

PROPOSAL FOR IMPROVEMENT OF THE TAX INSPECTION PROCESS OF ISS IN THE PORT SECTOR OF THE MUNICIPALITY OF PARANAGUÁ - PR

AMANDA MACIEL CARNEIRO

Universidade do Estado de Santa Catarina. **Address:** Av. Madre Benvenuta,
2037 | Itacorubí | 88035-001 | Florianópolis/SC | Brazil.

<http://orcid.org/0000-0001-7149-2311>

amandamcarneiro@hotmail.com

FABIANO MAURY RAUPP

Universidade do Estado de Santa Catarina. **Address:** Av. Madre Benvenuta,
2037 | Itacorubí | 88035-001 | Florianópolis/SC | Brazil.

<http://orcid.org/0000-0001-9533-2574>

fabiano.raupp@udesc.br

LEONARDO SECCHI

Universidade do Estado de Santa Catarina. **Address:** Av. Madre Benvenuta,
2037 | Itacorubí | 88035-001 | Florianópolis/SC | Brazil.

<http://orcid.org/0000-0002-9073-0343>

leonardo.secchi@udesc.br

ABSTRACT

This research aimed to propose alternatives for the improvement of the tax inspection process of ISS in the port sector of the city of Paranaguá (PR). It presented a qualitative characteristic methodology, in exploratory-descriptive research, analytical and prescriptive approach, and case study method. Data were collected in semi-structured interviews with 12 fiscal auditors of the municipality, supported by secondary documents and data, with subsequent content and documentary analysis and triangulation technique. The results showed inspection processes, difficulties encountered and suggestions for improvement of the interviewees themselves, which, added to the theoretical framework, allowed the proposition of actions in internal action, investments and external action with a view to improving the processes. The conclusions indicated promotion of scarce literature, positive results of technical action despite the difficulties encountered, distinct actions at the beginning of the process, surveillance techniques, experiences, theses, internal references, use of triangulation and information from third parties, dynamic and complex port environment, constant training and updating needs and more strategic use of computerized systems. Above all, there could be seen spaces for the improvement of processes; coherence between methodology, findings and proposed interventions; achievement of the objectives by describing the process, diagnosing the difficulties encountered and identifying alternatives for improvement; and contributions to the academic community, the city of Paranaguá, the technical staff and society. It can be affirmed that the desired improvement is possible and feasible, and that, if it occurs, it presents great transformative potential and is consistent with the pursuit of excellence in the public service, in the constant search for the satisfaction of collective desires.

Keywords: Tax inspection. ISS. Port sector.

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1 INTRODUCTION

In order to reach the maximum state objective – the satisfaction of collective desires – there must be sufficient revenue to meet these demands (Martins, 2009). Taxation arises, in this scenario, as a way to make the citizen a contributor of this revenue, monetarily assisting the entities in order to promote the desired social transformations (Machado, 2009; Amaro, 2013; Carrazza, 2015; Folloni & Dib, 2015). Within the legal contours of the power to tax, it was up to the supervision and collection of taxes, roles of the Tax Administration, according to the National Tax Code (CTN) (Law no. 5,172, 1966), to act actively both in the administration and in the effective collection of tax revenue, being a participant in the tax policy and providing analysis of consultations, opinions and related information (Maria & Luchiezi, 2010). Inspection, target of this study, is an activity derived from the tax audit of Fazenda dos Entes, a strategic activity to promote the collection of taxes within the sphere of competence (Campanha, 2010).

The Brazilian federative division imposed distribution of revenue among the entities, in order to face the administrative charges linked to it, according to article 145 et seq. of the current Federal Constitution (Constitution of Federative Republic of Brazil, 1988). It is up to this study to pay special attention to the municipalities, which obtained, as their own and private income from taxes, the competence of three of them, mattering to this study the Tax on Services (ISS) of Any Nature, not including those of state competence, defined in complementary law. In the current context, ISS has a prominent position, being considered the largest source of municipal tax collection, according to a study by the Ministry of Finance (2018).

Therefore, the municipality of Paranaguá, located in the east of Paraná, is presented as the empirical object of this study; a municipality that possesses, among others, the characteristic of contemplating the main solid bulk port in Latin America, with successive records of soybean and soymeal exports according to data from the Paranaguá and Antonina Ports Administration (Appa, 2018). The motion of activities at the Port of Paranaguá affects state and national economy financially and economically, and directly impacts in the economy and local society (Soares, 2009), with significant effects on tax inspection and collection process of the ISS, in port sector and municipality, according to the Paraná State News Agency (AEN, 2017) and the Paranaguá City Hall (IPM Sistemas, 2017b). For all of the above, there is a limitation to this study: the ISS tax inspection process in the municipality of Paranaguá, referring to port sectors, corresponding to subitem 20.01 of Federal Complementary Law 116, of July 31st, 2003 (Complementary Law no. 116, 2003) – the law instituting general tax rules – which follows:

20.01 – Port, railway and harbor services, port use, passenger handling, vessel towing, scout tug, mooring, unberthing, pilotage services, foreman, storage of any kind, accessory services, goods handling, maritime support services, offshore handling, shipowner services, stowage, conference, logistics and the like.

