with the area. The definition of attributions to the administrative authorities was another pressing concern, since one of the first measures to be taken was the reorganization of the leadership in a new structure. From the top director of the department, that is, from the Secretary, through Superintendents, Delegates, Inspectors, Agents, Revenue Service Chiefs, reaching the auxiliary heads in the Divisions, Services and Sections, all had activities and powers expressed in the bylaws.



At the regional level, the divisions, while being projections of the Central Coordination, were subordinated to the Superintendencies. To these, Fiscal Offices (Delegacias) were also subordinated, to which the Inspection Offices (Inspetorias), the Agencies (Agências) and the Stations of the Federal Revenue (Postos da Receita Federal) reported. The Agencies and Stations of the Federal Revenue were located in cities of interior, being carried out customs activities in the border Agencies. Application of the Central Revenue was published on November 12 of that year, providing local customs surveillance and inspection units such as Customs, Revenue Bureaus, Agencies and Tax Registers. Through the document, Customs would be reorganized into 51 units, that is, with a 89% increase. The said order cited the name of the Federal Revenue before it was officially established, suggesting that there was a slight delay in the publication of the decree that installed the Secretariat, possibly due to changes in the customs area.

However, in the week following the advent of the Federal Revenue, Customs and other customs units were transformed into Inspection Offices, Fiscal Offices and Agencies, and the aforementioned decree was no longer applicable. The fact suggests an uncertainty, until the last moment, about the treatment to be given to Customs in the new structure. The Department of Customs Revenue did not, therefore, find a directly correlated coordination, as it happened with the other departments, dividing its attributions between Supervision (Fiscalização) and Taxation (Tributação).

One set of factors seems to have influenced the decision not to maintain Customs, nor a specific coordination for external taxes, in the new organizational framework. The main reason may have been the decrease in the percentage of the import tax, observed since the Proclamation of the Republic, especially after the period of the world war conflicts. It also seems that transferring demands to the banking network have collaborated to the new structure. The FGV Reform Commission, in its final report, had highlighted this bias and that, until the beginning of collection by the banks, the customs units also played the collecting role:

Collection Offices, Customs and Revenue Bureaus were conceived as the only Agencies - unique and irreplaceable - capable of carrying out the sacred rituals of collecting taxes owed to the Union. 408

The same committee had considered the bureaucratic obstacles involved in the communication between central units and local customs units, which should not occur in the case of international trade embarrassment. Therefore, even if it did not reach the extreme of the adopted measure,

it proposed the old formula of an executive decentralization, labor praxis, and a centralization in control, which had already been proposed in the administrative scope of Income Tax since the 1940s.⁴⁰⁹

It is essential to relieve the burden of responsibilities and responsibilities of the customs authorities responsible for higher administration. They must be relieved of executive and routine assignments so that they can engage fully in the performance of the general administration responsibilities - direction, coordination, and control they are responsible for.⁴¹⁰

Customs issues had been rethought more vigorously since 1967, when the COPLANC (Planning and Coordination Commission to Combat Smuggling) was created. Chaired by the General Director of the National Treasury, this commission was subordinated to the Minister of Finance and composed of a representative of each of the Military Ministries, one of the Ministry of Justice, one of the Ministry of Foreign Affairs, one of the Ministry of Industry and Commerce, one from the Ministry of Mines and Energy, three from the Ministry of Finance and one from the National Information Service.

When COPLANC was created, Amilcar de Oliveira stated that the inspectors would need military support not only to achieve success in the Fiscal Justice Operation, but also to guarantee border control:

One can not think of combating smuggling without a union of all the forces of the Nation available for this task. The reduced number of border inspectors (...) will not be able to act efficiently without the support of the military contingents based in those places.⁴¹⁷

In the evaluation of the work plans published in 1968, it was pointed out that the customs organization could not continue to be marked by structures and routines defined at the time of the Consolidation of Customs Laws and Income Bureaus of 1894. The exactories, (Exatorias, former Coletorias) were largely extinguished, and employees were transferred to the remaining units transformed into branches or offices (Agências ou Postos) of the Federal Revenue. The criterion adopted for choosing which departments would be maintained was the one with the highest collection potential. According to Amilcar de Oliveira, collectors (or exactors) exercised leadership in the localities. There was agitation in several municipalities involving mayors, merchants and even vicars.

Just as in the great reform of 1934, the creation of the Federal Revenue, with all the necessary movement to break the paradigm until it was adopted, was only possible in the framework presented and even with the speed with which it was implemented, due to the exception regime established in the country.

In the meantime, the policies of approaching the taxpayer were retaken, which, as seen, had been rehearsed in the early 1940s, were followed, with the same motivation - the contribution of the taxpayer in the income tax return. It was wished the change of mentality as to the treatment to be given to the debtors of the tax office. If, until then, a police action prevailed in the fiscal actions, or of pressure to the taxpayer, measures were adopted in order to count on the fiscal awareness of the taxpayer. It was sought to create psychological conditions so that the taxpayer, (and at that moment the focus was on the legal entities), realized the importance of the payment of taxes, associating this obligation with the growth and progress of the country. According to Amilcar de Oliveira, the government's desire was to secure an alliance with the taxpayer "(...) to ensure the balance between governmental thinking and the demands of businessmen."

Personnel training, physical installation and planning

Another point that demanded the attention of the Secretary during the process of implementation of the Federal Revenue was the improvement of administrators in order to prepare them for the adventitious changes. The first Training of Tax Administrators (TAT) was assigned to CETREMFA by order SRF-GB, dated December 12, 1968. Held in Rio de Janeiro and lasting 30 days, the training gathered 98 managers from all over the country.⁴¹⁵ Clóvis de Almeida Mácola bore testimony about the preparation of the event:

I was a Customs Inspector (Belém), and I was summoned to Rio de Janeiro at the time (...) to be trained with colleagues from the whole country (...) to create the necessary climate and awareness of the Reform of the Ministry of Finance.⁴¹⁶

Through the training, information was provided about how the Federal Revenue would function and, where appropriate, its new officers were recruited.⁴¹⁷

It sought to impregnate all sectors with the deep sense of renewal that was necessary, and at the same time persuade them that those goals of modernization were doable in less time than one might imagine. All methods of persuasion were put into practice to obtain the conscious participation of the various sectors involved in the process of executing the Federal Fiscal Administration.⁴¹⁸

In a decree, published in February 1969, standards and a timetable for the installation of the regional units of the new Secretariat were created. The text ordered that superintendencies, Fiscal Offices, inspection offices, stations and Agencies were installed by February 15, the Friday before the carnival. Despite the deadline of one month for physical installation, the understanding at the time was that by Ash Wednesday everything should be working and the time cards would be signed in the new workplaces.⁴¹⁹

In the 3rd Tax Region, for example, they made the change beginning on the Friday and proceeded until the Tuesday of Carnival. They loaded everything from the Income Tax, the Internal Rents and the Collection to the Customs. On Ash Wednesday, it was a surprise to many people. They had to arrange tables and drag furniture to organize. According to Audízio Mosca de Carvalho, who was in the Ministry since 1936, and was invited to head the Superintendency (position he held until 1986), there was no money to make the changes. To do so, he arranged trucks borrowed with the Ministry of Agriculture.⁴²⁰

(...) the installation work of the new Agencies began on February 15, a Saturday, covered the entire Carnival period, using Inspectors, Administrative Agents, Exactors and even the Superintendent Audízio Mosca de Carvalho as improvised porters, who participated of the manual labor and, at their own expense, hired foremen to assist in arranging furniture.⁴²¹

From the 4th Tax Region in Maceió, Napoleon Otto Kummer, a tax exactor, future Delegated to that unit, reported that when he started talking about the merger that would create the Revenue nobody believed him. The act that preceded the carnival of 69 surprised them. All the offices closed their activities to return on Ash Wednesday under the new Delegate. The employees themselves participated in the change of physical facilities. Everyone went to the Customs House. They mixed the material, so future leaders who participated in the change were better able to assemble their sections and even choosing staff from their teams. Beginning that Wednesday, it was already expected to find the new single and daily time cards instead of the old books with a fabric cover in the color of coffee with milk. 422



Secretary of the Federal Revenue, Francisco Dornelles delivering Medal Award to Audízio Mosca de Carvalho, 1980s. RFB Intituitional Memory Division. The Superintendent of the 2nd Tax Region, Clóvis de Almeida Mácola, also encountered several difficulties, aggravated by the precariousness at that time of the facilities in the northern border area of the country.

It was really a saga the implementation (...) of the Federal Revenue Secretariat in the Amazon and thanks to a team that we managed to form here, around the Superintendency, we were able to take the effective presence of the Ministry of Finance, the Federal Revenue Secretariat to the most distant points of that country, on the border of Bolivia, on the border of Peru, on the border of Colombia, on the border of Venezuela, of Guyana, where there was no vestige of the Ministry of Finance. 423

According to Mácola, the administration of the Ministry of Finance in the Amazon was devoid of resources, facilities and personnel. He reported in an interview a fact that marked the feeling of struggle of that time in facing the difficulties. He managed, not without great effort, to select an employee to take over as a Delegate in Acre, and told of a letter he received from him informing him of his arrival in the region:

(...) quoted an extraordinary fact, even touching. He said, (...) I'm sitting in a soap box in a 16m² room, writting this letter in a machine borrowed from a dispatcher. This is the image and presence of the Ministry of Finance in the state of Acre. When I assigned here (...) I found a tent (...) covered with zinc, already stuck and rusty where the old Revenue Bureau worked in Acre, which was a consequence of the Brazil-Bolivia agreement, because of the war that resulted in the conquest of Acre.⁴²⁴

Seeking to prevent problems that the reform would bring, Itinerant Coordinators were defined to mediate the implantation of the regional Agencies, promoting the tranquility and pacification of eventual discomforts or conflicts.⁴²⁵

In the same year, 1969, as mentioned earlier, the planning won its triennial version, through the General Plan of Administration of Federal Taxes - Plangef 1969/71. It was a better elaborate sequence of the plans made in 1967 and 1968. According to Amilcar de Oliveira, the elaboration of the new plan counted on the participation of the administrators from all over Brazil, who were consulted, from the base to the top of the organizational structure:

The own staff of the house, already in the new structure, was tasked with drawing up a three-year plan, covering all aspects, not only of means but of ends, which were to be carried out over a period of three years, from 69 to 71. (...) It was a summation, from the base to the vertex, of the contribution of the Agencies, Inspection offices, Fiscal offices, Superintendencies, Coordination, that is to say, a plan elaborated also by the staff of the Secretariat.⁴²⁶

With 153 objectives and aimed at guiding the work of the Superintendencies, Fiscal offices, Inspection offices, Agencies and Stations of the Federal Revenue, Plangef established itself as a document not only to diagnose problems and trends, but as a basic planning tool:

One of the main internal changes was precisely the abandonment of empiricism, improvisation and even atomized initiatives, to the benefit of global planning, and the use of programming techniques (...) in all fiscal activities.⁴²⁷

This concern gained regional projections through the ARESPAS - Advisory Office for Studies, Planning and Evaluation. There was a parallel organization chart only for planning.

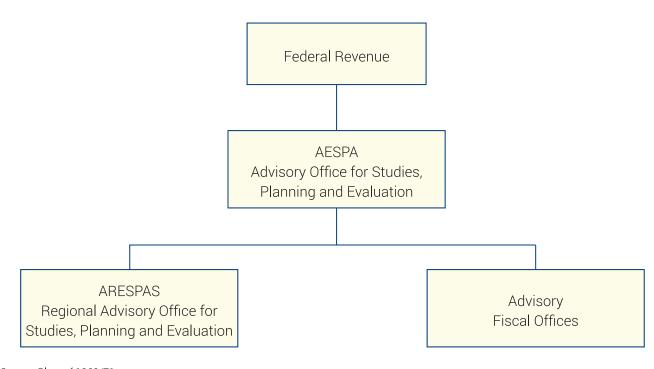
In addition to the already initiated taxpayer orientation activities, in addition to the distribution of explanatory pamphlets and income tax return forms that sought to be simplified, several lectures and conferences were held in class entities and professional associations and companies. Also the first radio and television campaigns began at this time, increasing year after year.⁴²⁸ This was what Amilcar de Oliveira preached in his lectures:

A new ethic (...) not strictly based on police capacity, but on dissemination, on raising awareness of the universal duty to contribute to the country's development through taxation.⁴²⁹

Plangef 1969/71 had already forecast investments in the area of Fiscal Education.

Since awareness is a long-term task, programs foresee the distribution in schools across the country of illustrated publication designed to raise social awareness of income tax. 430

Structure of the Planning, Evaluation and Control System



Source: Plangef 1969/71.

The actions of the Federal Revenue began to gain new prominence in the press. There were operations against usury, moneylenders, who by their characteristics provided mockery and infractions of the tax laws, since besides the exploitation of the unwary and helpless, it facilitated the accumulation of free of taxes gains. Regarding the legal entity, there was a fight against practices of omission or transfers of revenue, by means of forged invoices, reduction or withholding of inventories, fictitious accounting data and several other types of simulation aimed at reducing taxable income.

There were not only actions of repression to the practice of tax illicit, as of orientation to the taxpayer. They came to be described by the media as Impact Operations, with the purpose of encouraging the taxpayer to the prompt payment of their taxes, as in the aforementioned Dragnet Operation, of 1968; and Blitz Operations, with quick action and constant periodicity, as occurred in Showdown Operation (IPI collection); Water at the Source (checking Income Tax at source); Fine Mesh (whiskey and foreign cigarettes, with a focus on duty evasion and smuggling); Blindman (stocks); Kangaroo (transport companies); Bate Pino (Broken piston) (reconditioned vehicles); Dazzling Doll (beauty salons and high fashion houses), among others.⁴³¹ The press reported:

(...) disguised men of the Federal Revenue Secretariat will go around the boutiques, beauty salons and large high fashion houses to see if the ladies' husbands who spend a lot on dresses and manicures reveal in their statements the necessary purchasing power to meet high expenses.⁴³²

Consistent with the policy of getting the taxpayer closer to the tax authorities, began in the middle of the year a great fiscal action named Bandeirantes Operation. It was a national tax campaign aimed at bringing information about Tax on Manufactured Products (IPI) and Income Tax to about 2,700 cities in the interior of the country. For the logistics, it had the assistance of the Brazilian Air Force, the Navy, the Army, as well as civilian entities. 433 On this subject, Luiz Gonzaga Furtado, then Coordinator of the Inspection System, declared:

Our aim is to educate taxpayers and tax officials will act only as enlightening agents, abandoning their status as fiscal agents, seeking to maintain a dialogue with taxpayers that results in an understanding of the tax system and its social function. 434

Initiated in August 1969, with a 60-day forecast, it operated 70 teams, with 280 fiscal agents and a back-up of about 2,300 specialized employees. Other reports covered 450 directly involved tax inspectors. The Federal Revenue Initiative was extended until November of that year. In line with the government's developmentalist project, it sought to clarify to taxpayers aspects of social justice of taxes without losing sight of its role as tool for progress and development.

"At a banquet where everyone pays, the quota gets smaller" - this is the principle transposed to the tax plan and reflected in the spirit of those who make the "Bandeirantes Operation", showing live that to supervise is not only repress, but, above all, to quide. 438

In some places, at the mere announcement of the arrival of the itinerant inspection, there was people running away, the shops closed the doors, the mayor went out to inspect some work of unknown address, and the city was almost deserted. There was a great mistrust about a positive action in which the taxpayer imagined himself having to confess his sins of default before a governmental eminence that brought a catechism of tax obligations, penance and punishment.⁴³⁹

On the other hand, it was also reported that there were those who traveled 40, 50 kilometers to accompany the lectures. In general, the acceptance of the campaign by the taxpayer was evaluated as positive, occurring even unusual situations in the most recondite regions, where the community prepared to receive the emissaries of the tax office, sometimes called by the own parish priest of the city. 440

Explanations were also made in professional and class entities, totaling more than a thousand meetings, in which the new philosophy of the Tax Administration was disseminated postulating the preference of "to prevent in order to not punish".⁴⁴¹

The nationalist project underway in the country, at that time, advocated ideas of saving and investment by individuals and corporations and an increase of infrastructure by the State. It was the foreshadowing of state policy that would lead to the so-called Milagre Econômico (Economic Miracle), in the following decade, that would give impulse to the savings accounts and the great works, so-called pharaonic constructions, such as the Rio-Niterói Bridge, the Itaipu Hydroelectric Plant and the Transamazônica Highway.

There was talk of saving habits, in a community spirit, in the social function of taxes. It was shown that in countries like ours, only the government can invest in infrastructure works. (...) What private company can do roads, provide sewage disposal to unhealthy areas, and promote free education? 442

In November, with Bandeirantes Operation in its second phase, teachers were registered, aiming at the distribution of educational material in tax matters, in order to recruit campaign employees.⁴⁴³

With the triennial planning started at the Federal Revenue Office that year, they started also to analyze and seek solutions to the problems related to the personnel area. There were about 15 thousand employees in the Federal Revenue Secretariat, being 8,445 members of the Tax Group, of which 4,378 were Inspectors, more than 3,600 employees of the former Exactories Officers (Exactors, Exactories Assistants and Treasury Trustees) and around 6,000 Administrative Officers (Administration Officers, Clerks, Scribe-typists, as well as other positions as Auxiliary Technicians of Mechanization, Drivers, Sailors, etc.).⁴⁴⁴

According to the perspective of the period, a rational policy of human resources should start from the valorization of the server, intensifying the qualification through professional training and retraining, as well as providing the best use of available manpower, according to personal talents and accumulated experiences. 445

In the opinion of Secretary Amilcar de Oliveira, for the operation of a system of merit, with the use of vocations, it was necessary to know the functional frameworks from mechanisms of identification and recognition of values:

You can not conceive a staffing system that has not adequately defined the social, functional and financial horizons that are offered to employees entering the division.⁴⁴⁶

Also in that inaugural year of 1969, there was talk of a reformulation of fiscal careers, including the creation of new positions, in order to adjust to the operation of tax and fiscal services, disciplining its regional distribution.

The treasury staff board was successively "inflated" by temporary staffing laws, transfers of positions from other Agencies and absorption of surpluses from extinguished departments, which made it impracticable to clean up this contingent, albeit a minimal one.⁴⁴⁷

In August 1969, a unique class of Tax Technician (TT - Técnico em Tributação) was established in the staff of the Ministry of Finance. The provision for more than 600 opening positions would be filled through tests and titles and the public tender was only performed in the following year, with the appointment of those approved in July of 1970.⁴⁴⁸

	Human Resources at the Federal Revenue - 1969				Fiscal	Group				Others				
	Employees	Fiscal Agent of Customs - AFIA	Fiscal Agent of Internal Revenue - AFRI	Fiscal Agent of Income Tax - AFIR	Fiscal Auxiliar of Internal Revenue - FAII	Customs Guard	Exactor (Tax Collector)	Exactories Assistant	Treasurer	Administration officer	Clerk (Escriturário)	Typist (Datilógrafo)	Other positions	Total
Central Organs	Advisory Office for Studies, Planning and Evaluation	4	7	1	-	-	-	-	2	21	6	19	77	137
	Coordination Collection System	-	3	-	-	-	5	-	5	14	10	5	20	62
	Coordination Inspection System	9	12	14	-	-	-	1	-	9	11	5	17	78
	Coordination Taxation System	12	10	12	1	-	-	-	-	9	5	10	21	80
	Coordination of the Center of Economic-Fiscal Information	3	2	1	-	-	-	-	4	9	2	20	25	66
	1st Tax Region	35	32	38	4	27	124	31	36	57	33	83	109	609
Superintendencies	2nd Tax Region	119	3	56	2	-	37	21	12	31	34	44	156	515
	3rd Tax Region	85	21	3	-	1	214	47	15	13	48	93	119	659
	4th Tax Region	57	81	34	-	-	241	97	25	28	59	132	198	952
	5th Tax Region	88	37	36	6	-	213	43	16	22	23	80	112	676
	6th Tax Region	41	113	157	-	-	442	240	17	71	77	352	93	1.603
	7th Tax Region	720	234	255	60	2	113	103	260	419	223	643	770	3.802
	8th Tax Region	496	577	563	18	2	415	332	83	195	222	478	369	3.750
	9th Tax Region	72	63	69	1	10	139	98	17	12	27	133	93	734
	10th Tax Region	261	56	55	-	80	93	109	34	13	46	269	273	1.289
Totals		2,002	1,251	1,294	92	122	2,036	1,122	526	923	826	2,366	2,452	15,012

Source: Plangef 1969/71.

According to Delfim Netto:

The Federal Revenue was perfecting at an unbelievable speed, with a public tender made in Brazil, (...) you captured the national intelligence and took to the Federal Revenue, (...) curiously even by engineers, doctors, lawyers, economists, accountants.⁴⁴⁹

With the new position, there was a try to solve problems of adaptation of manpower in the first months of creation of the Secretariat. The measure was justified in Plangef:

The professional background of the Fiscal Administration of the Union continues being based on the figure of the fiscal agent (largely with legal training) as the best prepared employee of the Ministry of Finance. However, the members of the fiscal careers, which are basically intended for inspection work, do not fulfill all the conditions (...) to carry out research activities, production of theoretical documents, technical reports, of projects of laws and of tax regulations, and of judgment of fiscal disputes. (...) It is necessary the arising of a new type of professional of high level in the boards of the Federal Revenue Secretariat: The Tax Technician. 450

The objective was to distinguish the technical functions of the Union's taxation sector from those of collection and inspection. The new class aimed to provide the Administration with a functional staff of officials capable of formulating fiscal policy studies, as well as assuming the task of interpreting and consolidating legal texts and answers to queries in the area of administrative and tax litigation.



Training material for the Income Tax - 1975, ESAF Library.

That way, the current tax agents will only carry out tax inspection charges and will be released from other duties they have previously held, while the Tax Technicians will be responsible for all the technical functions of the Union's tax jurisdiction.⁴⁵¹

In order to solve conflicts inherent to the new organization of the positions and their respective attributions, in the same institute, it was established that the agency would make the most of the components of the fiscal careers, modernizing work techniques and promoting a sectoral and integrated inspection. It would thus train the fiscal agents of a tribute in the supervision of another, especially in places where there were absence or insufficiency of officials. These articles came from a decree-law that was not published, the draft of which was made public by press in January 1969, shortly before the publication of the Internal bylaws. Under the said decree, a period of six months would be stipulated for a reformulation of the classes and series of classes that are part of the Tax Office Occupational Group.

At that time, CONPLAF assumed the administration of the agreement signed between the Ministry of Finance and the US Agency for International Development - USAID, which since 1965 had been under the management of CONTAP. A new contract was signed to maintain the North American Group of Specialists in Tax Administration (TAAT) to train the treasury staff as well as to develop new projects.

