

# Melhoria do Ambiente de Negócios

2019



SECRETARIA-GERAL  
DA PRESIDÊNCIA  
DA REPÚBLICA





ESTAR ENTRE OS

50

MELHORES  
PAÍSES

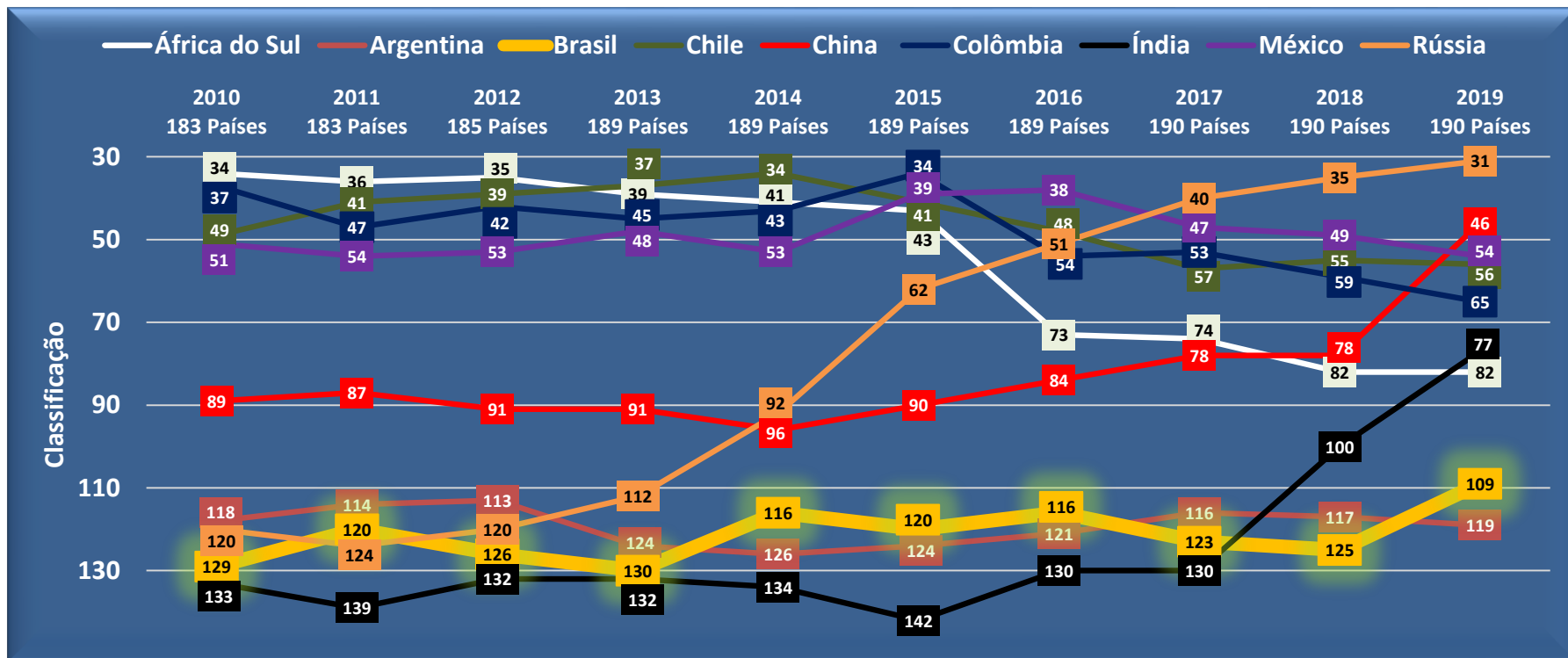


Brasil atingiu

**SUA MELHOR  
POSIÇÃO**

**109**

# Comparativo com outros Países – 2010 a 2019



# Temas ou Indicadores – Posições *Doing Business* 2019



***Doing Business 2020***

# Linha do Tempo 2019 - Rel. *Doing Business* 2020

JAN



-Apresentação do Relatório das Atividades do PBMS;

-Planejamento, organização e execução de eventos com respondentes e órgãos envolvidos no processo para apresentar as ações, projetos e novas regulamentações com impactos positivos para empreendedores.

FEV



26 e 27 -eventos RJ e SP, em parceria com Estados e Prefeituras.

MAR



-Pacto Federativo;  
-Comunicação e orientação no processo de resposta;  
-Resposta aos questionários *Doing Business*;  
-Apresentação da metodologia dos indicadores aos coordenadores dos Grupos Temáticos de Ação – GTA;  
-Planejamento e organização do evento com o Banco Mundial.

ABR



-Execução dos eventos nos dias 03, 04 e 05 com participação de órgãos do governo e entidades com o Banco Mundial.  
Tema: *Doing Business* e seus indicadores.

MAI



-Recebimento de informações dos Parceiros;  
-Avaliação, seleção e envio de relatório ao Banco Mundial com as reformas e correções identificadas.

# Eventos *Doing Business* SP e RJ - Fev 2019



- SP: 200 participantes
- RJ: 150 participantes



# Coleta de Dados - Exemplo de Formulário

## Pagamento de Impostos



### Doing Business 2020

Paying Taxes Questionnaire – Brazil São Paulo  
www.dongbusiness.org

Dear Contributor,

We would like to thank you for your participation in the Doing Business project. Your expertise in the field of taxation is essential to the success of the Doing Business report, one of the flagship publications of the World Bank Group that benchmarks business regulations in 190 economies worldwide. The paying taxes indicator, which measures the taxes and mandatory contributions that a standardized case study firm pays in its second year of operation, as well as the efficiency of postfiling processes is one of the 11 indicators sets published by the Doing Business report.

The report attracts much attention around the world. The latest edition, *Doing Business 2019: Training for Reform*, was the 16th in a series of annual reports measuring the regulations that enhance business activity and those that constrain it. It received over 12,000 media citations within just a week of its publication on October 31, 2018. Within that same period the *Doing Business 2019* report was mentioned in online articles or social media posts over 120,000 times. One hundred and twenty-eight economies implemented a total of 314 reforms easing the process of doing business. Europe and Central Asia and Sub-Saharan Africa continue to be the regions with the highest share of economies reforming – i.e. 83%, followed by the Middle East and North Africa.

Governments worldwide read the report with interest every year, and your contribution makes it possible for the *Doing Business* project to disseminate the regulatory best practices that continue to inspire their regulatory reform efforts. In 2017, 31 economies implemented such tax reforms.

We are honored to be able to count on your expertise for *Doing Business 2020*. Please do the following in completing the questionnaire:

- Review the assumptions of the case study before updating last year's information in the questionnaire.
- Describe in detail any reform that has affected paying taxes, obtaining a VAT refund and tax audits in calendar year 2018.
- Be sure to update your name and address if necessary.
- Similar to previous years, we cover questions on postfiling processes (VAT refund, corporate income tax correction). We urge you to provide us with answers to these questions. We included last year's consolidated answers for ease of reference.
- We included this year new questions on digital technology used by taxpayers in section C6.
- Kindly return the questionnaire to Joanna Nasr at [jnasr@worldbank.org](mailto:jnasr@worldbank.org).

