

Scientific
Journal of
**Applied
Social and
Clinical
Science**

**THE DUTY OF
INFORMATION,
REGARDING THE
TAX BURDEN AS
A SUPERVISION
INSTRUMENT**

Maria Núbia Clemente Vieira



All content in this magazine is licensed under a Creative Commons Attribution License. Attribution-Non-Commercial-No-Derivatives 4.0 International (CC BY-NC-ND 4.0).

Abstract: Since the beginning of time, there has been a marked coefficient in humanity, which has changed its name over time, this concept refers to the organization of the social structure, whether it is described by law or by mutual thought; Fees, or taxes, were part of history, whether direct as a payment in currency (a term used with multicultural coverage and “ad tempus”), or indirectly through an action that results in payment. Within the current molds, the rationalization of the Brazilian Federative Republic was no different, as it was found in the various pillars of its formation, the questioning of taxes, which were inserted in the architecture of the State, respecting the principle of reason of economic capacity. In order for the performance of the activities conferred by the State to be carried out, the tax burdens would necessarily be raised, which would confer control of the Moorish income for the inspection of products from each region, serving for the administrative structure to remain resolute. However, to combat something very present in human beings, generalized greed, the State foresaw measures to reduce undue subtraction through the Fiscal Responsibility Law (Complementary Law Number (Article 5, XXXIII, XXXIV, LXXII, of the Federal Constitution and Articles 2 and 3 of Law Number 9,784/99) as a crucial factor for external control, and the Principle of Tax Legality (Article 150, I, Federal Constitution), compatibility between what can be collected and what can be applied by law.

Keywords: Tax Burden. Tax Inspection. State composition. Tax Legality.

INTRODUCTION

When we initially entered the world of tax law, we soon imagined that we would add jurisprudence to taxes and nothing else. It's not wrong to think that way since law is jurisprudence, but it's not just that. Law is the

essence of society, it is the beginning and the end of an entire historical line that endlessly wanders in the immensity of the duty to be. Lewis H. Morgan, historian, sociologist and anthropologist in his research on humanity, described the following foreshadowing in his book.

Since the advent of civilization, the increase in wealth has become so great, assuming such varied forms, with such extensive application, and so habitually administered in the interest of its owners, that wealth has become an irreducible force opposing the people. Human intelligence finds itself powerless and disregarded in the face of its own creation.

While it is certain that tribute is law, currency becomes order. When we put greed at the forefront and become the rule itself, we believe that we will conquer anything, in a way yes, because today currency has become everything. With it, all goods, all souls, all tastes are acquired and, consequently, we become superior. Just the thought that superiority can be measured by a coin is enough to call the value into question; the value we are, the value we have, and the value we give.

The changes we currently have are, as a rule, just new names, and incidentally it is no different when it comes to taxation, in these aspects and in the course of scientific work, it will tell how history transformed the current form of tax burden in the Brazilian Order with the aim of to demonstrate the apparent evolutions in today's society.

The coin has become the hand that rotates humanity and dictates who has power or not who has honor, who has love, who has life. And so much power could not remain without constant supervision, when we move, touch and look at a role that gives life to everything, we are not satisfied, and in our veins greed and ambition take control. For this, within the State, parameters were created that regulate the currency and make it objectively regulated,

not always liable to error, but fair to those who have not yet seen the color of the coin.

THE HISTORICAL EVOLUTION OF TAX LOAD INFORMATION IN BRAZIL.

At this point, we initially observe aspects of the historical evolution and the legal-evolutionary framework that gave rise to current taxation, passing soon after, to analyze its method within the National Tax Code, the doctrinal criticism and finally in the core of the work, notably in the core from tax inspection the fundamental guarantees that generated this competence.

BRIEF HISTORICAL REPORT

In view of the historical figure, Brazil has undergone several social and legal mutations in relation to the taxation method. Around 1500 to 1532, with the arrival of the Portuguese, and with the baptism of glowing wood as a monopoly of the Portuguese royal crown, the first form of tribute was implemented. Since, a sixth part of the extraction was intended as payment to the crown, and another for the expedition and installation of the colony.

Even after so many forms over time as the hereditary captaincies (1534)¹, shortly after the General Government ² (1548- 1763), the Portuguese court and the United Kingdom (1808-1815). In 1834, the limits that would

set a legal course for the first supervised and active taxation originated.