In November 1969, CONPLAF maintained new understandings with USAID in order to ensure the renewal of the financial assistance agreement for the development of projects of the Federal Revenue Secretariat in 1970.⁴⁵³

Among the projects, was the continuation of the implementation process of the Center for Training and Development of Personnel of the Ministry of Finance - CETREMFA, with resources from the Union and CONPLAF. ⁴⁵⁴ Tlt also followed the improvement of the implementation of AESPA and, consequently, of its own projects, such as the development of a public relations program for the Federal Revenue; the organization of a specialized documentation and library sector; the coordination and revision of the programs integrating PLANGEF - 69/71 and the permanent study of the tax legislation aiming at its improvement. ⁴⁵⁵

By means of functional updating programs, it was sought to meet the modernization requirements in the public service of the treasury by the administrative reform of 1967, evoking the system of

merit, ideology of the DASP, which Amilcar de Oliveira tried to apply with greater diligence since his administration as the General Director of the National Treasury.

With the creation of the Federal Revenue, a demand for functional specialization programs aroused, that prepared the servants for the new structure and systematic work plans. ⁴⁵⁶ CETREMFA promoted hundreds of training with topics such as "The Tax Administrator as a Reform Requirement"; "Federal Revenue Secretariat, philosophy, guidelines, objectives, structures and attributions", this one ministered by Secretary Amilcar de Oliveira himself. There were also topics such as "Economic Theory" and "Adequacy of the Tax System of the Union to Tax Reform". In the teaching staff, there were authorities like Werner Grau, Gerson Augusto da Silva and Delfim Netto. ⁴⁵⁷

Between 1967 and 1968, over one hundred servants undertook training abroad in countries such as the United States, Germany, England, and France. In 1969, 12 delegates participated in Washington's High Level Tax Seminar, whose programming included the function of the Fiscal Agent in combating fraud, checking delinquent accounts, uniform assistance to the taxpayer, general registration concepts, and behavior against taxpayer resources. There were also trainings at Harvard University, focusing on tax reform in developing countries.

The studies were of Fiscal Administration, Tax Administration, Supervision of Fiscalization, Administration of Collection, that is, aimed at the training of administrators⁴⁶¹ in a first moment and then the fiscal agents training.

At the end of 1969, under the Agreement signed between the Ministry of Finance and USAID, Federal Revenue Systems Coordinators were some of those who did training abroad. On the other hand, specialists in tax administration came to Brazil as consultants to CONPLAF.⁴⁶²

The political context was intensifying in Brazil with the military government adopting measures of strong repression even in the scope of the public service. Thus, as was the case with many public servants, Federal Revenue officials suffered political sanctions imposed on regime critics by decrees and measures issued by military chiefs from 1964 to 1978. There were more than 200 employees excluded from the Federal Revenue, most of them Income Tax Fiscal Agents (Agentes Fiscais do Imposto de Renda), but also occupants of the positions of Tax Agent of the Excise Tax (Agente Fiscal do Imposto de Consumo), Internal Revenue Fiscal Agent (Agente Fiscal de Rendas Internas), Fiscal Agent of the Customs Tax (Agente Fiscal do Imposto Aduaneiro), Social Security Tax (Fiscal da Previdência), Auxiliary Fiscal of Internal Taxes (Fiscal Auxiliar de Impostos Internos), Collector and Federal Exactors (Coletor e Exator Federal).⁴⁶³

The reorganization of positions and services

Almost a year after the creation of the Federal Revenue, in October 1969, the positions of Fiscal Agent of the Customs Tax, Fiscal Agent of the Income Tax and Fiscal Agent of Internal Revenues were transformed into Fiscal Agent of Internal Taxes (Agente Fiscal dos Tributos Internos). The singular classes of Auxiliary Fiscal of Internal Taxes and Customs Guards, began to appear in a supplementary part of the staff of the Ministry of Finance and would be extinguished as their positions become vacant.

The following year, guidelines were drawn up for the classification of positions in the Public Service of the Union, and the Taxation, Collection and Inspection (TAF) Group was created.⁴⁶⁶ After one year of establishing the Federal Revenue, Minister Delfim Netto assessed as positive the reform undertaken on the treasury and of great magnitude the shocks on the old administrative foundations.

We practically turned the Ministry of Finance upside down, breaking old structures, which made the machine addicted and inoperative. 467

In April 1970, Truth Operation began, by which the tax returns were reviewed and the veracity of the data presented was considered. Selection was made by sampling among the various revenue classes and professions. The initial criterion adopted was that of the taxpayers who would receive a refund of the Income Tax in that year. Following this line, from August, the Dragnet Operation entered its third phase, not only seeking the registration of legal entities, but expanding inspection on individuals. To this end, the statements made by professionals with other sources of information, such as income surveys of physicians at the Social Security Institutes, charitable societies and at the hospitals in which they worked, were compared. Another source for the supervision was the notary's office, that from an instruction signed by Secretary Amilcar, should send the Federal Revenue the CPF (Registry of Individual Taxpayer) numbers of those who made real estate transactions.

The expansion of the universe of registered taxpayers, and therefore of the demand for labor, was not immediately followed by a corresponding increase in the functional body in the Federal Revenue. Both the modernization of methods to identify non-contributors and the increase in spontaneity rates resulting from the integration policy between the tax authorities and the taxpayer, there was

a significant increase in the number of income tax returns. In 1968, 584,153 returns were delivered and in the following year, 3,853,675 and in 1969, 7,024,035. From 1970 on, it was expected to exceed eight million. This evolution brought operational consequences not only for the inspection, but also for the assistance and guidance to the taxpayer.

The solution was to attribute to the municipalities themselves the task of assisting the taxpayers of federal taxes, especially the income tax, in completing forms, thus becoming such an activity to constitute another service available to municipalities.⁴⁷¹

The municipalities, as federative entities benefiting from a percentage of the federal revenue, through the Municipal Participation Fund, were interested in joining the process of fiscal orientation to local citizens. Thus, in April 1970, the Assistance and Fiscal Orientation Centers - NAOFs were created.⁴⁷²

The mayors approached expressed interest in the Program and, shortly after signing the agreements, offered facilities, equipment and an employee who was in charge of the Centers.⁴⁷³

These centers also filled the gap left by the reduction of backlands Collection Offices with the extinction of old Collection Offices, not all of them transformed into new units.



Technical guidance manual for municipalities with NAOFs - 1969. ESAF Library.

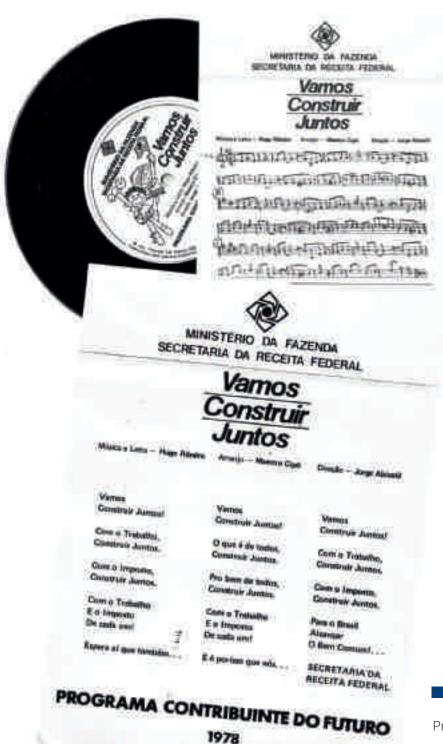
The increase in the known universe of taxpayers was the result not only of the operations undertaken in this sense, but also of the ever greater demand from that time for registration in the Registry of Individual Taxpayer (CPF). The card with the inscription was necessary for transactions with bills of exchange, promissory notes, in the deeds of real estate, leases, car licensing and international travel.

There were difficulties in completing the income tax return. The legislation had constant innovations, and the taxpayer often turned to accounting offices to assist him. The aim was to simplify the forms, making their understanding more informative and clarifying the procedures through taxpayer instruction manuals. The Secretary of the Federal Revenue commented at the time:

In order to give an idea of our concern about improving the services we provide to taxpayers, it is enough to say that all our sectors have now almost completed the criticisms to be made in the form, Instruction Manual, single document of collection, (...) We are equal to the samba schools. When the carnival ends (our exercise), we begin to work on the next plot.⁴⁷⁴

Guidance through banking establishments was another tool used, despite the fact that it was not always free or sometimes restricted to investor clients. The sending of forms and manuals by the post office was aimed at reducing the queues at the taxpayer service counters. Those who sought information directly from the units were often surprised by some misunderstood or unknown data. It was the case of the taxpayer, narrated below:

(...) waited his turn to be served. He wanted to know why he was forced to make the statement. According to him, he had no income. And everything he had won had already been discounted, (...) The "first-time sailor," did not believe when the clerk at booth 97 explained that his statement would only benefit him. (...) he would receive almost everything that was discounted each month, (...). 475



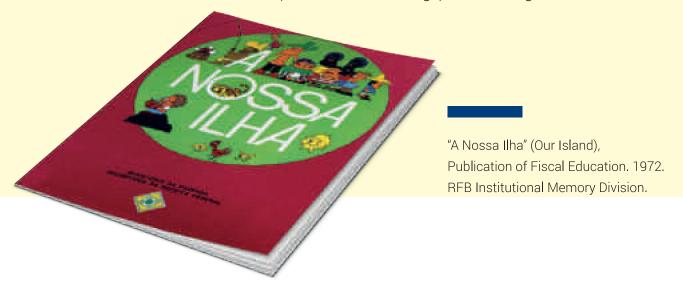
Program Taxpayer of the Future - Jingle on vinyl record, sheet music and lyrics for distribution, 1978. RFB Institutional Memory Division.

The Taxpayer of the Future

In the first half of 1970, the so-called Operation Brasil do Futuro (Future Brasil Operation) began. It was not a tax action in search of debtor taxpayers, not registered or repression of smuggling and duty evasion in the customs area. It aimed, however, to take a step toward to the future generations, providing a tax education. For that, about 300 thousand copies of the book "Dona Formiga, Compadre Tatu e o Imposto de Renda" (Mrs. Ant, Compadre Armadillo and the Income tax), by Cecília Lopes da Rocha Bastos, were distributed to schools throughout the country. The material disseminated, in a language and formats accessible to students at the fundamental level, the importance of payment of taxes. ⁴⁷⁶ In October 1970, the second phase of the project promoted a school essay competition with the theme "How Brazil current development is helped by the income tax". The first and second places were awarded with trips to Brasília and Rio de Janeiro, and the rest, from third to twentyth place, were awarded with collections of books. ⁴⁷⁷ The awards were sponsored by a banking institution in a partnership between the public and private sectors. ⁴⁷⁸

From the following year, this program was renamed the Taxpayer of the Future (Contribuinte do Futuro), extending to 1980, during which 40 million booklets were distributed, including other titles such as "A Nossa Ilha" (Our Island), by Ruth Rocha and Sônia Robatto (1972) and "As Aventuras de João Brasil" (The Adventures of John Brazil), by Walmir Ayala (1975). Some animations for television campaigns were also produced between 1975 and 1977, which adapted "A Nossa Ilha", adding other filmed such as "O Futebol" (The Soccer Game), "O Barco" (The Boat) and "A Escola" (The School).

Between 1978 and 1979, a new title was published, already with the corresponding film, "Vamos Construir Juntos" (Let's Build Together) by Hugo Ribeiro. Also in 1980, the campaign relaunched "Dona Formiga, Compadre Tatu e o Imposto de Renda", destined for 4th grade students, and the unpublished "O Sonho de Carlinhos" (Carlinhos' Dream) by Cecília Rocha Bastos, directed to 6th grade students and "As Vilas do Mutirão" (The Task-Force Village) for the 8th grade.⁴⁷⁹





Award plate.

Taxpayer of the Future Program, 1979.

RFB Institutional Memory Division.



In May 1971, the second Secretary of the Federal Revenue, Luiz Gonzaga Furtado de Andrade, took office. Amilcar de Oliveira would still work as a tax advisor to the Minister of Finance, but soon he would go to the United States to pursue his studies and personal projects. As he assessed, his task of promoting reform of the fiscal apparatus of the Union had been successfully fulfilled:

I was able to form a team of young people who believed in the need to modernize the tax system and what most excited me in this set of reforms was to prove that it is possible to give efficiency to a public sector.⁴⁸¹



Luiz Gonzaga Furtado de Andrade (May 6, 1971 - April 6, 1972)

With a praised career in the field, Furtado was a Fiscal Agent for 18 years and had been Internal Revenue Officer (Diretor de Rendas Internas) between 1967 and 1969, when he assumed the General Coordination of the Fiscalization System. He had also been Substitute Secretary of the Federal Revenue. A month before, he represented the agency at the 5th General Assembly of the Inter-American Taxation Center - Ciat, an event based in Rio de Janeiro that year. A resident of Brasília, since the beginning, eh was entrusted by the Minister of Finance with the mission to bring the Secretariat from the Federal Revenue to the new capital.

During the administration of Amilcar de Oliveira, in consonance with the thoughts of Delfim Netto, and the inherent difficulties of adapting not only to a new city but to an unprecedented urban experience in the world, there was still a great deal of resistance to change. According to the report of Delfim Netto, who still dispatched on Mondays in Rio de Janeiro and on Fridays, in São Paulo, in order to remain available to the demands of his economic agenda:

We resisted a lot (...) the Ministry of Finance was the last to transfer to Brasilia along with the Ministry of the Navy (...) there was a great resistance, mainly of the functionalism, but you did it little by little, and it only completed in fact in the last month of the Medici government. Then they all adapted to Brasilia. This was determined by law and had to be followed.⁴⁸⁴

In addition to this, the new Secretary also considered it unfeasible to continue increasing the number of reporting taxpayers and intended to take further steps to improve collection. He stated in his inaugural address:

No one else would be able to multiply the taxpayers by four, or by three, or even by two, because it would not be possible to admit a greater elasticity than that determined, now, by the natural forces of national development (...). 485

It also stated that supervisory techniques remained based on the individual competence and competence of the fiscal agent. He therefore wished to carry out the methods of remote and electronic surveillance with the improvement of the area of data processing.⁴⁸⁶

Income tax was the focus of the tax administration. In the long term, it would be the basic tax of the tax structure, affirmed the head of the Tax Policy group at the time, Adilson Gomes de Oliveira, who would soon be included in the list of Federal Revenue administrators. 487

From then on, it was already possible to evaluate the first years of a new conception of collection that sought to bring the taxpayer closer, considering it as a partner in the process and still as a "producing unit and source of wealth" and, therefore, as a collaborator and not as a mere taxpayer.

The modern philosophy of Collection is based on the tax-fiscal integration and its policy of action rests on the calls for awareness of the spontaneous fulfillment of the tax obligation, based on the premise that the "Tribute is a duty of social responsibility" and its purpose in the conjuncture is to serve as an instrument of economic development."⁴⁸⁸

On the other hand, it did not mean indulgence towards complains or permissiveness towards delays. In July 1971, a more forceful policy was issued to those who were not paying taxes. After an extension of deadlines, it was decided to take a more radical stance towards taxpayers in default. For the Secretary, the tax authorities should adopt a more aggressive policy with a Fiscal Procedure Code. Its management was brief and marked by studies for the regulation of IPI, Income Tax and Import Tax.

In that year, the Ministry of Finance was transferred to Brasilia. From the Federal Revenue, initially about 300 servers would be removed. A quota of functional apartments was requested to receive them.⁴⁹⁰ The decision-making centers remained until then in Rio de Janeiro, and even the President of the Republic and the Ministers alternated between the two cities for dispatches and meetings since Brasilia was inaugurated. Not all the servants welcomed the decision. Some managed to relocate in the regional units of Rio de Janeiro and jurisdiction, but for the majority it remained but to follow the orders superiors. The married had precedence in the occupation of apartments. As there was no availability for all, several were installed in a hotel in the new capital. The complete change would still take a few months.⁴⁹¹ It was reported at the time:

Tomorrow, there will already be in the capital of the Republic 320 of the 400 employees of the Ministry of Finance who accompany the Federal Revenue Secretariat. By the end of the year, the rest of the Ministry will come. (...) The incoming staff is accommodated in the hotels of the city, while the apartments are not ready. The families of the employees are staying in Rio, coming when the residences are ready. 492

According to the testimony of Lineo Emílio Klüppel, the third Secretary who directed the Federal Revenue, Furtado presented the position of Secretary in response to challenges and pressures contrary to the changes implemented since the creation of the SRF by some functional segments. With the move to Brasilia, many servers were housed precariously, increasing such resistance. It was this scenario that found Lineo Klüppel, and was soon tasked with pacifying the House.⁴⁹³



Lineo Emílio Klüppel (April 7, 1972 - March 15, 1974)

Claiming health problems, Furtado left office in 1973^{.494} After a leave of absence, he was expected to return as a special adviser to the Minister of Finance, but in April of that year he accepted the direction of the Regional Bank of Brasília.⁴⁹⁵

In making a self-assessment about its rapid management over ten months, among other topics that it considered to be improvement, such as customs control, tax incentives administration and the unified tax process, gave special importance to the institution's installation in the new federal capital:

In a special way, we are glad to have participated, with a small portion, for the presidential purpose of consolidating Brasilia.⁴⁹⁶

The new leader, Klüppel, had been Secretary of the Treasury of Paraná and had approached Brasília very much in the previous administration, promoting agreements between the two secretariats in the Ministry. He accompanied Delfim Netto to Washington for a financial meeting with the International Monetary Fund, nominated by President Medici, in view of his work at the Central Bank's Foreign Capital Inspection and Registration Office.⁴⁹⁷ At the time of his appointment to direct the Federal Revenue, was working in the office of the Secretary General of the Ministry



Advertising piece. Tax Income, 1972. Until then there was no logo associated with the Institution. Federal Treasury Museum.

MANAUS TEM ALFÂNDEGA DE 18 ANDARES



D. Cocilia Margarida, delegada da Receta Federal, em Mansus, era a mãe da festa, Em apenas seis meses, virando noire a dia, a construtora Carvalho Hoskan levantou o edificio da Alfândega (Ministério da Fazenda), de 18 andarda, bem defronte ao Rio Negro, como consequência da força criadora da Zona Franca e seus reflexos no desenvolvimento da ârea.

A festa foi pré-inaugural m contou com as presenças mais llustres do Estado, Lá estavam as autoridades militares, entre as quais o coronel Teixeira, pioneiro na região e grande unimador do desenvolvimento amazônico: e dr. Edgard Monteiro de Paula, presidente da Asso-ciação Comercial e grande empresário, e tantas outras representações do Ministério da Fazenda e dan classes empresarials. A foto Ilustra um detalhe da festa, realizada no último pavimento do edificio, de onde se vê um trecho urbano de Manaus.

O CRUZEIRO, 29-11-1972

News about the inauguration of the 18-floor building of the treasury in Manaus, AM. O Cruzeiro, magazine, 1972.



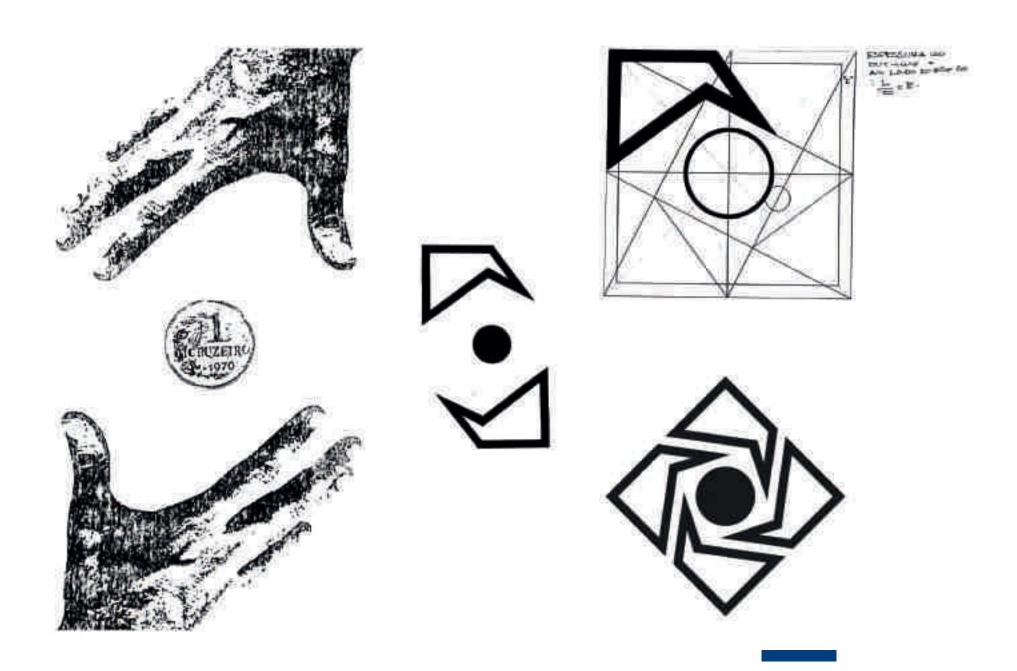
Delfim Netto presents during inauguration of Lineo Klüppel, Apr, 6, 1972. RFB Institutional Memory Division. of Finance.⁴⁹⁸ In his inaugural speech, he emphasized his intention to promote new methods to accelerate the presentation of economic indicators to subsidize government decisions, preserving the new relationship between the taxpayer and the tax authorities.

The efforts made so far are requiring an additional effort by this body to better subsidize the higher authorities responsible for formulating the Government's economic-financial policy.⁴⁹⁹

There were no significant changes in the fiscal structure, and it can be considered that it was in his administration that the 1969 changes were consolidated. CETREMFA, in turn, was transformed into the ESAF - Escola de Administração Fazendária (School of Finance Administration). The Secretary wanted to call it Escola de Administração Tributária (School of Tax Administration), because the Federal Revenue offered the largest clientele for the training, however it was decided by that name, because in fact it would attend to trainees of all the Ministry of Finance.

Thus, a School was created, with the main purpose of providing technical and professional training to the Ministry of Finance's employees, to promote and intensify a systematic improvement program, as an indispensable complement to the functioning of the mechanisms of functional entrance, progression and ascension (...). 500

In the Klüppel administration, the first official logo of the Federal Revenue Secretariat was adopted. The history of the symbol refers to the management of Secretary Furtado (1971/1972), when a campaign against tax evasion, aimed at stimulating the spontaneous fulfillment of tax obligations, arose the demand for a visual identity. It was defined that such a contract would be associated to the Income Tax, being denominated "Campaign of promotion of the federal tributes". For the creation, an advertising agency would be hired. However there would not be adequate time to launch the disclosure due to the fiscal calendar that delimited the date for its execution to take effect. The Federal Revenue would thus move on its own material and human resources. The task of preparing the graphic pieces was done by the reprographics team of the General Administration Team, attached directly to the secretary's office, then headed by Rui Athias, federal tax inspector.



