

The logo features a large, stylized number '50' in a golden-yellow color. The '0' is a thick ring that encloses the central elements. Inside the ring, there is a blue geometric logo consisting of several overlapping shapes that form a stylized 'R' or a similar symbol. Below the ring, the text 'Receita Federal' is written in a bold, blue, sans-serif font. Underneath that, the word 'ANOS' is written in a golden-yellow, outlined, sans-serif font. At the bottom of the logo, the years '1968 - 2018' are written in a smaller, grey, sans-serif font.

50
Receita Federal
ANOS
1968 - 2018

Electronic Invoices - NF-es in the Public System of Digital Bookkeeping (SPED) - National Environment - Secretariat of the Brazilian Federal Revenue - RFB

21 billion documents since 2006

- Electronic Invoice (NF-e) and events: 21 billion

Where they are stored:

- National Repository (National Environment) SPED
- BIGDATA Environment- ReceitaData - DataLake of the Federal Revenue

SPED's National Environment - Federal Revenue

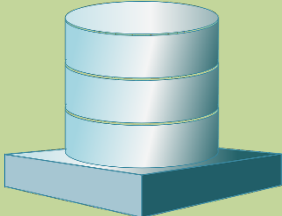


Receita Federal

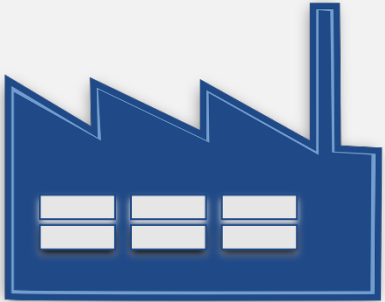
National Environment's Database



Storage of Files in Repository



SEFAZ
STATE DEPARTMENT OF
REVENUE



Companies

SPED's National Environment - Federal Revenue

SPED's National Environment - NF-e - Database

- Contains a database to provide solutions related to the life cycle of tax documents;
- Contains services of provision of tax documents for the taxpayers and state tax administrations, among other entities;
- The national environment is not a backup for the taxpayer;
- It contains a file server with every one of the 21 billion Electronic Invoices. The environment prevents the physical exclusion of data.

SPED's National Environment - Federal Revenue

Sharing NF-es with taxpayers - (NF-eDistribuicaoDFe)

- It delivers the tax documents to the actors that have the right to access it, for example, the invoice's recipient (buyer). Also used by public bodies, in the role of taxpayers, to obtain "electronically" all of its NF-es;
- More than 2 million accesses per hour. Broadly used by IT players who create backup solutions for tax documents in the cloud for their clients.

SPED's National Environment - Federal Revenue

Sharing NF-ES with subnational tax administrations (NFEDistribuicaoRFB2)

The Federal Revenue's National Environment shares with subnational tax administrations via web service:

- The taxpayers NF-es (issuers) of its jurisdiction authorized in another state entity;
- The NF-es issued in another State whose addressees belong to its Jurisdiction;
- The NF-es selected by specific business criteria, such as sales with tax exemption and sales of fuels, for centered monitoring/audit of this commercial segment.

SPED's National Environment - Federal Revenue

Sharing NF-e information - Public Bodies

1st) For the compliance of the National Tax Code's art. 198:

- Conditions:
 - ❖ Requirement of a Judicial Authority or Administrative appeal;
 - ❖ In order to meet judicial or administrative proceedings that were instituted to investigate taxable person;
- RFB provides the NF-es according to the CNPJs and to the period required;
- Tool: Receitanetbx - Extraction carried out by a RFB's Auditor

SPED's National Environment - Federal Revenue

Sharing NF-e information - Public Bodies

2nd) For the compliance of the Decree No. 8,789/16:

- Supply of non-confidential data that is present in the invoice;
- Conditions: Agreement with the Federal Revenue, authorization from RFB Undersecretary and cost afforded by the solicitor;
- Procedure still under construction;
- Solicitors that have already requested: Federal Police, Ministry of Planning, Treasury Office.

SPED's National Environment - Federal Revenue

Sharing NF-e information - Public Bodies

3rd) Supply of NF-e aggregate data;

- Some public bodies, such as the Court of Audit of the Union (TCU), the Ministry of Industry, Foreign Trade and Services (MDIC), the Getúlio Vargas Foundation (FGV), the National Finance Policy Council (Confaz), request NF-e aggregate data. The goal, among others, is to know the average sale price for specific products in the market and the quantity of sales for certain merchandise.
- Current types of supply: via special assessment;
- Cost: afforded by the solicitor.