In the municipality of Paranaguá, sub-item 20.01 appears broken down into sub-items, 20.01 and 20.05, of the list of services annexed to Municipal Complementary Law 110, of December 18th, 2009 (municipal law instituting the tax) (LC 110/2009), separating the relative storage to port services in item 20.05, both of general item 20, “Port, airport, rail port, road, rail and subway terminal services” (Complementary Law n. 110, 2009).

Thus, ISS is related to the importance of the municipal’s own revenue, the impact of port handling on the local entity and the tax inspection process intrinsically related to this activity. This gets combined with the principles of fiscal justice and fair competition (Campanha, 2010; Godoy & Basso, 2015; Maria & Luchiezi, 2010), as well as administrative efficiency (Madeira, 2010). Still, we recognize a substantial increase in revenue collected by the municipality in recent years, with gradual progress in the results delivered by the inspection activity (Paranaguá, 2017; 2018). The continuous improvement of inspection actions, in this sense, and the potential

increase in tax collection, therefore, are substantiated in the search to foster conditions for the materialization of social rights and dignified living for the population, a major state duty.

This context opens up the opportunity to return attention to the research problem here presented: the possibility of improving the ISS tax inspection process on services related to port activity in the municipality of Paranaguá. Therefore, we formulate the following research question: What measures can be taken to improve the ISS tax inspection process on services related to port activity in the municipality of Paranaguá? The objective of the study is proposing alternatives for improvement of the ISS tax inspection process in the port sector of the municipality of Paranaguá.

The choice to improve the processes related to specific port services operations has been due to the importance (economic, financial, social) of the Port of Paranaguá in its region and in the country, due to the amount of motion of services and values involved, impacting the municipal collection of own tax revenues, and for the representativeness that ISS features as a source of the municipality's own revenue. In addition to the scarcity of literature in this sense, the study has been designed with the goal of proposing alternatives for improvement of the ISS tax inspection process in the port sector of the municipality of Paranaguá.

The article is structured in five sections, including this introduction. Next section discusses the theoretical foundations necessary to support the object of investigation. The methodological procedures, presented below, highlight the methodological trajectory adopted in the present work. The last two sections present the results of the empirical research and the main obtained conclusions, respectively.

2 THEORETICAL FOUNDATIONS

The tax has legal and constitutional support in the Brazilian structure, and its concept is described in article 3 of the CTN as follows: “Tax is any compulsory cash payment, in currency or whose value can be expressed therein, that does not constitute a sanction for an unlawful act, instituted by law and charged through fully linked administrative activity” (Law 5.172, 1966). Though it is: compulsory cash payment, which is independent of taxpayer’s will; it is not to be confused with illegal acts, that is, it is not a penalty; its creation is linked to the law and, when it comes to carrying public values to the public, it does not allow room for appreciating convenience or the opportunity to act, which must be linked to the law (Machado, 2009).

Taxation, in this sense, is in charge of the middle area, public policy for state financing and a fundamental instrument of government action (Alexandre, 2015). It is considered “the price of citizenship” (Maria & Luchiezi, 2010, p. 14) and an instrument of social justice dignity (Folloni & Dib, 2015), although various studies analyze taxpayer behavior, and tax evasion identify risk analyzes and return made by taxpayers and defining their performance in the face of tax compliance, the correct payment of due taxes (Allingham & Sandmo, 1972; Chang, Nichols & Schultz, 1987; Bertolucci & Nascimento, 2002; Siqueira & Ramos, 2005; Grzybovski & Kahn, 2006; Pantoja & Peñaloza, 2014; Viol, 2015; Pereira, 2017). Evasion may be considered, by Campanha (2010), as an anti-competitive stance with dishonest conduct, and by Leite (2011) and Godoy and Basso (2015), an anti-social conduct. To see proposals for combating tax evasion, studies by Schmitz (2010), Leite (2011) and Miranda (2013), among others, are suggested.

In Brazil, taxation has been structured within the federation, which consists of the Union, states and municipalities – all of which are charged with charges and revenue for their costs (Constitution of the Federative Republic of Brazil, 1988). Target of this research, the municipalities, in addition to common taxes (fees and improvement contributions), have their own income from three taxes. Being imposed “tax whose obligation generates a situation independent of any specific state activity, relative to the taxpayer”, according to article 16 of the

CTN (Law No. 5.172, 1966), among the ones municipal, we focus on the ISS (Constitution of the Federative Republic of Brazil, 1988).

