The benefits’ program of electronic invoice as a tool to tackle tax evasion

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Abstract— The tax burden in Brazil known as notably high and complex, misappropriation of taxes collected, and several scandals involving embezzlement of public money are the most frequent Brazilian citizens’ complaints to avoid or not collaborate with the Government’s programs purposely to inspection and tax collection. The Government, aware of the need to identify new and effective ways to interact with its public, as well as implement a social control, put in place their sights on developing initiatives in order to encourage the Tax Citizenship in the country through offering benefits to the citizens. As an example of one of these initiatives, the Government implemented the Tax Invoice Citizenship Program which provides several benefits to taxpayers who request the issuance of tax documents at the time they’re conducting business operations. Thus, this article aims to investigate the programs already implemented in Brazil, evaluate how the Government is managing and applying the tax benefits generated from these programs, as well as, verify whether those programs are considered by Brazilian citizens as the most effective tool to monitor and fight against tax evasion in the country.

Keywords— Invoice Citizenship Program, Tax Evasion, Electronic Invoice.

I. INTRODUCTION

In 2019, a research performed by IBGE¹ showed that Brazilian population reached about 210 million citizens this year. Whether we consider that, out of this total, 50% of the population are active consumers of consumer products, the Government may be count on thousands of citizens acting as tax agents and helping the country to monitor and fight against tax evasion.

The Government motivated by the promising scenario, in which citizens may act as tax agents, they developed initiatives to encourage the Tax Citizenship through offering benefits to the citizens. In 2007, as an example of one of these initiatives, the Government implemented the Benefits’ Program of Electronic Invoice. The program was started in the State of São Paulo, and later, it was also spread to other states, reaching up 16 of the 27 federative units.

The program has as main principle reward the consumers of consumer products who collaborate with the program. For this happen, the consumers should request an issuance of the invoice, adding on this document their ID number- CPF²-in which it will allow the Government monitors the occurrence of the taxable event.

It is interesting to note that, the implementation of this program goes beyond the increase of the Government’s tax collection generated from a business transaction. It may create a huge opportunity to the Government raises social awareness about tax evasion in the country. Since each Brazilian citizen becomes a tax

¹The Brazilian Institute of Geography and Statistics (IBGE) is a public institute of the Brazilian federal administration created in 1934 and its duties are linked to geosciences and social, demographic and economic statistics, which includes conducting censuses and organizing the information obtained from these censuses, to supply federal, state and municipal government agencies, and to other institutions and the general public.

²The Register of Individuals is the register maintained by the IRS in which any natural person, regardless of age or nationality, including deceased may apply. Each registrant is uniquely identified by an 11-decimal digit CPF registration number.
agent, and they are rewarded every time they request an invoice in connection with a business transaction.

This new supervisory role of the citizens would not be restricted to the requirement of the tax document, but it also includes the possibility of verifying - by electronic means - the effective registration of tax documents in their credit’s program statements. Thus, whether it is identified by the consumers that the company has not issued the tax document accordingly, the consumer can denounce them to the regulatory government agency. An administrative proceeding will be initiated, and it may result in sanctions against the violators of Government’s laws.

The Benefits’ Program of Electronic Invoice has allowed a change in the relationship between the State and the taxpayer. The common objective reunited them throughout the process of raising awareness about the social function of taxes, the duty to tax collection and the inspection process. All these steps of the process, initially under the responsibility of the State, it guarantees and promotes the fundamental rights as the citizens as the State.

Due to these facts, it’s important to emphasize how important is conducting research in regarding to these types of programs. The research will allow to obtain a depth knowledge about the applicability of the programs, as well as, it may take the relationship between the State and Brazilian citizens to the next level, balancing in a fair way the interest of both sides. Additionally, it highlights how important it is to combine a tax policy with exercise of citizenship.

In this context, this article aims to answer the following questions: Which are the Electronic Invoice benefits program? Is the program an encouraging tool for the taxpayers request the tax document? And to help the Government to fight against tax evasion?