Construction of the first Federal Revenue logo. Personal collection of the designer Lincoln Tosta Nogueira.

When preparing this material, that the designer and painter Lincoln Tosta Nogueira, who assisted Athias, created the symbol with which they would sign the campaign, and was soon adopted spontaneously by the servants. In the representation, the central circle symbolizes the coin surrounded by diagonal traces, allegorizing the hand of the citizen who pays his taxes and the hand of the state that collects the values to promote the common good. It would also represent the taxpayer getting back the amounts he paid in the form of social benefits.

According to the account of Rui Athias, in the late 1980s, by hand and currency, a third symbolic element was added, - the arrow:

The arrow represents direction and represents movement (...) is the hand giving, the hand receiving within a dynamic process (...) represented by four arrows capitalizing the four cardinal points to say that this dynamic process is developed throughout the national territory: north, south, east, west.⁵⁰¹

Finally, if seen as a square and not as a diamond, the logo resembled the national flag. The image became known internally as the Federal Revenue wind spinner. The success of this creation was so remarkable that it still retains its general outlines in the emblem, modernized in 2002 to the current configuration.

The taxpayer mass grew about 5% annually. In 1973 there were 10.5 million respondents.⁵⁰² The simplified declaration was prompted for the following year, which occurred a little later in 1976.⁵⁰³ Between 1969 and 1973, there was an almost 80% increase in collection.⁵⁰⁴ The administrative reorganization of the treasury was in the wake of the economic miracle that lasted from 1968 to 1973, with constant GDP growth and controlled inflation of 20% per year. It would not be possible to maintain this pace for a long time and, from the 1980s, the country would face a serious economic crisis.⁵⁰⁵

Economic Scenario - 1964-1967

Year	GDP%	Inflation %	EXPORT (millions of US\$)	Import (millions of US\$)
1968	9.7	25.4	1,881	1,885
1969	9.4	19.3	2,311	1,993
1970	10.4	19.3	2,739	2,507
1971	11.4	19.5	2,904	3,247
1972	11.9	15.7	3,991	4,232
1973	13.9	15.6 (22.5)	6,199	6,192

Source: BRUM, Argemiro J. O desenvolvimento econômico brasileiro (The Brazilian economic development), 2011.

At that time, also in order to improve institutional identification, the Secretary issued an instruction creating a metallic badge with the customs star for SRF officials working at ports, international airports and land border points.⁵⁰⁶

In March of 1974, the government of Ernesto Geisel began, which would initiate the political opening designated as slow, gradual and secure. Henrique Simonsen took over the Ministry of Finance, replacing Delfim Netto, who had been in charge of the portfolio since 1967. Among the names for the new team, Adilson Gomes de Oliveira, would head the Federal Revenue.⁵⁰⁷

On his inauguration, the new Secretary expressed his intention to present fiscal alternatives for the implementation of the policies sought by the government. It also emphasized the continuity of the guidelines of integration with the taxpayer and of constant qualification of the functionalism.

We will also give special attention to the valorization policy of the tax administration's employees in all their quantitative, remuneration and training aspects, as a basic support to support the role of the Federal Revenue Secretariat in the administrative context of the country.⁵⁰⁸

Driven by the 1973 international oil crisis, foreign policy guidelines were changed. If, until then, political and ideological alignment were invariable and unconditional commitment to the world's leading capitalist economic power, it was necessary to widen the scope for, negotiation with



Adilson Gomes de Oliveira (March 15, 1974 - March 15, 1979)

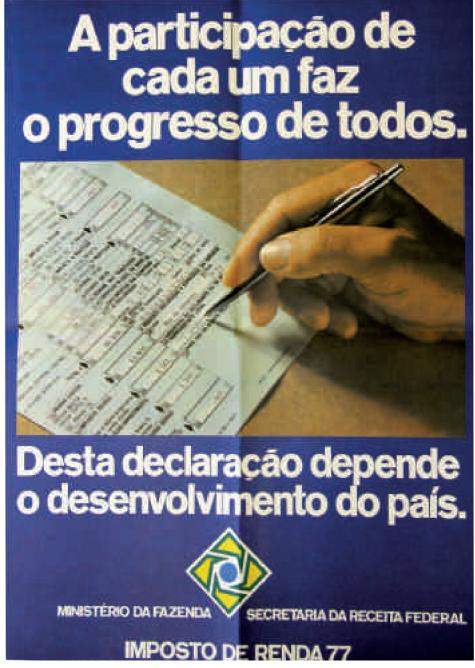
other trading partners.⁵⁰⁹ Brazil then approached Germany, England, France, and Japan including personal visits by the president. In addition, diplomatic relations with China were re-established, suspended when the military took office.

Efforts were also made to re-establish links with African countries. Such a program became known as "responsible and ecumenical pragmatism". The Americans received with displeasure the new Brazilian economic orientation, exerting a strong counter-pressure, which eventually intensified through diplomatic channels.⁵¹⁰

At the beginning of 1975, a decrease in imports was anticipated as a consequence of government measures to reduce the trade balance deficit. The Federal Revenue, until that moment, focused on the collection and inspection of the Income Tax, opened space in the interlocution of international trade policies. Secretary Adilson Gomes de Oliveira publicly stated that the decrease in the volume of imports had, for one of the motivators, the restriction imposed by the Government since the previous year on the entry into the country of products considered superfluous.⁵¹¹

In a speech, he also announced that Government would avoid legislating on tax matters by decree-law, preferring to do so by means of a message to the National Congress. The purpose was to open the debate on tax policy issues.⁵¹²





Income tax campaign. Poster, 1976 and 1977. Federal Treasury Museum.

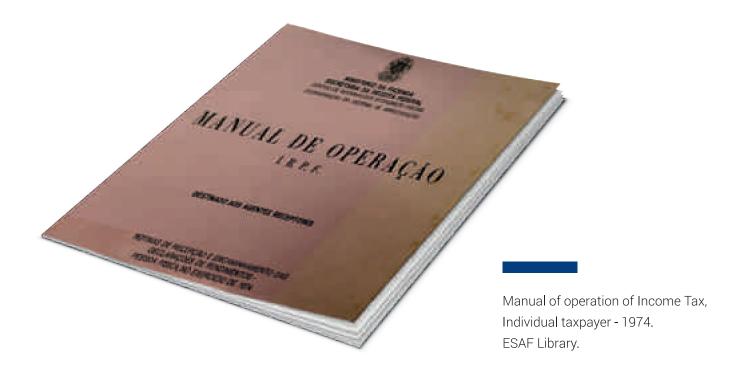
Domestically, there was a significant increase in inflation as a consequence of the imbalance in the trade balance with the rise in prices of imported products such as oil and oil products, as well as other products, including capital goods. Aiming to leverage industrial development, the Second National Development Plan, 1975-1979, was designed to transform Brazil in a first world power. ⁵¹³

The Federal Revenue considers the integration of the tax system and taxpayers to be important and essential, a goal included even in the Second National Development Plan.⁵¹⁴

At the same time, the SRF's competencies were redefined in a decree that had the structure of the Ministry of Finance. .

I - plan, supervise, coordinate, execute, control and evaluate federal tax administration and activities;

II - propose measures for improvement and regulation of the National Tax Code and other fiscal and tax policies;



III - interpret and apply the tax and related legislation, related to the area of its attributions, creating normative acts;

IV - monitor the implementation of tax and fiscal policy and study its effects on the country's economy;

V - direct, supervise, guide and coordinate the services of inspection, charge, collection and control of taxes and other revenues of the Union, except when such attributions are committed to other Agencies;

VI - present a proposal of federal tax revenue forecast and promote follow-up, analysis and control in its global, sectoral and regional variations;

VII - to promote measures aimed at reconciling revenue collected with the levels anticipated in the Government's financial programming;

VIII - promote studies and analysis, establish and propose standards, control and supervise activities related to the free distribution of prizes and protection of the popular economy;

IX - develop a system for collecting, preparing and disseminating economic and fiscal information;

X - articulate with entities of the direct or indirect public administration, as well as with the other entities of public or private law, aiming at the integration of National Tax System, through agreements for exchange of information, methods and techniques, and fiscal action; and

XI - proceed with the tria of tax procedures. 515

In 1977, a new internal statute was published, organizing its structure and functioning, as well as consolidating the changes that had been initiated since the creation of the Federal Revenue. Until then, the first statute, approved in 1969, was still in force. The scope of its competencies was brought in full in the aforementioned decree of 1975, with the addition of a new item concerning the management of the Special Fund for Development and Improvement of Inspection Activities (FUNDAF).

The Special Fund for the Development and Improvement of Inspection Activities (FUNDAF) had been established in the Ministry of Finance in 1976 and since then has been designed to provide resources to finance the re-equipment and retrofitting of the Federal Revenue, as well as to meet development-related costs of enforcement activities and to intensify the repression of customs infractions.⁵¹⁶

The three systemic coordinations were maintained in the organizational chart, and the Coordination of the Fiscal Economic Information System (CIEF) was added, which extended and detailed the competencies of the Economic-Fiscal Information Center, expressed in the previous statute.

A Division of Customs Affairs was also created, subordinated to the Coordination of the Tax System, bringing together activities that were sparse in the first statute, in new sections: Applied Customs Legislation Section, Special Customs Regimes Section, Customs Standards Section. Until then, only a Customs Valuation Service had been subordinated to Taxation and, under the Coordination of Inspection, a Sector to Combat Smuggling, his time is no longer in the statute. The Commission for Planning and Coordination of Combating Smuggling (COPLANC) was no longer among the commissions and collegiate supervised by the Federal Revenue Secretariat, and it is only responsible for audiovisual logistic support during periodic meetings, through its Material Section, Administrative Support Division. Material Section, Administrative Support Division.



Income Tax Manual - Legal Entity - 1977. ESAF Library.

One of the necessities of statute restructuring was the technological advances inherent in the computerization of all the control of the collection, generating a mismatch with the structure as constituted in the inaugural statute of 1969. Divisions no longer were able of absorbing the new demands and tasks that arose.

Services were building up in the existing Divisions at the time, and the only way to provide them with adequate solutions was to transplant them into other sectors that had been formed as the need arose.⁵²⁰

In the audit area, it was considered impracticable to develop the many activities that were affected by it with only one section, subordinated to the Division of Guidance and Control of the Collection. In the area of technology, there was no division or coordination that encompassed all activities related to the area of data processing.



Telephone Answering Manual. 200 Questions and answers on Individual taxpayer Income Tax - 1977. ESAF Library. The fifth Secretary of the Federal Revenue, Francisco Osvaldo Neves Dornelles, took over the House on March 15, 1979. In addition to the curriculum focused on the tax and foreign trade area, the Secretary was linked to the political life of the country by family ties, being related to Presidents Getúlio Vargas and Tancredo Neves, who had previously been Prime Minister during the parliamentary essay under the Jango administration. At the time of his inauguration, he held the position of Prosecutor of the National Treasury. In his speech, he stressed the need to maintain a dialogue with society, seeking to prevent the taxpayer from being caught unawares by some economic-tax measure. On the other hand, he recognized a demand for greater agility of the Secretariat to proceed with economic policies, getting rid of bureaucratic ties. In a recent interview, he commented that Minister Karlos Rischbieter in naming him Secretary gave him ample autonomy to solve the problems of the Federal Revenue without taking all demands for their appreciation.

Then I indicated the chairman of Serpro, all Serpro's board of directors, appointed the chairmanship of ESAF, appointed all coordinators, all superintendents, and delegated to the superintendents powers to appoint Delegates; the Delegates, the agents, so we have made a very large centralization in the Federal Revenue. And we started working first to get FUNDAF managed by the Federal Revenue, just by the Federal Revenue. ⁵²¹



Frascisco Dornelles and Karlos Rischbieter with the President João Figueiredo. Federal Treasury Museum.

The Secretary intended to invest in the improvement of the Institution, seeking actions that would make it possible the modernization of the Federal Revenue. At the time of his inauguration, the former Secretary already evaluated:

I am now aware that the rules governing the operation of direct administration are incompatible with the flexibility and dynamism required to administer the Federal Revenue Secretariat.⁵²²

In the following year, his speech would be reinforced, in line with the policies of the administrative machine, for more than a decade, defended by Hélio Beltrão, at the time at the head of the newly created Extraordinary Ministry of Desburocratization. Francisco Dornelles reported:

We have created the Revenue Modernization Coordination. So we put a lot of modernization goals. We have indeed eliminated a series of bureaucratic acts. It worked like a machine.⁵²³



Francisco Neves Dornelles was Secretary of the Federal Revenue from 1979 to 1985, year in which he took over the Treasury Ministry. Federal Treasury Museum. Among the measures adopted were the reduction of the requirements for a negative certificate of federal tax debts, exemption from the obligation to register bills of exchange and promissory notes, restriction of the obligation to present the CPF card in various transactions and the authorization of its issuance by the banking network in order to reduce the queues in the Revenue units.

In his first year of administration, one of the main concerns of Secretary Francisco Dornelles was to shake the Organization, trying to free it from the useless paperwork, obsolete practices, an irrational use of highly qualified personnel and excessive centralization of decisions in the high levels.⁵²⁴



Management Report - 1984. ESAF Library.

The Lion's Roar

The adoption of the lion as allegory of the Federal Revenue also had origin in the decade of 1970. It was the result of the demand for the creation of a consistent identity image that was associated with the Institution. During the administration of Adilson Gomes de Oliveira, in 1977, the Division of Integration Tax authorities-Taxpayer (DIFIC) was created, which succeeded the so-called Public Relations Team, which was linked to the Secretary's office. Subordination to the Special Activities Coordination was made through statute, and two years later it became subordinated to the Deputy Secretariat for Administrative Affairs. It was within this team that the lion's image was adopted. Therefore, this time, it was possible to hire an advertising agency to create and publicize the campaign. The idea was presented in December 1979 at a meeting held at the Special Advisory for Modernization.

The king of the animals was chosen to represent the guardian of the National Treasure because of his figure, which although imposing, passed a fair and quiet image. "The lion is calm, but not fool", was one of the slogans published. He also claimed that the lion did not attack without warning.

The creation took place during the administration of Francisco Dornelles, who, although later recognized the success of the action, did not agree at the time with the adoption of the image:

A very well made advertising campaign. But I must say that with my often shyness, I was not the "father of the child". When they made the proposal of the lion, I said, I will not mess with the lion, because I will become the lion. But anyway, the Revenue coordinators (...) all of them thought the campaign had to be on top of the lion and so the Federal Revenue lion was raised against my vote, but I accepted the will of the majority and it was a complete success. To this day, the lion is the Federal Revenue. 525

The compulsory advance payment of the Income Tax for self-employed and owners of rented and leased properties was instituted in October of that year. The campaign began in the following year, reminding the taxpayers of the new tax obligation. At that time, the tax was paid in four installments, which was analogous to the discharge of benefits, and soon became known as the lion-bill. Explanatory flyers were sent to potential taxpayers with an example of Darf (Federal



Collection of legislation: Effort to reduce bureaucracy in the Federal Revenue - 1979. ESAF Library.



Revenue Collection Document) completed and the following message: "As the lion tamer says, you have an obligation to pay, we have an obligation to facilitate". According to the researcher of the Income Tax, Cristóvão Barcelos da Nobrega, there was a taxpayer who collected this amount by mistake and, in the next flyer, Darf brought the word "Modelo" (Sample). The term lion-bill (carnêleão) remains in the popular imagery, and the dictionaries define lion also as the agency that collects the Income Tax, although no lexicon expressly cites the Federal Revenue.



Detail of Modernization booklet of the Federal Revenue. RFB Institutional Memory Division.



Francisco Osvaldo Neves Dornelles. (March 15, 1979 - March 15, 1985). Federal Treasury Museum.

The 1980s were a time of economic stagnation and a decline in development presented in the previous decade. The Economic Miracle charged its account giving rise to the inflationary nightmare. However, the tax burden remained at 24% of GDP until 1984. In the 1940s and 50s, this indicator reached a maximum of 15% and the average for the 1970s was 25%, with a peak in 1972 of 26%. As a result of the 1966 tax reform, it reached 24.20% in 1968, and the creation of the Federal Revenue contributed to the growth of collection rates, as it improved the collection and inspection machinery. ⁵²⁶ Secretary Dornelles promoted the closure of Agencies in the interior as a measure of reducing expenses and reducing bureaucracy:

Everyone in the Federal Revenue suggested the elimination of a bureaucratic institution and we closed almost all the branches of Federal Revenue in the interior (...), but in any case, we kept the collection streamlined through banks, the banking system and we strengthened the Fiscal Offices (Delegacias), but we practically closed the Agencies that, in that situation, at that time, no longer had any reason to exist.⁵²⁷

In 1983, there was a relevant change in the procedures for payment of Individual taxpayer Income Tax. The taxpayer, as a rule, handed over the income tax return that was examined by the Federal





Federal Revenue Fiscal Office in Aracaju, SE, 1980s. Federal Treasury Museum.

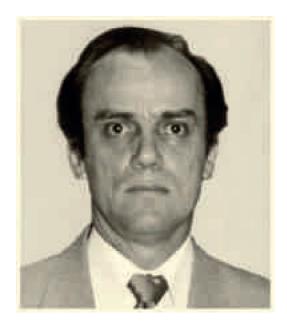


Departmental offices Maceió, AL, 1983. Federal Treasury Museum.

Revenue to make the registration, as appropriate, with the due date of the first quota to forty-five days after the notification. Such a system, called a registration by declaration (lançamento por declaração), made it possible to anticipate the payment with discount as an incentive to the taxpayer. From that year, the first quota, or single quota, would already be due on the delivery of the declaration and the taxpayer would make the payment without prior examination by the Secretariat. The registration began to be by homologation.⁵²⁸

Still in the Figueiredo government, Dornelles experienced greater autonomy of the final route of the military period:

"The Federal Revenue, for example, the income tax, it did not give income tax returns to anyone. (...) I had a request from the head of SNI, who asked me for a taxpayer's income tax return, on the grounds that he was funding candidates against the government (...) I told him "I won't give it, I won't give the return." He said, "Are you kidding me? Are you misusing our friendship?" (...) You will think in 48 hours, otherwise you will be dismissed from the Revenue Secretariat" (...) Figueiredo, with that way he had, said "there is no way to do so". (...) Later the head of the SNI came to me and said: "it was the first time I lost in my general career" and I said "Good then, start losing now". 529



Luiz Romero Patury Accioly (March 15, 1985 - April 23,1986)

With the end of the military regime, at first, the treasury structure remained unchanged. President José Sarney maintained the entire ministry chosen by President Tancredo Neves, who died on the eve of his inauguration, including Francisco Oswaldo Neves Dornelles, Secretary of the Federal Revenue since 1979, who had already been chosen by Tancredo for the Treasury Ministry.

From 1985 onwards, the inflationary crisis and the failure of the economic plans reached the tax burden, which regressed to rates prior to the administrative and tax reforms of the 1960s. ⁵³⁰Luiz Romero Patury Accioly took over the direction of the Federal Revenue in March of that year, with the reputation of being less flexible than its predecessor. An example is the extensions of the deadline for the delivery of the Income Tax, which Dornelles used to postpone in at least a week ⁵³¹ He had in his curriculum the experience of the treasury within his state, Pernambuco, and the National Treasury Attorney's Office (Procuradoria da Fazenda Nacional), where he had been, in Brasilia, since 1975. From 1979 he was the substitute of the holder of the SRF in the Dornelles administration. The administration of both, however, in the New Republic, was brief.

The Minister resigned among other reasons for failing to support his anti-IMF policies and for strong political opposition from the Planning Minister, João Sayad.⁵³² Updates of the Income Tax table below the monetary correction increased the tax burden from the beginning.⁵³³

Dornelles defended the freezing of the readjustment until September of that year and Sayad proposed the immediate correction.⁵³⁴ OThe clash was fierce and after losing the battle for the colleague, the Minister of Finance allowed the Secretary of the SRF to spread the good news before President Sarney could do it. The resignation requested more than once by Dornelles was finally granted. With his departure, the Secretary of Federal Revenue also made his position available, but remained until the following year at the request of the new minister, Dílson Funaro.

At the end of 1985, an economic and fiscal package was intended to respond to previous criticisms, demonstrating that not only would there be no increase in income tax, but the limits on exemption would be increased, benefiting more than one million taxpayers. Another novelty proposed was the collection on current bases, that is, the tax was collected as the taxpayer received and no more quarterly as it was until then. Finally, the readjustments of the Income Tax table were made based on the ORTN (National Treasury Adjustment Obligations).⁵³⁵

Just 24 hours after the announcement of the package, there was a great movement of the society. The press stirred up the feeling of the people on the issue. Citizens were frightened. Economists could not explain the new calculations for the tax payment. Only one person in Brazil, an SRF employee, understood and knew how to demonstrate the formula that he had created, José Antônio Schöntag, who at the time came to be known as the brains of the Federal Revenue. The implementation of the current base system was intended to make the income tax compatible with the annual declaration. Until that time, the withholding tax was corrected in the statement, but the rebates did not increase the amount due or decrease the refund that was not updated by the monetary correction.

Under the new system, the amounts withheld at source were already based on inflation projected for the year, to avoid embezzlement in the government cash with refunds on the adjustment. With the Cruzado Plan (a monetary plan) and the sudden inflationary fall, the government had to resume the correction of the Income Tax table, since it would not be enough to keep the update at the known index. The rumors were general, including the thesis that the government aimed to tax the taxpayer more in order to reduce their purchasing power and thus control the inflation that threatened to return with force after the unbridled consumerism that the economic plan had triggered. Political weariness, however, was inevitable. The subsequent high inflation period was quite complex and tumultuous for all areas of economic planning, including under the SRF.





Customs training at the Escola de Administração Fazendária (School of Finance Administration, ESAF),1986. ESAF Library.

Luiz Romero Patury Accioly, speaking as the spokesman of the Training Program of Taxes Inspectors, Brasília, 1984. ESAF Library.