About ISS, it is possible to talk about historical antecedents in the taxation of the activities of dyeing, goldsmiths and tanners, among others, in ancient Egypt, Rome and Greece (Paiva, 2005). In the last decades, the French tax reform of 1954 instituted the *taxe sur la valeur ajoutée* (TVA) and the *taxe sur les prestations de services* (TPS), being the first tax on added value and the second on total price, similar to what it occurs today with the Tax on Circulation of Goods and Services and the ISS, respectively (Korff, 1977). ISS has had its birth in Brazil in Constitutional Amendment no. 18, from December 1, 1965, but its roots go back to the old taxes in certain lucrative activities and professions, dated of 1812, and public transactions and entertainment (Paiva, 2005).

The legal outlines of ISS are brought by LC 116/2003, and also by the legislation of each municipal entity. Its triggering event (occurrence in the material world that falls under the legal provisions) (Amaro, 2013) is to provide services within the provisions of the law, respecting its dictates and following the list attached to the federal law in order to comprehend related activities. This attached list consists today of 40 items and several sub-items, which add up to about 200 hypotheses defined in items with descriptions and prediction of similar services.

Still on ISS elements, its calculation basis is the price of the service (art. 7 of LC 116/2003), and its rates may orbit between two to five percent (articles 8 and 8-A of the same law). The municipality and the taxpayer that effectively provides the service or its legal guardian, participate in the relationship, as an active subject, a legal person with public competence (LC 116/2003). The moment is of occurrence of the taxable event, and the locale is establishment of the provider, with exceptions (Complementary Law No 116, 2003).

Thus, a strategic element in the collection of values is the activity of tax inspection, which integrates tax auditing, aiming at the correct fulfillment of the requirements of the tax law (Campanha, 2010; Lagioia, Araújo, Alves Filho, Barros, & Nascimento, 2011; Oliveira, 2012). It covers fiscal auditing and inspection, which is more punctual and specific, and aims to check the effectiveness of fulfilling obligations by simple acts, such as acting on duty shifts and resolving doubts and complex acts, which require greater notification effort, checking documents and acts necessary for checking the correct application of tax dictates, often outside public offices (França, 2012). These processes, preventive or repressive, are the responsibility of legally designated persons, public servants generally occupying a position of tax auditor (Maria & Luchiezi, 2010). Disposes of treasury administration, and its tax servants take precedence over other administrative activities (Constitution of the Federative Republic of Brazil, 1988).

Generally, the figure associated with tax inspection competence is a tax auditor, whose position and function require great responsibilities and are of great complexity (Maria & Luchiezi, 2010). The role of the Tax Administration, regulated in articles 194 to 200 of the CTN (Law no. 5.172, 1966), whose power to examine commercial books, regarding the investigation points under analysis, has already been pacified in the Supreme Court (STF) Summary (STF, 1964). The ways of checking the facts and the means employed “allow for a judgment of convenience and opportunity to the tax authorities” (Pugliesi, 2010, p. 136), in which we perceive that the gathering of this information and the way of analyzing it is up to the performance of tax audit. Determining what is sufficient and appropriate evidence is up to each professional, within their judgment, experience and professional skepticism, a concept borrowed from Independent Auditing (Federal Accounting Council, 2016). Yet, tax documents, notes, books and authorizations (Tribunal de Contas da União, 2003), as well as digital bookkeeping and documentation (France, 2012), among others, are generally sources of information.

With regard to collection of ISS, studies mention scarcity of qualified auditors, unrepresentative registrations, inadequate legislation, lack of integration and communication with other entities, few computer tools for support and common practice of tax amnesties, generating an expectation of not payment by the taxpayer as common difficulties in inspection

and collection, cited in the literature for some time (Afonso *et al.*, 1998) and, despite this, many current ones (Campanha, 2010; Cury, 2013; Martins, 2016). Inspection of ISS related to the import and export of services developed in Brazil, the result of which is verified here (art. 1, §1, and art. 2, I, sole paragraph, LC 116/2003) is a cloudy field, due to the lack of competence in inspecting the policyholder, without knowing how and if the service actually happened and its corresponding payment, opening room for collusion between the parties (Zilveti & Coelho, 2009).

The lack of material resources, such as vehicles for inspection is also listed as a deficit in ISS inspection (Ferreira, Kanaane & Severino, 2010), and the issuance of invoices, when manual, opens space for adulteration on ways and bookkeeping errors (Schmitz, 2010). The lack of training in key areas, such as tax law and accounting, and meager investments in resources and planning, devalue municipal inspection, and impact the image of little credibility normally associated with local tax authorities (Campanha, 2010). Tangent on the subject, Soares Neto and Silva (2012), in a study on the apprenticeship stages of the tax auditors, talk about the impact of the training course of auditors, observation of the practice, accompaniment of the novice by a veteran, initial reflection, sharing of experiences and development of capacity to teach as elements of the internal creation of knowledge in the function. The restrictions of the decadence period and the high range of taxpayers to be inspected, when associated with scarce human and material resources, present difficulties in achieving the desired result (Lagioia *et al.*, 2011). The improvement and realization of investments in auditing and inspection, therefore, are seen as of paramount importance for the administration and for those administered (Campanha, 2010).

