



OECD/OAS

***Beneficial Ownership as a tool to
prevent and combat corruption***

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MINISTÉRIO DA
FAZENDA



Person Identification Fraud

Kinds of Frauds	Reasons	Acts Practiced
deceased	Concealment of the real supplier/acquirer	Opening a bank account – transit of funds arising from crimes (money laundering, drug trafficking, human trafficking, illegal trade in weapons, goods, corruption, robbery, kidnapping, illegal gambling...)
ghost	Corruption	
Unconscious	Money laundry	
Relative	Tax Fraud	
Hired	Asset shielding	
Employees	Fraudulent imports	
		Obtaining loans
		Vehicle acquisition
		Online shopping
		Company opening
		Remittance of resources abroad

Person Identification Fraud

Multiplicity of Documents



Homem passa 17 anos usando a identidade de menino morto para fraudar benefícios do INSS

Golpista retirava a 2ª via de certidões de nascimento de pessoas que morreram há muitos anos e assumia a identidade delas.

Por Fantástico

13/06/2021 22h58 · Atualizado há um ano



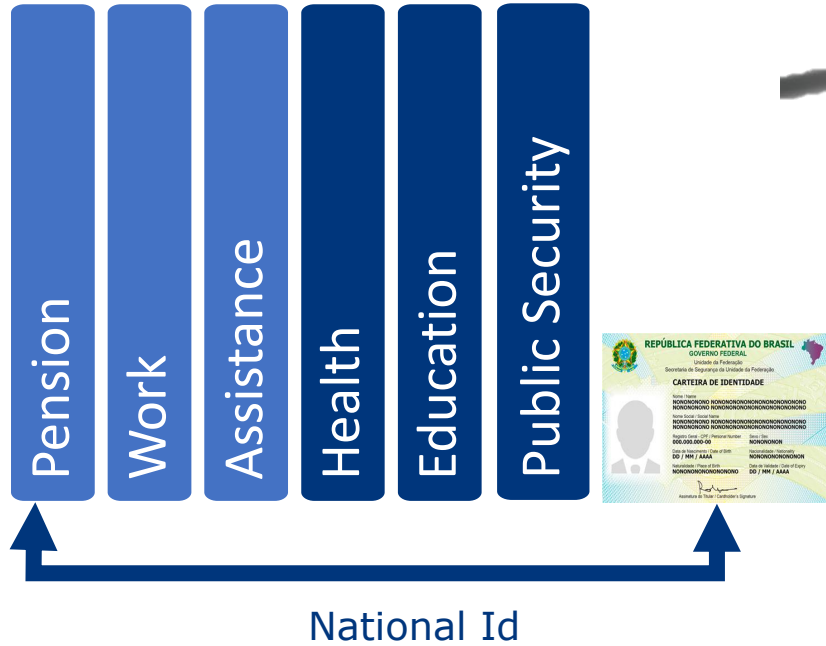
Notícias > JR na TV

Brasil registra uma tentativa de fraude com CPF a cada dez segundos

Entre janeiro e maio deste ano, foram registradas quase 1,3 milhões de tentativas de fraude com identidades no Brasil

National Identity Card

PUBLIC SERVICES PLATFORM



Registries clean-up operations

Cleaning the Old Base

Operations in the Registry of Individuals

	2018	2019	2020	2021	2022	2023
REGULAR	201.916.418	211.076.214	215.036.473	217.225.440	220.784.139	221.115.227
CANCELADA	1.930.276	1.983.213	2.058.571	2.655.045	5.367.191	11.959.527

Operations in the Registry of Legal Entities

	2018	2019	2020	2021	2022	2023
ATIVA	17.563.527	18.833.812	21.621.646	20.508.185	22.561.075	23.169.929
SUSPENSA	150.403	149.773	153.576	212.836	231.555	262.423
INAPTA	2.672.213	3.392.956	3.481.717	6.599.835	8.119.055	9.086.010

Legal Basis Beneficial Ownership

New Regulation - infralegal

Normative Instrucion RFB nº 2119/2022

new effects when
evidence of fraud is found

New chapter
dedicated to
Beneficial Ownership

freezing of bank
accounts

freezing of
applications and
investments

impediment to
issuing invoice

<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=127567>

Data Sharing

Active transparency with monthly publication

gov.br Governo Federal

Órgãos do Governo

Acesso à Informação

Legislação

Acessibilidade

Entrar

Dados Abertos

> Conjunto de Dados > Cadastro Nacional da P...