We thank you again for your invaluable contribution to the work of the World Bank Group.

Sincerely,  
Paying Taxes team  
Phone: +1 (202) 458 4903

The World Bank Group  
INTERNATIONAL FINANCE CORPORATION  
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT  
INTERNATIONAL DEVELOPMENT ASSOCIATION

2111 Pennsylvania Ave. NW  
Washington, D.C. 20433  
Phone: (202) 458-5452  
Fax: 202 473 2758

The paying taxes indicators record the taxes and mandatory contributions that a standardized case study firm (a medium-size company) must pay in a given year and also measure the administrative burden of paying taxes and contributions. There are 4 indicators: payments, time, total tax and contribution rate and postfiling index. The postfiling index captures the time to comply with a VAT refund, time to obtain a VAT refund, time to comply with a corporate income tax correction and time to complete a corporate income tax correction.

The standardized case study was developed to ensure comparability of responses across countries. Therefore, in completing the questionnaire, please keep in mind the following key assumptions about the standardized company, called "TaxpayerCo."

General Description of the Company	
1	<b>Start of operations:</b> The company (TaxpayerCo) started operations 2 years ago, on January 1, 2017. On that date, the company bought all its assets and hired all its employees.
2	<b>Year of assessment:</b> January 1, 2018–December 31, 2018.
3	<b>Type and location:</b> TaxpayerCo. is a taxable corporation and operates in a typical manufacturing location in the largest business city in the country— in São Paulo.
4	The company is liable for taxes levied at the local, state/provincial and national levels. Please consider taxes at all levels when completing the questionnaire. TaxpayerCo. does not qualify for investment incentives or any special benefits apart from those related to the age or size of the company.
5	<b>Ownership:</b> The company is 100% domestically and privately owned; that is, it has no foreign or state ownership. The company has 5 owners, none of whom is a legal entity.
6	<b>Case:</b> IRL 22.898.207
7	<b>Accounting rules:</b> Accounting is compliant with generally accepted accounting principles, or GAAP (local or international, depending on your national laws). This includes, for example, the International Financial Reporting Standards/International Accounting Standards (IAS/IFRS) regime, if applicable to your country.
8	<b>Type of operation:</b> TaxpayerCo. performs general manufacturing and commercial activities; it produces ceramic floorpans and sells them at retail. All its transactions are purely domestic, and it does not handle any products subject to a special tax regime, such as liquor or tobacco.
Specific Assumptions and Definitions	
9	<b>Mandatory tax books and records:</b> In the course of the financial year, companies are required to maintain various books and records for accounting and audit purposes. These books are often also used for preparing tax computations and completing tax returns. In some cases, tax laws or tax authorities may also require companies to keep additional books and records specifically for tax purposes—books and records that are over and above those kept for the accounting and audit purposes and that are not required for the financial reporting processes. The questionnaire's sections on compliance time include an entry under each of the 3 tax categories for time related to maintaining mandatory tax books and records. Please disregard in those entries any time spent on books and records that are also used for financial accounting or audit purposes. Please only include time associated with additional books and records specifically required for tax purposes.
10	<b>Employees:</b> The company has 10 employees: 4 managers, 5 assistants and 45 workers. All the employees were hired on the same day: January 1, 2017. No employee has left the company and no new employee has joined the company since January 1, 2017. One of the managers is also an owner. All employees at any given level earn the same wage as others at their level. All employees are nationals and male. Each employee is married with 2 pre-teen children and has no other significant source of income. Each is a single wage earner (spouse has no income).
11	<b>Social security contributions and payroll taxes:</b> Please include all social security contributions and payroll taxes paid by the employer for each category of employees on the wages and salaries paid by the company. These taxes may be referred to by different terms in different economies. These taxes and contributions should be split between those that are a cost to the employer and those that are withheld by the employer on behalf of the employee.

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### B. REFORM UPDATE

Please update us of any tax reforms that occurred in your country in calendar year 2018 or that are planned for this year. These could include new tax codes, a change in rates, a change in the frequency of payment of taxes, unification of tax agencies into one administration, elimination or merging of taxes, introduction or improvement of online filing systems, among others.

	Reform updates	If yes, please explain the changes:
1. Between January 1, 2018 and December 31, 2018, were there any major changes to the tax laws, regulations or administration in your country?	<a href="#">Click to Select</a>	<input type="text"/>
2. Between January 1, 2018 and December 31, 2018, were any new taxes introduced?	<a href="#">Click to Select</a>	<input type="text"/>
2.1 Between January 1, 2018 and December 31, 2018, were any taxes eliminated or merged with other taxes?	<a href="#">Click to Select</a>	<input type="text"/>
3. Between January 1, 2018 and December 31, 2018, did any of the following tax rates or tax bases change?	<a href="#">Click to Select</a>	<input type="text"/>
a. Corporate income tax	<a href="#">Click to Select</a>	<input type="text"/>
b. Labor taxes and mandatory contributions	<a href="#">Click to Select</a>	<input type="text"/>
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	<a href="#">Click to Select</a>	<input type="text"/>
d. Any other taxes	<a href="#">Click to Select</a>	<input type="text"/>
4. Between January 1, 2018 and December 31, 2018, did the tax payment or filing schedules change for any of the following taxes?	<a href="#">Click to Select</a>	<input type="text"/>
a. Corporate income tax	<a href="#">Click to Select</a>	<input type="text"/>
b. Labor taxes and mandatory contributions	<a href="#">Click to Select</a>	<input type="text"/>
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	<a href="#">Click to Select</a>	<input type="text"/>
d. Any other taxes	<a href="#">Click to Select</a>	<input type="text"/>
5. Between January 1, 2018, and December 31, 2018, were there any legal or regulatory changes that increased or reduced the time for preparing, filing or paying any of the following taxes?	<a href="#">Click to Select</a>	<input type="text"/>
a. Corporate income tax	<a href="#">Click to Select</a>	<input type="text"/>
b. Labor taxes and mandatory contributions	<a href="#">Click to Select</a>	<input type="text"/>
c. Sales tax, value added tax (VAT), goods and service tax (GST) or other consumption tax	<a href="#">Click to Select</a>	<input type="text"/>
6. Between January 1, 2018, and December 31, 2018, were there any changes to the method (e.g., electronic capabilities) of preparing, filing or paying any of the following taxes that increased or reduced the time required?	<a href="#">Click to Select</a>	<input type="text"/>
	<a href="#">Click to Select</a>	<input type="text"/>

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## PREENCHIMENTO DE FORMULÁRIO - NÚMEROS

Tema	Nº Pág.	Campos	Tempo Estimado (1,5 min/campo)
Abertura de Empresas	23	427	11h
Obtenção de Alvarás	27	355	9h
Obtenção de Eletricidade	11	135	3h
Registro de Propriedades	18	271	7h
Obtenção de Crédito	13	115	3h
Proteção a Investidores Minoritários	11	138	3h
Pagamento de Impostos	38	717	18h
Comércio Internacional	12	397	10h
Execução de Contratos	11	114	3h
Resolução de Insolvência	15	83	2h