Guilherme Quintanilha de Almeida (April 23, 1986 - May 06, 1987)

With the exchange of the Minister of Finance, the Secretary of the Federal Revenue remained temporarily in the position for several months, being such detachment considered positive and recognized with admiration by the employees. The former Secretary gave an emotional farewell speech in which he confessed to having realized a personal dream of working in the Secretariat. "You have touched my heart," said Patury Accioly to the Servants of the House, who repaid with a long round of applause. 536

Guilherme Quintanilha de Almeida, a recognized name in the business community, took over the direction of the Secretariat in April 1986, also suffering great pressure from the media against the adjustments proposed in the Income Tax in his short administration, which coincided with the peak of the economic crisis of that decade. In his opinion, the Federal Revenue was subject to exaggerated criticism for the people's fear of the treasury. "There is a fear of what is not known and causes people to have a critical attitude that is not justified." 537

Among the goals of the new Secretary, the aim was to reformulate the customs control system and create new police stations.⁵³⁸ In his inaugural address, Minister Funaro called for the Institution's support to the new Secretary, who praised the services rendered:

I am absolutely certain that this magnificent staff will be engaged in the tasks of modernization and administrative rationalization that are already necessary. 539

The Minister emphasized that the substitution was not for reasons other than the renewal of the so-called second-level Ministry.⁵⁴⁰ It was speculated, however, that because his was from outside the Federal Revenue framework, he wanted to promote changes in the structure.⁵⁴¹

In his first days at the head of the Federal Revenue, Quintanilha informed that the evasion in the country was of 50% of the Tax Collection. There was a scandalous tax evasion happening, but the criminals involved were already being monitored and investigated by an intelligence service operating in the Institution.

The Federal Revenue Secretariat maintains a specialized service - the Information Project - that catalogs all cases of sudden wealth and intense social movement, at parties, banquets or people who become notorious for the high expenses incurred.⁵⁴²

At the time, there were 71 Fiscal Offices and more than 400 smaller offices such as inspection offices and Agencies. The functional body had the same 15 thousand employees.⁵⁴³ Quintanilha emphasized the scope of the Institution, being responsible for several areas, not merely collecting:

I think it is often imagined that the Federal Revenue is only about Tax Collection, but it has the customs administration, (...) an interface with very large foreign trade, where Tax Collection is not the most important thing. It has an immense heritage that it manages: historical buildings throughout the country and there is a whole part of the Revenue dedicated to the maintenance and conservation of this patrimony.⁵⁴⁴

He announced in August of that year, 1986, that resources and equipment would not be lacking for the fight against illicit frontier tributaries. The target for joint operations with the Federal Police would be not only demarcated on the border with Paraguay, in Foz do Iguaçu, but along the border with Uruguay.

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Orientation flyers and international baggage claim, 1980s. RFB Institutional Memory Division.

In terms of taxpayer service, the growing demand and the lack of a specialized service were beginning to show that something should be planned for its implementation. In a meeting on strategic planning, a thematic group was created on taxpayer assistance that elaborated suggestions seeking, in the short term, to value such activities of assistance, guidance and tax education. From the report presented, it is clear that it is concerned with convincing and supporting these propositions first within the Institution:

It is proposed that Mr. Secretary of the Federal Revenue, in each of his contacts with the Superintendents, always demonstrate his concern with the good progress of the activities of serving the public, inquiring about the organization of work, attention, promptness and politeness of the personnel allocated, the waiting queue and complaints, and suggestions made by taxpayers. The Secretary of Internal Revenue would recommend that Superintendents demonstrate the same kind of concern in all their contacts with Delegates, and those with regard to Inspectors and Agents.⁵⁴⁶



Antônio Augusto de Mesquita Neto (May 6, 1987 - January 18, 1988)

At the end of his term that lasted a little over than a year, Quintanilha made a positive assessment of his experience, recognizing the historical moment as relevant, despite the difficulties faced:

I think all the work that was done in that period of the Cruzado Plan, in which we really thought it was a good time for us to put the country back on track, was one of the most rewarding things I've ever had in my life. Too bad we did not have the political and economic strength, the intelligence, the ability and the perception to make the corrections on time and in the force that would be necessary. But I really think a victory was to participate in the work of Minister Dílson Funaro.⁵⁴⁷

In May 1987, the team of the new Finance Minister, Luís Carlos Bresser Pereira, was chosen as a career official to lead the Federal Revenue.⁵⁴⁸ Antônio Augusto de Mesquita Neto also remained in the position for a brief period, about a year. The leader was a fiscal agent of the Income Tax, having joined the position in 1967. He was the Coordinator of the Taxation System from 1974 to 1979, during the entire Geisel administration, and Substitute Secretary also in the administration of Adilson Gomes de Oliveira.

In 1979, he retired from the Secretariat and began working as an economist at the Central Bank of which he was also approved by public tender since 1976, although he was assigned to work in the Federal Revenue during the administration of the Minister Simonsen, returning in 1987 to the Federal Revenue at the invitation of Bresser Pereira.



Federal Revenue Office in São Borja, RS. Mr. Gastão Nera Guimarães, civil servant, 1980s. Federal Treasury Museum. During the period in which he was away, there was political opening in Brazil, with the end of the military regime and its performance in the two moments of the country's history allowed him to observe the changes that occurred in the structure of the public service. In an interview in September 1989, he spoke about the differences he found before and after in the House. The main observation he did was about the changings implemented in the careers, judging to be more in agreement with the new period that the country lived, with greater participation of workers and their class organizations. Mesquita estimated that the Administration was not prepared to deal with the trade union movement, which was something that resurged as a novelty at the time. Referring to the still great demand of the new inspectors to participate in the administrative staff, he said:

That is, these public tenders for the position of inspector that took place in the late 70's and early 80's, the merger of careers, the CAF tender, the creation of the National Treasury Technician (Técnico do Tesouro Nacional), everything for me was a new thing, let's say, of professional experience (...). This new formation of the Federal Revenue staff was a striking feature of how I found the Secretariat when I took over.⁵⁴⁹

The press was ruthless in its campaign against the Income Tax and the Revenue in the first quarter of 1987. In June, with 90% of the declarations delivered, however, the number of people to be returned was practically equal to that of people with tax payable, and was indicative of one of the objectives of equalizing the discount with the payments in the declaration.

Notwithstanding the economic instability, the Federal Revenue gained prominence during this period, as the various economic packages launched called for the Institution's specialists to analyze the impacts of incentives, subsidies and readjustments of the government deficit table. Some progresses were made. In order to provide the taxpayer with the forecast whether or not to pay income tax at the annual adjustment, a computer program was created in 1987 to simulate the filing of the tax return. What seems to us today as an elementary resource was a novelty for that time. Called Support to the declarant System, it was installed in several Offices of the Federal Revenue. Fueled by taxpayer information such as dependents, deductions, and other data, the system provided the model of the income tax return within one minute and indicated which form was to be filled in. It was the forerunner of the Income Tax Declaration Program.



Reinaldo Mustafa (January 18, 1988 - March 14, 1990)

In January 1988, Mesquita left the position of Secretary of the Federal Revenue, together with the exchange of the Minister of Finance. In his place, at the invitation of the new occupant of the Ministry, Maílson da Nóbrega, Reinaldo Mustafa, Fiscal Auditor of the National Treasury, took over the Secretariat. He had held important positions such as Superintendent of the Manaus Free Zone, Secretary of Economy and Finance of the Ministry of Finance and Executive Secretary of the National Council of Treasury Policy (Confaz). In his inaugural speech, he pointed out the need to balance the public budget with the collection. In order to do so, he proposed that an increase in the universe of taxpayers should be sought, with a fair bias towards their rights, but harmonized with efficient work. For the leader, tax justice would only be effective when everyone complied with their tax obligations.

On the day of my inauguration I received three advices from the Minister Maílson da Nóbrega. That I treated the taxpayer well. That I should try to make the Revenue fight against evasion, fraud, and corruption. And that the Federal Revenue had a good relationship with the other Agencies.⁵⁵³

With the tax reform resulting from the Constitution of 1988, the Union lost to the States the competence of five taxes, which became part of the new ICMS - Services and Merchandise Circulation Tax. Of equal relevance to the federal tax administration were the changes made in the distribution of revenues between the Federal Government and federal entities, falling from 39% to 30% the federal available revenue. According to the former Secretary:

Available Revenue

Government Spheres	Before the 1988 Constitution	After the 1988 Constitution
Union	39%	30%
States	41%	47%
Municipalities	20%	23%

Source: Receita Federal

Indeed, the change was great. Taxes were adapted, others changed, they became tributes of other spheres of government (...). The Federal Revenue had a huge job in order to regulate all this and quickly, but the body of the Federal Revenue was always very good (...). I was Secretary a few months before the Constitution was promulgated and a few months later, so I lived through both situations. ⁵⁵⁴

There was also a reformulation of the income tax system of individuals, exempting about five million taxpayers and simplifying various rules governing the incidence of tax. In October 1988, a tariff reform proposed by the Customs Policy Commission also came into force, with changes in various import tax rates, resulting in reductions. ⁵⁵⁵

The customs area, working with international trade policies, would gain new visibility in the following years. The protectionist orientation of the military period diminished with political openness. Thus, in 1988, the Coordination of Customs Control System (COANA) was created in order to increase control of foreign trade, which was beginning to expand again. From the short government of Fernando Collor until the mid-1990s, with globalization and neoliberal policies, foreign trade gained strength and, consequently, increased duty evasion and smuggling, requiring a new structuring of Brazilian Customs. ⁵⁵⁶ According to Mustafa, there were sectors the government and even outside the government that wanted to create another body to administer the customs area, but their team did an intense job so that this tendency did not prosper and the situation was normalized within the organization of the Federal Revenue.

It was a widespread feeling that national foreign trade had to be opened somehow. So the Federal Revenue was getting ready for it. We had a customs area, but it was not institutionalized. In our management, it was institutionalized, became the Customs Coordination, already with its functions, including functions in the regional divisions.⁵⁵⁷



Minister of Finance - Maílson da Nóbrega and Secretary of the Federal Revenue -Reinaldo Mustafa. Meeting of Directors of the Federal Revenue - ENARF, 1989. ESAF Library.







Customs Star insignia. RFB Institutional Memory Division.

The Federal Revenue Department

From March 1990, the Federal Revenue Secretariat was called the Federal Revenue Department. Its powers, outlined in a decree that reorganized the functioning of the Agencies of the Presidency of the Republic and of the Ministries, remained the same as defined in 1975. However, it was subordinated to the Secretariat of National Treasury, which was responsible for advising the Minister of State in the formulation, execution and follow-up of fiscal policies. The Revenue administration, at the invitation of then Minister of Finance, Zélia Cardoso de Melo^{XVI}, was assumed by head of the Federal Police Department, Romeu Tuma, thus accumulating both positions.



Romeu Tuma (Mar 16, 1990 - May 23, 1991)

There was an intention to pass an image of force in the fight against tax evasion and other crimes against the tax and customs order. To do so, it was hoped that his experience in the police area, from the end of the military period, would corroborate this purpose. After a brief ceremony that

XVI Zélia Cardoso de Melo, Minister of Finance between March 15, 1990 and May 10, 1991. She succeeded Maílson Ferreira da Nóbrega, who had been in charge of the portfolio from May 13, 1987 to January 6, 1988, and from January 6, 1988 to March 15, 1990. She was replaced by Marcílio Marques Moreira, who was the Minister from May 10, 1991 to October 2, 1992.







Badge of the Customs in official vests. RFB Institutional Memory Division.

indicated him to the entitlement, he expressed a desire to conduct a relentless fight against tax evaders: "Tax evader for me is not a taxpayer, it's an outlaw. And outlaws have to go to jail". 559

It was not by chance the nickname he received in the media as the Sheriff of the Brazilian Economy. He denied, however, a police nature to the State as he proposed to administer in the period. The crisis context from the 1970s to the 1980s had repercussions on the actions implemented in the Federal Revenue, which started to focus on greater fiscal presence, intensification of collection of tax debts and improvement of working methods in search of greater efficiency, including in the area of data processing. In a lecture given at the Escola Superior de Guerra (Superior School of War), Tuma declared the following:

If everyone pays their taxes, the tax burden on each one can be reduced. Tax burdens are higher when few have to bear the burden of many. (...) It is for this reason, especially, that the tireless fight against evasion represents the State's inalienable duty.⁵⁶¹

There was a shortage of manpower, in the evaluation of the time. There were less than 6,000 inspectors to meet the demand of oversight of a large country. The expedient adopted would be to better equip this contingent to achieve better results.

We deal with the largest archives of information in our country. We have a vast source of information of our own, for we receive annually about five million tax returns, one million and seven hundred thousand import declarations (...). All these data, the raw material of our work, are processed electronically, reviewed and analyzed through checks and crossings, before being distributed by inspection groups.⁵⁶²

In a speech held at Fiesp - Federation of Industries of the State of São Paulo, that year, he reinforced the intention of modernizing and equipping the fiscal structure to carry out its tasks. The technological model that was intended to implement had by prerequisites an integrated and updated view of the taxpayer; a reduction of manual tariffs in support systems and operational activities and the collection of correct data and their immediate availability by minimizing the filling of information in forms and their entry into the databases by modern techniques such as optical character reading, barcodes, reception of files in magnetic medium, among others. Such technology would still wait a few years for its complete implementation, but the intent and planning started at this stage.⁵⁶³

When Marcílio Marques Moreira assumed the Ministry of Finance, at the invitation of Collor de Mello, there was a change of staff and Romeu Tuma left the direction of the Federal Revenue. According to the new minister, he had fulfilled his mission to signal to all taxpayers that the income tax was to be paid:

He gave that message. Now, the Federal Revenue goes to a new phase, more focused on a tax reform of a structural character. This does not mean that the Federal Revenue and the Federal Police do not continue to act in a coordinated manner. Al Capone was caught up by the IRS, and not because of his crimes.⁵⁶⁴

In his place was nominated Carlos Roberto Guimarães Marcial, a lawyer, a career employee at Serpro, where he began his interest in the Federal Revenue, the company's largest data processing client. At the time, he was the head of the legal advisory services of the General Secretariat of the Presidency of the Republic. He was also Deputy General Attorney of the National Treasury, where he specialized in legal knowledge in the tax area. During the administration of Maílson da Nobrega in the Treasury, he actively collaborated in the writing of decrees and ordinances that gave base to the called Summer Plan applied in the economy. His nomination was supported by the Secretary of National Treasury, Luiz Fernando Gusmão. ⁵⁶⁵ After the inauguration ceremony, he declared that his priorities would be tax reform, the simplification of the taxpayer's life and the modernization of the Federal Revenue.



Carlos Roberto Guimarães Marcial (May 23, 1991 - May 21, 1992)

The Federal Revenue, as Department, had lost relevance to the new Secretariat of National Treasury to which it was subordinated. It was a process similar to what had happened in the last years of the General Direction of the National Treasury, but now turned to the other direction in the hierarchical organization chart. The position of Director of the Federal Revenue had been emptied of his power. Marcial resigned claiming physical exhaustion to leave the function. Luís Fernando Wellisch accumulated both functions in May 1992. Mellisch was a career official at the Central Bank, and also worked at the Ministry of Planning and finally at the Treasury.

(...) after a period administered by my colleague and friend Carlos Marcial, I found the Federal Revenue in order from the administrative point of view, but from the point of view of economic policy the Federal Revenue contribution, in those troubled moments, was a rather difficult task with rather delicate episodes in the lives of all of us.⁵⁶⁷

In September of that year, it was discussed the transformation of the Federal Revenue into an autarchy so as not only to regain its status before being demoted to the Department, but also to grant it greater autonomy then considered necessary for the investigation of denunciations against President Collor.



Luiz Fernando Gusmão Wellisch (May 21, 1992 - October 1, 1992)

There was a general mistrust of the society in relation to its political leadership and judicial leadership in general, and this is naturally reflected in taxpayer behavior and reflected in Tax Collection. It was then necessary to make a great effort to fulfill the tax obligations so that the country's economy would not be worse off than the one that already existed.⁵⁶⁸

That same month, a new internal bylaws was published, with some changes, such as the resumption of the focus on the customs area due to the increase in international trade; and the tax integration with the taxpayer due to the increase in demand in the service. The assignments included the following new items:

VI - plan, coordinate, supervise, execute, monitor, control and evaluate the activities of the customs administration and establish preventive and correlative measures to combat smuggling and duty evasion;

XI - promote activities of tax authorities-taxpayer integration, preparation and dissemination of tax information and training to future taxpayers;

XVI - advise Brazilian embassies abroad on matters of tax administration, when requested;

XVII - issue instructions on the procedures of banking network in the process of collecting and reimbursing federal revenues, issue information documents and other actions related to taxpayer integration; and

XVIII - conduct comparative studies of tax legislation and promote the negotiation of agreements to avoid international double taxation.⁵⁶⁹

Within the Coordination field, also took place in the new statute the General Coordination of Technology and Information Systems - COTEC and the General Coordination of Programming and Logistics - COPOL.

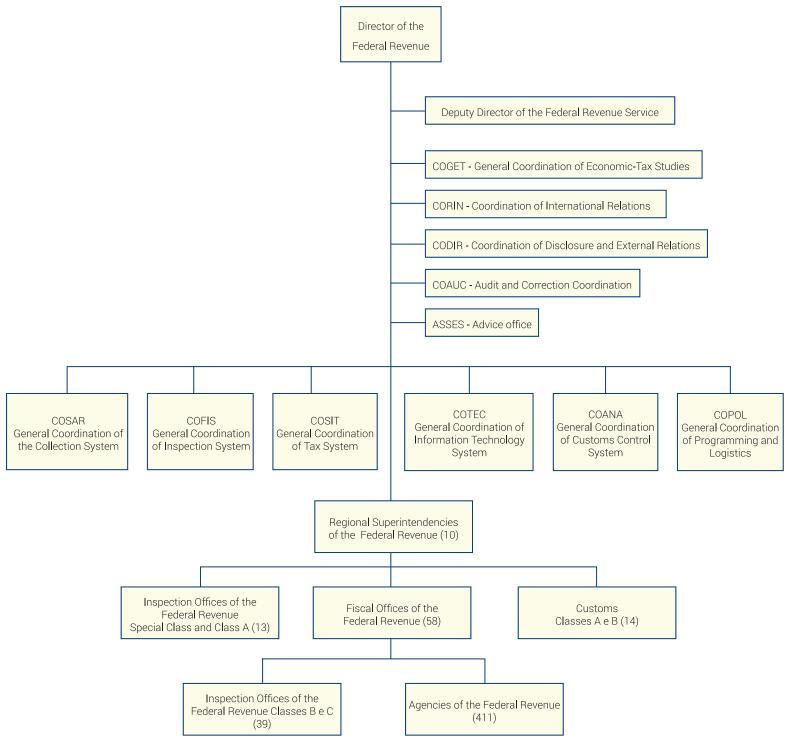
The General Coordination of Technology and Information Systems, in coordination with the General Coordination of Modernization and Informatics of the Secretariat of General Administration of the Ministry of Finance, was responsible for planning, guiding, supervising and evaluating activities arising from the area of information technology and economic-fiscal information. Set their priorities, manage data processing systems, and monitor and control service providers such as SERPRO, execution and deadlines for the services demanded.⁵⁷⁰

Concerning logistics, it would be the responsibility of the Federal Planning and Logistics Coordination, to plan, control and evaluate the activities related to the logistics, financial and personnel organization within the Federal Revenue. Human, material, and asset resources generated greater demand for planning both nationally and in local units. Agreements, contracts and seized merchandise required special attention from the Administration. Until then, the areas of logistics and human resources were in charge of Divisions and Sections subordinate to the Coordination of the Economic and Fiscal Information System - CIEF, which, in turn, delegated it to the General Coordination of Economic-Tax Studies - COGET. In the organization chart, below each General Coordination, there was a corresponding Coordination of Monitoring and Evaluation - COAAV with the following competencies:

I - supervise the activities related to the monitoring and evaluation of programs and compliance with the norms-emanating from the General Coordination; and

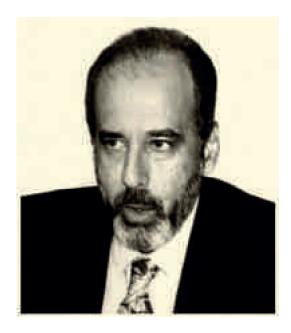
II - develop and monitor, together with the Coordination of Technology and Information Systems, the technical procedures for defining and detailing electronic data processing systems.

Structure of the Federal Revenue Department - 1992



Source: Ordinance No. 606, of September 3, 1992.

The year of 1992 was turbulent in national politics, culminating in the impeachment of the President of the Republic, Fernando Collor de Mello, in October, after a series of measures and economic plans considered controversial. With the change of government, the original denomination of the Federal Revenue Secretariat was reestablished.⁵⁷²



Antônio Carlos Bastos Monteiro (October 21, 1992 - May 13, 1993)

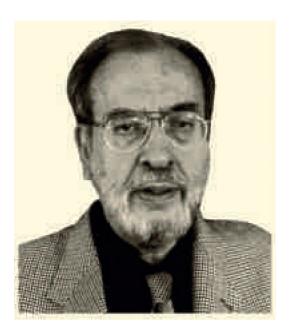
It was considered that the Federal Revenue, in this period, had suffered a decrease of its operational structure, number of servers and, therefore, of prestige. Antônio Carlos Bastos Monteiro, who took charge of the Revenue in October of that year, was trying to correct this promptly, boosting the middle areas, which soon would gain more and more space in the Institution. In a press conference at the time of his inauguration he diagnosed the following:

The loss of substance that the Federal Revenue has had because of this, all these reforms, all these plans, many employees left, retired, even early, all of this needs to be the object of a new effort. An effort that will not be summarized in measure A, nor in measure C, or in measure J, but in a set of measures, in coordinated work, in better management, with more consistent planning, with more defined objectives. That is, these are the medium-term objectives, one of them is the IT issue.⁵⁷³

Lawyer, tax specialist, Bastos Monteiro was fiscal auditor of the State of Pernambuco, exercising several positions as General Director of the State Revenue of Pernambuco (1975/1978); Secretary of Finance of the State of Pernambuco (1986/1987). His management at the Federal Revenue was short, between 1992 and 1993, but intense in his assessment. In his view, the period it was turned into a Department was a mistake, the "distortion was quickly corrected and the Federal Revenue reached its traditional level of Ministry Secretariat and was created in parallel, the Secretariat of the Treasury, separating functions which were previously delegated to the Secretary of the National Treasury." 574

Antônio Carlos Bastos Monteiro left office on request and in May 1993, Osíris de Azevedo Lopes Filho became the new Secretary. Tax career official, Osíris Lopes joined the house by the Técnico em Tributação - Taxation Technician competition in 1970, in the first group of the public tender. He also held the positions of Coordinator of Special Activities, Coordinator of the Taxation System, General Director of the ESAF - School of Finance Administration. ⁵⁷⁵ Professor, doctor, he even was the Principal of the Law School of the University of Brasília. ⁵⁷⁶ Maílson da Nobrega had already considered Osíris Lopes for the position in 1988, occasion on which Reinaldo Mustafa was installed. ⁵⁷⁷

Osiris promoted a strong tax inspection. Already in the first months, he commanded the Dragon Operation, a reprint of the old fiscal action that had been carried out in the first years of the Federal Revenue, which extended until the end of the year, catching traders who did not issue invoices. He stated that the planning of this activity preceded his administration, resulting from the work of a qualified staff of fiscal servants.



