



ENVIRONMENTAL TAXATION

ENVIRONMENTAL TAXATION RESEARCH GROUP - UFC/BRAZIL

AN ANALYSIS ABOUT ENVIRONMENTAL TAX PLANNING

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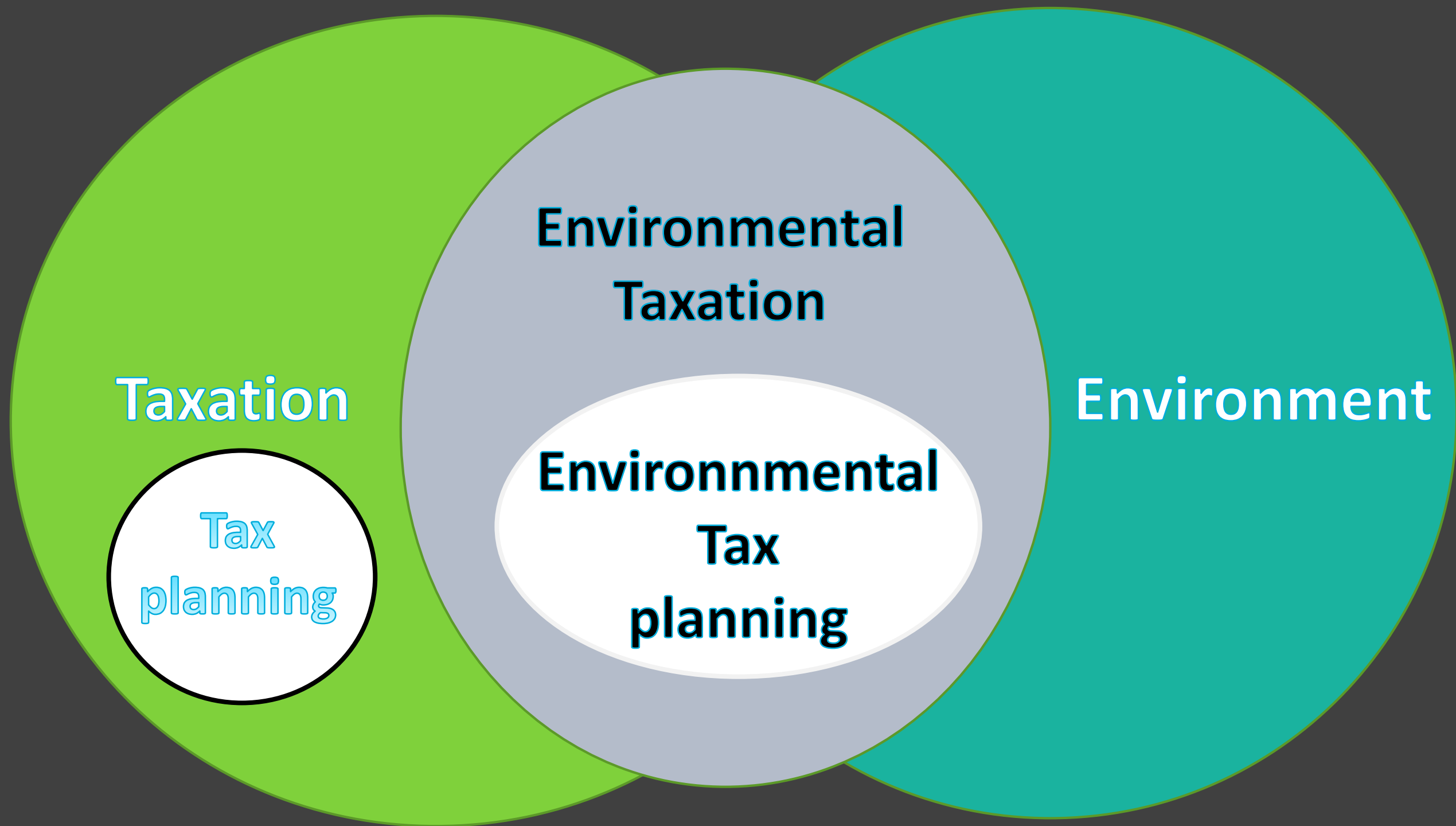
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Example

