
Specialty

Tax and Tax Enforcement

Loss of immunities and incentives, enforcement and challenge of tax credits, contingencies and review of calculations.

In tax calculations, one wrong assumption carries through the whole series.

Tax bases, rates, credits, fines and charges combine over many periods. That is why, in challenges and tax foreclosures, rebuilding the calculation is essential. SGEx rebuilds bases and credits from the books and shows where each difference comes from.

When clients call on SGEx

Tax assessment or tax foreclosure.

Entity disputing an immunity or exemption.

Provision or contingency in a transaction or dispute.

Accounting expert evidence in tax litigation.

Tax credit calculation resting on a questionable assumption.

How SGEx works

The books as the basis

Tax bases and credits rebuilt from the records and tax filings.

Source of each difference

Each discrepancy traced back to the assumption that caused it.

By tax and period

Recalculation presented in a form that can be checked.

The recalculation shows where the assumption changes and what that change is worth.

What We Solve

Technical questions in tax matters.

How much is actually owed?

Review of tax calculations.

Is the amount being enforced correct?

Enforcement and challenge of tax credits.

What is the effect of losing the incentive?

Loss of tax immunities and incentives.

How large is the contingency?

Determination of tax contingencies.

Where does the calculation diverge?

Identifying the source of each difference.

Is the tax base right?

Rebuilding the base from the books.

How We Approach It

Steps applied to this type of engagement.

1	2	3	4
Calculation in dispute	Books	Recalculation	Differences
Reading the assessment or foreclosure.	Gathering records and tax filings.	Rebuilding by tax and period.	Documenting the source of each discrepancy.

What we examine: accounting and tax books, tax filings, invoices, tax calculations, tax assessments and certificates of tax debt.

Deliverables: recalculation of tax credits, technical opinion, expert report, tax contingency report, and technical questions and challenges.

Related Topics

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Specialties

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Associations, Foundations
and Non-Profits
Energy and Natural
Resources
Pharmaceuticals and Drug
Distribution

SGEx at a Glance

Figures reported by SGEx, updated periodically.

400+

engagements completed

100+

court cases in progress

300+

clients served

200+

law firms served

500+

reports, expert reports and opinions delivered

BRL 100M+

in fraud and irregularities identified

Why Talk to SGEx

Expert Services, Disputes and Forensics.

Technical independence

SGEx does not provide legal advice or represent interests: it examines, calculates and demonstrates.

Multidisciplinary team

Accounting, economics, law, business administration, finance and engineering on the same engagement.

Forensic experience

Professionals with prior roles at FTI Consulting, PwC, BDO, Deloitte, KPMG and Mazars.

Traceable methodology

Explicit assumptions, calculation workpapers and conclusions that third parties can replicate.

Who Leads the Work

Tax expert services in judicial and administrative proceedings.



Sidney Gomes
Founder and Managing Partner
of SGEx Group

Works on tax expert services in judicial and administrative proceedings. Accountant, economist and attorney, with prior roles at PwC, BDO, Deloitte and KPMG.



Marco Bole
Managing Partner, Advisory
and Finance

Works on tax expert services in judicial and administrative proceedings and on court-ordered revenue garnishment. Business administrator (CRA-SP).

Request an Assessment

Describe the tax credit in dispute, the period and the documents available. SGEx will assess the scope before submitting any proposal.

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