Osíris de Azevedo Lopes Filho (May 19, 1993 - July 22, 1994)

In fact they were things that were already ready to be put in public. (...) As soon as the President of the Republic, President Itamar and Minister Fernando Henrique determined to me, that I should comply with the country's law, then all this accomplishment that is appearing in the press was provided.⁵⁷⁸

In that year, with economic growth of 5%, there was an increase of 24% in the collection. The Secretary adopted a strategy of "exemplary advance". If any large known store was sued, it would serve as a warning to inhibit other traders from illicit tax practices. Osiris explained, "The idea of the dragnet operation was to put in the merchants' minds the fear of being caught".⁵⁷⁹

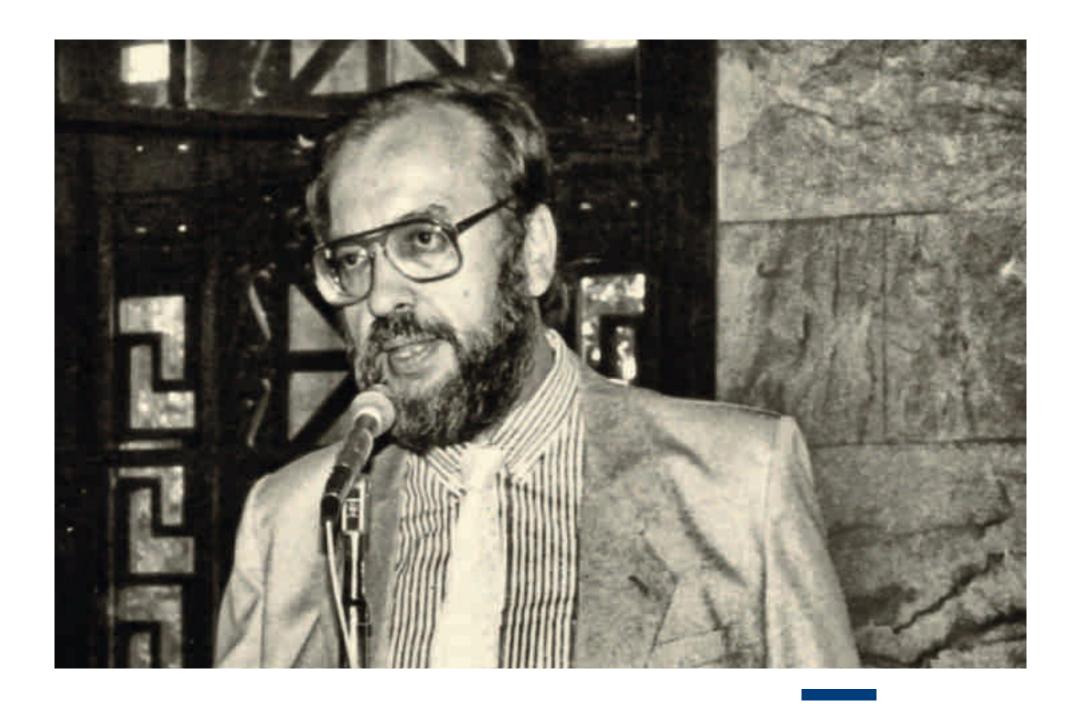
It followed, therefore, with fiscal actions aimed at the more affluent, personalities and artists to serve as a warning to the population. According to the Secretary, in an interview at the time, if some bigwigs were caught, people would understand that the tax office was not kidding.⁵⁸⁰

The focus on international trade since the reprint of the internal statute also resulted in the creation of the Special Operations Group - GOE, under the Customs Surveillance Division - DIVIG, of the newly created COANA. According to the justifications presented in the ordinance for the GOE institution, evidence of tax evasion growth was considered, through evasion and fraud in foreign trade operations, and the demands of fiscal investigations resulting from the Agreements and Covenants of Assistance and Cooperation in customs matters signed by Brazil. Among its purposes was the investigation of multi-regional tax fraud and carrying out investigations resulting from external demands.⁵⁸¹

Thus, in addition to monitoring the large taxpayers, through the examination of the external signs of wealth, Secretary Osíris innovated in the field of fiscal intelligence.⁵⁸²

We made covenants and sent people to France, the United States and Germany for training. Then (...) I got the school of the former National Intelligence Service to set up a fiscal intelligence training program. Five groups of thirty people have already been graduated, an elite that knows the tax legislation and knows how to track information.⁵⁸³

On the other hand, if the evader was strongly sought by the fiscalization, the taxpayer, whether a good payer or a defaulter, would be seen with a more attentive look at his arrival at the doors of the office. There were problems in the taxpayer's service that demanded undelayable corrections.



Secretário Osíris de Azevedo Lopes Filho Filho in pronouncement in the lobby of the Ministry of Finance building in Rio de Janeiro, beginning of the 1990s. Federal Treasury Museum.

Taxpayer service in the digital age

These difficulties stem from the inauguration days of the Federal Revenue, becoming more acute in the early 1990s. The activity was not yet considered as an area in itself within the systems-based organization model. Each systemic projection made its own reception to the taxpayer. It was a natural consequence of the expansion of service demands. Initially, the transfer of deposits to banks and the remittance of forms of Income Tax to households reduced the taxpayer's frequency to the Fiscal offices, Inspection offices, Agencies and Stations, but this was no longer enough.

Until then, the focus was on oneness from the tax bias. However, if, prior to the Secretariat, the citizen, in order to remedy his tax debts with the Union, would attend various organs, causing him embarrassment and discomfort, he now resented a pilgrimage that had reappeared between several sections not always adequately suited for service. Historically, the Federal Revenue shared, mainly in the big cities, its facilities with other organs of the Ministry of Finance, with the service pulverized by several areas and floors, if not in different buildings. This limited the originally intended paradigm of a unified institution, which viewed the taxpayer in an integral way.

Since the service was not treated as a stand-alone area, there were no specific trainings for the servants. There was, therefore, no standardization in the procedures adopted between the units, including the organization of these services. In response, isolated experiences emerged throughout the country, such as the SAEX - Executive Attendance Service in Belém; the CAC - Taxpayer Assistance Center, in Recife; the SEATI - Executive Integrated Service System, in Maringá and the CIA - Integrated Service Center, in Porto Alegre. 585

At the Belém fiscal office, a pioneer in unified taxpayer service, the project began in 1989. According to the SAEX Coordinator, at the time, Nize Maria Sales, the team was prepared to assist the taxpayer in all matters demanded from the checking account, concerning tax debts; processes, negative certificate, delivery of declarations and orientation regarding the CPF:

When SAEX began its activities concentrated in one space, it was very common for one to hear from the taxpayer that, suddenly, the Revenue opened its eyes and perceived an improvement in the service, visualized how it could improve the service to the taxpayer and now they were more satisfied, words of the taxpayer himself, not having to be going

up, it was not very comfortable for him to be riding elevators, getting badges, going up to the fifth floor to deliver a statement, returning to the third to calculate a Darf, the payment of this Darf, returning to the Revenue to deliver his statement one more time on the fifth floor.⁵⁸⁶

The subject was already based on the management of Romeu Tuma who, in 1990, expressed in his lectures:

(...) we are developing projects to improve the service to the public in state-of-the-art bodies, through the decentralization of operational activities and the means necessary for the good performance of our services.⁵⁸⁷

In 1993, the Seminar on Taxpayer Assistance took place, organized by the Disclosure Advisory and External Relations - ASDIR, with the purpose of analyzing and discussing solutions to the problems of service, consolidating the pioneering practices in a single model. The result was the establishment of a new organizational culture - intersystem integration. The guidelines for the national installation of call centers were drawn up. Later that year, a decree was published instituting the Taxpayer Assistance Improvement Program and the Taxpayer Assistance Centers - CAC. The following year, the national support groups were created that would provide the necessary support for the implementation of CAC.

The main objective of the service change initiative was to improve the quality of services provided to the taxpayer. Thus, it was intended that the new model adopted by the Federal Revenue would provide an integrated, fast, efficient and conclusive service rendered by specialized personnel in an easily accessible place specially reserved for such, with adequate signaling, aiming at comfort and satisfaction of the client.⁵⁸⁸

In 1994, a first printed version of the Manual of Assistance was elaborated and, in 1995, in magnetic medium, being distributed to all the Federal Revenue. Videos were also produced and distributed, such as "Central of Attendance to the Taxpayer - A new philosophy" and "The attendance to the pubic - The posture of the attendant". That year, 1995, there was a meeting called "CAC - Two years later - Revenue finds its customer" and the positive results of the installation of specific places to meet the taxpayer have been clearly demonstrated. The following year, there were already 47 Call Centers created.

As in the creation of the Federal Revenue, there was resistance at first. The specialized servants in certain subjects saw with reservation the manualization of procedures and did not accept with tranquility that other employees oriented the taxpayer in their matters of notorious knowledge. Managers in their respective systems, when they gave up a server to work in the CAC, tended to see only as loss of labor, without realizing that part of the work was also being removed. However, the positive results more and more presented themselves with less flow of taxpayers through the sections, as well as of servants, who were able to focus more on their specific activities.

Service has gained a strong alliance with the development and advances in the area of information technology throughout the 1990s. Also during the Collor government, the incentive to foreign trade began, as already mentioned, marked by neoliberal political guidelines. The import of computer goods and technology, which had been banned until then, was released. Personal computers for professional and home use would become popular quickly and the advent of the Internet would revolutionize access to information and communication. The Federal Revenue Secretariat responded promptly to the innovations and was one of the first public Agencies to perceive such movement, taking advantage to improve the service to the taxpayer.

From 1993 onwards, in addition to the paper forms, the declaration was delivered through the flexible 5 ¼-inch floppy disks with a capacity of 720 Kb. The innovation was due to a pilot project carried out in 1991, when the first program was developed to generate the data needed to render accounts with the Individual Income Tax. The system, in addition to making the necessary calculations, recorded on the floppy disk the information declared by the taxpayer to be delivered personally to the Federal Revenue. In the beginning, the use of the personal computer was still very restricted, being only 3% of the declarations delivered in magnetic medium. However, the advance was not of small scale, as Cristóvão Barcelos, a specialist in the History of Income Tax, observed:

After 67 years of creating the first form, the second form of filing and delivering the declaration was instituted: the magnetic medium. The country was at the front line in automating the filing of the income tax return.⁵⁹⁰

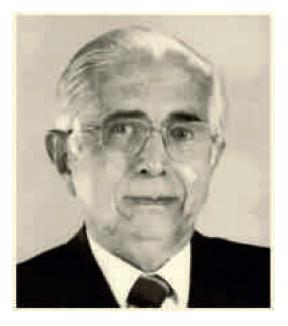
The floppy delivery was still optional and divided public opinion, causing insecurity in those who feared being caught by a more careful check. It was a mistake, since the processing was electronic for years, with the only difference that from then on the taxpayer would enter the data and not the Federal Revenue servers, who did it from forms not always legible and, therefore, more error-prone environments.⁵⁹¹ In order to facilitate and stimulate the floppy declaration, as early as 1993, the

Secretariat began to install publicly accessible computers for employee-led delivery.⁵⁹²

In 1994, the recurring difficulties in the conversions between the currencies, coming from the various economic plans implemented in Brazil, were now cured by the program that would convert the cruzeiros to real cruzeiros and from these to Ufir - "Tax Reference Unit of income" of the tax to be paid and of the deductions.⁵⁹³

Secretary Osíris' most outspoken stance may have been precisely the factor responsible for him to leave the position in mid-1994. Brazil had won the World Cup and the squad of victors, as well as sports leaders, when returning to the country, brought with it a considerable amount of purchases, a priori, undeclared, generating great controversy in the media about the treatment to be dispensed to the football heroes on their arrival.

Desirous of bringing to the final consequences the inspection of the athletes' luggage and, in the face of a clearance authorized by higher echelons, Osíris exonerated himself from office. ⁵⁹⁴ He was replaced by Sálvio Medeiros da Costa, a retired customs prosecutor who had begun his career 38 years earlier. He had already held a position at the General Secretariat of the Presidency of the Republic, with the then President Itamar Franco, from where he had left to work on the Federal Revenue at the invitation of Osíris Lopes Filho, of whom he was deputy when he took over the house. ⁵⁹⁵



I was appointed by the customs tax contest in January 1956, and I took office on March 7 of the same year, assigned to the Customs of Rio de Janeiro. The customs officer succeeded the former customs guard. It was a difficult task (...). ⁵⁹⁶

Sálvio Medeiros da Costa (July 22, 1994 - December 31, 1994)

He proposed to solve the problem with the Brazilian Football Selection, attributing the error to the airline: "One should not talk about release of merchandise, what happened was irregular entry of the luggage". 597

The then Minister of Finance, Ciro Gomes, still in 1994, defended a project of bank secrecy breach for the purposes of tax inspection, which would later be enacted in Complementary Law 105, in 2001. According to the testimony of Secretary Sálvio, the measure was valid, but controversial, deriving from this the delay in its legal reception.

Internally the measure was welcomed with much advantage, because it was a very powerful weapon for the activities of the Federal Revenue. Now, it was a controversial topic since that time, because only recently the Supreme considered that competence to be constitutional.⁵⁹⁸

Considered a more moderate line than his predecessor,⁵⁹⁹ had a short administration, a link that may have contributed to the transition to his successor Everardo de Almeida Maciel, who would begin from 1995 a long administration.

Post-graduate from Harvard (USA), Everardo Maciel had held several positions in the public administration, as Secretary of Finance and Planning in Pernambuco and, in the Federal District, as Executive Secretary of the Ministries of Education, Civil Office and Treasury. He remained for eight years at the head of the Institution, the biggest uninterrupted administration. His desire was to make an eminently technical administration bringing creative solutions with available resources and free from political interference:

When I was invited to take over the Revenue, I was not intending to take over (...) I was leaving the position of Secretary of the Treasury of the Federal District, and then Minister Pedro Malam insisted a lot on me (...) then I said: I accept with a condition, a single condition, he said: what is the condition? (...) Nothing about politics can enter here. The house will be strictly technical and under my command. Then he said: well this is clearly going to be so. And I said, no, Pedro, I've known this for a while longer than you, and it's not really like that. Let's talk to the President of the Republic to agree on what we are talking about. And the president then endorsed, (...) what became an administration of the Brazilian State, unlike an administration at the service of governments, whatever they are. ⁶⁰⁰



Everardo de Almeida Maciel (January 2, 1995 - December 31, 2002)

With the economic stability achieved by the Real Plan, with the control of inflation and wage increases granted by the government, there was an increase in the income tax in the order of 115%. The Secretary also set the record for combating tax evasion and increasing the collection of import tax. "It was the largest federal Tax Collection in history", he commented at the time. From 1995 to 2002, tax revenue grew by 55%, with Corporate Income Tax, 140% and Individuals, 35%. 602

It was the challenges that motivated the former Secretary:

(...) certainly the Federal Revenue Secretariat was the most important challenge I had in public life. There was no day there without problems. The reward was to solve them.⁶⁰³

The taxpayer for the first time in 1996 made his statement without having to resort to monetary correction indexes or to make conversions by units of value such as the URV - Real Value Unit that marked the ministerial period of the then President Fernando Henrique Cardoso. The statement would be made in Real. That year, the 3 ½ floppy disks were introduced, a breakthrough for the time with its 1.44 megabytes of memory. The program also featured novelties such as a manual and onscreen help when starting to fill the form. Simple questions such as the limited space with character delimitation in the paper form gained a solution with the largest dimension made possible by the new magnetic devices.⁶⁰⁴ Innovations that may seem trivial at present meant great progress in a time not so distant.

With the massification of this technology, the Federal Revenue managed to overcome a chronic problem that was repeated year after year: the extension of the deadlines for the delivery of the Income Tax Declaration. Often caused by delays by the Secretariat itself in the distribution of paper forms, it created a vicious circle that caused the taxpayer to leave for the last hour the delivery, counting on the extension of the deadlines. Everardo Maciel commented on the subject, highlighting the impacts that such delays caused in tax studies and fiscal planning:

The processing of the declarations had a delay of five years and today is practically done in real time. How could we study anything that would require tribute or an inspection work that had systemic and non-incidental criteria, without access to information?⁶⁰⁵

In 1996, 7.6 million personal income tax returns of individuals were filed. Four million statements on floppy disks and 500,000 on the Internet were expected for that year.⁶⁰⁶ In 1995, about six million were made, 44% floppy, a percentage that was around 35% the previous year. In a recent interview, Everardo Maciel supplemented these data:

Undoubtedly, the Brazilian Revenue was the first tax administration in the world to use the internet intensively. When I took over the Federal Revenue, there were 6 million and 200,000 taxpayers declaring individual income tax (...) when we left the Revenue we had more than 20 million respondents and all of them using the internet. I mean, this is a radical, absolute change. ⁶⁰⁷

The interaction between the tax authorities and the taxpayer has gained a strong tool with the advent of the global computer network - the internet. In October 1995, the Ministry of Finance created its website and the Federal Revenue hosted a page with general information, initially intended for the legal entities taxpayer. In March of the following year, he began to provide, through this medium, information regarding personal income tax, thus increasing the number of accesses that, in the same year, had created his own domain on the internet. In 1997, it was possible for the taxpayer to submit his statement over the computer network. That year served as a laboratory for the accelerated growth that would be seen in the advance of the computerization of services in Brazil and in the world. With the availability of information and programs to fill out income tax declarations, there were around 58 thousand accesses in February. With the delivery of the declarations between March and April, these numbers rose to 276 thousand and when the information on the restitution came in , in October, 423,311 accesses were made. XVII

XVII In 2017, the Federal Revenue Secretariat had more than 15 million accesses daily on its website.

Through electronic mail, made available on the network, began in 1996 the "Fale Conosco" (Speak with us) service, a service in which the taxpayer has gained a fast and efficient communication channel for his doubts, demands, criticisms and suggestions about the services provided by the agency. From then on, more and more the citizen gained voice in the administrative, fiscal and tax procedures and many expressed themselves not only grateful but surprised by the good quality of the systems. By mid-1997, about 1,500 messages per month had been received. This number would increase considerably in the following years, reaching more than 160 thousand messages per year in 2015 and 2016. In 1998, the Receitafone appeared, with answer and telephone clarification through the phone number 146.

The customs area was also improved by the technological advances of the 1990s, with positive results in foreign trade procedures. Established by decree in September 1992, the Siscomex - Integrated Foreign Trade System was inaugurated in 1993 with the implementation of the export module. In 1997, it was the turn of two other modules, the import and the customs transit. Until the launch of these programs, each process was processed manually and on paper. The new system soon demonstrated to be an efficient tool to produce data pertinent to the economic planning of the country, as well as potentialized the inspection hitherto embarrassed with the various paths of bureaucracy. It should be noted that, before this, the trade balance figures were only known about 45 days after the end of the month. If until that moment, the data was inaccurate due to the methods of calculation, with the improvements made, the government began to divulge more safely and accurately the numbers of the scale on the first day of the following month.

The technical group responsible for engendering the program was composed of employees from the Federal Revenue, the Secretariat of Foreign Trade (Secex), Central Bank, Serpro and Banco do Brasil, noting the need to eliminate the multiplicity of redundant controls and systems in data collection, standardizing codes and nomenclatures.

With new wording, the internal regulations in 1998 added the following competencies, giving even more emphasis to the customs activity:

XV - participate in the negotiation and implementation of agreements, treaties and international agreements pertinent to tax matters;

XVI - directing, supervising, guiding, coordinating and executing customs administration, inspection and control services, including with regard to the customs clearance of areas and locations;



Fiscal Office in Goiás, 1942, Federal Treasury Museum.



Federal Revenue Fiscal Office In Goiás, 1997. Federal Treasury Museum.

XVII - direct, supervise, guide, coordinate and execute the control of the customs value and transfer prices of imported or exported goods, except for the competencies of the Brazilian Nomenclature Committee;

XVIII-direct, supervise, guide, coordinate and carry out activities related to nomenclature, tax classification and origin of goods, including representing the country in international meetings on the matter;

XIX - participate, subject to the specific competence of other organs, in the activities of repression against smuggling, illegal trafficking in narcotics and related drugs, and money laundering;

XX - administer, control, evaluate and standardize SISCOMEX (the Brazilian Integrated Foreign Trade System), except for the competencies of other organs; and

XXI - articulate with international and foreign entities and organizations working in the tax field, to carry out studies, technical conferences, congresses and other events.



Flyers of customs orientation for passengers at the International Airport. RFB Institutional Memory Division.

For the direct advisory to the Secretary of the Federal Revenue, a new structure of Cabinet, Special Advisory - Asesp, and Advice of International Affairs - Asain were created. Between each version, three new central units were also included in the regiment: the Coordination of Attendance to the Taxpayer - Codat; the General Internal Affairs Office - Coger and the General Coordination of Research and Investigation - Copei.⁶¹¹

The Internal Affairs Office was already in operation since the previous year. Together with its creation, the correctional system was endowed with prerogatives in order to meet the demands of functional guarantee in a complex structure such as the Federal Revenue. Such standardization has its own status, since it does not hold on the Institution's final matter, but it deals with the control and protection of the functional frameworks of the house, aiming at the independence and impartiality needed for its autonomy of action.

By virtue of this normative act (Decree No. 2,331, dated October 1, 1997), Coger was assured its direct subordination to the Federal Revenue and its competence covering preventive and repressive actions in ethical and disciplinary matters.⁶¹²

The intelligence actions in the Institution began with the Special Surveillance Groups, even in the 1970s. With the need to integrate task forces with other Agencies, investigating and prosecuting illicit activities related to corruption and misuse of public resources, in 1994, the Federal Revenue established the Special Group on Fiscal Intelligence, leading to the implementation, two years later, of the General-Coordination.

The increase in the sophistication and complexity of tax evasion and fraud schemes required Federal Revenues's increasingly specialized work in certain economic segments and at the national level, which led to the implementation in April 1996 of the General Coordination of Research and Investigation (Copei), the Intelligence Unit of the then Federal Revenue Secretariat (SRF).⁶¹³

The number of local units at the time was 111 Fiscal Office, 57 Inspection Office, 27 Customs and 383 Agencies.⁶¹⁴ Also in that year 18 Federal Revenue Judgment Office (DRJ) were created as the first instance for tributary and tax litigation.