Based on public information provided through Government’s official websites, the general purpose of this article is evaluating the current programs of each State and its benefits achieved since the implementation.

In addition, this article will present the results of the survey conducted with accounting students and accountants originally from different states of the country. The main purpose of the survey was trying to evaluate whether they are actively collaborating with the Government’s programs.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPED

2.1 Tax Evasion

Despite the social necessity, there is a common sense among Brazilians who claim that paying taxes in the country is unpleasant. Besides that, they affirm that evade is a protective measure for companies and themselves. Which they did not realize is that with this attitude, they are contributing to the legitimation of tax evasion.

Based on PIB’s information, the tax evasion in Brazil has been increasing year after year. In 2017, R$5,715.5 billion were evaded. In 2016, the Sonegometro³, considered as the panel of tax evasion in the country, recorded a loss of R$539 billion. The Brazilian law nº 8.137/1990, later reformulated by the law nº 4.729/2015, establish about the tax evasion. These laws together reinforce that tax evasion is considered as a crime in the country, as to the penalties provided by law.

Despite the relevance and pre-existence for years of evading, it was only with Becker’s proposal (1968), that an approach to crime was initiated from the perspective of economic theory. This theory mentions that criminal decisions can be explained based on the rational behaviors of the individuals, it means that, when the individual decides to commit a crime, he weighs the benefits that will be obtained from their criminal action, as well as the risks involved, such as risk of being caught, convicted and fined.

Still regarding the individual’s perspective, Allingham and Sandmo’s (1972) model, assumes that an individual considered rational always compares the estimate financial returns at the moment in which their incomes need to be reported with the possibility of being detained or punished by the authority. In the following years, Graetz, Reinganum and Wilde(1986), a significant progress on the theme. They presented a method in which the tax evasion could be measure through dynamic games in which all the stakeholders of the process (taxpayers, tax authorities and other) could be considered and influenced the Government agents’ decisions. Thus, allowing for empirical analysis aimed at analyzing policy efficiency. This same model was used by Lipatov (2008), who to provide an important evidence which explains how the Government can increase its degree of trust in society and thereby reduce evasion.

³The Brazilian currency symbol
⁴The Sonegometro created by the institution SINPROFAZ (Union of Prosecutors of Finance), provides an electronic scoreboard that reveals the billions evaded annually in Brazil through the site http://www.quantocustaobrasil.com.br
In recent years, studies by Cowell and Gordon (1988) and Elster (1989) showed highlighted that the citizens have a key role in the probability that tax evasion occurs in a country. According to them, the reason is because it is important for them to gain as much as possible from the taxes paid to the Government. They affirmed that whether the citizens realize that paying tax will generate direct and/or indirect benefits for them, they will contribute and support this Government obligation. The citizens believe following tax laws is a social norm.

Thereby, we observed through the process to review the technical literature about the theme that the studies published focus on explaining and understanding the parameters related to the act of tax evasion, as well as the penalties apply in each case. Besides that, another important information is that these literatures contemplate other factors as well, such as the tax burden in the country, the benefits of tax collection to the society and the key citizen’s role to reinforce this process.

In this case, the new government’s programs that seek to fostering citizenship, it may be considered an important tool to tackle against tax evaders. These programs intend to promote tax regulations as moral standards when the citizens truly embraced this idea.

2.2 Tax Citizenship

The State has the duty to guarantee and promote the fundamental rights to all citizens. On the other hand, it is expecting that each citizen actively contributes to achieve the goals that there are common for all members of society Follini (2012).

Within this context, the term tax citizenship arises. It assumes that these terms should be conceived from the citizens who has as one of their duties, the collection of taxes that are considered as indispensable for the maintenance of the State. As mentioned by Nabis(2005)considered that the duty to pay taxes represents one of the main duties within a welfare State, so taxes constitute an undeniable duty of citizenship that each citizen must honor.

Following this line, the studies by Bobbio (2007)pointed out in one of his studies that the citizens’ rights and duties has practical consequences in favor of public tax administration. For this reason, the State maintains an important role in the process of promoting and encouraging the tax citizenship programs within the population. These actions contribute to socializing the Government’s initiatives.