It is noteworthy that in the 19th century, continuing historically, the State took a different stance to combat the Great Depression³ left at the time the principle of the “invisible hand of the State” which was a precursor to combat the growing wave left by Liberalism at the time and what would be this “invisible hand of the State”. In the understanding of Ricardo (2018. p.42) this doctrine came into force in the 19th century to correct what was left by liberalism, this way the State obtained the strongest of weapons, known as tributes.

However, in 1965, the Tributary System was created through Constitutional Amendment Number 18, and defined in article 1st the following attributions.

The national tax system is made up of taxes, fees and contributions for improvement, and is governed by the provisions of this Amendment, in complementary laws, in resolutions of the Federal Senate, and, within the limits of the respective powers, in federal, state or municipal laws.

In addition to the attributions directed at the composition of the tax, the IPI (Tax on industrialized products), the ICM (Tax on circulation of goods and the ISS (Tax on services) were created.⁴

1. It was the trigger for Brazilian colonization, evidenced by the formation of captaincies along the Brazilian coast. In total there were 15 captaincies with the exploration of Martin Afonso de Souza. BEZERRA, Juliana. `` **Capitanias Hereditárias**``. All Matter. 2018. Available at: < <https://www.todamateria.com.br/capitanias-hereditarias/> >. Accessed on: 20 Mar. 2019.

2. After 14 years of exploitation, the first regime of government emerged, which came about due to the following facts: India's trade had become weak over time, failure after the construction of the empire in Morocco, and its enemy at the time had found a lot of resources mineral in your colony. With that, the Portuguese government felt on the lookout to reorganize the tax structure so that the colony would become something more profitable. SILVA, Daniel Neves. `` **Administrações públicas**``. World Education. [2015?]. Available at: < <https://mundoeducacao.bol.uol.com.br/historiadobrasil/governo-geral.htm> >. Accessed on: 20 Mar. 2019

3. It was the most serious global economic crisis of the 20th century. It all started because of a major imbalance in the US economy. [...] Ordinary citizens sold their homes to buy shares, looking for an easy profit [...]. STRANGE WORLD. `` **O que foi a Grande Depressão?**`` Super Weird. 2011. Available at: < <https://super.abril.com.br/mundo-estranho/o-que-foi-a-grande-depressao/> >. Accessed on 10 Apr. 2019

4. SEMEGHINI, Victor Theodosio. `` **A origem da tributação no Brasil.**`` JUS. 2015. Available at: < <https://jus.com.br/artigos/39319/a-origem-da-tributacao-no-brasil> >. Accessed on: 01 Apr. 2019.

THE TAX LOAD

Since long before the invention of money, taxes were present in society, among which they were inserted without prior or active supervision over the act. This way, after time passed, the precept of inspection became a way of combating the obtaining of resources for one's own good. Even today, there is not a certain amount of fiscal foresight, diapers, tax evasion, among other evils that advocate human rationalization.

TAXES AND ITS CURRENT TRAINING

In this sense, taxation in the Brazilian legal system was included in the merit that the State rates consistently to carry out activities of an economic nature. In this regard, devices called tributes are generated that serve as mechanisms for controlling and inspecting income and products generated in the regions, and for collecting funds to support the administrative and governmental structure.

The Brazilian National Tax Code conceptualizes tribute in its article 3rd in the following terms:

Article 3rd. "Tribute is every compulsory pecuniary benefit, in currency or whose value can be expressed therein, that does not constitute a sanction for an unlawful act, instituted by law and collected through fully linked administrative activity".

To which the pecuniary principle refers in article 3 of the CTN, as it is currency, in this sense we observe that nothing can be attributed to the term, if nothing is detached from an unlawful act that is affronted by criminal law, through a law that can be exhausted from an activity-means.

TYPES OF TAXES

Within the Brazilian legal system, the Tripartition theory was adopted⁵ which listed in its Article 5 of the National Tax Code the divisions of taxes into species, which are: Taxes, fees and contributions for improvement. It is worth mentioning that, in addition to these, there is a special group called Compulsory Loans.

Consequently, in accordance with article 4 of the CTN, the types of taxes are determined by the Taxable Event, that is, whether its legal nature is part of the binding or non-binding duty. In a dynamic understanding Ricardo (2018. p. 54, 55) foresaw this.

To classify any tax as to the taxable event, one must ask whether the State has to carry out, in order to validate the collection, some specific activity related to the taxable person (debtor). If the answer is negative, it is a non-binding tax; if it is positive, the tax is linked (since its collection is linked to a specific state activity aimed at the taxpayer).

TAXES

Of all those mentioned above, this is without a doubt the most coveted, taxes are nothing more than a category that fall as a rule on assets, income and consumption.