# Interações existentes



# Eventos *Doing Business* DF



03/04 – Palácio do Planalto: Ministro SG, Secretários Especiais e representantes de Ministérios, Órgãos Federais e do Banco Mundial

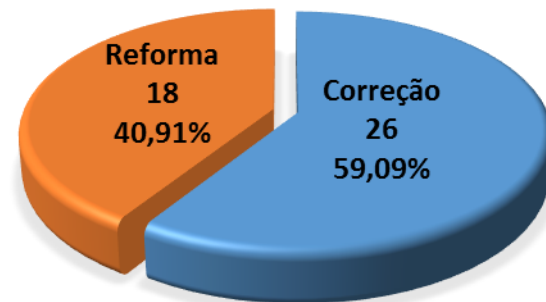
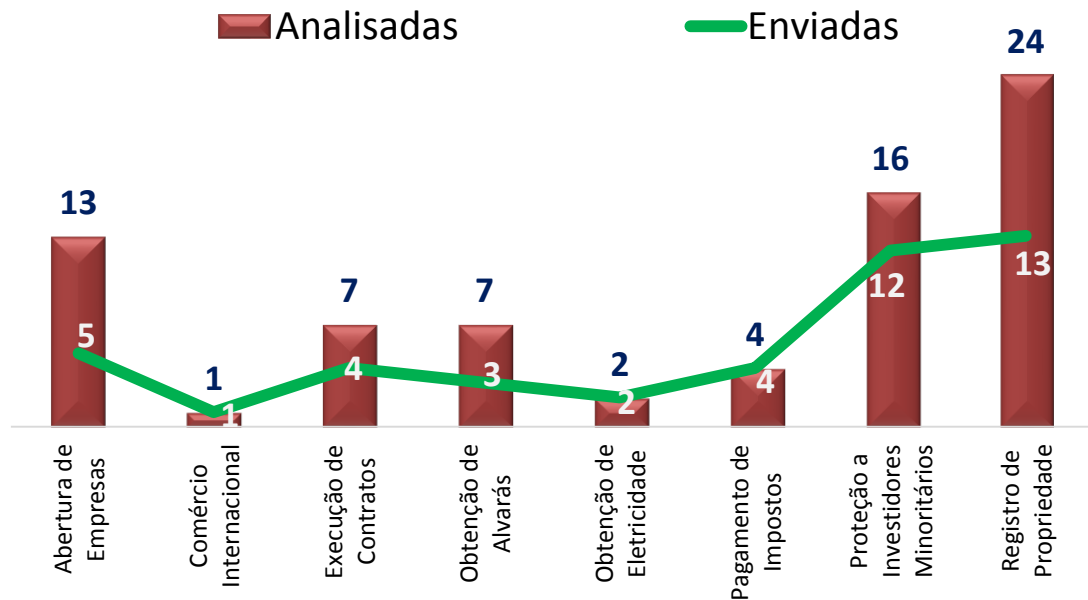
04 e 05/04 – Escritório do Banco Mundial. Reuniões Temáticas dos representantes dos Governos Federal, Estadual e Municipal com especialistas da equipe *Doing Business*



# Esforço de Trabalho 2019 - Update DB 2020

## 74 atualizações analisadas

## 44 atualizações enviadas



## 44 Atualizações



36 (81,8%)



08 (18,2%)

# Relatório *Doing Business* 2020 - Próximos Marcos



**30 de Julho** - Reunião com os Coordenadores dos GTA no Palácio do Planalto.

**Meados de agosto** - Governo recebe respostas dos formulários encaminhados, antes da publicação do relatório.

**Final de agosto** - Revisão pelo Banco Mundial do rascunho do relatório *Doing Business* 2020. Os memorandos de reforma serão enviados aos Diretores Executivos do Banco Mundial.

**Agosto** - Reunião com Secretários Especiais do Ministério da Economia (ME) e Secretário de Energia Elétrica do Ministério das Minas e Energia (MME) e Diretor-Geral da ANEEL sobre os GTA.

**Agosto/Setembro** - Reunião com os Secretários Executivos do ME e MME sobre os GTA.

**30 de Outubro** - Banco Mundial divulga Relatório *Doing Business* 2020. Equipe SEME avalia resultado e prepara Briefing para divulgação.

**01 de Novembro** - Imprensa divulga resultados do DB 2020.

**25 de Novembro** - Evento com respondentes.

# Grupos Temáticos de Ação - GTA



# Grupos Temáticos de Ação (GTA)



MODERNIZAÇÃO  
DO ESTADO

## Definições

- Grupos multidisciplinares;
- Até 12 membros;
- Órgãos e entidades envolvidas no processo;
- Coordenador (Gov. Fed.);
- Facilitador (SEME);
- Autonomia;
- Reuniões mensais;
- Prestação de Contas;
- Plano de Ação Específico;
- Plano de Ger. Riscos;
- Plano de Comunicação;
- Metas específicas.

## Finalidade

- Objetivos e metas definidos**
- Promove estudos
  - Elabora propostas
  - Implementa planos de ação

## Temas

- Abertura de Empresas
- Alvarás de Construção
- Obtenção de Eletricidade
- Pagamento de Impostos
- Registro de Propriedades
- Comércio Internacional
- Investidores Minoritários
- Resolução de Insolvência
- Execução de Contratos
- Obtenção de Crédito

# Grupos Temáticos de Ação (GTA) - Papel da SEME

Governança do Processo.

Articulação com outros órgãos, entes federados e poderes.

Interlocução com a equipe do *Doing Business* (Banco Mundial).

Facilitação do trabalho dos GTAs.