As stated by Mattos, Rocha and Toporcov (2013) tax citizenship programs can also bethe tax authorities’ response to the new perception of the taxpayers. They started to consider themselves as a client who need services. Instead of working on engaging the companies and individuals on which the tax burden falls. The Government decided to invest in educating the consumer and later turning them into a trustable partner. The reason behind the Government’ strategy was related to the fact that they believed that the consumers could help them to reinforce their programs, not only from the perspective of financial incentives, but also through awareness-raising campaigns which it highlighted how the program directly benefits the consumers, as well as it may increase tax collection and decrease tax evasion.

It is important to emphasize that this study is presented without pretending to exhaust the theme about tax citizenship. However, we believe that this type of programs may be an excellent tool to educate and engage the citizens about the tax citizenship programs. The tax citizenship program is considered a quite simple program because it does not require much to the consumers. The only mandatory requirement is related to the consumers’ request for an invoice should be issued every time they acquire any consumer products. Besides that, it is considered an effective way to help the Government to fight against tax evasion.

2.2 Invoice Citizenship Program

The Invoice Citizenship Program aims to protect the State as well as the tax payer in the process of acquiring consumer products from a company or individual. Based on the program’s rule the consumers should request the issuance of invoice every time they acquire any consumer products. With this simple action, the consumers ensure compliance with tax obligations. Pursuing this objective, the Government encourages the consumers to request the tax document, which is the triggering factor of business transaction event. Throughout this action, it is established a tax relationship between the Government, companies, and consumers. As shown below in the figure:

![Fig.1: Consumer, Business and Government Relationship](https://example.com/image)

Source: Made by the authors
It should be remembered that the benefit program was driven by the implementation of the new electronic document model named NF-e, which came into force since 2006 and replaced the previous tax document system based on the physical invoices issued in paper. This new model is guaranteed by the sender's digital signature, simplifying the taxpayer's ancillary obligations, and allowing, at the same time, real-time monitoring of commercial operations by the Tax Authorities - Portal NF-e (2019). In addition to the NF-e, other electronic documents have been developed, such as the Consumer Services Invoice - NFC-e, popularly known as the Tax Coupon, which allows to inform the CPF and are used in retail business operations.

During our technical literature review, we identify that the authors as Ramos et al (2015), showed the evaluated the incentives provided by the tax citizenship programs through the NF-e in different states of the country, during the period from 2004 to 2012. Besides that, he verified the programs implemented by each state at the date when he conducted the research. As a conclusion of his study, he presented the programs implemented by each state and the types of benefits offered to the consumers, without the purpose of verifying specific impacts on the economy or population.

Hence, the research presented in this article has the purpose to deepen study the theme – Tax Citizenship Programs – adding the period the year of 2018. And it tries to identify its benefits offered and the target of the program, as well as to evaluate the improvements performed through the years, and what is the citizens' perceptions about the program.

III. METHOD
3.1 Research’s Characterization and Data Collection

The study presented hereby, it used a qualitative approach based on an exploratory nature with the purpose to help the readers to be more familiar with the main essence of the research, with the intention to show it more explicit, with improvement and insights based on intuition (Gil, 2002, p.41).

First of all, it was conducted search on the websites of the Secretary of Finance (Sefaz) of each Brazilian’s states and the Federal District, in order to identify which of federative units had implemented the programs to stimulate the issuance of the invoice. After identifying the federative units and the Internet addresses of the programs, a detailed study was conducted about the laws and decrees that allowed the program to be legal validity and its common objectives - to promote the issuance of the tax document. See on the table below, the following programs in force until December 2018:

| STATE | PROGRAM’S NAME | REGISTERED COSTUMERS | STATE | PROGRAM’S NAME | REGISTERED COSTUMERS |
|-------|----------------|----------------------|-------|----------------|----------------------|
| SP    | Nota Fiscal da Paulista | 20,413,577 | AM    | Nota Fiscal Amazonense | 299,339 |
| DF    | Nota Legal | 1,165,652 | PI    | Nota Piauí | 226,419 |
| AL    | Nota Fiscal Alagoana | 248,792 | PR    | Nota Paraná | 2,561,225 |
| SE    | Nota da Gente | 136,149 | MA    | Nota Legal | 233,249 |
| RO    | Nota Fiscal Rondonense | * | TO    | Tô legal | * |
| PA    | Nota Fiscal Cidadã | 230,959 | RN    | Nota Fiscal Potiguar | * |
| CE    | Sua Nota Vale Dinheiro | * | RS    | Nota Fiscal Gaúcha | 1,700,000** |
| GO    | Nota Fiscal Goiana | * | BA    | Nota Premiada Bahia – NPB | 400,000** |

* Information of the official sites
** SEFAZ press release information

Source: Made by the authors
Based on the results of our analyzes, we noted that the State of Ceará was the first state to implement the incentive program through the issuance of the tax document. However, it was only in December 2004, that the program’s participants were able to effectively register their coupons on the website of the Secretariat of Finance of Ceará. This action has the purpose of minimizing the time in which the consumers will be receive the benefit offered from supporting the Government’s program.

In August 2007, three years later that the Government launched the program, São Paulo state created the program named “Nota Fiscal Paulista”. More than 20 million registered users were identified until December 2018. In regarding to the number of tax documents issued in the state, more than 67 billion have been generated since 2008. From this total, 30% corresponds to the tax documents in which the CPF number is identified.

Comparing the information provided by SEFAZ’s website, it is possible to observe that the Government of São Paulo state is considered the pioneer in the process to implement with success the tax citizenship program through the issuance of the tax document. Through the website of the state, we observed that the Government maintains a detailed information about this program, such as registered users’ evolution, credit receives per month and trading industry and industries segments, rewards provided to the citizens per month and its amount respectively.

In regarding to innovation, despite to the fact that huge improved of technology industry in recent years, the official websites of the programs presents limited data related to the number of taxpayers, and it does not specify the period of the information available nor the values of the rewards distributed.

The unavailability of data is a huge obstacle for those who conduct academic and/or economic research. The lack of disclosure of the data shows that the State does not consider fiscal transparency as an important part of the tax citizenship program. The SEFAZs that are providing detailed statistical information about the program are those from the Federal District and Paraná, but there is still much to evolve to allow statistical analysis of the benefits of these programs.

As mentioned earlier, each state has autonomy to decide how the best way to promote its tax citizenship. After analyzing the laws and decrees published by each state, that owns their program, we identified the following types of benefits offered to the citizens:

- **Tax Return**
  From the total of 16 programs analyzed, we noted that seven allow the consumers -individuals or legal entities - to recover a percentage of 2% to 30% of ICMS collected by commercial establishments and service providers. It was observed that few programs have stipulated a threshold related to values offered as benefit to the consumers, as an example we can cited the “Rondoniense Invoice”, which offers to the consumer a tax burden reduction up to 20% of the ICMS collected by the commercial establishment, being limited to 5% of the value of the tax document issued.
  The benefit’s value offered to the consumers refers to the credits of the tax returned. The total amounts are credited in the bank account of the consumers that are identified through the CPF number informed on the tax document. It is important to mention that the credit cannot be transferred to another CPF number. Some states, as an example we can cited the São Paulo state, there are periods for “withdrawals” the benefits, as well as minimum value limit. The monetary threshold established by Sao Paulo state is above R$25.

- **Sweepstakes**
  For each purchase made and registered through the electronic tax documents named NFC-e or NF-e in which CPF number was included, the consumers will be unable to compete for the prizes and special draws monthly. Most of the draws are made by following the federal lottery numbers.

- **Discount on IPVA**
  The discount on IPVA means that a tax will be offset against other fees and contributions. This definition is part of the propose to compensate the credit generated from ICMS tax, as well as premiums for discounts on the value of IPVA - Motor Vehicle Property Tax.
  This was one of the benefits adopted by the Tocantins tax invoice program named “Tô Legal”, which will enable the distribution of premiums and the granting of a 5% discount on the payment of IPVA to the final consumer.