As for the accessed studies, relations between some are perceived, such as those of Gil (2002) and Paiva (2005), when dealing with proposals and analyzes of implementations of Modernization Programs aimed at the inspection area, and among others, when analyzing scenarios and difficulties encountered in tax inspection processes (Campanha, 2010; Cury, 2013; Martins, 2016), which are similar to the intended study, when seeking to deepen ISS inspection issues, and distance themselves in the sense that none approached the inspection ISS under the perspective of services related to port operations. We also perceive more distant relations with studies that analyze inspection from the perspective of management and governance (Ribeiro, 2011; Yoshiura, 2016), although interesting as references and important as a parameter for the development of the collection instrument.

The absence of specific studies on tax inspection in port operations has been evidenced, even when approaching municipalities with ports, such as Manaus (Gil, 2002) and Vitória (Paiva, 2005). The scarcity of tax inspection studies, even in a macro sense, has already been pointed out by Afonso *et al.* (1998) and França (2012, p. 89), a situation to which he refers as a “doctrinal gap”. Hence the need to clarify the context in which port operations are carried out, with an emphasis on the Brazilian scenario, and its particularities, in order to understand how ISS inspection occurs in these activities.

Maritime transport is part of a phenomenon of great complexity and brings port structure as a link between modals (Machado, 2016). The expansion of its activity is related to modernization (Monié & Vidal, 2006), with the increase in foreign trade flows, and the consequent “reduction of the time spent with the movement of cargo in space, making it possible to conquer geographically distant markets (imports and exports)” (Felipe Júnior, 2015, p. 68). The cargoes transported are diverse and the types of vessels that currently exist (Felipe Júnior, 2015), that relate to port activity, is a complex activity “that encompasses innumerable services since arrival and entry of the ship in the port, its mooring, cargo transshipment and exit to a new destination, with direct and indirect effects on the economy of the municipalities” (Soares, 2009, p. 2).

The main reference for port activities is based on Soares (2009), who presented a didactic outline of the activities, bringing the figures of shipping agent (representative of ship-owner and owner) and port operator (responsible for the operation of loading and unloading of goods) when

the ship is at the pier), as well as the existence of documents such as the cargo manifest and the commercial invoice and equipment for handling cargo. The activities of mooring, checks and inspections, piloting, towing, mooring, anchoring, port operation proper with the ship at the pier (typically referred to as foreman, stowage, cargo checking, cargo repair, vessel and block surveillance by New Ports Law), storage and transportation, as well as repair accessories, cleaning, repair, extension of storage time, bagging of cargo and stuffing of containers, unification of cargo (packaging in standard batches in structures such as pallets and containers for facilitate movement), fumigation, etc, are activities associated with the port (Soares, 2009; Appa, 2016).

Considering the descriptions of Soares (2009) and Appa (2016), it is possible to thus perceive several services related to port activity that may be included in ISS, as they constitute the taxable facts in matter: temporary structures may be assigned, as per sub item 3.05; Possible repairs and maintenance of ports are provided for in sub-item 7.05; pest and related services are found in sub-item 7.13, and cleaning and dredging, in sub-item 7.18; shipping agency is foreseen in sub item 10.06; guarding, parking, storage, surveillance and similar services (outside the organized port area, in operations at the retroport), are provided for in item 11. Services provided to third parties, such as assistance, maintenance, cleaning, hoisting and winch, among others, are found in item 14; intra-municipal transport is provided for in item 16; technical, administrative, legal, accounting, commercial and similar support services, provided for in item 17; and customs clearance services, commissioners, dispatchers and the like, in item 33. In addition, of course, to the port services themselves (referring to sub item 20.01 of LC 116/2003, replicated in sub items 20.01 and 20.05 of LC 110/2009), which depend on the location of the port (Complementary Law n. 116, 2003).

In order to follow all this movement and carry out the inspection itself, Cury (2013) suggests the use of documents and bookkeeping books by providers and service providers, contracts, performance records and strategic information from computerized systems. Transportation documents may also be of great value for inspection of these activities (Seixas, 2014), as well as data lists of ships and cargo from port authorities (Appa, 2016). *In-loco* monitoring, such as carried out by the Santos City Hall with the training of tax auditors to conduct searches throughout the productive chain of port handling, the result of which in its first months has been the issuance of more than 40 notifications and an increase in collection by approximately R\$ 8 million, are associated with positive results with data crossing systems (Union of Operators in Crane Appliances, Forklifts, Machinery and Equipment for Loading Ports and Maritime and Fluvial Terminals in the State of São Paulo, 2013). Information from other state entities (such as state and federal treasury, maritime and national defense authorities, provided throughout the Constitution) are auxiliary and in line with the integrated performance provided for in the constitutional body, art. 37, XXII (Constitution of the Federative Republic of Brazil, 1988).