Taxes are, by definition, non-binding taxes that levy on manifestations of wealth of the taxable person (debtor). Precisely because of this, the tax supports the idea of social solidarity. The people that manifest wealth is obliged to contribute to the state, providing it with the resources it needs to seek the achievement of common ground. Thus, those who earn income, sell goods, own real estate in urban areas, must contribute respectively with the Union (IR), with the states (ICMS) and with the municipalities (IPTU). These entities must use such resources for the benefit of the entire collectivity, so that the manifestors of wealth compulsorily show solidarity with society. In

5. In tax classifications, the doctrine has always remained disparate and with that it has led to the creation of 4 main currents: bipartite, tripartite (adopted by the Brazilian legal system -Ricardo Alexandre. 2018. p. 53)

short, improvement fees and contributions are retributive (counterpayment) and taxes are contributory. Ricardo Alexandre (2018. p. 58, 59)

These serve to collect universal services such as education and security, among others. And they are found in the 3 spheres of the State, they are listed below:

- **Federal:** such as the **IPI** – Tax on Industrialized Products and the **IOF** – Tax on Financial Operations;
- **State:** such as **ICMS** – Tax on Circulation of Goods and Services and **IPVA** – Tax on Ownership of Motor Vehicles;
- **Municipal:** such as **IPTU** – Tax on Property and Urban Land and **ISS** – Tax on Services.⁶

THE DYNAMISM BETWEEN INFORMATION AND TAX COLLECTION

Certainly, we observed that taxes are used before the State, to generate revenue of a contributory nature, guaranteeing the “well-being of society”. At this point we observe the campaigns used in favor of this trade, and at this point we still do not have the necessary information to abstain that each tax paid is reused in a coherent way.

In this sense, we can highlight Law N° 8.070/90, which sheltered the soul of the final consumer’s rights, informing the tax holders as information in this sense, it is worth mentioning article 4, items III and IV together with article 6, Item III that dictates.

Article 4° [...]

III - harmonizing the interests of those participating in consumer relations and making consumer protection compatible with the need for economic and technological development, in order to make viable the principles on which the economic

order is based (article 170 of the Federal Constitution), always based on good faith and balance in relations between consumers and suppliers;

IV - Education and information for suppliers and consumers, regarding their rights and duties, with a view to improving the consumer market;

[..]

Article 6° [...]

III - adequate and clear information about the different products and services, with correct specification of quantity, characteristics, composition, quality, incident taxes and price, as well as about the risks they present; (Wording provided by Law Number 12,741 of 2012) Validity

To shelter this dynamism of the consumer and dictate the incidence of taxes, Law Number 12,741/12 was created, in which the light in its article 1st.

Issued on the occasion of the sale of goods and services to consumers throughout the national territory, the tax documents or equivalent must contain information on the approximate value corresponding to all federal, state and municipal taxes, the incidence of which influences the formation of the respective prices of sales.

FEES

When we refer to rates, it is notorious to think of the implicit distribution of triviality between the rate and the norm, but this is not quite the case, Eduardo Sabbab (2014. p. 430) and cited above Luciano Amaro (1991. p. 31) predefined what it’s fee.

It is, therefore, an encumbrance with a hypothesis of incidence embodied in the activity of the Public Administration, which refers, directly and immediately, to the taxpayer, recipient of that onslaught of the

6. Facil123Blog. `` **Tributos, impostos, taxas e contribuições: conheça as diferenças** ``. Available in: < <https://facil123.com.br/blog/tributos-impostos-taxas-contribuicoes/> >. Accessed on: 01 Apr. 2019

State. In fact, the fee is “a tax whose norm makes provision, in the core of its normative antecedent, for a state action directly related to the taxable person”. As Luciano Amaro² asserts, “the taxable event is not a taxpayer event, but a state event. The State carries out a certain activity and, therefore, charges a fee from the person who takes advantage of that activity”.

POLICE FEES

Within the exhaustive list, the State establishes the inspection fee or, as you prefer, the police fee. It is instituted by the public administration so that, in anticipation of the inspection entities, they cover the outbreak of this inspection, that is, in the words of Luciano Amaral (1991. p. 33 apud Eduardo Sabbab 2014. p. 432), “the police fee is charged due to the activity of the State, which verifies compliance with the relevant legal requirements and grants the license, authorization, permit, etc”.