Company 1

Bussiness 1

Bussiness 2

Bussiness 3

Company 1

Bussiness 1

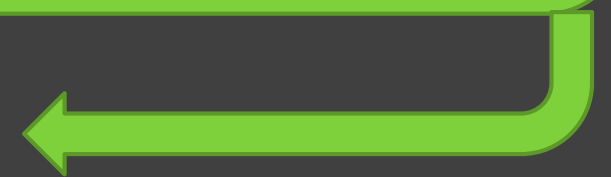
Bussiness 2

Company 2

Bussiness 3

Corporate split

Better tax scheme

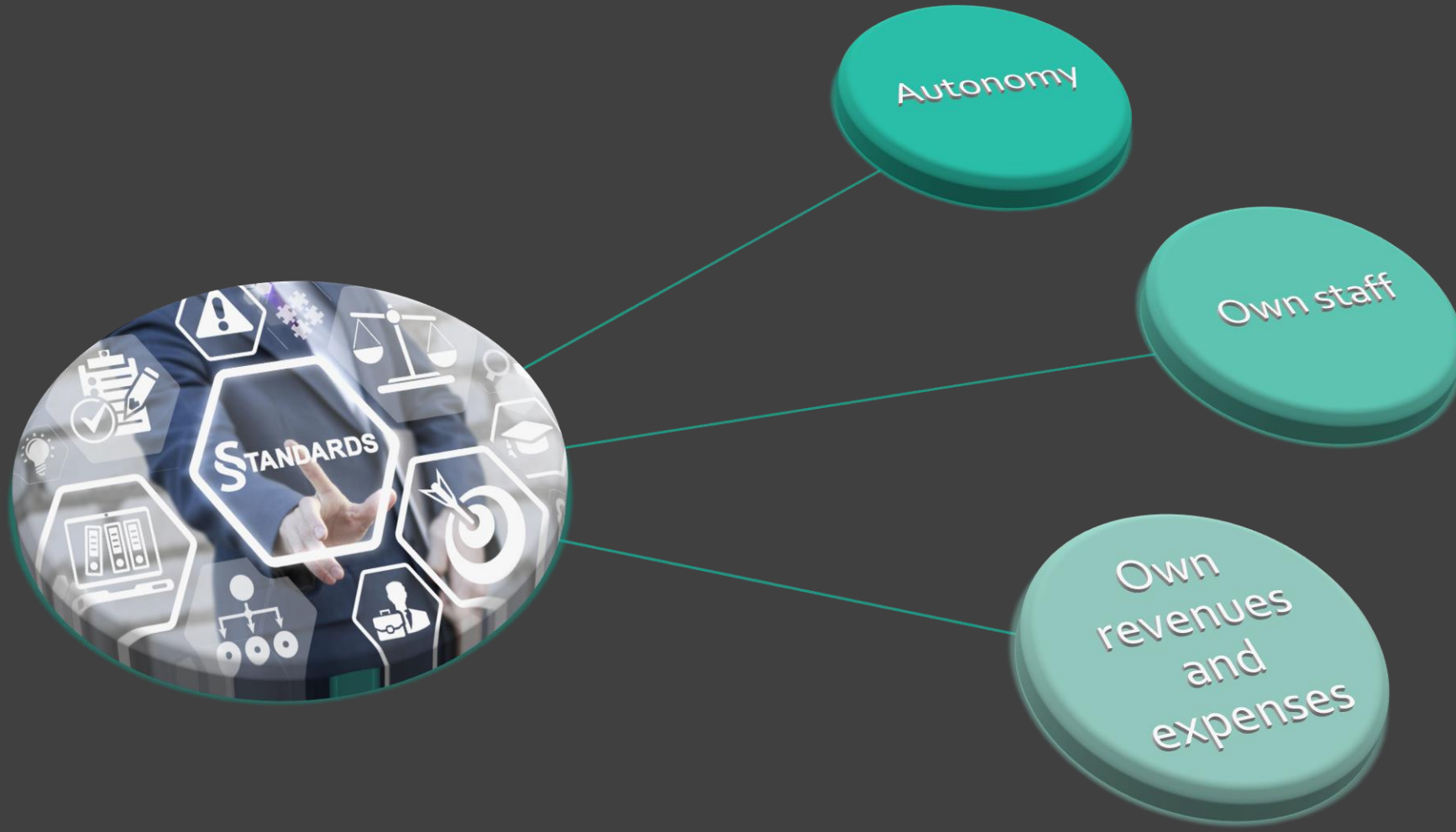


LEADING CASE

ABSENCE OF SIMULATION ON LEGITIMATE TAX PLANNING

The installation of two companies in the same geographical area with the dismemberment of the activities previously carried out by one of them, aiming at rationalizing the operations and reducing the tax burden, is not a simulation.

(Trial nº: 103-23.357, Reporting judge: Paulo Jacinto do Nascimento, Administrative Board of Tax Appeals - 3rd Chamber. Published 15/05/2008).



BENEFITS



Economic

Operational efficiency

Development of segregated business

Short and medium-term profit

Fiscal

Reduction of taxes

LEGITIMATE ENVIRONMENTAL TAXATION PLAN

IN ESSENCE:

- **EFFECTIVE**
RESULTS IN
ENVIRONMENTAL
PROTECTION



LEGITIMATE ENVIRONMENTAL TAXATION PLAN

POLLUTER PAYS:
WHO CAN PAY
CAN POLLUTE



PROTECTOR
REWARDED



SUMMARY OF FINAL REPORT OF THE SOLAR PHOTOVOLTAIC WORKING GROUP (Ministry of Development, Industry and Trade)

Source:
CGES/DECOI/SDCI/MDIC (05/12/2017 to 05/03/2018)

INSTRUMENT/TOOL	GOAL/AIM
PNP/BNDES	National's Production Development
ENERGY'S BIDS	Foster/promote or encourage generation of demand's energy for equipment purchase.
CONFAZ Covenant nº 101/97	Taxes' reduction on production
CONFAZ Covenant nº 16/2015	Taxes' reduction on micro and Mini-power generation
Law nº 13.169/2015	Taxes' reduction on micro and Mini-power generation
PBE/Inmetro	Quality, safety and energy efficiency's standardization
PADIS	National's Production Development
REIDI	Demand and investments' promotion

ENVIRONMENTAL TAX PLANNING BASED ON SOLAR ENERGY'S TAX INCENTIVES

Micro and Mini-power generation
conception:

Art. 2º, Resolution nº482/2012, ANEEL
(National Electric Energy Agency)

MICRO GENERATION



Power \leq 100 kW

MINI GENERATION



100 kW \leq Power \leq 1 MW

ENVIRONMENTAL TAX PLANNING BASED ON SOLAR ENERGY'S FISCAL BENEFITS

CONFAZ Covenant nº 101/97	Taxes' reduction on production (ICMS)
CONFAZ Covenant nº 16/2015	Taxes' reduction on micro and Mini-power generation (ICMS)



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THANK YOU



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