3 METHODOLOGICAL PROCEDURES

Characterizing the study, regarding the methodological procedures, with regard to the objectives, has shown an exploratory-descriptive characteristic, with an analytical and prescriptive focus. It is exploratory in view of the familiarization of the subject, explaining and deepening the problem; it is descriptive while describing the phenomena, identifying, reporting and comparing them (Raupp & Beuren, 2003). Analysis of the collected data and elaboration of the proposal, aiming at the recommendation of social intervention, highlight the other two aspects (Secchi, 2016). The utilized research method is case study, by nature and investigated subjects (Yin, 2005). The empirical object comprised of the ISS tax inspection process, in the port sector of the municipality of Paranaguá. The research may also be characterized as documentary, using records of facts and phenomena for support, and a qualitative approach,

allowing to get to know the nature of the phenomenon by means of the raised variables and their interactions, including the researcher's perception (Raupp & Beuren, 2003).

Among the collection instruments, in-depth and semi-structured interviews have been used on 12, among the 19 Tax Auditors of the Municipal Finance of Paranaguá, carried out between 01/25/2019 and 02/22/2019, about 40 minutes each, based on Triviños (1987), Alves (2003) and Yin (2005). Initially prepared based on Gil (2002), Cury (2013), Martins (2016) and Yoshiura (2016), adapted in order to achieve the goals of this research, supported by the Resource Based Vision model of Wernerfelt and Barney, developed by Carvalho, Prévot and Machado (2013), the script has been readapted after a first pre-test on 12/07/2018 and confirmed after a second pre-test on 12/14/2018, carried out with two different auditors. All of these contacts took place live and individually.

We sought to answer questions related to the categories of inspection process, resources and techniques, referring to the processes dimension; own and third party experience categories, referring to the experiences dimension; category difficulties encountered; regarding the bottlenecks dimension; categories suggestion for process improvements and suggestions for minimizing bottlenecks, referring to the suggestions dimension.

Along with that, a survey of documents related to the activity has been carried out. We consulted secondary sources of literature and theoretical support, and conducted a supportive interview on 01/31/2019 and 02/01/2019 with an auditor, among the first ones to enter the position (in the first competition, in 1997). Finally, the proposals elaborated within the interviewees have been validated via institutional e-mail, without any disagreements regarding the recommended actions.

The analysis techniques consisted of documentary, content analysis (Vergara, 2010) and data triangulation (Triviños, 1987). The use of multiple sources of evidence has the great advantage of developing “converging lines of investigation” (Yin, 2005), which is very useful for elaboration of intervention proposals, with the articulation of elements from different sources, and has been considered essential and widely employed in this research.

4 RESULTS OF EMPIRICAL RESEARCH

As for the empirical portion, the results presented data related to the competence of the occupants of position of Fiscal Auditor of the municipal Treasury to, among others, perform fiscal and tax inspections and audits, according to the main law governing the position, such as Complementary Law 134/2011 (Complementary Law No. 134, 2011). Results evidenced the existence of 19 occupants of the position, who entered the career in three different moments (1997, 2001 and 2012 competitions), in addition to the presence of an intern and a technical reception technician.

We noticed the existence of several computerized systems over time, utilized to carry out the activities, and a network folder, called “Fiscal”, available to all auditors. We also noted that there were no courses specifically aimed at the area of port operations since 1997, the closest being one of maritime agency constituted around 2003 (in which not all those entering the 2001 competition participated, since some have been called at the beginning and others over the expiration date).

The laws governing the tax inspection and audit process in the municipality have been evidenced as the following federal laws: LC 116/2003 (Complementary Law No. 116, 2003) and CTN (Law No. 5.172, 1966). At a municipal level, Complementary Law 06/2000, which instituted the Municipal Tax Code (Complementary Law no. 06, 2000) and still has provisions in force, LC 110/2009 (Complementary Law no. 110, 2009) and Complementary Law 209/2017 referring to the current rates (Complementary Law No. 209, 2017). Furthermore, Complementary Law 99/2008 is still in force, providing for the municipal tax administrative process (Complementary Law No. 99, 2008).

The general collection of ISS in Paranaguá has shown incessant growth since 1997, data obtained by the City Hall have shown a collection of approximately R\$ 160 million in 2018 (Paranaguá, 2018). The internal system allowed to verify that, among the 10 largest collectors, 9 are directly related to port operations, and 1, indirectly related (IPM Systems, 2017a).

