THE INTERPRETATION OF A TAX NORM IN THE PERSPECTIVE OF AN ENTERPRISES SOCIAL FUNCTION

A INTERPRETAÇÃO DA NORMA TRIBUTÁRIA NA PERSPECTIVA DA FUNÇÃO SOCIAL DA EMPRESA

GRAZIELA C. DA SILVA B. MACHADO

Master's Degree in Corporate Citizenship and the Law Centro Universitário Curitiba – UNICURITIBA. (E-mail: grazielasilva.machado@gmail.com)

DEMETRIUS NICHELE MACEI

PhD in Law School of Largo São Francisco (USP). Doctor in Tax Law from the Catholic University of São Paulo (2012). Master in Economic and Social Law (2004) and Specialist in Business Law (2000), both from the Catholic University of Paraná, Bachelor of Law from the Federal University of Paraná (1994). Professor of Tax Law at the undergraduate, specialization and master's degree at the Faculty of Law Curitiba (UNICURITIBA). (E-mail: demetriusmacei@gmail.com)

ABSTRACT

The Brazilian tax system is considered one of the most complex in the world, this attribute is given to him because of the numerous taxes and the amount of standards published every day. We have in our Constitution the Union, states and municipalities can create taxes, under the terms in which our legal system allows, following the principles and limitations. Considering all these entities is logical to think that an awful lot of rules is created. Before the brief above, we can see that the problem of tax complexity is not only the amount of published standards, but how these rules are interpreted and applied contributors of the day -to-day.

KEYWORDS: Tax complexity; Application; Tax law

RESUMO

O sistema tributário brasileiro é considerado uns dos mais complexos do mundo, esse atributo lhe é dado por conta dos inúmeros impostos e pela quantidade de normas publicadas todos os dias. Temos em nossa Constituição da República que a União, Estados e Municípios podem criar tributos, dentro dos termos em que nosso ordenamento jurídico permite, seguindo princípios e limitações. Considerando todas essas entidades é lógico em pensar que uma quantidade enorme de normas é criada. Diante do breve exposto, podemos perceber que o problema da complexidade tributária não é só na quantidade de normas publicadas, mas como essas regras são interpretadas e aplicadas de contribuintes do dia-a-dia.

PALAVRAS-CHAVE: Complexidade tributária; Aplicação; Direito Tributário

INTRODUCTION

Tax norms are a set of rules and principles governing the tax system.

The Brazilian tax system is considered, according to experts, one of the most complex systems in the world. Such a conception is due to the existence of numerous taxes and an endless amount of standards that are published every day.

In art. 18 of our Constitution this provision that "the political and administrative organization of the Federative Republic of Brazil comprises the Union, the states, the Federal District and the municipalities, all of them autonomous, under this Constitution".

Because of this autonomous administrative political division of each of the entities (Union, States, Federal District and Municipalities) it is up to them to institute the tax as outlined in the Constitution, which specified clearly and objectively the taxes belonging to each entity (Arts. 145-156 of CF / 88).

To demand their taxes, each entity must edit the standards for your institution, observing and respecting the general principles of taxation (Arts. 145-149-A), the

limitations on the power to tax (Arts. 150-152), as well individual rights and guarantees provided for in art. 5 of the Constitution.

Thus, it is observed that the requirement of a tax by any of the entities must pass through the filter (principles and limitations) that are considered guarantees of front contributors to the state's tax power.

In daily practice, to demand tribute and know how much each taxpayer must collect to the public coffers, are published a series of standards providing both on the primary obligation (art. 113, § 1 of CTN), consisting of the payment of tax or pecuniary penalty, as the ancillary obligations, so-called because they are the tax authorities aids in the determination of tax, for example, the issue of tax document and the delivery of statements (art. 113, § 2, of CTN).

Therefore, it is possible to imagine that there is an avalanche of standards that are published every day in order to provide for the requirement of the tribute, considering all entities (Union, States, Federal District and Municipalities).

However, as will be shown throughout this article, the problem of tax complexity is not only in the amount of published standards, but on how these rules are interpreted and applied in day-to-day contributors.

1. THE PREMISE OF THE INTERPRETATION OF A LEGAL TAX NORM.

There are several meanings of the word interpretation, but on the way we want to walk, the interpretation will be treated as one in which when analyzing a statutory provision is seeking to find its meaning, purport.

Oak (. 2009, p 96) the handle on the interpretation of the law provides that: "this word is to be understood as an intellectual activity that develops in light of hermeneutical principles, in order to build the content, meaning and scope the legal rules ".

Maximiliano believes that (2011, p. 7):

> “To interpret is to explain, clarify; give the word meaning, attitude or gesture; play in other words one externalized thought; show the true meaning of an expression; extract, phrase, sentence or standard, everything in it is contained.”

However, Streck (2001, p. 18) along with Eros Roberto Grau differentiate (legal) texts and (legal) norms, stating that the text is only one precept, a statement that only becomes the norm when interpreted, therefore, "the meaning expressed by the text is already something new, different from the text. It is the norm. "

Also noted Streck (2001, p. 19) even if the words do not have a single meaning, as I watched Hans Kelsen, and therefore emphasizes that:

> “Needless to say, the interpretive process, does not follow the discovery of the "unequivocal" or "correct" sense, but rather the production of one originated towards a process of understanding where the subject, from a hermeneutic situation , is a fusion of horizons from its historicity. No interpretation no social relationship.”