# Equipe SEME - *Doing Business*

**Márcia Amorim** - Secretária Especial de Modernização do Estado

**Cláudio Cardoso** - Secretário de Gestão de Resultados

**Marcelo Kono** - Diretor de Gestão de Projetos

**Grupos Temáticos de Ação (GTA) – Facilitadores**

**Carlos**

Registro de Propriedades

Alvará de Construção

Execução de Contratos

**Laércio**

Abertura de Empresas

Obtenção de Eletricidade

Investidores Minoritários

**Renes**

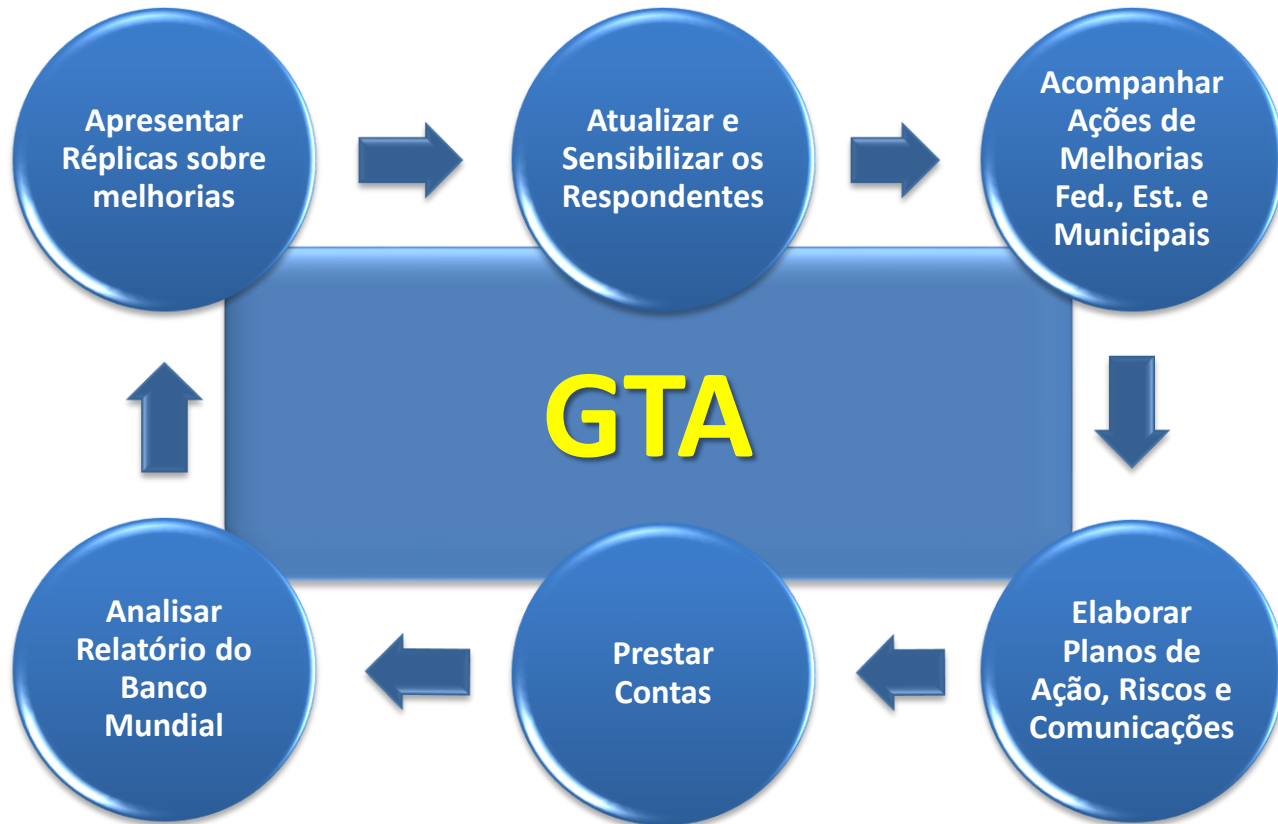
Pagamento de Impostos

Comércio Internacional

Obtenção de Crédito

Resolução de Insolvência

# Grupos Temáticos de Ação (GTA) – Plano de Ação (síntese)



# Grupos Temáticos de Ação (GTA) – Coordenadores

**Abertura de  
Empresas**

**André Ramos**



**Alvará de  
Construção**

**Diego Ceballos**



**Comércio  
Internacional**

**Alexandre Zambrano**



**Execução de  
Contratos**

**André Maia**



**Investidores  
Minoritários**

**Leonardo Sultani**



**Obtenção  
de Crédito**

**Carlos Eduardo  
de Almeida**



**Obtenção de  
Eletricidade**

**André Ruelli**



**Pagamento  
de Impostos**

**Altemir Melo**



**Registro de  
Propriedades**

**Juliana Ribeiro**

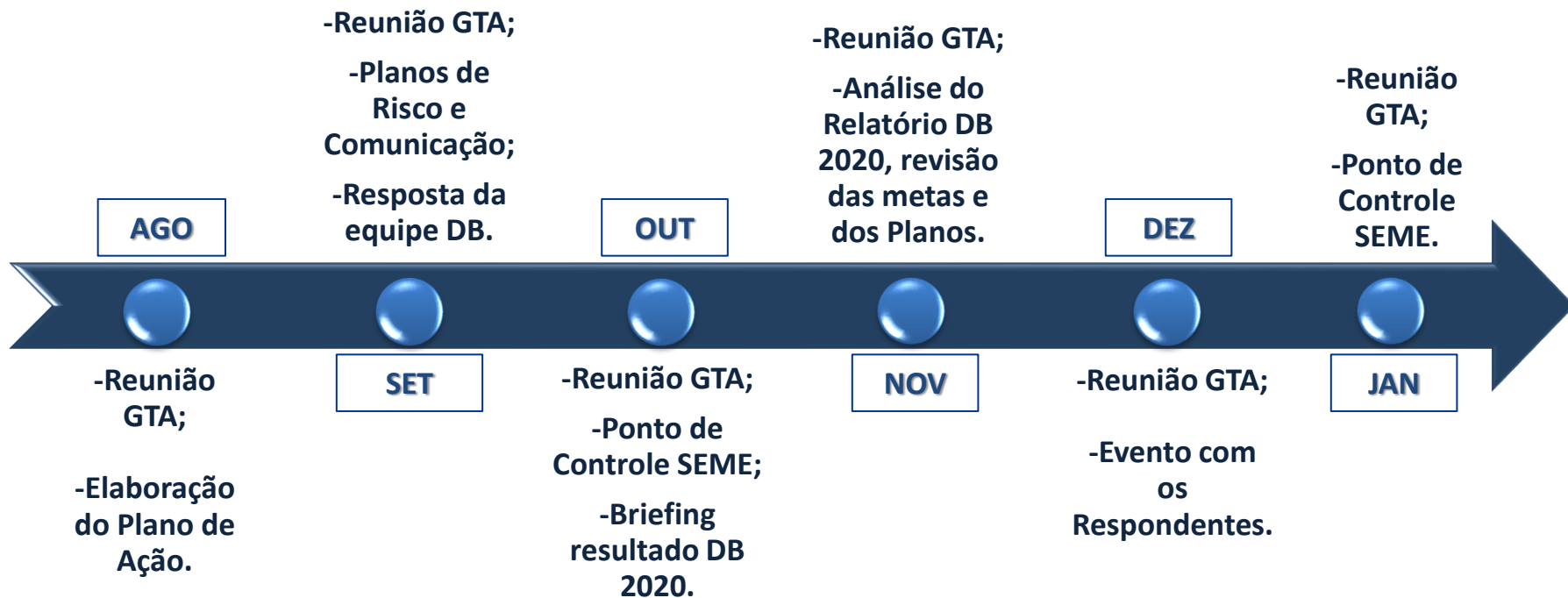


**Resolução de  
Insolvência**

**Filipe Aguiar**



# Grupos Temáticos de Ação (GTA) – Agenda



# Ferramentas - Sugestões





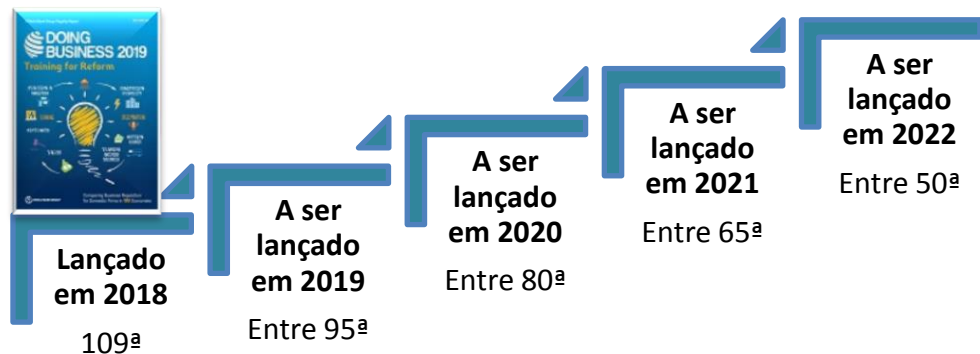
# *Doing Business* – Objetivos Específicos