IMPROVEMENT COLLECTION

The improvement collection is found in Article 145, in item III, which says “improvement contribution, resulting from public works.” In other words, we can add that, as these are public works, the incidences will be given by the economic valuation of the public property, the charge would result from this.

The creation of the improvement contribution will take place by means of ordinary law and the institution of the improvement contribution has materiality in the binomial: public work and real estate appreciation to the taxpayer.[...] In being intrinsic to the materiality of the tribute the existence of real estate appreciation, in case the public work devalues the property, the subject, besides not being subject to

the improvement contribution, in addition to being able to claim, in the civil scope, an indemnity against the public entity that promoted the work.⁷

STATE COLLECTION

The State inserted its own benefits in order to guarantee its financial sovereignty, in this sense, its own revenue, to cover the costs of the public good. The majority doctrine understands two types of revenues, the original and the derived ones, as explained by Ricardo Alexandre (2018. p. 40)

In order to obtain original revenue, the state takes leave of the traditional advantages that the legal regime of public law provides and, similarly to a private individual, obtains equity or business revenue. As an example, cite a rental contract in which the lessee is a private individual and the lessor is the state. The individual is only obliged to pay the rent because he expresses his will when signing the contract, with no manifestation of any portion of the power of the state empire.

However, Ricardo continues with his explanation of the derived recipes.

In obtaining derived revenues, the state acting as such makes use of its public law prerogatives, enacts a law obliging the individual to perform certain acts or put himself in certain situations to deliver values to the public coffers regardless of his will, as an example, the person who earned income will be liable for income tax and earnings of any nature (income tax) regardless of any voluntary manifestation.

ABUSIVITY OF TAXES

Brazil is popularly known as the country that collects the most taxes, if you really analyze this premise, every day, people are induced to this error. According to the Brazilian Institute of Tributary Planning or IBPT, through the

7. Brazilian School of Law. `` Entenda a contribuição de melhoria``. JUSBRASIL. 2017. Available at: < <https://ebradi.jusbrasil.com.br/artigos/466502021/entenda-a-contribuicao-de-melhoria> >. Accessed on: 10 Apr. 2019.

report of the newspaper NEXO⁸ it is possible to analyze the tax by GDP of Brazil is 35.04%, while that of Denmark is 45.20%.

In the same report, the IBPT analyzed 30 countries, where it analyzed the return of taxes for social well-being and, incredible as it seems, Brazil was in last place. Therefore, Brazil is not abusive in terms of taxes, but in the poor management of taxes and in the application where many times it does not even reach the public coffers.

THE DUTY OF INFORMATION IN PUBLIC TAXES

After analyzing the taxes and their various ramifications, it is safe to ratify beyond the tax, the implicit principles of information as an instrument of tax inspection, the scene of many disjunctions. Among the titles of information, we observed the main source of all ordering and from it we can extract.

Information, or rather the right to information, in the Federal Constitution can be considered under three types: a) the right to inform; b) the right to be informed; c) the right to be informed. Without adequate information, the consumer is unable to express his will, either in the acquisition of a product or in the contracting of services. Now, if the supplier opts for the adhesion contract for the sale of products or provision of services, nothing fairer than providing the consumer with secure information for their clarification and, consequently, to be able to direct their will. Thus, a detailed analysis of the theme on screen is necessary. Halison Rodrigo⁹

FUNDAMENTAL PRINCIPLES AS A FORM OF INFORMATION

The fundamental principles are embedded

8. CASTRO, José Roberto. `` **Impostos: aumentar, reduzir ou reformar todo um sistema?** `` NEXUS. 2016. Available at: <<https://www.nexojournal.com.br/explicado/2016/01/22/ Taxas-increase-reduce-or-reform-a-whole-system> >. Accessed on Mar.20, 2019

9. LOPES, Hálisson Rodrigo. O direito de informação do consumidor. In: *Âmbito Jurídico*, Rio Grande, XIV, n. 92, set 2011. Disponível em: <http://www.ambito-juridico.com.br/site/index.php?n_link=revista_artigos_leitura&artigo_id=10339 >. Acesso em: 20 Mar. 2019.

within the source of the Brazilian legal order and could not be in disagreement with the taxes. Inevitably, we allocate ourselves to constitutional law and with it comes the immediate and horizontal effectiveness of the principles, the protection of the dignity of the human person, principles of legality, impersonality, equality, morality, publicity and efficiency.