- **Credits granted in Transportation Ticket or Cellular Telephony (Mobile)**
  Several benefits considered as a differential have emerged in recent years. As an example, we can cite Maranhão state’s case denominated as “Maranhão’s legal invoice” that offered as benefit to the consumers a credit for each invoice. The amount ranges from $5 reais to R$25, per month.

- **Charitable Donations**
  From the total of 16 programs researched, we observed that 12 of them allow the donation of the credits...
obtained from the program to support charitable institution previously registered in their official websites.

There are programs, such as Potigar’s Invoice, in which the taxpayer can “adopt” a non-profit organization. Thus, when the consumers are filling their register out in the Government’s Campaign form, the taxpayer can choose one of the non-profit organizations previously listed on it. Whether the taxpayer is drawn, the institution chosen by them will receive a prize in the amount equivalent to 50% of the consumer’s prize.

See below a table summarizing the programs and benefits collected in 2018 – Table 2. It is important to emphasize that these benefits may be withdrawn or added of programs, according to criteria defined by the State’s management.

| STATE | Sweepstakes | Tax Return | Discount IPVA | Credit Granted in Transportation Ticket or Cellular Telephony (Mobile Phone) | Charitable Organization |
|-------|-------------|------------|---------------|------------------------------------------------------------------------|-------------------------|
| CE    | YES         | *          | *             | *                                                                      | YES                     |
| SP    | YES         | YES        | YES           | *                                                                      | YES                     |
| DF    | YES         | YES        | YES           | *                                                                      | YES                     |
| AL    | YES         | YES        | *             | *                                                                      | YES                     |
| SE    | YES         | *          | *             | *                                                                      | YES                     |
| RO    | YES         | YES        | YES           | *                                                                      | YES                     |
| PA    | YES         | *          | *             | *                                                                      | *                       |
| RS    | YES         | *          | YES           | *                                                                      | *                       |
| GO    | YES         | *          | YES           | *                                                                      | *                       |
| AM    | YES         | **         | **            | **                                                                     | **                      |
| PR    | YES         | YES        | *             | *                                                                      | YES                     |
| PI    | YES         | YES        | *             | *                                                                      | YES                     |
| MA    | YES         | YES        | YES           | YES                                                                   | YES                     |
| TO    | YES         | *          | YES           | *                                                                      | *                       |
| RN    | YES         | *          | YES           | *                                                                      | YES                     |
| BA    | YES         | *          | *             | *                                                                      | YES                     |

Source: Made by the authors

* Premium Incentives Not Applicable to Invoice
** There are no premium benefits yet, just a citizenship campaign with the issuance of invoice (under development)

Recently the programs from the states of São Paulo, Alagoas, Sergipe, Rio Grande do Sul, Paraná, Rio Grande do Norte, and the Federal District developed mobile phone apps (mobile applications). This new technology allows the taxpayers to follow closely the invoice registered in their systems, as well as the credits owned by each taxpayer.

3.1 Results and Discussion
To understand the factors that have influenced the consumers to request or not the invoice with their CPF
number, an exploratory-descriptive study was performed. The criteria defined was the quantitative approach, with primary nature data.

Data collection was performed based on a non-probabilistic sampling chosen for convenience. The invitation was sent to students of the technical and undergraduate courses in Accounting and Graduate students throughout Brazil, which it allowed to analyze information from several states.

The reason why we chose Accounting professionals is because the fact that Mussolini stated, in1994, that these professionals are qualified to use Accounting’s concepts, such as theoretical, technical and practical, as a means to leverage the economic development, through the appropriate use of Financial Accounting and Management tools. In addition, they must also be attentive to execute these functions in an ethical and socially responsible manner.

