

Service

Tax Expert Services

Accounting and tax examination of assessments, credits, tax bases and amounts in dispute in court and administrative proceedings.

The tax dispute is legal. The amount at stake is technical.

In tax disputes, a legal argument only has effect when the numbers support it: tax base, credits, calculations and effects in each period. SGEx examines accounting and tax records, ancillary filings and supporting documents, as court-appointed expert or as party-appointed expert, in judicial and administrative proceedings.

When clients call on SGEx

Defences and appeals against tax assessments in administrative proceedings.

Tax enforcement actions, objections and annulment actions involving disputed amounts.

Tax refunds, offsets and determination of credits recognised in a decision.

Disallowance of PIS, Cofins, ICMS or IPI credits.

Disputes over corporate income tax (IRPJ and CSLL), tax base and adjustments.

How SGEx works

Records as evidence

Accounting and tax books, SPED files and supporting documents compared with the assessment.

Period by period

Each tax period determined separately, with the source of every difference identified.

Calculation by argument

Where the dispute is legal, each argument is quantified for the decision-maker.

Expert work does not replace the legal argument: it shows what it is worth and whether the records support it.

What We Solve

Questions tax expert work answers.

Is the assessed tax base correct?

Rebuilding the base from the accounting records and tax documents.

Are the disallowed credits supported?

Examining documents, the nature of expenditures and their link to the activity.

What is the recognised credit worth?

Determining refunds and amounts to offset, with updating.

Are the records consistent?

Cross-checking accounting, SPED files, tax returns and tax documents.

Is the amount under enforcement correct?

Reviewing the certificate of tax debt and the additions charged.

What is the effect of each argument?

Quantifying the tax effects of each criterion in dispute.

How We Approach It

Steps applied to this type of engagement.

1
Assessment and questions

Defining the facts, periods and taxes in dispute.

2
Records

Gathering books, SPED files, tax returns and tax documents.

3
Rebuilding

Determination by period and by criterion, with calculation workpapers.

4
Report or opinion

Direct answers, differences identified and supporting exhibits.

What we examine: tax assessments and administrative decisions, certificates of tax debt, accounting and tax records, SPED files (ECD, ECF and EFD), tax returns, invoices and contracts.

Deliverables: expert report, technical opinion, rebuilding of tax bases and credits, refund calculation, answers to questions and technical critique of expert reports.

Related Topics

More on each topic at sgexpericias.com.br

Services

Accounting Expert Services
Forensic Accounting
Court Calculations and Accounting Support
Criminal Forensic Accounting

Specialties

Tax and Tax Enforcement
Forensic Accounting and Audit
Restructuring and Insolvency
Party-Appointed Expert Services

Areas of Law

Tax Litigation and Administrative Proceedings
White-Collar Crime
Corporate and Commercial

Industries

Industrial, Manufacturing and Consumer Goods
Agribusiness
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

Accounting experts registered with CNPC-CFC.



Sidney Gomes

Founder and Managing Partner of SGEx Group

Accounting expert (CNPIC-CFC no. 7748) and court expert registered with the São Paulo State Court (TJSP). Accountant, economist, attorney and auditor with more than 20 years in expert services, disputes and investigations.



Fabricio Franco

Operations Coordinator and Senior Expert, Disputes, Investigations and Forensic Services

Accounting expert (CNPIC-CFC no. 8116). Works on business valuation, partnership interests, accounting claims and loss of profits, and is responsible for the use of technology in SGEx's expert work.

Request an Assessment

Send the assessment or decision, the periods involved and the records available. SGEx will assess the scope before submitting any proposal.

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