# GTA – Objetivo Geral



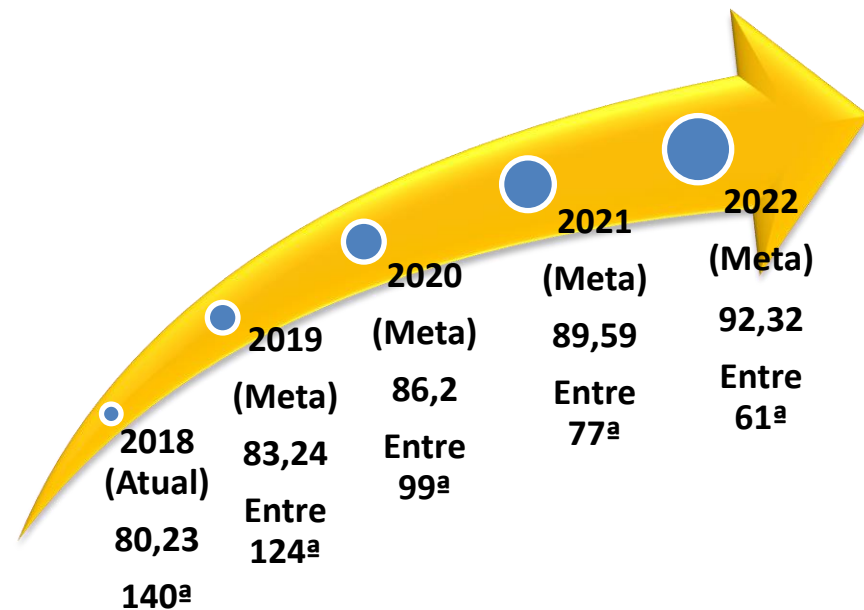
## Objetivo Geral



# GTA – Abertura de Empresas



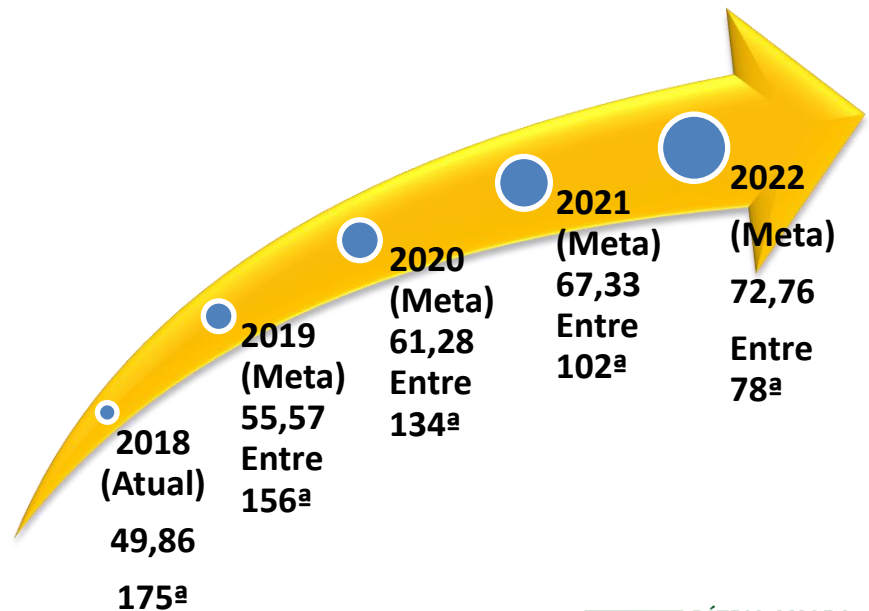
## Objetivo do Indicador – Nota/Posição DB



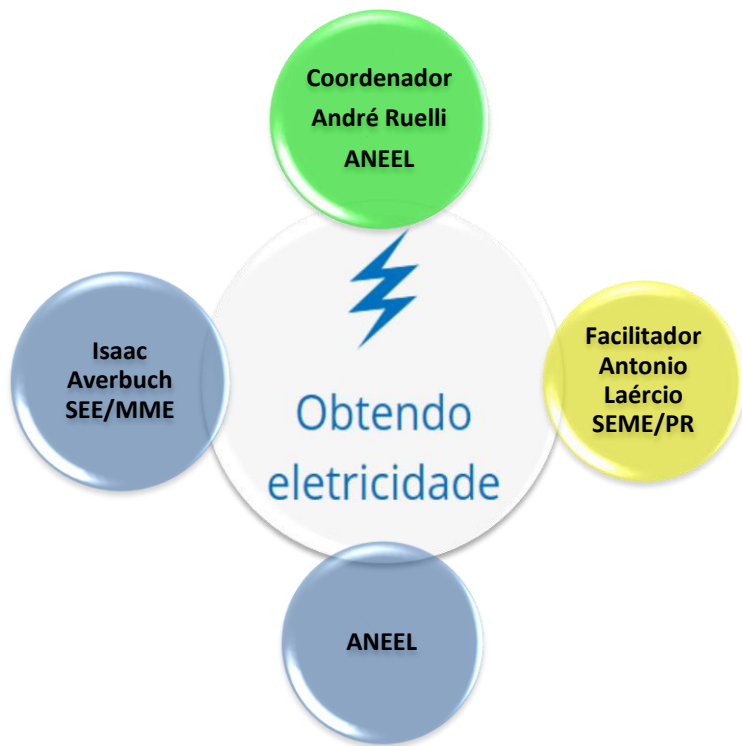
# GTA – Obtenção de Alvarás de Construção