SPED's National Environment - Federal Revenue

Sharing NF-e information - Public Bodies

4th) Provision of specific NF-es, by pre-defined criteria;

- Some public bodies request specific NF-es to control their work processes. For these requests, the breach of secrecy was removed because the solicitor informs the NF-e's key code, for example the Ministry of Cities for the *Cartão Reforma*, or the taxpayer authorizes the solicitor to provide all of its NF-e, which is the case of political parties for the Superior Electoral Court (TSE);
- The service is offered automatically, via web service.

SPED's National Environment - Federal Revenue

Sharing Digital Accounting Bookkeeping (ECD) information

- Subnational Tax Administrations (state and municipalities) may access ECDs information of their jurisdiction.
- Access of the Superior Electoral Court to the Political Parties ECDs.
- Every accounting data of the companies is informed at ECD.
- Access through Digital Certificate, with access log.

SPED's National Environment - Federal Revenue

Sharing EFD ICMS/IPI information

There is sharing of data from the ICMS/IPI Bookkeepings through SPED Fiscal Server system:

- Reception of EFD ICMS/IPI files;
- Deliver of EFD files to the subnational tax administrations;
- Generation and deliver of OIE files to the subnational tax administrations;
- Registry maintenance of the taxpayers that are obliged to deliver EFD ICMS/IPI;
- Other consultation functionalities and request of copy files.
- Services offered through Web Services and Web Site.

SPED's National Environment - Federal Revenue



Where we are?

- ✓ Over 21 billion electronic tax documents issued for merchandises since 2006
- ✓ Over 2 million accesses and per hour

Where are we going to?

- ✓ **Electronic Service Invoices (NFSe)**
- ✓ Responsive, Public Invoice Issuer APP
- ✓ Simplification
- ✓ Tax Citizenship

Service Invoices – 5.570 Municipalities



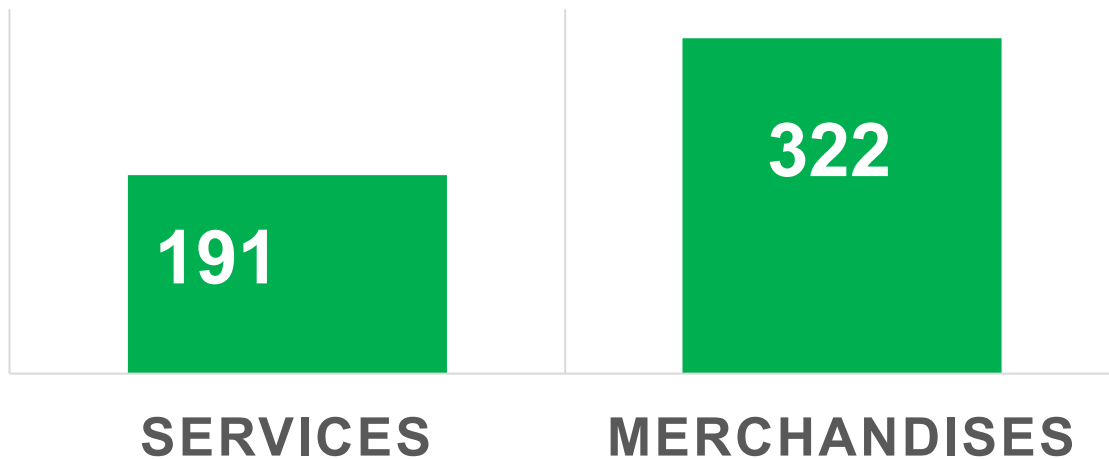
Service Invoices



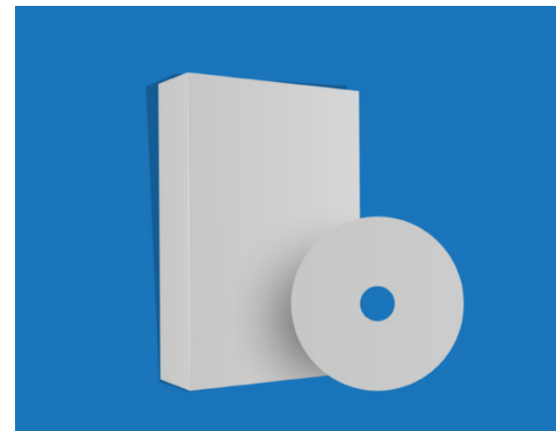
ISSQN Rates



INTERNATIONAL TRADE 2016 (US\$ BILLION)