The 1990s were marked by an accelerated process of technological and managerial change that required rapid management responses. On the occasion of the thirtieth anniversary of the Federal

Revenue, which was commemorated in 1998, Secretary Everardo Maciel summarized the change in the focus of the Treasury since the institution of the Secretariat and which seemed clearly consolidated in the days of its management:

The Federal Revenue (...) was born out of the clairvoyant disposition of people who understood that the Brazilian Tax Administration should be unified, respected the limits of the federation, therefore unified at federal level, built no longer from a structure that portrays, to translate the taxes administered, but that should be turned to the taxpayer.⁶¹⁵

In the second quarter of 1999, the Service Management Support System (SAGA) was implemented. Idealized to organize and facilitate the service to the public, the system had resources for granting and administer passwords and calls. Because of the system it was also possible to measure and analyze the data related to the service, enabling a better management of the service, as well as the planning and redirection to the attendants, depending on the subject or availability.

Also in the same year, the positions of Fiscal Auditor of the National Treasury and Technician of the National Treasury came to be denominated Fiscal Audit of the Federal Revenue and Technician of the Federal Revenue, respectively, being required to assume both positions, the presentation of a bachelor degree diploma. The audit career of the Federal Revenue was the basis for the Social Security and Labor Audit Careers, as well as having the model followed by the Federal Police, Finance and Control and Planning and Budget careers.⁶¹⁶

If, on the one hand, Tax Collection increased, tax evasion also increased significantly, especially in financial institutions (banks, insurance companies, pension funds and stock exchanges). According to the General Coordinator of Fiscalization, at the time, Jorge Antônio Deher Rachid, the most neglected tax was the Income Tax of the Legal Entity. In order to strengthen oversight of the financial sector, specialized police stations were set up in São Paulo and Rio de Janeiro. Between 1998 and 2002, the tax burden rose from 29.74% to 35.86% of the Gross Domestic Product, causing complaints of the public opinion through the media. 618

In July 2000, the first CAC manuals were also replaced by a computer program, the Siscac, which brought greater standardization to the service, being updated electronically immediately and simultaneously for all tax regions. Every documentation, arrangements and requirements started to be met with greater uniformity and speed.

Under the 2001 internal statute, the Taxpayer Assistance Coordination - CODAT was replaced by the General Coordination of Tax Administration - CORAT, expanding and detailing its competencies to plan and control the collection, revenue classification, tax credit administration, taxpayer service and registration administration, being also its responsibility to coordinate activities related to planning and institutional evaluation. The coordinator was responsible for approving programs of assistance and tax guidance, integration with current taxpayers and training for future ones. Internal planning and organization areas also gained reinforcement through the Coordination of Planning, Audit and Institutional Evaluation (Copav) and its projections in Regional Divisions. The number of Units changed little, with 105 Fiscal offices, 24 Customs, 46 Inspection offices and 357 Agencies.

With the objective of concentrating in one place the services with information protected by fiscal confidentiality, in October 2002, Receita 222 - Interactive Service of Virtual Assistance was created. The access to this area of the Federal Revenue website was done exclusively through digital certification by the taxpayer to ensure the essential requirements such as the identity of the issuers and recipients, the integrity of the content and the privacy of the communication. Through Receita 222, copies of the declarations, consultations on payments and the fiscal situation were accessible. These virtual functionalities were later expanded and the program, replaced in 2005 by the Virtual Center for Taxpayer Assistance - e-CAC, when it was also possible to follow the processing of the declarations and the request through personal computer of the installment payment of debts.

The crime of money laundering had grown along with evasion, demanding from the Federal Revenue greater attention to foreign companies. For this, a normative instruction was published establishing that such companies with assets in Brazil would be required to be registered in the National Register of Legal Entities (CNPJ). For Jorge Rachid, then Assistant Secretary, greater control would facilitate the investigation of money laundering.⁶²²

There was exchange of the economic team with the election of Luís Inácio Lula da Silva for the presidency of the republic. The new Finance Minister, Antônio Palocci, opted for a solution of continuity in the administration of the Federal Revenue, appointing in January 2003, for the titular position of head of the organ, the Deputy Secretary Jorge Antônio Deher Rachid, of the team of Everardo Maciel, this in turn, Secretary during the two governments of Fernando Henrique Cardoso. He has been a career civil servant in the Federal Revenue, an auditor since 1986, and the new Secretary has also been previously supervised by the General-Coordinator of Supervision of the SRF, as quoted.

At the end of 2004, discussions on the federal tax unification plan were resumed. The Secretariat of the Pension Revenue was created, already aiming at the merger with the Federal Revenue Secretariat. In the last year of Everardo Maciel administration, 2002, a provisional measure (medida provisória) was drawn up to unite the Federal Revenue Secretariat with the Secretariat of Social Security Revenue.⁶²³



Jorge Antônio Deher Rachid (January 20, 2003 - July 30, 2008; January 9, 2015 - January 3, 2019)

By the 2005 internal regulation, the Coordination of Planning, Audit and Institutional Evaluation - Copav became a Central Unit with the denomination of Special Coordination of Planning and Institutional Evaluation with the following competencies:

I - coordinate activities related to institutional planning and evaluation, in order to integrate the actions of SRF units, in order to improve the results to be achieved; and

II - evaluate, on a permanent basis, the organizational model of the SRF, proposing, when appropriate, the improvement of work processes, the creation, transformation and extinction of organizational units.⁶²⁴

Later that year, the Division of Repression of Smuggling and Duty Evasion - Direp was created, which was responsible for proposing guidelines for the planning of customs surveillance activities and for repression of smuggling and duty evasion within the respective Tax Regions.⁶²⁵







People Management in the Federal Revenue

In the area of personnel, it can be observed, over the years, a structural increase in the organization of the Federal Revenue. There was a change in the focus of the workforce, until then material available to the Administration to achieve institutional goals and competencies, for a treatment aimed at the servant in a more humanized way.

The change in the term Human Resources (Recursos Humanos) for People Management (Gestão de Pessoas) gives the measure of this process of adopting a new bias that has gradually been established. Thus, in 1977, there was the Human Resources Programming Section, linked to the Administrative Programming Division, in turn, subordinated to the Coordination of the Fiscal Economic Information System - CIEF.

It was the responsibility of this section of human resources the promotion of research and studies related to the quantitative and qualitative dimensioning of the need of personnel of the Federal Revenue Secretariat. That is to say, the approach to personnel-related issues was still, by definition and application, a matter of logistics, passing, first and foremost, the motto of the location and stocking of the servants to meet the labor demands and the trainings and courses to which the servers were routed.⁶²⁶

With the internal statutes of 1992, the logistics area gained momentum through the creation of the General Coordination of Programming and Logistics - COPOL. Subordinated to this, the former section passed to the Division of Human Resources Programming - DIPRH. They had the same tasks as in the 1970s and 1980s - control and follow-up of assignment, removal, and location of servants. The assignments were gradually improved, starting to elaborate and control the appointment, assignment, exoneration and dismissal of positions in committee and in gratified functions.⁶²⁷

The Personnel Training and Development area also gained a separate division, therefore, separate from the other. It was up to them to propose the policy of managerial and technical development of the servants; elaborate the training schedule, with the participation of the decentralized units and in articulation with the central units, with the Escola de Administração Fazendária (School of Finance Administration) and with the General Coordination of Human Resources of the Ministry of Finance. 628

Since 1998 these areas originated, still subordinated to Copol, the Human Resources Development Division - DIDRH and the Division of Human Resources Administration - DIARH. The first one assimilated the allocation tasks with the training and development of SRF servants. It should also follow the procedures inherent in analyzing the profile of positions and workplace in the Secretariat.⁶²⁹ The DIARH, was responsible for monitoring and controlling the "human resources management" included in the SRF, including elaborating records and preparing acts related to the application of personnel legislation, functional evaluation, among other administrative support activities.⁶³⁰

In 2001, the Coordination of Human Resources - Codrh was created, also linked to Copol, but, as the name indicates, under the coordination status. Incorporated the Human Resources Administration Division and the Human Resources Development Division. In addition to these, the Division of Applied Legislation (Dilep) and the Division of Performance Monitoring (Diade) were created.⁶³¹

Only by the 2005 statute, the concept of People Management was adopted, passing the respective tasks to a coordination, for the first time unrelated to logistics. Thus, the General Coordination of Personnel Management - Cogep was created with the competence to manage the activities related to the personnel area, in articulation with the other SRF units in their regional and even local projections. The subordination of the General Coordinator became directly to the Secretary of the Federal Revenue. 632

Since 2007, Cogep's competencies have been improved, always observing the policies, guidelines, norms and recommendations of the central and sectoral bodies of the federal human resources systems, reaffirming the need for actions aimed at raising institutional values.

According to the internal regulations of 2017, it is the responsibility of the General Coordination of Personnel Management - Cogep to implement the personnel management policy and practices at a national level, and specifically to manage the activities related to functional control, servants workload, recruitment and selection of people, training and development of people, management by competencies and performance, provision, mobility and dismissal of people, and promotion of valorization, health and quality of life at work. Beginning this year, the Coordination of Personnel Administration - Coape was created, which is responsible for managing the activities related to the functional register, functions provision, personnel movement, remuneration and benefits.⁶³³



PART 4 From RFB to the future



July 2005, a MP (Medida Provisória - provisional measure) was published that created the Federal Revenue of Brazil (RFB), resulting from the merger of the Federal Revenue Secretariat (SRF) with the Social Security Revenue Secretariat (SRP), with effect from August 15 of that year. 634 According to the explanatory memorandum presented to President Lula, the central objective of the proposal was the unification of the tax and customs administration activities of the Union.

Thus, it could optimize material and human resources, enabling cost reduction, simplification of work processes, integration of tax control systems, information technology and taxpayer service. In the justification, it was made clear that it would result in an increase in Tax Collection due to greater administrative efficiency without, however, increasing the tax burden.⁶³⁵

The powers provided for in the legislation in force for the Federal Revenue were retained, being now responsible for collecting, inspecting, administering, registering and standardizing the collection of the following contributions for social security financing: of the companies, on the remuneration paid or credited to the insured persons in their service; of domestic employers and workers, on their contribution salary.

The first measure in this sense had been adopted by Law 11,098, dated January 13, 2005, converted from MP 222, of October 4, 2004, which transferred from the National Social Security Institute (INSS) to the Ministry of Social Security with the creation of the Secretariat of Social Security Revenue for the execution of these activities.

In August 2005, the National Coordination of Transition was established with the task of advising and operationalizing the unification of the secretariats. Between the 5th and 6th of that month, the 1st National Meeting of Directors of the Brazilian Federal Revenue took place in Brasilia, with the presence of several leaders of the two institutions that were united, especially the then Secretary of the Federal Revenue, Jorge Antônio Rachid, Secretary of Social Security, Lieda Amaral de Souza and National Coordinator of the Transition, AFRF Marcos Antônio Pereira Noronha.⁶³⁶

From October 19 to 22, in São Paulo, the National Seminar of Planning of the Federal Revenue of Brazil was held. The strategic plan for 2006 was discussed, promoting the participation of the leaders in the construction of Federal Revenue.⁶³⁷

There was resistance from the civil servants to the reform, with paralysis movements and strikes by auditors and technicians who discussed issues related to careers and complained about the lack of time for discussion of the terms of the change, including with society. The former Secretary,

Osíris Lopes, who was at the forefront of the Special Committee for the Study of the Brazilian Tax Charge of the Brazilian Bar Association, also protested against unification, questioning its constitutionality.⁶³⁸ The MP 282 efficiency was lost in November of that year, due to lack of quorum in the Federal Senate.

The government considered the project essential and constitutional and sent a Bill to the National Congress on the subject. In the meantime, Secretary Jorge Rachid was renamed as the head of the Federal Revenue Secretariat, which was once created again, and as Acting Secretary of the Pension Revenue concurrently.⁶³⁹

The bill was approved in the House of Representatives (Câmara) in February 2006 and in the Senate (Senado) in February of the following year, after approvals by commissions and public hearings.⁶⁴⁰

On March 16, 2007, the law establishing the Federal Revenue of Brazil (RFB) was sanctioned. The transition committee would still follow the adjustment process after the legal merger of the secretariats. Within two years, the task was accomplished. It was the biggest reform in the Federal Tax Administration since the unification of the departments that created the Federal Revenue in 1968.

In this way, the organ that the press initially called Super-revenue (Supereceita) appeared. It became the only institution with the competence to collect, control and supervise all federal taxes, which include social security contributions.

This was another step in the process initiated in the first formation of the Secretariat, replacing the organizational model structured in administrations isolated by tribute. The unification of the federal tax system followed the international trend adopted by several countries such as England, Australia, New Zealand, Norway, Finland, Sweden, among others. In the United States and Canada the model is also adopted, although Customs is separate and linked to security Agencies as we have seen.

The career consisted of the positions of Auditor-Fiscal of the Federal Revenue of Brazil and Tax Analyst of the Federal Revenue of Brazil. More than four thousand social security auditors joined the Federal Revenue Auditors, reaching more than 12,000 inspectors and 7,600 analysts in the service of the new institution. Just as when the Federal Revenue Office was created in 1968, the accommodation of human resources was a complex, stress-prone task, not always satisfying the staffing board completely in its demands and expectations in the maintenance or definitions of attributions, sometimes private, sometimes competing among the positions.

In addition to the auditors from Social Security, the other public servants of the extinct secretariat, Social Security Technicians and Social Security Analysts, were given the options to transfer to the new body created or to remain in the National Institute of Social Security, of the Ministry of Social Security. Those who came also were given the possibility of returning to the organ of origin within 180 days.

Technical difficulties were also faced, since the computer systems of the two bodies were not interconnected. Unifying the databases and creating official and standardized solutions to the demands of the servers themselves has been a constant challenge. The answers would come increasingly faster in the form of tools and applications of last generation in the treatment of the data and services rendered by the Federal Revenue.

For the purposes of the Institution, two were added:

XXII - prepare a proposal to update the social security costing plan, in articulation with the other involved agencies; and

XXIII - guide, supervise and coordinate the activities of production and dissemination of strategic information in the area of its competence, aimed at risk management or the use by participating agencies and entities of joint operations, aiming at preventing and combating fraud and within the scope of federal and customs tax administration.

In the same year, the Special Coordination of Surveillance and Repression - Corep was created, extending to the national level the powers attributed to the respective regional divisions of repression established in 2005. Corep would then have to manage resources and technologies for security, surveillance and customs repression, develop customs security programs and requirements, and coordinate relations with other public administration bodies in this area, with particular emphasis on combating counterfeiting and piracy in foreign trade.⁶⁴¹

A very significant tactical increase occurred in that year of 2007, was the beginning of operations to combat smuggling and duty evasion using helicopters. Thus, on July 1, resulting from more than 8 years of preparation and studies, two modern aircraft manned by Federal Revenue servants took off from Itajubá/MG.⁶⁴² In the Rules of Procedure, the Special Coordination of Air Operations - CEOAR, was to manage the activities and operations in which air assets were employed by the RFB.⁶⁴³ In 2009, such tasks began to be exercised by the Air Operations Division - Dioar, directly subordinated to the then Undersecretary of Customs and International Relations - Suari.⁶⁴⁴





Helicopter of the Federal Revenue at Galeão Airport, Rio de Janeiro, RJ and in operation in the air. Photography, José Roberto Pedroza, 2012. In the following year, 2010, Dioar joined Corep - Coordination of Surveillance and Repression⁶⁴⁵, which, in turn, starting in 2017, still under the same acronym, became known as the General Coordination to Combat Smuggling and Duty evasion.⁶⁴⁶

In 2008, during the first administration of Jorge Rachid, the first Strategic Map of the Federal Revenue began to be in force, comprising the 2008-2011 period. This construction, carried out by a working group, used the BSC (Balanced Scorecard), that is, Balanced Performance Indicators, which is a methodology of measurement and management of administrative performance. The elements considered to define the strategic cycle originated in previous years, consolidating information from what was in the 2005 Master Plan, the 6th National Planning Seminar in 2007, and a study of planning history in the SRF.

New strategic references were defined as Mission and Aim (Missão e Visão) for the future, as well as separate objectives in three areas: People and Innovation; Internal Processes and Results. These three dimensions sought to respond to various aspects. From the perspective of the personnel area, the main question was: "To have excellent processes, how our people should learn, communicate and work together?" From the perspective of internal processes, the inquiry was as follows: "To serve our public and fulfill our institutional role, in which internal processes should we be excellent?" And, finally, with regard to the results: "What are the target audiences and their deliverables? What is the final result expected by the society?". 647

The mission was defined as follows:

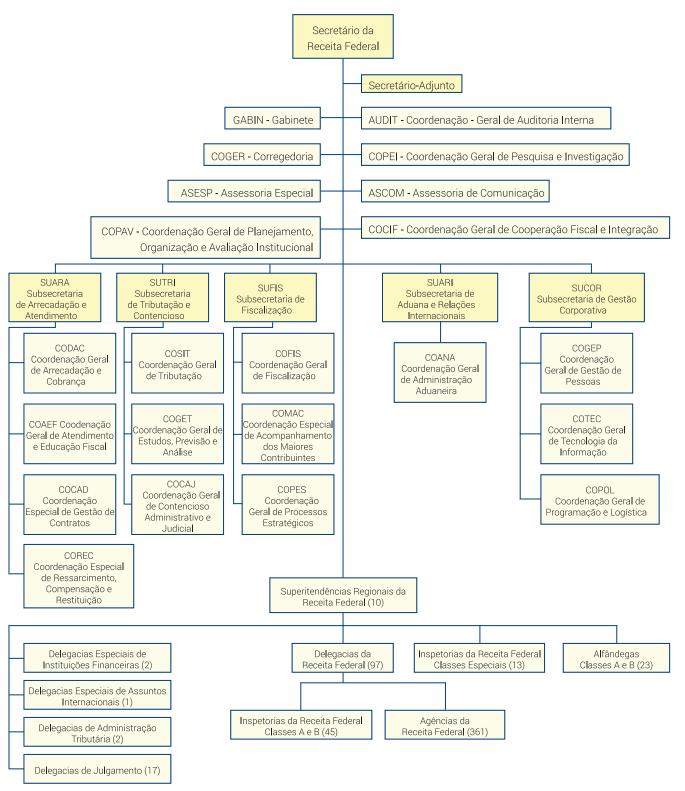
"Provide the State with resources to ensure social welfare. Provide excellence services to society. Provide security, confidence and facilitation for international trade."

The strategic view was defined as follows:

"To be a model organization of excellence in management, national and international reference in tax and customs administration."

A new internal regulation, published after the merger with the Pension Revenue, in 2009, brought in its text even more reflections of the new Revenue structure. Several articles have been adapted by expanding competencies to cover social security matters. In the Coordination of Taxation - Cosit, the Division of Social Security Contributions and Third Parties was created. In the General Coordination of Collection and Charging - Codac, appears the Division of Control and Collection of

Structure of the Federal Revenue - 2009 (Published here in portuguese)



Source: Portaria MF nº 125, de 4 de março de 2009.

Social Security Contributions and Other Entities and Funds - Dicop and in the General Coordination of Inspection - Cofis, the Division of Support to Fiscal Social Security Activity - Difip. 648

In the same year, Otacílio Dantas Cartaxo assumed the direction of the Federal Revenue. He had held various positions at the Institution, having been a Delegate in Natal/RN, Inspector of the Port of Recife, Superintendent of the 4th Tax Region, General Coordinator of the Customs System and Deputy Secretary. At the time, the situation was marked by the effects of a global economic crisis that began in 2008 in the United States. Brazil and, within the scope of its duties, the Federal Revenue, made efforts to mitigate the damages in the country. On the subject, Cartaxo pronounced:

In the scope of the Federal Revenue, the current crisis forced us to act quickly in the implementation of some adjustments in the areas of inspection, collection, customs and service. ⁶⁴⁹

The former Secretary also stated:

In the service area, we are finalizing the last modules that will provide the taxpayer with a virtual interface that is more friendly and that makes possible an integrated and conclusive service. 650

The queues in the service were significantly reduced with the adoption of the internet scheduling. Between 2008 and 2010, the average waiting time in the service fell from 27 to 15 minutes.⁶⁵¹

Following the chronological sequence of directors, Carlos Alberto Barreto assumed the direction of the Federal Revenue in 2011. Tax auditor with career entry in 1978, he had previously been Delegate to DRF Salvador, Assistant Secretary, from 2002 to 2009 and Chairman of the Administrative Council of Tax Appeals (Conselho Administrativo de Recursos Fiscais - Carf).

Under the new 2010 statute, Barreto had the challenge of managing the implementation of rapid changes and still seeking a solution to the constant new challenges that presented themselves. One of the few changes made to the statute in the Central Units was the transfer of the Air Operations Division - Dioar, which was directly subordinated to the Undersecretary of Customs and International Relations - Suari to the Coordination of Surveillance and Repression - Corep, which in turn was under the same Undersecretary.⁶⁵² Another item was added in the list of purposes

of the Secretariat: "to carry out and disseminate studies and economic-tax statistics related to foreign trade, in close collaboration with the Secretariat of Economic Policy and the Secretariat of Economic Monitoring, aiming to improve the studies and the public policies in its charge." 653

Also in his first year of administration, Carlos Barreto disclosed improvements in the Income Tax declaration, which in the simplified version would have been pre-filled from 2014.⁶⁵⁴ In 2013, the filling through mobile devices began as a pilot project. As the Secretary stated at the time:

We are starting the path of mobility, it would not be wise to start with a complex program. Our expectation is to extend the possibilities for the declaration to the next year. (...) Further, because more people are expected to have access to this type of equipment in the future.⁶⁵⁵

Such a vanguard decision in relation to other organs of the public administration was the result of teamwork and the decision of the Secretary to invest in this area was fundamental for the modernization of the Federal Revenue in keeping up with its time. For former Secretary Barreto:

When the technical team came up with the proposals to take the statement to the tablet, knowing the growth that the country has, with the vocation of the Brazilian for the digital, for the new, for the cellphone (...) the numbers indicated growth of 50, 75, 100 million, 200 million cellphone users, the scenario showed that this was the way. 656

A standard internal intranet network was also created to exchange cohesive and national information, while respecting local communication initiatives. The objective was to avoid, in this area, what solutions and models of information and knowledge were adopted in a disparate and often disconnected way of the whole of the Institution. On the subject, said the former Secretary:

During this period of 2011, together with the communication staff in the office, we put as a strategy to have a new intranet, also as a tool to avoid fragmentation. Because the decentralized units and even the central units each had their own communications, their own internal means of communication. He did not have a strong tool that would bring the entire organization together in one channel. Without prejudice to the other channels (...) of Region, Fiscal offices, Inspection offices, Agencies.⁶⁵⁷



Carlos Alberto Freitas Barreto (January 1, 2011 - January 8, 2015)

By Decree No. 7,496 of June 8, 2011, the Strategic Border Plan was established, regulating joint action by federal and state public security organs and the Armed Forces to inhibit, control and suppress cross-border crimes in the border areas of Brazil.⁶⁵⁸

On demand from the G-20 countries, in 2013, the Organization for Economic Co-operation and Development (OECD) has been coordinating studies and proposals aimed at curbing aggressive tax practices, erosion of the tax base, and unlawful transfer of profits among member countries. Known as the BEPS (Base Erosion and Profits Shifting) Plan, the action has been attended by the Federal Revenue in the analysis and reflections on tax planning, transfer pricing and tax legislation. Existing challenges include measures for taxation and fiscalization on the digital economy, services provided through the worldwide computer network and revenues from digital content such as advertising, market research, among others.