Faced with this role and holder of the knowledge of business information and processes, Accounting professionals must operate through their social contribution, ensuring that their work developed in a company is extremely relevant to the community to which they belong. Following this line, Nasi (1994) stressed that an Accountant must have an unquestionable ethical-professional behavior. Accountant must be aware of their social and professional responsibility.

The questionnaire was designed in a form of the Google Docs tool. It was restricted to the control and management of researchers and it was released by sharing in WhatsApp groups. These groups are related to academic courses in which the researchers acted as teachers and professionals. Initially, the estimated sample size was of 560 participants, in the period from January to February 2019. However, after 2 months of the survey’s execution, only 175 responses were collected, representing 31.2% of the initial sample.

The questionnaire’s structure was divided into three parts: the first part contains questions related to the survey respondents’ background, such as state of origin, age, education level, among others; in the second part is the question whether the respondents usually request the issuance of the tax document and whether they add their CPF number on this document; the third part aim to identify the reason behind the respondents’ decision to request or not the invoice, as well as it includes their ID on it. The was of the questionnaire was structured allow the researchers to streamline and delimit the search by scenario.

The table below present the variables identified when it was reviewed the survey respondents’ background (State, age, and education), as shown below:

| State | Number of respondents by State | Percentual of Respondents by State | State | Number of respondents by State | Percentual of Respondents by State |
|-------|--------------------------------|-----------------------------------|-------|--------------------------------|----------------------------------|
| RS    | 33                             | 19,0%                             | MG    | 8                              | 4,57%                            |
| SP    | 28                             | 16,0%                             | GO    | 8                              | 4,57%                            |
| PE    | 25                             | 14,1%                             | PR    | 6                              | 3,42%                            |
| BA    | 19                             | 10,85%                            | CE    | 5                              | 2,85%                            |
| PI    | 15                             | 8,57%                             | SC    | 4                              | 2,28%                            |
| RJ    | 11                             | 6,28%                             | ES    | 2                              | 1,14%                            |
| TO    | 11                             | 6,28%                             | MA    | 1                              | 0,05%                            |

Source: Made by the authors

Based on the data presented above, it is important to emphasize that despite of the fact that the states of Minas Gerais, Santa Catarina and Rio de Janeiro appeared in the results of the survey, these states do not have a tax citizenship program in place. Where as we did not receive any answers from the states of Rondônia, Sergipe, Alagoas and Distrito Federal.

In regarding to the level of education, we observed a predominance of respondents with Graduate course, which it represents 64,3%. Respondents who undergraduate are 33,7% and the remaining of 2,9% belongs to a technical course. These results showed to the researchers that most of the interviewers have a high level of education.
Table 4: Age range of the respondents and they add or not their CPF number on the Invoice

| Age range | Yes | %  | No | %  |
|-----------|-----|----|----|----|
| 18 a 25   | 11  | 52%| 10 | 48%|
| 25 a 40   | 60  | 67%| 30 | 33%|
| 40 a 60   | 31  | 53%| 27 | 47%|
| 60+       | 0   | 0% | 3  | 100%|

Source: Made by the authors

According to the table above, we observed the 60+ age group corresponds to a minority group in the survey respondents. However, it is important to note that this group represents the major group that does not support this kind of Government’s program, due none of them add their CPF number on the invoice.

Analyzing the results in connection with the request of issuance of invoice with consumer’s CPF number on it, we noted that from the 175 respondents, 105 affirmed that they requested it against 70 who did not request it. Based on the applicants, we highlighted that 32.2% of respondents who usually request to add their CPF number on the tax document, against 39.8% of respondents who sometimes require to include it, and, finally, 28% of respondents who only inform the CPF number when the seller asked them about their desire to do so.

In other words, these numbers demonstrated that the consumers are not actively requesting to include their CPF number on the invoice, even though in regarding to taxpayers who agree to inform it. In this case, it is becoming increasingly necessary to carry out awareness campaigns showing the importance of the tax citizenship program and the benefits of the programs to the society. See in the table below how the survey respondents informed to use benefits offered from the tax citizenship program:

![Fig. 2: Benefits Used by Participants](source)

Source: Made by the authors

Summarizing the table above, it is possible to observe that respondents prefer to use the benefits offered by the program to credit this value in their bank account. This benefit is offered from 7 programs of the 16 programs reviewed.