First, we will start with the principle of the dignity of the human person (article 1, III, of Federal Constitution/1988), which lists the empirical factors of other principles, as it is considered a mutagen added to new values of time and space. The new shots cannot subscribe to the limits of human dignity, in the words of Ingo Wolfgang Sarlet (2005, p. 124 apud TARTUCE, 2014, page 07) observes that:

the intangible stronghold of each debt and, in this sense, the last frontier against any external interference. This does not mean, however, that it is impossible to establish restrictions on fundamental rights and guarantees, but that the effective restrictions do not exceed the intangible limit imposed on the dignity of the human person.

In this principle, we can inquire about the demand for the collected amount, with what is actually used, in favor of the taxpayer, since in dignity and in good faith the uselessness of the reciprocity pronounced by the state is observed, which in many times leaves to provide the service that “would be” used for the common good.

The principle of legality as provided for in article 150, of the Federal Constitution, which says: “Without prejudice to other guarantees assured to the taxpayer, the Union, States, Federal District and Municipalities are

forbidden to: I – demand or increase tribute without law that establishes it”. This is how Luiz Fernando Pereira criticizes:

Thus, the article cited here is a contrast to article 5 of the Federal Constitution, that: “no one will be forced to do or not do anything except by virtue of the law”, because, on the contrary, for the Public Administrator, as the Legislator, they must obey the dictates of the law, therefore, regarding the competence to create, institute, collect taxes, as well as to decrease or increase rates, etc.¹⁰

The current premise is implemented by the National Tax System or STN, which relates the entire State structure to the fundamental guidelines, likewise, Victor Barau illustrates in his article the fundamental principles and also highlights certain points:

In general, the Tributes are governed by four fundamental principles, directly related to the Democratic precepts and Human Rights. Yes, Human Rights, because their principles are broad, indivisible and universal, being hierarchically above even the Constitution of each country, and must guide all acts of the State, whether legislative or administrative. They are listed below:

- **EQUALITY** - (or Contributive Capacity): means that the collection of taxes must respect equality among citizens, analyzing their social and economic differences;
- **LEGALITY** - (or Respect for the Rule of Law): means saying that it is not allowed to charge taxes (their incidence hypothesis, taxable event and rate) as well as to establish benefits (immunities and exemptions) and punishments (for non-payment and/or evasion), without any legal provision (Constitution,

Laws, Decrees, etc.);

- **FREEDOM** - (Prohibition of Confiscation): The State is forbidden to restrict freedom and fundamental guarantees (free enterprise, property, right to come and go, among others) by charging unreasonable and disproportionate or exaggerated taxes;
- **PRIORITY** - Linked to the principle of Legality, it prevents the State from imposing the collection of taxes without respecting a deadline for the beginning of its validity, in order to surprise the citizens.¹¹

PRINCIPLE OF ADVERTISING

This principle within the information institute deserves its due emphasis due to the premise that addresses it. The transparency of state acts ensures better external control. In this understanding, the principle of publicity acts in public power, subjecting it to the control and surveillance of the people. Publicity becomes a necessary factor for the transparency of government administration to materialize, in article 5, item XXXIII of Federal Constitution /88.

Everyone has the right to receive from public bodies information of their particular interest, or of collective or general interest, which will be provided within the term of the law, under penalty of liability, except for those whose secrecy is essential to the security of society and the State.

The principle of publicity guarantees the individual to observe the measures that the State erected to the detriment of the individual itself, that is, many times this principle is merely illustrative. A very practical example,

10. PEREIRA, Luiz Fernando. `` Os princípios do direito tributário: uma análise panorâmica ``. JUSBRASIL. 2013. Available at: <<https://drluizfernandopereira.jusbrasil.com.br/artigos/111904656/os-principios-do-direito-tributario-uma-analise-panoramica>>. Accessed on: 04 Apr. 2019

11. BARAU, Victor. PREMISES FOR A REFORM THAT RESPECTS HUMAN RIGHTS AND DEMOCRACY. GOVERNMENT SCHOOL. Available in: <<http://www.escoladegoverno.org.br/artigos/1734-o-sistema-tributario-nacional>>. Accessed on: 04 Apr. 2019.

the principle is like a window and the Law the house, while the Public Power is what is outside that house making the decisions, it decides how this house will be built or if it will be demolished, and the private can only observe that is the reality of that principle. Making an act open to the public is not making an act valid. And it is the same with the principles in the guarantee that the individual has on the incidence and percentage that will fall on his assets.

FINAL CONSIDERATIONS

It was evident that since antiquity the reins of taxation had been envisioned, undergoing several changes over time. Over time, it became of great value for the improvement of the current legal system, valuing the principle that brought the intervention of the State in financial relations, to control and distribute it in a free, fair and solidary way to all.