Cadastro Nacional da Pessoa Jurídica - CNPJ

+ Seguir

Avaliar ★

Atualizado -

Organização



Ministério da Fazenda

O Ministério da Fazenda é o órgão da estrutura administrativa da República Federativa do Brasil responsável pela formulação e execução da política econômica.

136 conjuntos de dados 0 reusos

<https://dados.gov.br/dados/conjuntos-dados/cadastro-nacional-da-pessoa-juridica---cnpj>



MINISTÉRIO DA FAZENDA



Data Sharing

- RFB Ordinance No. 34/2021 – Sharing of data not protected by tax secrecy**

The basic registration data contained in the CNPJ database is not subject to tax secrecy and can be shared with bodies and entities of the Federal Public Administration and other Powers of the Union.

ANEXO III

CADASTRO NACIONAL DE PESSOAS JURÍDICAS

1	Dados da Entidade/Empresa
1.1	Dados Cadastrais
1.1.1	CNPJ base com 8 posições
1.1.2	Nome Empresarial
1.1.3	Natureza Jurídica
1.1.4	Data de Constituição da Entidade
1.1.5	Porte
1.1.6	Capital Social
1.1.7	Código Situação Cadastral
1.1.8	Motivo Situação Cadastral
1.1.9	Data Situação Cadastral
1.1.10	Situação Especial
1.1.11	Data Situação Especial
1.1.12	Número NIRE
1.2	Representante da Entidade no CNPJ
1.2.1	Código de Qualificação Representante
1.2.2	CPF Representante
1.2.3	Nome Representante
1.2.4	Data de Inclusão do Representante
1.3	Integrantes do Quadro de Sócios e Administradores
1.3.1	Código de Qualificação dos Integrantes
1.3.2	Tipo: CPF/CNPJ
1.3.3	Nome do Integrante
1.3.4	Data de inclusão do Integrante
1.3.5	Código País, se estrangeiro

<http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?idAto=117598>

Tax Secrecy – National Tax Code

Limitations on sharing

Data relating to the final beneficiary is covered by tax secrecy (art 198, CTN).



Sharing hypotheses:

- **judicial authorization;**
- requests from administrative authority, with the aim of **investigating** the commitment of an administrative infraction

https://www.planalto.gov.br/ccivil_03/leis/l5172compilado.htm

New Legal Base Beneficial Ownership

- PL 233/2022 – Senate - new law in progress

collecting and sharing of data on *Beneficial Ownership* of Brazilian and foreign legal entities with activities in the country

Chapter I	Chapter II	Chapter III	Chapter IV	Chapter V
Definition Beneficial Ownership	Declaration process, fields, procedures, completion	Transparency, Data processing, Access to Information Law, General Data Protection Law,	Information rectification process	Inspection and Sanctions

<https://www25.senado.leg.br/web/atividade/materias/-/materia/151725>

New Legal Base Beneficial Ownership

- PL 233/2022 – Senate - new law in progress

information will be published online (art 13):

- full name, year of birth, nationality, country of residence; entity
- the registration number of the Entity, the company name or name, the legal nature, the headquarters, the National Register of Economic Activities number and the unique identifier of legal entities;

Conclusion

- The National Identity Card will allow the unequivocal identification of natural persons, ensuring that the *Beneficial Ownership* who appear on the CNPJ are real people;
- IN RFB 2119/2023 brought more robust instruments for the RFB to act in the fight against *Beneficial Ownership*;
- The Federal Revenue Service is working very hard on cleaning up the CPF and CNPJ database and making it difficult for organized crime to take place on numerous fronts;
- Currently, the sharing of *Beneficial Ownership* data with other bodies is limited by law, hindering joint action and the fight against corruption;
- PL 233/2022 is currently in progress in the Senate and will allow transparency and joint action with regard to the *Beneficial Ownership*.