Disseminate
Fiscal Education and
encourage social
responsibility

Institutions create better professionals, with social commitment

Society has free access to accounting services and tax orientation

Students are better qualified for the job market





NAF infographic Source: Website of the Federal Revenue of Brazil.

Accounting and Tax Support Centers (NAF)

In 2011, a project developed by the Federal Revenue of Brazil in partnership with educational institutions began, with the objective of offering free accounting and tax services to individuals and legal entities with lower purchasing power. Through the Federal Revenue's Creativity and Innovation Award, in its 10th edition, in a work that was awarded that year, the pilot experience was reported that soon had application throughout the country. In addition to providing services to the population, micro and small enterprises and the internal public of educational institutions where the centers are installed, the initiative serves as a center for generating fiscal knowledge, with the participation of university students under the guidance of teachers for the execution of the assistance.

The first NAF was installed in Rio Grande do Sul in April 2011, a partnership of the Federal Revenue of Porto Alegre and the College São Judas Tadeu.

His students, accompanied by a teacher, provide assistance on simple subjects and study more complex subjects in groups. From the studies, they elaborate short lectures that are reproduced throughout all the college and the external public.⁶⁶¹

In 2016, the hundredth NAF mark was installed in partnership with the College Brasil Norte - FABRAN and the Federal Revenue Office in Macapá.⁶⁶² By 2018, it already has almost 300 units and, according to the fiscal-auditor Clóvis Belbute Peres, one of the authors of the project, the success of the NAFs is the result of a combination of efforts and the secret of this force lies in its flexibility and positivity of action:

It is an opportunity which is good for the universities, good for the students, good for the society (especially the underprivileged) and it is good for the Federal Revenue, which approaches its biggest contributors: future accountants.⁶⁶³

The General Coordination of Services - Cogea, with the support of EUROsociAL, has exported the NAF Project to the European community in Social Cohesion Programs in Latin America, providing technical assistance for its implementation in other countries: Mexico, Costa Rica, Honduras, Guatemala, El Salvador, Chile, Peru, Ecuador, Bolivia, Colombia and Argentina. Thus was created the RED NAF, a portal administered by Eurosocial, European organization that sponsors the NAF in Latin America.

A new NAF page was created by the Federal Revenue in 2018, with more tools and information about the project, in order to resolve doubts about the operation and implementation of the Centers. It also includes the list of all NAFs in the country, organized by State and supporting material to instruct the Teaching Institutions on the creation of an NAF, and students on tax issues.

In 2011, the first year of Carlos Alberto Barreto's administration, the e-Process was extended to all units and to all areas of the Secretariat, including personnel and logistics. This project won the Innovation Award, promoted by Ciat - Inter-American Center of Tax Administrations. In 2012, it also won the first place in the Innovation Competition in Federal Public Management, Enap - National School of Public Administration Foundation, linked to the Ministry of Planning, Budget and Management. The initiative involved more than 100 projects from all ministries. In a recent interview, the former Secretary demonstrated that such a conception was of well-established origin:

The e-process, the electronic process, had its first project drawn up in '99, (...) I remember going to work when I saw an outdoor in the College of IT there at the Federal University of Bahia and it was going to have an event aimed at companies of the area that was the scanning of the medical records of the employees of these companies (...) we registered two servants (...) the idea was to bring this to the concept of process, they wrote the project and in 2000 we forwarded to Brasilia (...). I came to Brasilia in 2002, at the invitation of the then Secretary Everardo Maciel (...) I rescued the project, we took it out of the bins and in 2003 we had the first meeting involving the areas of business, technology, judgment area (...). In 2006, it was already implemented in the ten largest departments of the Federal Revenue in the country. 664

In harmony with the Access to Information policy, a space for the dissemination of news about the permanent action in the fight against smuggling, duty evasion, piracy and drug trafficking was created inside the website of the Federal Revenue on the internet in the neighboring regions of the country. Thus, the first institutional blog of the Federal Revenue aimed to give visibility in real time to the actions of the Operation Fronteira Blindada (Shileded Border Operation). The teams that work in the area of customs surveillance began to insert their posts at any time of the day, directly from where the operations took place, offering the citizen an information channel on the activities of the agency in the repression of transboundary illicit activities. Beginning in

the second half of 2012, a webpage began to function, disseminating in real time the operations and interventions of the Federal Revenue throughout the national territory. XVIII

The United Nations Conference on Sustainable Development (UNCSD), also known as Rio 2012, or Rio + 20, was the largest international conference ever held in Brazil, receiving official representatives from over 200 countries. The RFB has mobilized about 500 servants to meet the demand at Galeão Airport Customs.

According to Carlos Barreto:

The event provided the other agencies with more knowledge of the role of the Federal Revenue.

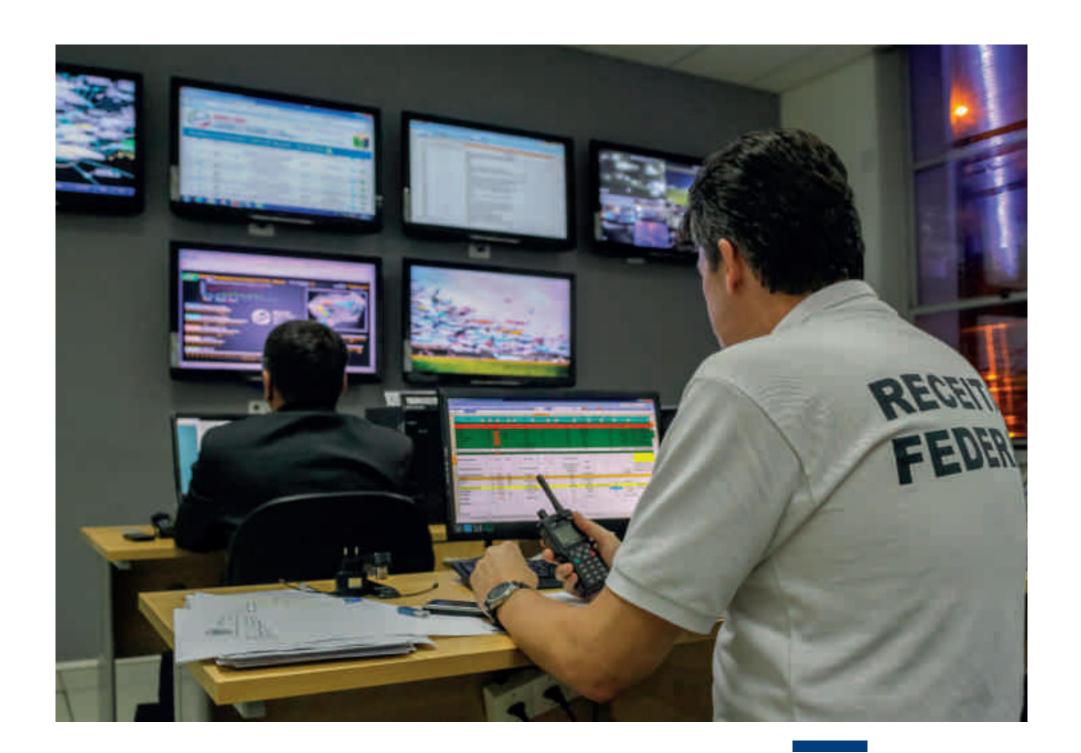


Carlos Alberto Barreto, 2014. Photography, José Roberto Pedroza,

XVIII http://idg.receita.fazenda.gov.br/sobre/acoes-e-programas/acoes-da-receita-federal



Federal Revenue Mobile Scanner at Galeão Airport, Rio +20. 2012. Photography, José Roberto Pedroza.



Internal operations at Galeão Airport, Rio de Janeiro, RJ, at Rio +20. 2012. Photography, José Roberto Pedroza.



RECEITA FEDERAL Confederations Cup - Brazil. Servant working at Galeão Airport, Rio de Janeiro, RJ. Photography, José Roberto Pedroza, 2013.

Transparency in the customs area was also included in the tax education project called "Meet Our Customs" (Conheça nossa Aduana), which began in July 2012. Through the program, units in various parts of Brazil open their doors to public visitation, twice a year, one in July and another in the world Customs Day on January 26.

Hundreds of people have since participated in the activities, with the public mostly composed of college and high school students. Besides teachers and researchers, professionals who work in foreign trade also accompany the visitation. Still in 2012, a new version of the Strategic Map appeared, valid until 2015, comprising new Institutional Mission and Vision (aim) and the objectives had some modifications, but they maintained the structure of People and Resources, Internal Processes and Results. As Mission it was defined:

"To exercise the tax and customs administration with fiscal justice and respect for the citizen, for the benefit of society."

And as a vision, the following was included, with little change from the previous version:

"To be an institution of excellence in tax and customs administration, national and international reference."

On the origins and ways in which the strategic map is done, commented former Secretary Carlos Barreto:

The idea was first to build the Organization's value chain. To understand what the Organization was doing, evidently beyond its internal regiment (...) to deliver something to society. (...) The second step was to identify critical processes. Because they had processes that went very well and is very normal when the process goes well you put more in that process that goes well and those who go wrong, you leave it for later because sometimes even requires more appeal. But it has a saying, very common in the area of management that says it has no organization (as a chain) stronger than its weakest link. (...) Once the critical processes were identified, the strategic map was discussed. 665

From March 2013, the Federal Revenue's Social Communication Department began to count on an important tool for the dissemination of institutional news and various guidelines on tax matters - TV Receita (Revenue TV). The inaugural broadcast, posted through a well-known



Revenue TV screenshots. https://www.youtube.com/user/TVReceitaFederal video dissemination platform, featured the Secretary presenting the new Revenue website, and since then, several interviews and informative videos have gained space in the official Federal Revenue channel, with the number of accesses exceeded 3 million in 2018, with around 20 thousand subscribers According to Barreto,

The 'TV Receita' was a huge effort to look for competencies within the Organization, the issues of bids, hiring, contacts (...). I think that the Revenue TV gave a huge gain in terms of communication to the Institution. 666

In August of the following year, 2013, the Model Project for Federal Revenue Agencies was approved by means of an ordinance, aiming at the national standardization of its facilities.⁶⁶⁷ Based on a reference building, with a unique identity and marked, it was intended to signal the presence of the Institution in the localities, offering uniformity and improving the quality in the service to the taxpayers.

The concept of the Model Agencies was based on five basic assumptions: identity, flexibility, technique, accessibility and sustainability. Two years later, in September 2015, the first model unit was inaugurated, the Agency of Caldas Novas/GO.⁶⁶⁸

The architecture expresses ideals of modernity, efficiency, technology, rationality, versatility and solidity. In addition, aspects such as comfort in receiving the taxpayers and valuing the work and the environment with respect to the employees of the Federal Revenue are emblematic and exemplary. This decision is based not only on the desire to create inviting and pleasant spaces but, above all, on establishing a new spatial relationship between users and new Agencies, making this experience more friendly and enriching.⁶⁶⁹

In 2014, the Federal Revenue was distinguished during the 72nd Meeting of the Committee of the World Customs Organization (WCO), held in Recife. By placing Brazil as a safe exporting country, perfecting the Brazilian logistics chain, the goal was to increase the flow of international trade.

The Secretary at the time, Carlos Barreto, highlighted the cooperation with the private sector in the development of the project:

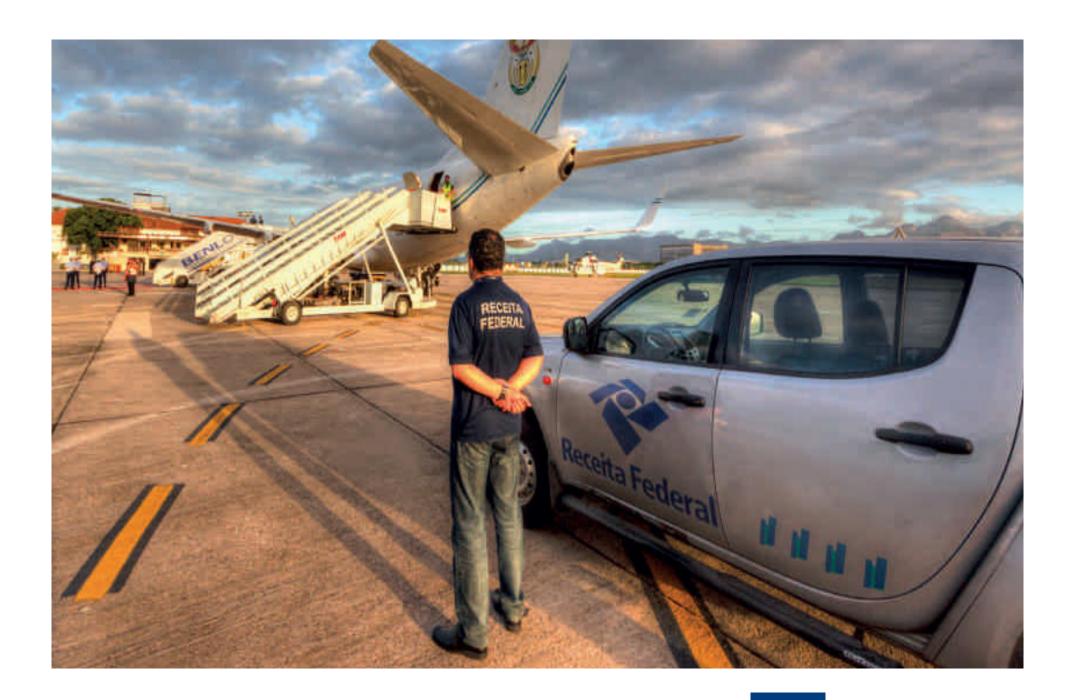
The challenges of Customs administrations cannot be overcome by exclusively domestic solutions of a unilateral nature for a long time. It is in trade, in the movement of goods and merchandise, that the strength of economies becomes more visible 670



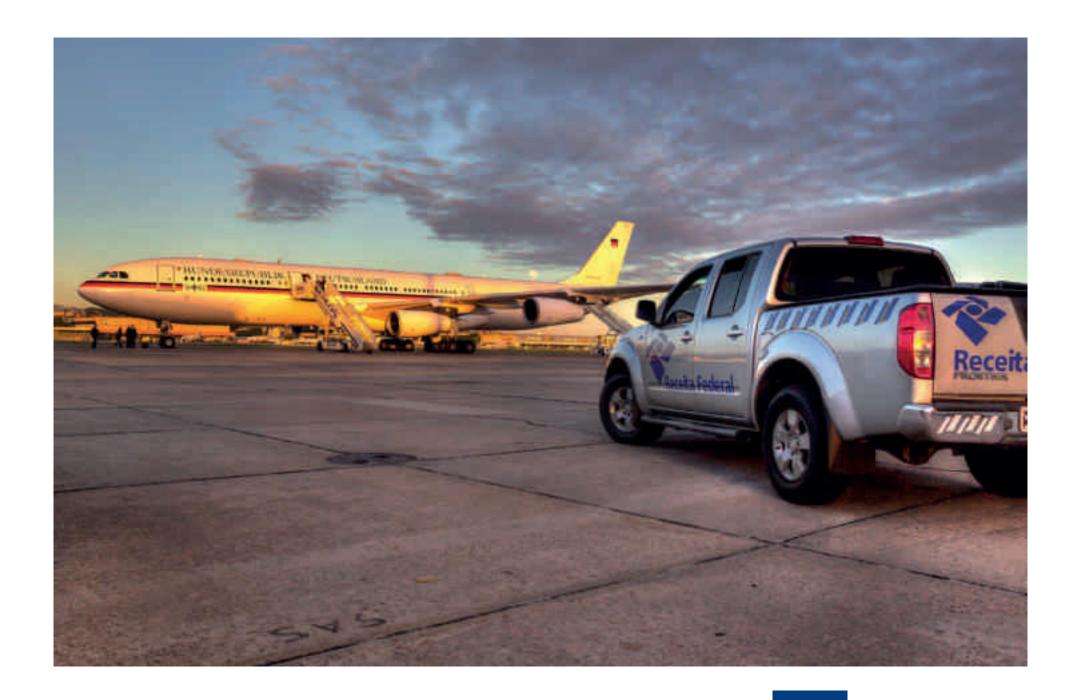
72nd Meeting of the Committee of the World Customs Organization (WCO) - Recife. Photography, José Roberto Pedroza, 2014.



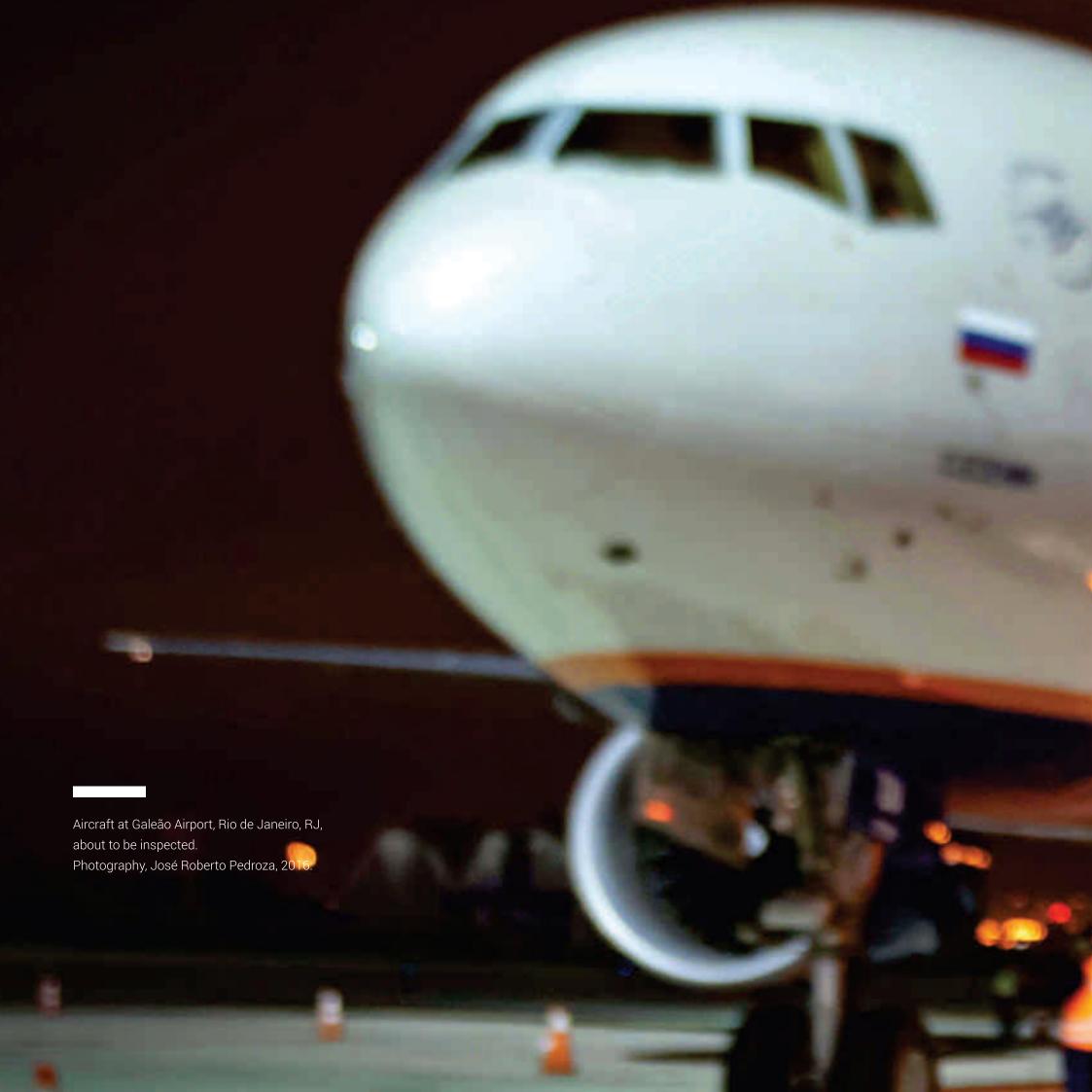




Federal Revenue servant and official car on the runway of Galeão Airport, Rio de Janeiro, RJ. Photography, José Roberto Pedroza, 2014.



Federal Revenue Official car on the runway of Galeão Airport, Rio de Janeiro, RJ. Photography, José Roberto Pedroza, 2014.







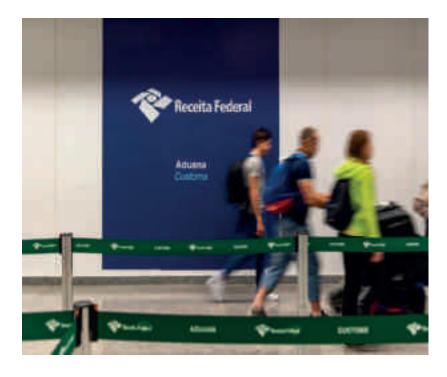
Aircraft inspection at Galeão Airport, Rio de Janeiro, RJ, 2016. Photography, José Roberto Pedroza,

Federal Revenue in the World Cup and in the Olympic Games

During the 2014 World Cup and the 2016 Olympic Games, both held in Brazil, the Federal Revenue set up task forces to cope with the huge demand for structure that such programming require. In the 15 international airports involved with the sports events, Federal Revenue mobilized an additional contingent of more than 200 servers, aiming to provide the best service to the passengers and the most agile and effective control of the loads for the games. Servant training began well before the preparations for the Confederations Cup in Brazil, in 2013.

The Rio de Janeiro International Airport, Galeão, received the largest passenger movement ever recorded in its history during the Olympics. More than one million tourists passed through Rio de Janeiro during the Olympic Games in Rio in 2016. Of these, about half a million were foreign tourists.

A mosaic of digital screens displayed 30-second videos, including English versions, to guide customs procedures, with themes directly related to visitors such as baggage rules, entry and exit of values, as well as broader themes such as economic regulation and international relations.