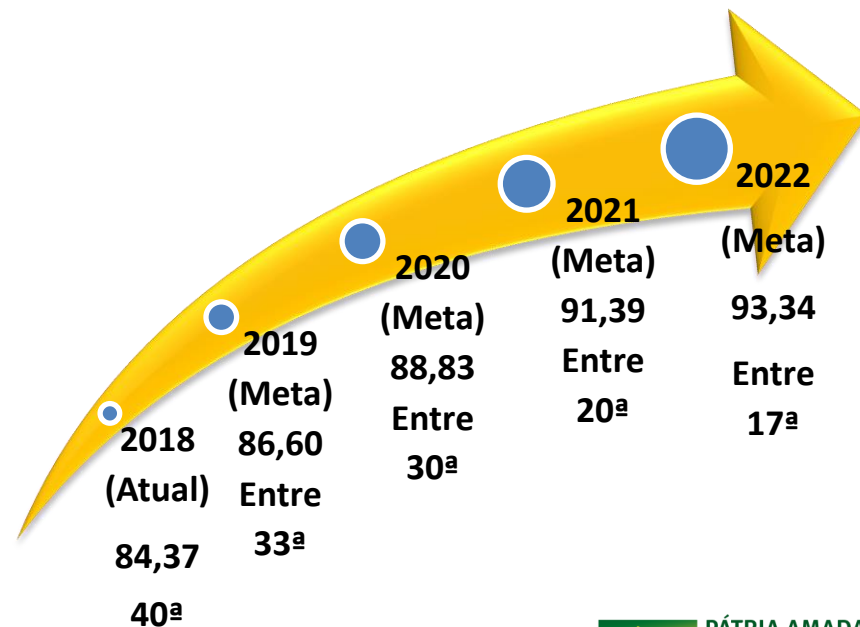
## Objetivo do Indicador – Nota/Posição DB



# GTA – Obtenção de Eletricidade



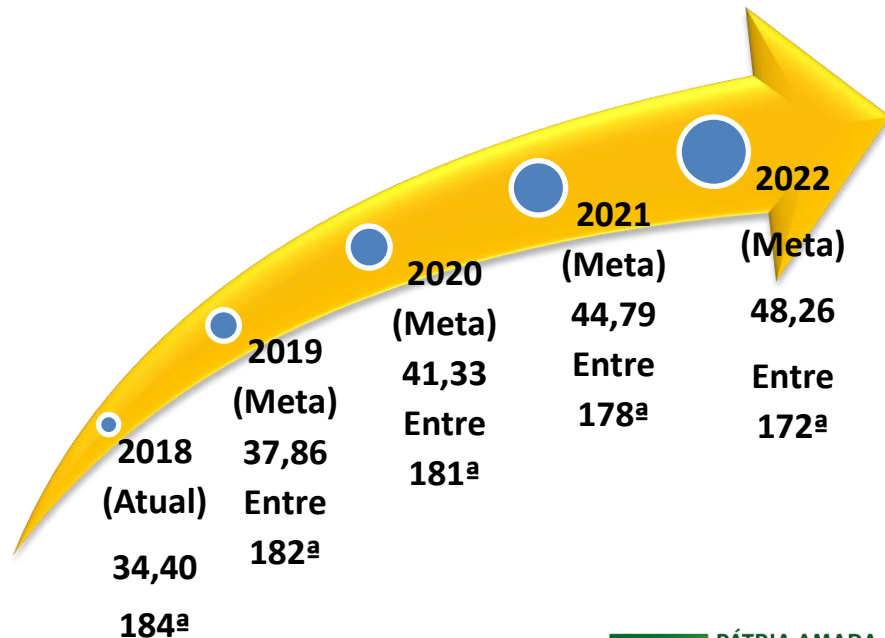
## Objetivo do Indicador – Nota/Posição DB



# GTA – Pagamento de Impostos



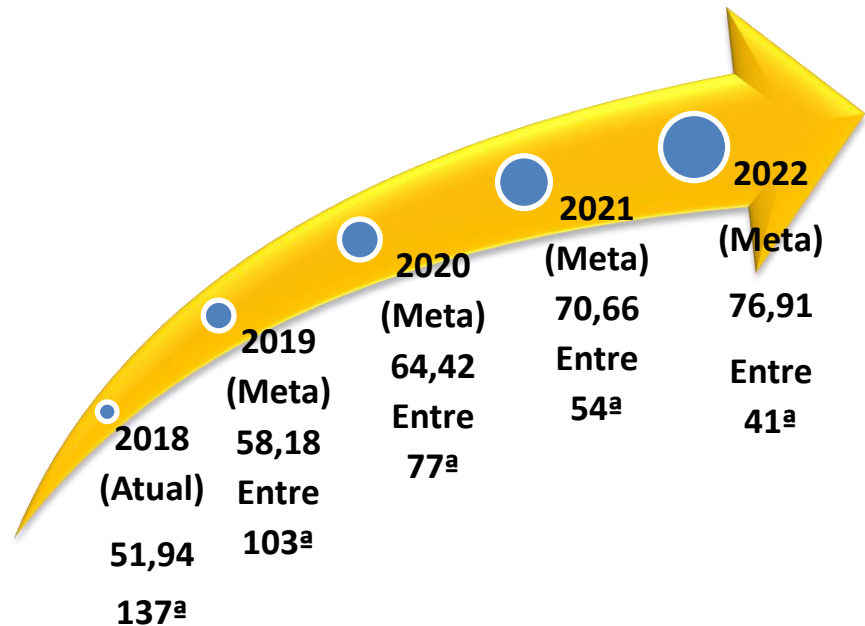
## Objetivo do Indicador – Nota/Posição DB



# GTA – Registro de Propriedades



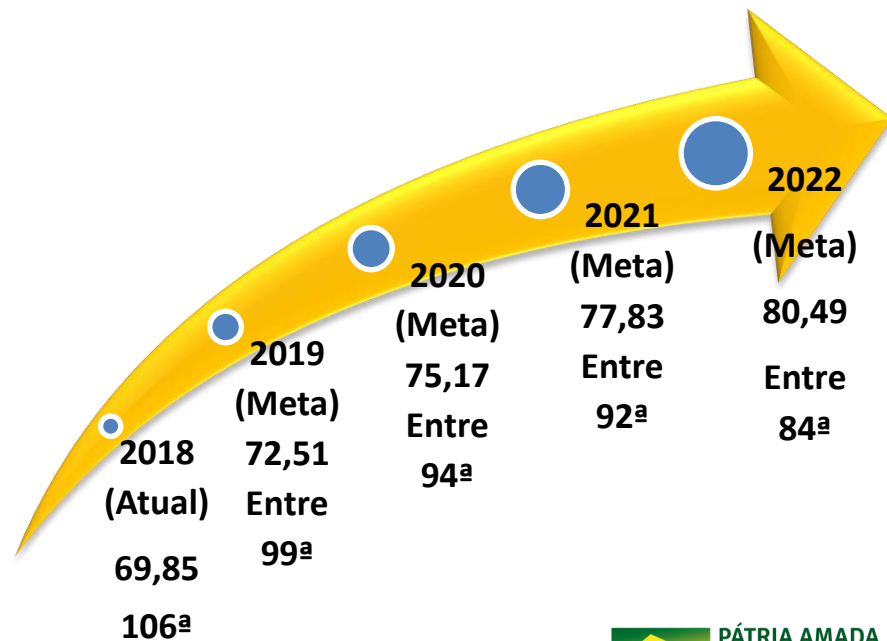
## Objetivo do Indicador – Nota/Posição DB