As for the inspection processes, we may notice that: the process begins with a Service Order from the Superintendence, and while some interviewees understand that they must first notify the taxpayer, others understand that they must first deliver a Term of Initiation of Tax Action (Tiaf) (at this point, we noticed that there is a legal provision that both paths were possible). Inspections are usually carried out with the presence of two auditors, one more and another less experienced, and the original duration of the process is 60 days, usually insufficient, requiring extensions. Some interviewees also understand that, as part of the preliminary process, obtaining information from the inspected taxpayer, by means of the information system of the City Hall. Other respondents did not know how to answer, because they have never carried out inspections in this sector, whether because they had done so long that they did not remember to give out their opinion.

With regard to employed resources and techniques, we found that research has been employed, as well as conversations between people in the area and colleagues; request for information from Appa (port authority of the Port of Paranaguá) and third parties, and the existence of a legal provision to request this information. The use of tax documents and taxpayer books, system data and the basis for these already explored also appeared at this stage. Attention to specific accounts and documents, existence of underused guidance flowcharts, need for general accounting and port knowledge and more in-depth knowledge of the activity, triangulation of information obtained from different sources, prediction of presumption of absence of taxation in law and lack of instructions normative, or specific laws related to ISS inspection in port operations are other important elements captured in the data collection.

With regard to self-experiences, we may see that most have already carried out ISS inspections in port operations services. Among those who have already carried out these inspections, they mentioned: existence of previous inspection experiences; use of documents from different sources (taxpayer, borrowers, Appa, City Hall, etc.); use of auditing of accounts; need of checking, even in case of payment, due to the possibility of not representing the correct values. While some of those who carried out the inspections have shown greater mastery over related subjects, including details and theses, others have not shown such a richness of knowledge and mastery of the subject. There were also those who mentioned specific documents and models in their possession related to the activity. Some mentioned previous professional experience in the sector. Those who have not carried out this specific inspection or who have not remembered the mentioned matter that they did not know how they would do it, they would have to research about it, and they would use their colleagues as support.

With relation to the experience of third parties, some recognize colleagues as a reference on the subject. There are those who think that there are colleagues who have used only the information provided by the City Hall systems, and some mentioned that they were unaware of other ways of carrying out the inspection of these activities. There have been reports of not having access to how other colleagues worked, as well as informal exchanges of experiences and conversations between coworkers.

When approached about the encountered difficulties, many respondents have expressed themselves in a sense to understand the area as complex, with regard to content, documentation, constant mutation and necessary updating and scope of the theme, multidisciplinary, various actors and involved services. Difficulties have been mentioned in specific terms used in the port area, and in understanding the values. Difficulties in understanding tax books and documents related to the area have also been reported.

The elaboration of several tasks concomitantly has been mentioned, and many remained not in touch with the domain for a long time; as well as the information that several cases go

litigious. It's also been mentioned the lack of direction and knowledge of a specific point in the domain area to concentrate inspection efforts; and the system does not fully meet the needs to the point of being strategically relevant. The fact that port activities involve international relations also appeared as an obstacle to inspection, access and understanding of documentation. Likewise, the interviewees have identified that the standard of 60 days is not feasible for carrying out this type of inspection; the difficulty of understanding port logistics as a whole and the accounting documents related to it; and the lack of training and courses provided by the City Hall focused on the domain area.

Suggestions for process improvements have been expressed by the interviewees as follows: improving knowledge and constantly updating it; going to nearby cities/bringing contacts closer to other municipalities; a good relationship between City Hall and Port; working with teams, led by experienced people; developing working methods and standards; having its own computerized system, improving the current and getting more technical support in the current system; having support and political will; having more staff working, with a new competition for tax auditors; having more tools at your disposal: courses, training and specializations; focusing attention on inspection processes that provide the greatest financial return; attacking specific niches, provoking response from most of the area; showing fiscal presence and increasing the frequency of auditing on these specific services; carrying out more on-site visits; increasing the constant monitoring and practical experience; using new accessory obligations; operating the possibility that Appa sends information to the City Hall, and that it is able to receive it, introducing it to the system, storing it and making it available in analytical and data crossing reports; modifying the current invoice of these specific providers requiring further details. In turn, suggestions for minimizing bottlenecks, focused on the need to conduct courses and training (unanimous mention in the reports), and on the use of practice as a way to gather knowledge.

The analysis of the collected information in interviews and documents, supported by the theories presented in the theoretical framework of the study, allowed for the understanding of fields to be worked and improved, of inspection characteristics activity and its process, experiences, gaps and difficulties, within the object context research, allowed for the elaboration of intervention proposals and recommendations for the improvement of the process. The intended improvement may thus work on complementary aspects, separated by topics in order to better visualize: internal performance, investments and external performance. As far as possible, suggestions have been made in order to show ways to make them possible and to benefit from them. The idea of a set of actions is related to a systemic view of the situation, glimpsing the opportunity from various perspectives.