It should be noted that almost of 40% of respondents affirm to report their CPF number on the invoice, but they informed that not request the credits. This fact suggests two hypotheses: participants is not focus on owned benefits offered by the Government, but rather, taken part in exercising the tax citizenship, or they are not aware of the benefits and ways of redemptions.

Given the negative feedback to the respondents about the inclusion of CPF number on the invoice, it was questioned whether the reasons why they do not inform their CPF number on the invoice is the lack of benefits on their perspective. Thus, it is evident that Governments need to invest massively in outreach actions to educate its public to disseminate the knowledge about the benefits.
offered by these programs to the consumers who actively embrace it.

Based on the results of the survey, approximately 13% of the respondents appear to be afraid that the Government’s controls through the data related to how much they consumed over a given period. This fact may indicate that their total income or part of that could not be declared accordingly.

The technical literature analyzes about tax evasion show us the existence of several studies mentioning that the tax evasion is directly related to the efficiency of the Government’s system to provide benefits to its citizens or the misuse of public resource. As examples of these studies, we can cite Allingham and Sandmo (1977), as well as Graetz, Reinganum and Wilde (1986). We observed this tendency on our research in which 20 respondents affirmed that in their point of view, those factors justify their absence to request the issuance of the invoice with their CPF number on the document.

The respondents also pointed out that process of adding their CPF number on the invoice it usually slows and take time to them because they need to wait the process be finalized by the seller. They believe the fact as important as misuse of public resources. Thus, the Governments need to consider ways to automate this process to ensure process agility which it may encourage the consumers to embrace the program.

In the questionnaire was included specific question about which Government’s initiative would be efficient in the process to become the CPF number a mandatory field on the tax document. The results show that 49.3% of respondents reported that whether the Government’s transparency to inform to the society the tax collected, they affirm that each consumer would start to support the program immediately. Thus, the Government must be attentive to divulgate its public policies in a transparent manner to the society.

It is important to mention that for 16% of the respondents the data security is an issue that need to be addressed by the Government. Basically, taxpayers do not trust in the security procedures stablished by the Government to protect their personal information.

In addition, the survey shows that 8% of respondents mention that they do not identify with this type of program or the benefits offered by them to the taxpayers. Thus, we observed that the Governments are still having a long path to be taken in process of convince the population to embrace the program.

IV. CONCLUSION

Based on the main purpose of this research, we focus on identifying the citizens’ point of view, as well as compare the different programs in place in order to verify the citizen’s perception about all of them, as well as highlight the adherence between them.

To compose this exploratory analysis and mitigate any misunderstand about the tax citizenship benefit programs, it was considered relevant to highlight the fundamental list of benefits provided by each Government’s program. It should be noted that São Paulo state Invoice Program website is an exception whether compared to the other official program’s websites. Those are unable to provide simple data to the citizens, such as number of consumers, evolution by month. The lack of information had a huge impact on our research because we weren’t able to generate statistical studies in which the results could measure the tax collected by each state.

It is important to note that each state is responsible for developing and implementing their programs following their own rules. Thus, the consumers who acquire consumers products from legal entities that are originally from different parts of the country, face on a daily basis a challenge to maintain their registers constantly updated, as well as monitor the website of each state to assure that they will be able to use the benefits offered by the programs. All these processes are considered by the taxpayers as complex and bureaucratic.

It is worth mentioning that the objective of the programs is to encourage the tax citizenship and reduce tax evasion. These both points still need to be studied, but for this, the Governments need to invest in technology, data protection and transparency. This effort may lead to increase the consumer participation.

The focus on this study was concentrated in the Accounting professionals’ perception. Therefore, we believe it would be important to conduct a more detailed research that cover taxpayers from different careers, region and age group in order to identify the applicability of these programs and whether the citizen participation is effective.

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