Software

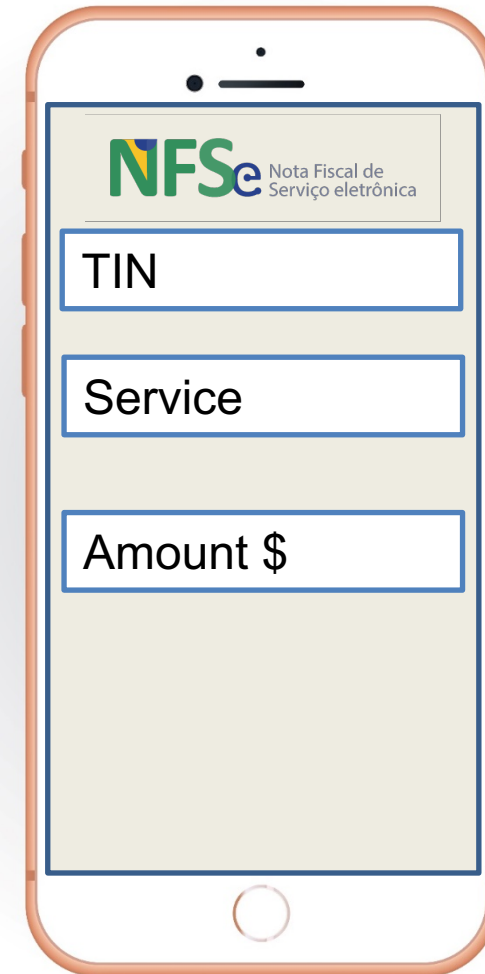
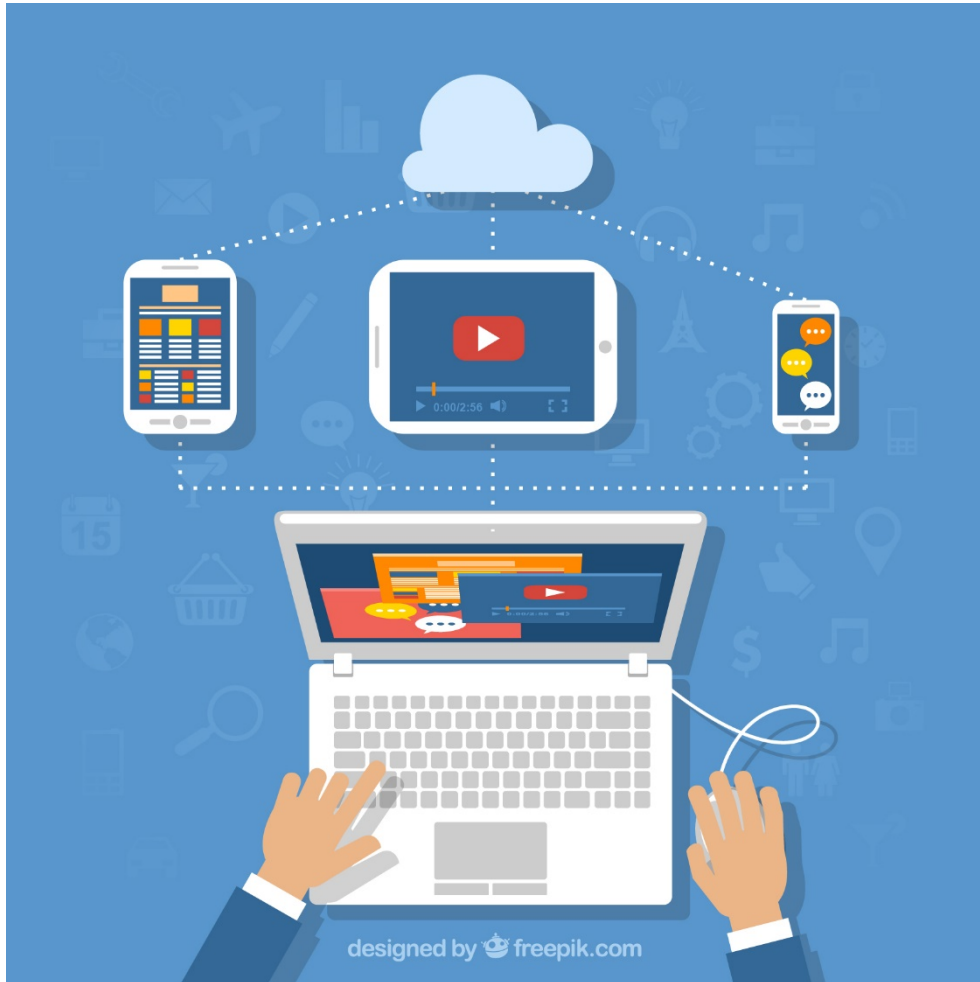


Tax Returns



Service Invoices – 5.570 Municipalities

Simplified layout. Responsive model.





Receita Federal
ANOS
1968 - 2018