

NEWS

# Consensus Revenue



A Channel for Dialogue and Cooperation  
Between Tax Authorities and Taxpayers

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# What is it about?



On September 30, 2024, the Fiscal Consensuality Procedure (“Consensus Recipe”) was established within the Federal Revenue of Brazil.

Regulated by RFB Ordinance No. 467, the Consensus Recipe aims to prevent conflicts regarding the qualification of tax or customs facts related to the RFB from becoming contentious, using consensuality techniques. To this end, the Center for Prevention and Resolution of Tax and Customs Conflicts (Cecat) was created.

# How to participate?



To participate in the program, it is necessary to submit an admissibility request describing: (i) the facts that led the taxpayer to seek the program; and (ii) a proposed solution.

The admissibility process will analyze the actions described by the taxpayer to verify any indications of tax evasion or other illegal practices. If there is suspicion of unlawful conduct, participation in the consensual resolution program will not be permitted. Likewise, recurring debtors will not be able to benefit from the program.

The consensuality proposal is made through recorded hearings between the Federal Revenue and the taxpayer. If there is agreement, a consensuality term will be drafted, which will entail a commitment to adopt the solution contained therein and a waiver of administrative litigation, both by the individual and the RFB. The estimated duration of the procedure is 90 days, extendable for an equal period.

# IMPORTANT!




This is another important movement for the practical application of the principle of cooperation, explicitly added to the Federal Constitution by the Tax Reform (Article 145, paragraph 3), and which, like other programs such as Confia, represents a significant advancement in the dialogue between tax authorities and taxpayers.

Finally, it is worth noting that the program also has an important aspect of encouraging compliance, as only taxpayers included in the highest classification in the RFB's compliance programs will be able to benefit from the Consensus Recipe.

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