# GTA – Comércio Internacional



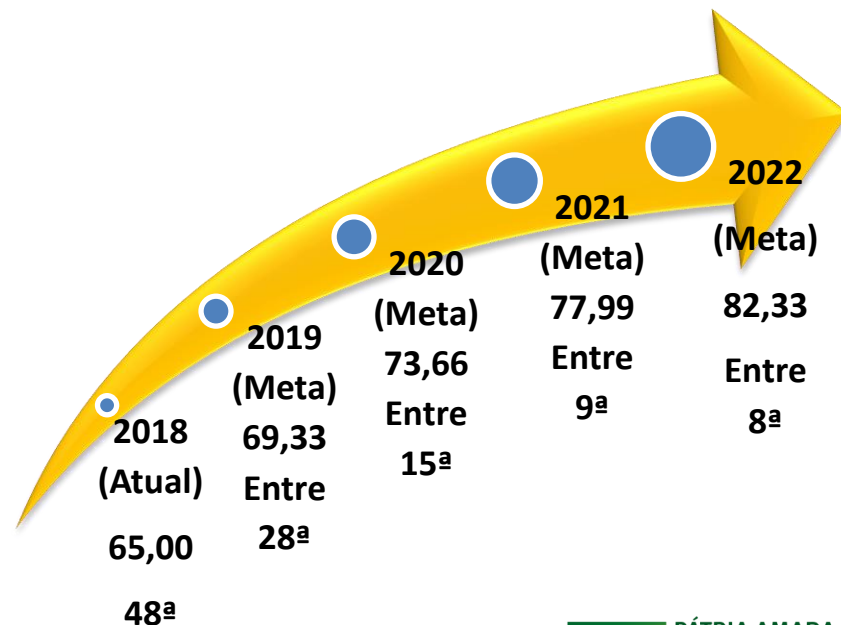
## Objetivo do Indicador – Nota/Posição DB



# GTA – Proteção a Investidores Minoritários



## Objetivo do Indicador – Nota/Posição DB

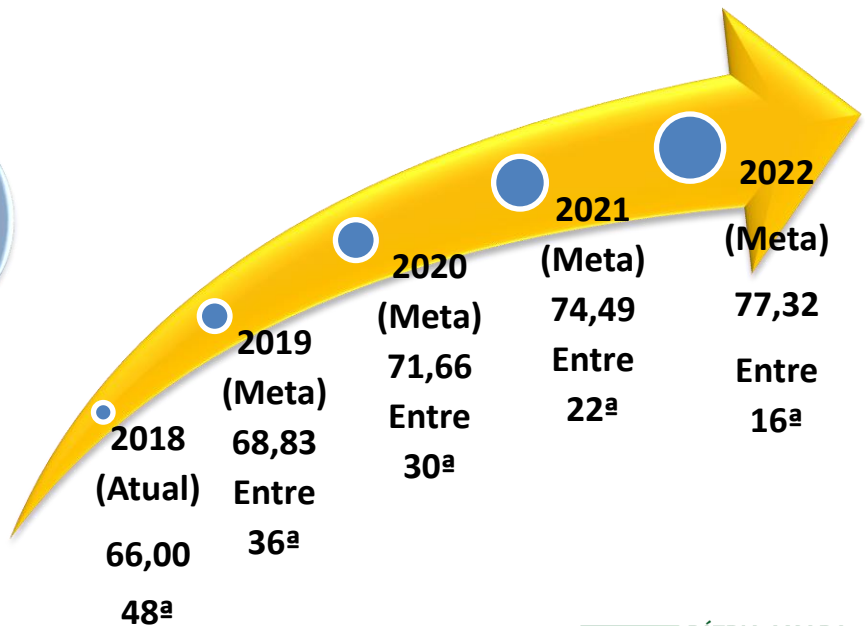




# GTA – Execução de Contratos



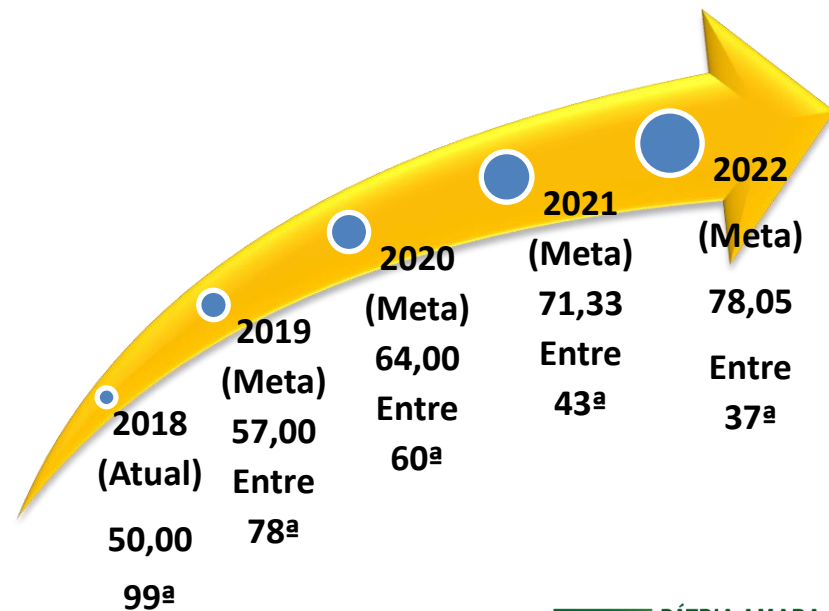
## Objetivo do Indicador – Nota/Posição DB



# GTA – Obtenção de Crédito



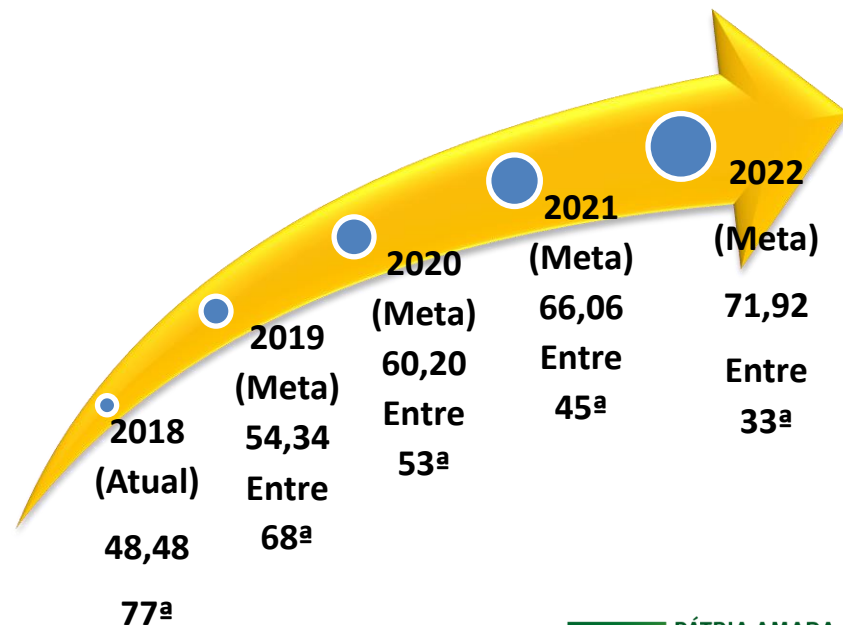
## Objetivo do Indicador – Nota/Posição DB