In-house, the recommendations have included the sharing of knowledge via the dissemination of research, suggestioning of periodic intra and interdepartmental meetings, usage of the "Fiscal" network folder in order to share theses and materials, creation of events to exchange knowledge and strengthen the image institutional, and sponsorship of new entrants by the civil servants already active, in order to pass on knowledge and assist them in the beginning of their career. The theoretical review supports the action with the proposal of meetings and seminars (Gil 2002), for knowledge dissemination, and in Ferreira, Kanaane and Severino (2010), who have proposed, for the reality of the Perus sub prefecture, meetings for exchange of information and experiences, and sharing to strengthen the entity's positioning and identity. In the theoretical review, Gil (2002) once again has found support for dissemination and knowledge exchange actions. Soares Neto and Silva (2012), while studying the apprenticeship stages of tax auditors, support this exchange of experiences with sponsorship actions that empower the new entrants and recycle the knowledge of old ones.

Still in internal operations, it is possible to perceive the need for standardization of procedures for the initiation of inspection, suggesting that this should be done with the delivery of Tiaf initially (leaving no room for doubts about the spontaneous denunciation after this act),

approach within the Legal Department, rotation of topics and inspection processes (so that everyone is constantly updated), teams led by experienced auditors, increased frequency of auditing in the port sector (given its importance) and awareness of leadership and authorities.

In the literature, the lack of standardization has been addressed by Paiva (2005). Regarding the need to get closer to the Legal Department, Martins (2016) also brings this situation while approaching the municipality of Palhoça, affirming their need for greater legal advice, and bringing an interviewee's report that stated that there are "issues that sometimes are not very clear to us and we have this difficulty in communicating with the legal department, so we often have to set up a consultation process for the legal department that takes about 30 days or more" (Martins, 2016, p. 29). The literature has already shown a relation between the frequency of auditing and greater tax compliance by taxpayers, in the studies by Allingham and Sandmo (1972), Chang, Nichols and Schultz (1987), Siqueira and Ramos (2005), Leite (2011) and Alm (2013 as quoted in Viol, 2015). The motion of leadership and authority awareness makes even more sense whether identified in the scenarios presented by Campanha (2010), highlighting the need to improve inspection processes, and foreseeing as a result, the increase in the city's respectability by society, the possible reduction of the gap collection and amounts due, and a potential increase in the entity's own revenue (Campanha, 2010), and Caravaca (2014), while stating that the lack of investments in the collection and inspection areas is a difficulty found in several municipalities, as can be observed in the analyzed study of the Court of Auditors of RS.

With regard to investments in human resources, we suggested a new competition be held, given that there were many vacancies since the last event took place in 2012, also discussed in Campos, Cruz and Stavis (2010), in study in Londrina; in addition, hiring support technicians for administrative and less complex activities, or relocating City Hall employees for that purpose. Investments in IT and systems have been suggested via feasibility analysis of creation of its own internal system and, in another way, improvement of the current system and technical assistance, with an increase in the number of professionals available for assistance. Campos, Cruz and Stavis (2010), and Ribeiro (2011), have already highlighted the importance of investing in systems. Martins (2016), in turn, has identified the alignment of the available technological tools with those necessary for optimal performance of the function.

Legislative changes and investments in IT have also been foreseen, with an emphasis on creation of an accessory obligation for Appa in order to forward information regarding port activities to the City Hall, supplying a database capable of generating strategic reports via the system. Creation of an accessory obligation has already been reviewed in the literature, basing ourselves on Zilveti and Coelho (2009) and Lagioia *et al.*, (2011). Modification of the electronic invoice for port services, requiring the completion of other specific fields such as data on the ship, cargo, tonnage, agent, etc., was also a suggestion based on the reports. Still, as for investments, the importance of training, courses and qualifications aimed at learning, maintaining and updating knowledge in such a complex and dynamic sector is notable. This review based itself on Batista Junior (2000), Gil (2002), Paiva (2005), Campanha (2010), Cury (2013) and Martins (2016) for qualification, training and offering of courses to tax auditors.

Regarding the external activity, on-site visits to the Port have been suggested to occur more frequently, approaching the City Hall with the Port, contact of other port municipalities City Halls, reactivation of the Brazilian Association of Port Municipalities (association that brought together port municipalities and nowadays is inactive and irregular, and whose last management was the responsibility of the late Mayor of Paranaguá, according to information collected by the Federal Revenue of Brazil in 2018 and 2019 after mention in an interviewee's report). Transfer of knowledge to society was also part of external action initiatives capable of influencing tax education and tax compliance, and assisting the process as a whole.

Integrated action and information sharing is a constitutional provision, although this lack of integration has been claimed since 1998 (Afonso *et al.*, 1998) until more recent

manifestations, as in Martins (2016). In a globalized world, which increasingly demands cooperation, Coelho and Derzi (2009) affirm that nothing is more logical than cooperation within our single Country. With regard to covenants themselves, as highlighted by Leite (2011) and Martins (2016), the political and legal difficulties of the theme are understood, which is why we suggest an approach with other inspection bodies and entities, not only related to municipal inspection but in other spheres, such as state and federal. Siqueira and Ramos (2005) have already stated that the lack of understanding of their obligations could lead taxpayers not to pay taxes. Viol (2015) have already mentioned that the difficulty of following legislative changes could lead taxpayers to that same path.

