

Livro Direito Financeiro Esquematizado 5 Edio 2015 Tathiane Piscitelli

Tributação 4.0 Tributação e Novas Tecnologias Trabalhos discentes premiados Cooperative Compliance e Medidas de Redução do Contencioso Tributário

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Tributação 4.0 Tributação e Novas Tecnologias Trabalhos discentes premiados Cooperative Compliance e Medidas de Redução do Contencioso

Tributário *José Roberto Afonso Talita Lima Medre Nobrega Mario Engler Pinto Junior Gisele Barra Bossa*

como serão cobrados os impostos no futuro É uma grande incógnita há a certeza porém de que muitos dos atuais tributos serão alterados ou mesmo desaparecerão as mudanças tecnológicas alteram desde a forma de produção os hábitos de consumo e as relações econômicas e sociais dezenas de professores e especialistas de diferentes instituições e países aceitaram o desafio de escrever sobre variados temas que compreendem a tributação 4 0 para quem trabalha com impostos e se preocupa com a reforma tributária não pode deixar de ler esse abrangente e instigante livro

a indústria 4 0 se caracteriza pelos sistemas integrados com tecnologia digital proporcionando eficiência produtividade e segurança além dos novos produtos e desenvolvimento da própria tecnologia na era digital o principal ativo é a capacidade intelectual o que agrega valor é o conhecimento diferentemente do capitalismo industrial em que o ativo era a máquina e bens tangíveis o mundo digital trouxe a desintermediação dos negócios a virtualização das transações e tornou irrelevante a distância global a nova revolução industrial não se resume aos processos industriais de uma fábrica

também traz oportunidades para a administração tributária se desenvolver tecnologicamente e melhorar suas estruturas troca de informações entre as diferentes jurisdições e métodos para garantir a arrecadação visando atender as necessidades financeiras das nações o sistema tributário na nova economia deve ser reformulado ao invés de pontuais alterações legislativas e imposições da administração tributária como tem sido feito nos últimos anos as iniciativas nacionais para desenvolvimento industrial não serão suficientes sem uma reformulação tributária que deixe o brasil apto a concorrer com economias globais e já mais avançadas nesse sentido incluindo a redução de burocracia

o ponto de origem dos textos que compõem a coletânea são os trabalhos de conclusão apresentados no âmbito do programa de mestrado profissional da fgv direito sp que receberam a indicação à premiação por parte da banca examinadora a diferença marcante está no fato de que desta feita alguns artigos são fruto de atividade acadêmica conjunta do aluno e seu orientador trata se de uma experiência inovadora que tenta vencer o preconceito muito peculiar da área do direito sobre a dificuldade de publicação em regime de coautoria discente docente os trabalhos selecionados e os artigos deles decorrentes são bons exemplos do modelo de pesquisa adotado no mestrado profissional da fgv direito sp espera se que a obra proporcione ao leitor não apenas a aquisição de conhecimento qualificado e teoricamente robusto mas sobretudo útil e diretamente aplicável à atividade profissional

dividida em duas partes centrais i cooperative compliance e métodos alternativos de redução do contencioso tributário no brasil e ii pontos críticos relacionados ao incremento do contencioso tributário brasileiro esta obra pretende contribuir com efetivos avanços teóricos na formulação de propostas e melhorias das medidas existentes para aprimorar as relações entre a administração tributária e os contribuintes com a participação de autoridades da organização para a cooperação e desenvolvimento econômico ocde procuradoria geral da fazenda nacional pgfn receita federal do brasil rfb e conselho nacional de justiça cnj bem como do empresariado do grupo de estudos tributários aplicados getap e da associação brasileira de direito financeiro abdf

esta iniciativa é ferramenta relevante para superação de potenciais conflitos de interesses que norteiam a administração fiscal e seus administrados e dá voz ao exercício da cidadania fiscal mais do que um ganha ganha esperamos que todos esses trabalhos promovam estímulos positivos à doutrina e aos labores dos formuladores de tax policy das administrações tributárias do nosso federalismo além de fomentar a especialização das novas gerações para que mais profissionais se tornem aptos a operar a partir de critérios científicos seguros com a experiência empírica e efetivo exercício da cooperação

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