It was also found that the Brazilian legal system is susceptible to numerous failures, whether due to the growing desire for power

inherent in human beings, or due to an internal flaw in the legislation. He certainly observed how taxes are interconnected between the lines of the State-society, delimiting its concept, characteristics and economic jurisdiction.

This work was very important, as it highlighted the problem of information about the abusive tax burden, enabling a means of decision that was not an affront to the acquired right and the current constitutionality, with its application in the principle of publicity. It is necessary to understand and know its tax characteristics and requirements for its effectiveness, addressed in the course of the work.

It brought different points of doctrine exposing negative and positive points of the Tax burden as a title of inspection and information, based on the CTN, the STN and the Federal Constitution itself, up to the new doctrinal mortar that was formed with the new laws of confiscation and guarantees.

REFERENCES

SITES:

BARAU, Victor. **PREMISSAS PARA UMA REFORMA QUE RESPEITE OS DIREITOS HUMANOS E A DEMOCRACIA. ESCOLA DO GOVERNO** - Disponível em: < <http://www.escoladegoverno.org.br/artigos/1734-o-sistema-tributario-nacional> >. Acesso em: 04 Abr. 2019.

BEZERRA, Juliana. **Capitanias Hereditárias**. Toda Matéria. 2018. Disponível em: < <https://www.todamateria.com.br/capitanias-hereditarias/> >. Acesso em: 20 Mar. 2019.

CASTRO, José Roberto. **Impostos: aumentar, reduzir ou reformar todo um sistema?**. NEXO. 2016. Disponível em: < <https://www.nexojournal.com.br/explicado/2016/01/22/Impostos-aumentar-reduzir-ou-reformar-todo-um-sistema> >. Acesso em 20 Mar.2019

Escola Brasileira de Direito. **Entenda a contribuição de melhoria**. JUSBRASIL. 2017. Disponível em: < <https://ebradi.jusbrasil.com.br/artigos/466502021/entenda-a-contribuicao-de-melhoria> >. Acesso em: 10 abr. 2019.

Facil123Blog. **Tributos, impostos, taxas e contribuições: conheça as diferenças**. Disponível em: < <https://facil123.com.br/blog/tributos-impostos-taxas-contribuicoes/> >. Acesso em: 01 de Abr. 2019

LOPES, Hálisson Rodrigo. **O direito de informação do consumidor**. In: Âmbito Jurídico, Rio Grande, XIV, n. 92, set 2011. Disponível em: <http://www.ambito-juridico.com.br/site/index.php?n_link=revista_artigos_leitura&artigo_id=10339>. Acesso em: 20 Mar. 2019.

MUNDO ESTRANHO. **O que foi a Grande Depressão?**. Super Estranho. 2011. Disponível em: < <https://super.abril.com.br/mundo-estranho/o-que-foi-a-grande-depressao/> >. Acesso em 10 Abr. 2019

PEREIRA, Luiz Fernando. **Os princípios do direito tributário: uma análise panorâmica**. JUSBRASIL. 2013. Disponível em:<<https://drluizfernandopereira.jusbrasil.com.br/artigos/111904656/os-principios-do-direito-tributario-uma-analise-panoramica>>. Acesso em: 04 Abr. 2019

SILVA, Daniel Neves. **Governo-Geral**. Mundo Educação. [2015?]. Disponível em: < <https://mundoeducacao.bol.uol.com.br/historiadobrasil/governo-geral.htm> >. Acesso em: 20 Mar. 2019

SEMEGHINI, Victor Theodosio. **A origem da tributação no Brasil**. JUS. 2015. Disponível em: < <https://jus.com.br/artigos/39319/a-origem-da-tributacao-no-brasil> >. Acesso em: 01 Abr. 2019.

LIVROS:

ALEXANDRE, Ricardo. **Direito Tributário**. 12°. Salvador – Bahia. JusPODIVM. 2018. p. 871.

COÊLHO, Sacha Calmon Navarro. **Curso de Direito TRIBUTÁRIO BRASILEIRO**. 12°. Rio de Janeiro – Rio de Janeiro. FORENSE. 2012. p. 813.

SABBAG, Eduardo. **Manual de Direito Tributário**. 6°. São Paulo - São Paulo. SARAIVA. 2014. p. 1200.

TARTUCE, Flávio. **DIREITO CIVIL 5 Direito de Família**. 9°. São Paulo – São Paulo. GEN, METODO. 2014. p. 621.