Thus, it is possible to perceive various actions in the three suggested areas, adapted to the reality of ISS inspection in port operations in the municipality of Paranaguá – PR. In the proposed actions, both specific characteristics of execution and necessary resources and interrelations are observed, which is consistent with the holistic view of the process and the envisaged opportunity for improvement. We believe in the potential of the suggested recommendations in order to guide state action in the improvement of the processes, positively meeting the goals of this study.

This concludes the presentation of the set of recommended actions in order to achieve the goal of improving the ISS inspection process in port operations in Paranaguá – PR. Actions are summarized in Figure 1, which provides an overview of the proposed recommendations.

Aspect	Recommendation
Internal acting	Knowledge sharing The present work's sharing Regular meetings Use of the "Fiscal" folder in order to share theses and materials Event creation Sponsoring
	Standardization of inspection initiation procedures
	Approach with Legal Department
	Rotation of inspection subjects and processes
	Teams led by experienced auditors
	Increased frequency of auditing in the port sector
	Management and authority awareness
Investments	Human Resources Holding new selection Support technicians for administrative and less complex activities
	Investments in systems and IT Analysis of feasibility of creating its own internal system Improvement of the current system and technical assistance Improvement of current system Increase in number of professionals available for assistance Legislative changes and IT investment Creation of ancillary obligation: APPA forwarding information Alteration of the electronic invoice for port services
	Trainings, courses and qualifications
External acting	On-site visits to the Port
	Approach of City Hall with the Port of Paranaguá
	Contact with the City Halls of other municipalities featuring ports
	ABMP reactivation
	Passing on knowledge to society

Figure 1. Summary of the proposed recommendations

Source: Prepared by the authors (2019).

Thus, it is possible to perceive various actions in the three suggested areas, adapted to the reality of ISS inspection in port operations in the municipality of Paranaguá – PR. In the proposed actions, both specific characteristics of execution and necessary resources and interrelations are observed, which is consistent with the holistic view of the process and the envisaged opportunity for improvement. In this sense, we believe that the details of the courses of actions made available are important in order to guide state action in improving inspection processes, and that the suggested recommendations positively meet the goals of the proposed study.

5 CONCLUSIONS

The research presented proposed alternatives for the improvement of the tax inspection process of ISS in the port sector of the city of Paranaguá. The perspective addressed was the opportunity to improve the activity that involves the provision of public services by the fiscal auditors of the municipality, envisioning the approximation of the always pursued administrative efficiency with processes of constant improvement, in order to expand the possibilities of achieving satisfaction of social interests and decent living to the population.

The description of the inspection processes and experiences allowed to evidence different levels of knowledge among the interviewees, results achieved, surveillance techniques and experiences, theses, existence of references and internal knowledge, constant training and updating needs and sharing among the interviewees of the importance of performing the best possible surveillance in an area so essential to the municipality. The difficulties were mostly related to investments, computerization, dynamic environment and complex subject.

Suggestions were elaborated by the interviewees themselves, they were highly considered in the formulation of the proposed intervention actions. In parallel to the satisfactory results of the technical staff, the field of improvement was recognized, including considering a forecast of doubling the volume moved by the Port by 2030, generating proposals in the areas of internal, external and investment operations, with feasibility of implementation. These proposals considered the situation of the target environment of the study and aimed at improving the processes and efforts related to the activities in question, based on several sources. It was observed that the desired improvement is both possible and feasible, and that, if it occurs, it presents transformative potential and is consistent with the pursuit of excellence in the performance of public services, always based on the search for the satisfaction of collective desires.

Contributions are made to the Academy, filling a gap of scarce production; to the public entity and to the tax auditors, bringing them closer to their purpose and valuing their performance; and society, expanding the chances of receiving a better quality and efficient public service. The manifest intention is that practical impacts be felt with the research developed, serving as a guiding guide and model of action to public managers, paying attention to the case raised here and for the constant updating of processes, generating reflections and actions that seek the improvement of the services offered.

It is recommended, as future works, the design of an integrated system of the studied surveillance process that contemplates systemic vision; monitoring the reality of other Brazilian municipalities with Ports; studies relating the municipal ISS and the growth of the port; tax losses of the current model and studies verifying the trend of its collection growth in Paranaguá. With the proposed studies, it is inferred that it would be possible to think about improving the supervision of the ISS in port operations in an even broader context, allowing, increasingly, that the state action achieves the results desired by the population in its role as promoter of social rights and facilitator of the existence worthy of all beings.

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