# GTA – Resolução de Insolvência



## Objetivo do Indicador – Nota/Posição DB



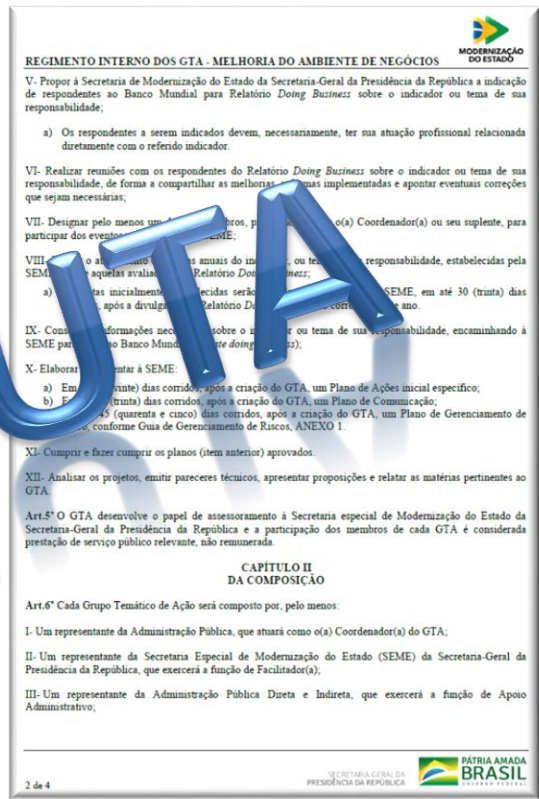
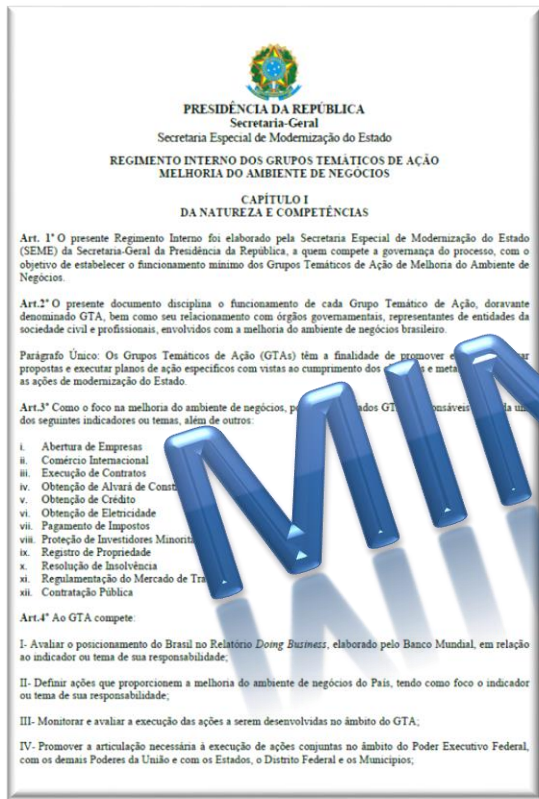
# *Doing Business* - Metodologia

# Metodologia das Metas



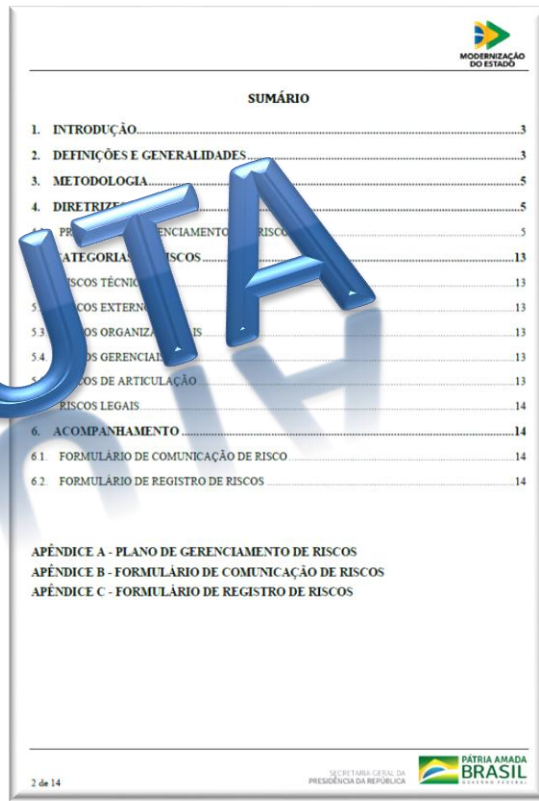
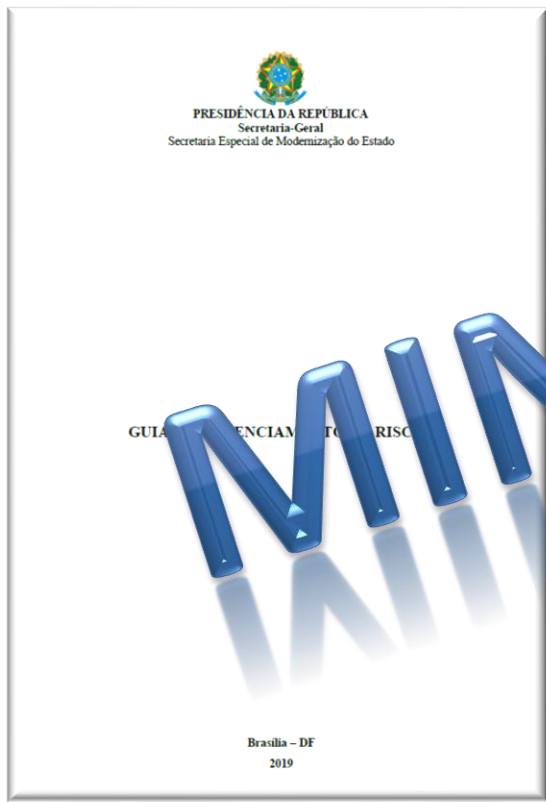
# *Doing Business* – Guias Práticos

# Regimento Interno (RI)



MINUTA

# Guia de Gerenciamento de Riscos



MODERNIZAÇÃO  
DO ESTADO


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APÊNDICE A - PLANO DE GERENCIAMENTO DE RISCOS  
APÊNDICE B - FORMULÁRIO DE COMUNICAÇÃO DE RISCOS  
APÊNDICE C - FORMULÁRIO DE REGISTRO DE RISCOS

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