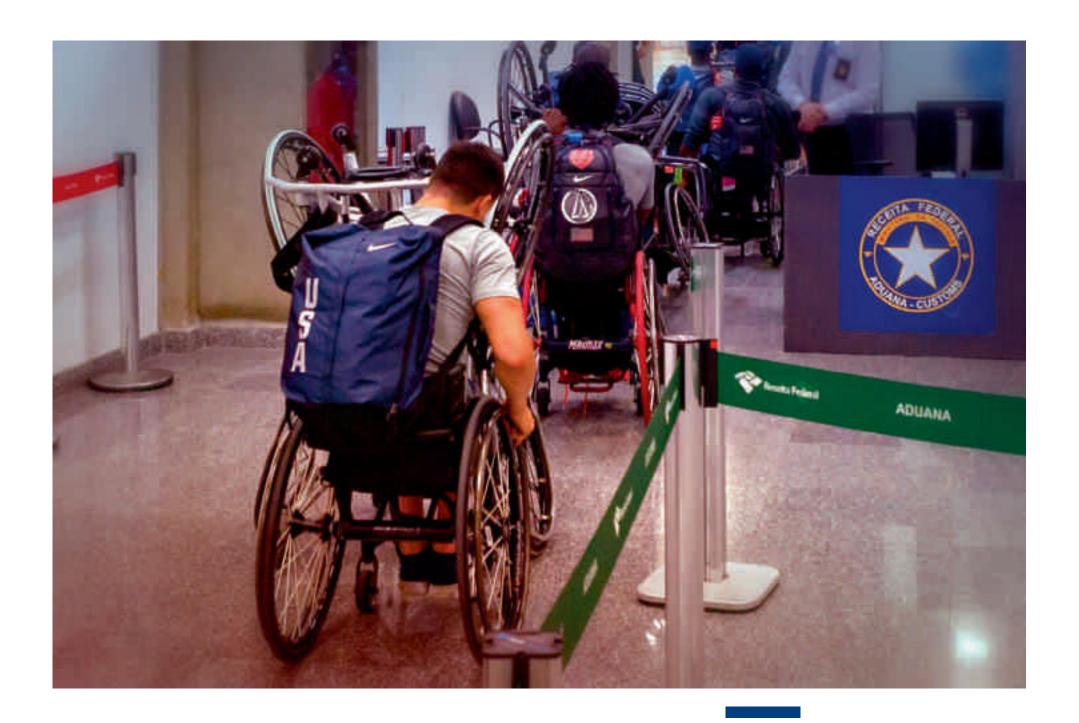


Passangers arriving at Galeão Airport, Rio de Janeiro, RJ, 2016. Photography, José Roberto Pedroza.



TES OF AMERICA Armui of US Secretary of State for the Olympics in the childrens, R.J. 2016. Fromgraphy Jose Robert: Pedints





American Delegation arriving for Paralympic Games, Galeão International Airport, RJ. 2016. Photography, José Roberto Pedroza. Between 2012 and 2017, the modality of teleworking was implemented in the RFB, by which the servant, thus framed, is dispensed of the attendance control and the presence at the office. In return, it is expected a goal 15% higher than the goal expected for those who do not participate in the program.

The experience was regulated by Federal Revenue Ordinance No. 947, of April 20, 2012, related to carrying out activities of analysis and judgment of fiscal administrative processes and the development of corporate information technology systems. By the end of 2013, 53 servants had already been assigned to this program. The pilot project started in 2014 and was completed in 2016, demonstrating success and productivity gains. This modality tested a paradigm change in work management at the Federal Revenue, with greater flexibility in the work day for the servant and a reduction in physical and logistical expenses for the Institution.⁶⁷¹ As expressed in the Annual Report for 2013:

The solution allows specialists assigned anywhere in the Brazilian territory to participate in strategic projects, reducing costs with displacements and removals to perform their functions through Remote Work.⁶⁷²

From the following year, with RFB Order No. 2,383, of July 13, 2017, the new practice became an effective reality in the scope of Federal Revenue's work tasks. One hundred and fifteen tax auditors with a mandate to judge in several Judgment Offices (DRJ) opted for teleworking, starting their activities in the modality in October 2017. According to the Deputy Secretary of Taxation and Litigation, Luiz Fernando Teixeira Nunes:

It is the first major work process of the RFB to enter into teleworking, and this does not happen by chance. For more than fifteen years the litigation has adopted a set of metrics - which undergo a constant revision process - with individual goals to be met by the judges. This know-how has enabled this breakthrough now, with benefits for the servants, the administration and the society.⁶⁷³

These measures collaborate to control the growth of the RFB's organizational structure, which was directly associated with the growth of the country in that period. The collection had a constant increase between 2008 and 2014, starting from around R\$ 700 billion to reach R\$ 1.14 trillion in 2013 and R\$ 1.19 in 2014.

On February 3, 2014, still in the quest for greater efficiency, the gigantic DEFIS units - Special Fiscal Offices of the Federal Revenue of Brazil and DERAT - Special Fiscal Office of Tax Administration of the Federal Revenue of Brazil, located in the city of São Paulo - greater economic pole of Brazil - were separated. The separation resulted in a new fiscal office, DERPF - Special Fiscal Office of the Federal Revenue of Brazil for Individuals, and also the transformation of what used to be the São Paulo Inspection office into the current Special Fiscal Office of the Federal Revenue of Brazil for Foreign Trade Inspection, focusing on in companies in the industrial sector, as well as in those engaged in foreign trade.⁶⁷⁴

Brazilian tax authorities abroad

With the Independence in 1822, Brazil borrowed funds from England to pay the indemnity demanded by the Kingdom of Portugal. In order to manage the loans, a representation subordinate to the Secretary of State for Foreign Affairs was established in the English capital. Later, the Paraguayan War would lead the country to contract many other loans with the British. The demand and importance of the foreign service increased at the same time as it was necessary to contain the expenses.⁶⁷⁵ As early as 1867, the Treasury Office was created in London to separate from the Brazilian legation the service of bookkeeping and accounting of revenue and expenditure outside the Empire. Initially composed of a Delegate nominated by Imperial Decree and two clerks.⁶⁷⁶

From 1911, under the republican regime, President Hermes da Fonseca reorganized the National Treasury Office in London, defining that the positions of Delegate and clerk would be exercised in commission by employees of the Treasury. The officials who worked there at the time were incorporated into the staff of the Treasury in the category of director and first clerks.⁶⁷⁷ In the opinion of Minister Pandiá Calógeras, in a report presented in 1918, on the problems of administration "in the London office, it is too busy".⁶⁷⁸

The unit remained in operation after the treasury reform promoted by Minister Osvaldo Aranha in 1934.⁶⁷⁹ Its maintenance was strongly criticized and even recommended its closure by Tobias Rios, a treasury scholar in a text published in 1939.⁶⁸⁰ The following year, its transfer to New

York, however, seems to have been motivated by the risks and hardships that settled in the Old World due to the Second World War, and became known as the Brazilian Treasury Office abroad. In 1942, it was possible to work in the said unit, in addition to the occupants of the private offices of the same Office, in view of the need for service, the officials appointed by the President of the Republic, on the proposal of the Minister of Finance.

As provided for in a 1946 decree, besides paying interest, amortization and other expenses of the Brazilian foreign debt, as well as other external credit operations, the Office, directly subordinate to the Minister of Finance, had the purpose of promoting the registration and collection of taxes, fees and other contributions, collected abroad and due to the National Treasury.⁶⁸³

These attributions were updated in 1967, and, in addition to accounting for the financial commitments of the Brazilian Government Abroad, they were responsible for promoting registration, charging and collection of taxes, fees and contributions owed abroad.⁶⁸⁴ The Delegate was appointed in committee by the President of the Republic, and must be an employee of the Ministry of Finance, with a diploma of higher education, with at least fifteen years of public service, whose settlements include an exceptional degree of merit and performance of important positions and functions in the Public Administration.⁶⁸⁵

The office functioned until 1974, when it became extinct.⁶⁸⁶ Much of its attributions were absorbed by the International Advisory Office of the Ministry of Finance, created by Delfim Netto in 1971 to deal with economic-financial and commercial policy issues related to foreign affairs and later by the Coordination of International Affairs (CAI), transformed into a Secretariat (Sain) in 1987. The economy had become more complex with the oil crisis, with the slowdown in domestic growth and the resumption of inflation.⁶⁸⁷ Such circumstantial factors required closer proximity to specialists with the Ministry of Finance.

In October 2000, a Regulation was published and regulated for the appointment and performance of tax and customs attaches, members of the Federal Revenue Secretariat (audit-tax), with Brazilian diplomatic missions or consular offices abroad, being delegated to the Secretary of the Federal Revenue after the nomination of the holder by the President of the Republic, to frame the attachés mission, as well as to determine the dates of departure of the servant to the foreign country and the shutdown of the respective unit related to the mission.⁶⁸⁸

In the Internal statute, updated the following year, the International Affairs Advisory Office, which has been in existence since 1998, was given the task of coordinating the activities of the Tax and Customs Attachés to the Diplomatic Missions or to the Brazilian Consular Offices abroad. In 2010, the technical activities of the attachés were delegated to the General Coordination of International Relations⁶⁸⁹ and, more recently, the statute, revised in 2017, dealt in more detail with the activity, constituting one of the enumerated items as the organ's purpose: plan, coordinate, supervise, execute, control and evaluate the activities related to the function of Tax and Customs Attachés abroad.⁶⁹⁰ It was also defined that the Tax and Customs Attachés (ADIRF) comprise the diplomatic missions of Brazil and are directly subordinated to the Secretary of the Federal Revenue.⁶⁹¹



Baggage Allowance leaflet, 1985. RFB Institutional Memory Division. In that same year, a group of studies was set up, seeking proposals for a greater rationalization in the organizational structure of the Federal Revenue, in order to reduce costs and eliminate redundancies in work processes with the least possible impact on the agency. One of the results was the updating of the internal regulations of the RFB, published in 2017. Through this, Corep was recreated, which became known as General Coordination to Combat Smuggling and Duty evasion. Since 2012, its activities have been entrusted to the Coordination of Customs Surveillance and Repression (Cofir), which is subordinated to the General Coordination of Customs Administration (Coana). In addition to providing expertise in the fight against customs and border illegalities, the measure aimed at the release of Coana to focus efforts on the security and agility of foreign trade, contributing to the country's competitiveness in the sector.

Corep would also be responsible for administering the necessary resources to carry out the actions in its area, managing the National Center of Air Operations - Ceoar and the newly created National Center of Hunting Dogs of the Federal Revenue - K9.



Shooting course in Araçatuba, SP. RFB Institutional Memory Division. 2011. Photography, Herbert Juvêncio.

According to former Secretary, Jorge Rachid,

The restructuring implemented reinforces the vision of an innovative institution and protagonist in simplification. The new organizational structure is aligned with the mission and value chain of the Institution and has as main guidelines the strengthening of the fight against smuggling and duty evasion, rationalization of the organizational structure and improvements in citizen service. ⁶⁹²



Former Secretary, Jorge Rachid. Photography, José Roberto Pedroza, 2018.

The customs units, previously classified in Customs and Special Inspection offices, were subordinated to the Superintendents and the smaller inspection offices, subordinated to the Delegates and Chief Inspectors of Customs and Special Inspection Offices. The Special Inspection Offices were transformed into Customs, with some exceptions such as that of Rio de Janeiro, which became the Special Fiscal Office for Foreign Trade. The Foz do Iguaçu and Uruguaiana Fiscal Offices were transformed into Customs.

Thus, the Federal Revenue started to have 72 eminently customs units, with 30 Customs and 42 Inspection offices. Twenty-four branches were extinguished, whose activities had already been

suspended in mid-2016, due to the low demand for services, services mostly made available to the citizen through the internet. The remainders were reclassified into 327 branches. On the other hand, Attendance Centers were created, based on self-directed service, requiring less budgetary resources than those needed to maintain an Agency. The provision of integral services, that is, related to internal and customs taxes, became mandatory in places where there was only one unit of the Federal Revenue.

The rationalization of procedures and structures also focused on logistics, reducing redundancies with the centralization of regional activities in the Superintendency's headquarters and in other municipalities with more than one RFB unit. Such centralization had been carried out for some years through strategic projects such as the National Procurement Plan and the National Engineering Plan that centralize the bid management with gain of scales in public procurement.

In 2016, a new version of the Strategic Map brought changes to the Institutional Mission and Vision, as well as new goals with reach until 2019. The objectives were divided into:

- Management and Support Objectives;
- Process Objectives
- Result Objectives.

As Mission it was defined:

"To exercise the tax and customs administration with fiscal justice and respect for the citizen, for the benefit of society."

And as Vision (aim), it consisted of the following:

"To be an innovative institution, protagonist in the simplification of the tax and customs systems, recognized for the effectiveness in tax management and for safety and agility in foreign trade, contributing to the quality of the business environment and the competitiveness of the country."

Various administrative and technological procedures initiated in the early years of this twenty-first century, resulting from initiatives that have been further developed in the history of the tax administration, allow us to glimpse some of the trends that will guide the RFB in the coming years.

Since 2001, Brazil has had a public key infrastructure maintained by the ITI - National Institute of Information Technology. And it was from then on that it began a pioneering work in the provision of services with the employment of digital certification.

During the II National Meeting of Tax Administrators, held in São Paulo in 2005, the Secretary of the Federal Revenue, the Secretaries of Finance of the States and Federal District, and the representatives of the Secretaries of Finance of the municipalities of the capitals, signed protocols of cooperation with the objective of developing and implementing the Public Digital Bookkeeping System - Sped and the Electronic Invoice - NF-e, enabling a better control of ICMS and IPI tax credit. In the scope of the Federal Revenue, specifically, Sped was part of the Tax and Customs Administration Modernization Project (PMATA), which consists of the implementation of new integrated information systems. Meeting the defined schedule, the new system was established in 2007, allowing taxpayers to electronically transfer their accounting and tax documents through the use of digital certification. Twenty-seven private sector companies participated in the pilot project, which contributed to the development of the system. With a decade of implementation, the Electronic Invoice already had more than 18 million authorized documents.

The area of technology of RFB has been very active, always looking for solutions with execution of projects with SERPRO - Federal Service of Data Processing. Former Secretary Carlos Alberto Barreto spoke about the RFB's swift ability to respond to the transformations that the current times place and that the future will still bring:

We went through moments of very significant changes that would worry people like this: "How will the Revenue monitor all these changes?" They have the artificial intelligence, the cognitive computing, the advances that are happening. And my certainty is, Revenue is already incorporating these concepts. (...) The future of Federal Revenue is being built today ⁶⁹³

In the same line of reasoning, Everardo Maciel expressed in a recent interview:

We are on the threshold of very big changes. I mean, I already see and I have participated in discussions, imagine that if I would have said this ten years ago, I would be pointed like crazy: taxing robots. We are discussing electronic personality coexisting with both individual and corporate. These are all very daring facts, thrown out every minute. ⁶⁹⁴

Constant technical advances are part of the daily routine of the Federal Revenue, which always seeks to develop and monitor technological innovations by instrumentalizing the work processes to better fulfill its institutional mission.

I think we have to continue to invest heavily in training and improvement in the area of technology and intelligence, said former Secretary Mustafa.⁶⁹⁵

In 2014, the Public Administration created a computerized digital bookkeeping system that unified human resources records of companies in a single layout, e-Social. Until then, information on labor, social security and tax obligations had to be submitted by employers to various Agencies, including the Federal Revenue. In the first phase of the implementation, only the module related to domestic work was activated and from 2018 the obligation to use the system was extended to legal entities.

In 2016, a sophisticated facial recognition system was implemented at airports, which, in identifying passengers already assessed and potentially at risk of being involved in customs irregularities, allows targeted inspection and less interference with the flow of passengers. 696 According to the former Secretary Wellisch:

Today the Federal Revenue for me continues to have the same importance, the same greatness that it has had in the past. What I see is that, with modernity, the tendency is for the processes and ways of working to be modified (...) more and more, with the presence of technology resources, artificial intelligence and all the apparatus that exists today of technological resources to carry out the work, (...) the tendency will be to increase the importance of the people connected to this type of activity so that the work of the Revenue is permanently updated and modern.⁶⁹⁷

In the service area, the Farol Project, one of the winners of the Innovative Ideas Award in the 2017 edition, from the Federal Revenue in Belo Horizonte, automated work processes, reducing the time of service to the taxpayer. The ContaÁgil system, previously used in the tax area, has received new functionalities to meet integration demands among Federal Revenue systems with application in citizen service. With two years of improvement, since its first phase as of March 2015, the tool has enabled the reduction of queues and the average time of attendance being adopted at a regional and national level.

Also in 2017, in the customs area, when completing 10 years of air operations, with more than five thousand hours of flight counted, the Federal Revenue had significant advances, counting on modern equipment and crews able to carry out monitoring of intelligence, inspection and combat to the smuggling and duty evasion.

Equipped with powerful camera systems that allow a zoom of up to 120 times in the recording of images, as well as the possibility of filming using the infrared spectrum in night operations, RFB helicopters can quietly fly over strategic areas in the fight against smuggling without running the risk of being targeted, providing important data for shore-side servant teams. ⁶⁹⁸

In 2018, the Federal Revenue had more than a hundred Fiscal offices, 26 Customs Offices, 43 Inspection Offices and 355 Agencies. The service and inspection also cover, among the airports, 33 passengers' terminals and 36 cargo terminals. Add to these 39 seaports and 44 river and lake ports. In order to do so, it has a workforce of about 10,000 tax auditors, 7,000 tax analysts, 6,000 administrative staff and 1,800 Serpro employees, among others.⁶⁹⁹

The next 50 years will bring unimaginable changes in the present, given the speed with which technological, economic, and social transformations constantly change scenarios and scenarios of a future that, precisely because of the dynamics of the current historical process, becomes distant when projected for five decades.

It is hoped to have celebrated with this book the Memory of the Federal Revenue, offering to the posterity, therefore, some elements that make up the complex Administrative and Tax History of Brazil.

The Institutional Memory

The Federal Revenue of Brazil (RFB) has a branch in its administration to operate directly with the rescue and conservation of its history. It is the Institutional Memory Division - Dimem, subordinated to the General Coordination of Services - Cogea. The Division is responsible for managing and executing activities related to the historical collection and preservation of documents and objects of interest of the Federal Tax Administration.⁷⁰⁰

The Division was incorporated in the internal statutes in 2007. It was the heir of the Memory Project of the Federal Revenue, developed by the Special Advisory for Modernization in the 1980s, highlighting the pioneering works of Marcus Vinicius Brei, Tarcízio Dinoá Medeiros and José Eduardo Pimentel de Godoy.

The interest in the Institutional Memory, however, in its most outdated origin, is contemporaneous with the first administration of the Federal Revenue Secretariat. In March 1971, Amilcar de Oliveira, demonstrating his concern for the preservation of documents and other objects of memory, inaugurated the National Treasury Museum, which opened with the exhibition "Development of the Tax Administration in Brazil." The Museum was installed in the old building of the Ministry of Finance in Rio de Janeiro where it operates until the present day under its administration as a Federal Treasury Museum.

The former Federal Revenue Secretary, Everardo Maciel, made the following statement on the subject:

I've always been fascinated by these things. Assure the memory. I think a country without memory is a country that does not exist, it is a country that does not learn.⁷⁰²

In 2010, the Institutional Memory Division began a project to recover its memory through the Contest Work Histories of the Federal Revenue, created under the terms of RFB Order No. 1,287/2010. Without exhausting the Division's activities, it represented a great step towards the revitalization of the area of Memory in Federal Revenue.

With an annual edition, the event completes its first decade in 2020, moved by the hand of active and retired employees who send small narratives of work situations in the Revenue, unusual cases and even personal lessons experienced in the professional scope.

The Work Histories contest brought, at the heart of its conception, something fundamental when it comes to preserving work experience. It was the first memory action institutional in the Federal Revenue that allowed the participation and the involvement of the servants, not only as readers of an official narrative, but as agents evoking their professional memory.⁷⁰³

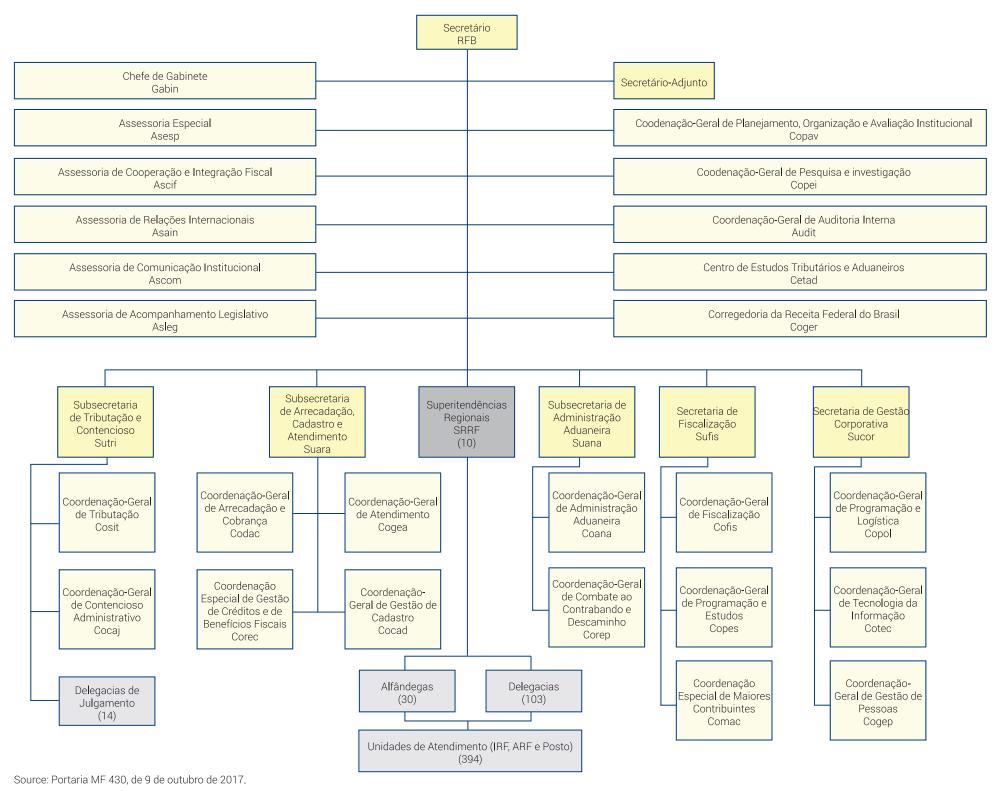
The works not classified for the publication are not discarded, becoming part of the memorial collection of the Institution.

The Institutional Memory Division has developed constant historical research by conducting exhibitions and publications with tax and customs issues. Also a memorial of the Institution was organized next to the Office of the Secretary.



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