Therefore, the interpretation is the key building block for understanding of legal rules and is therefore Maximilian (2011, p. 1) points out that to achieve this goal: "A preliminary study is mister: discover and fix the true sense the positive standard; and soon after, its scope, its extension. "

Thus, it is possible to conclude that interpreting is not an easy task. And this difficulty is felt not only by the recipients of the norm, but also for the applicators and the judiciary itself, and is therefore, that Francesco Carnelutti (2008, p. 47) to analyze the volume of published legislation, notes that it is not possible known to all laws, and that this difficulty does not concern only the common man but also to those who should enforce it, he said: "the legal system, whose greatest merit should be simplicity, became, for our misfortune in a complicated maze in which even those who should be the guides, are lost. "

For Streck (2001, p. 17):

> “The huge gap between law and society, which is instituted and instituting the / this paradigm crisis, portrays the historical inability of the legal doctrine (official right speech) in dealing with the social reality. After all, the Brazilian legal-dogmatic establishment produces doctrine and jurisprudence for what kind of country? For what and for whom the law has served?”

Streck calls "fetishization" of legal discourse when it hides the conditions that were used to reach its meaning, ie, "the law is seen as a law in itself, abstracted from

conditions (socio-historical) that engenders (ra) m, as if your condition-in-law was a 'natural' property.

In the words of Maximilian (2011, p. 5) "the application of the law is the frame a case in the appropriate legal standard", so it is necessary to know the reality (the case itself) so that the norm focus is more appropriate.

In the case of interpretation of the tax law of this Article object, even such a framework must be perfect in order to avoid the tax chaos resulting from the arbitrary requirement of the tax by the tax authorities or non-payment by the taxpayer as a result of tax evasion .

The tax general rules are structured in the Constitutional text and in its Code approved by Law No. 5,172 / 66 (Brazilian Tax Code), which was welcomed by the 1988 novel legal system.

Carvalho provides for the vices and imperfections of texts, cites as an example, art. 1 of the CTN:

> “This Law regulates, based on the Constitutional Amendment No. 18 of December 1, 1965, the national tax system (emphasis added) and establishes the basis of Article 5, section XV, paragraph b of the Federal Constitution, the general rules of tax law (emphasis added) applicable to the Union, the States, the Federal District and the municipalities, without prejudice to the respective complementary legislation, supplementary or regulatory.”

Is it critical to note that, if the general rules of tax law does not belong to the national tax system, what branch does it belong to? Yet, this comes with a warning (2009, p. 216):

> “We should not expect the legislature to build a logically well-constructed system, harmonious and full of integrative sense, when the composition of parliaments is profoundly heterogeneous, in cultural, intellectual, social, ideological and political.”

Such a warning depicts the current composition of the Brazilian parliament, made up of politicians of different beliefs, ideologies, parties, among other characteristics, which are decisive in the legislative vote held both in Congress and in the Senate and in the assemblies of states and camera councilors of the municipalities.

And amidst all this diversity / heterogeneity texts are approved, in particular, the tax legislation will be part of the day-to-day taxpayers.

Still we can highlight the frenetic volume of texts published every day, which makes it even harder the hard work of interpretation.

The handle on the problem of interpretation and elaboration of tax rules, Klaus Tipke (2012, p. 74), citing Klaus Voegel, provides that:

> “Are the legal principles on which to base our tax laws, or rather, that should be based on to a large extent no longer safeguarded, rendered unidentifiable? They were for a number of changes and additions as overlapping and deformed by exceptions and again exceptions to these exceptions, which to those affected no longer recognizable as attempts to a fair distribution of tax burden.”

Maximiliano, however warns that not always the fault can be attributed to the legislature, because, no matter how skilled they are, after publication of the law, a number of doubts and difficulties arise when confronted with the case. Such doubts may arise from simple questions, such as the validity of the rule until the most complex, such as recipients, calculations, descriptions, vague and undefined concepts, intermediate scenarios, ie those that arise between the drafting of the legal text and its validity.

James Marins (. 2010, p 21) notes that "the production of tax legal provisions, statutory and regulatory, is rampant and gives up everyday and diuturnamente, generating highly complex system at the expense of its own operability".

Maximiliano (2011, p. 11) still makes important clarification in analyzing also difficult task of the legislative:

> “Given the impossibility of predicting every particular case, the legislator prefers to hover in the highest, establish principles, - establish general precepts, far-reaching, although precise and clear. Let the Law of the applicator (court, administrative authority or private man) the task of framing the human fact in a legal rule, for which it is essential to understand it and determine its content.”

Of all the reasoning, it can be stated that two factors are worth mentioning when speaking of the difficulty in interpreting tax rules: imperfections of texts, volume of publications and changes on these.

So, in the words of Carvalho (2008, p 217.): "This difficult task is reserved exclusively to the scientist, armed with its epistemological and lively instrumental to describe the positive law", that is, the interpretation requires deepening the study of language.

In tax matters, the legislature sought to assist the interpreter, creating within the CTN to address a specific chapter on the interpretation and integration of the tax legislation.

In art. 111 is willing to literally interpret the tax legislation providing for:

a) Suspension or exclusion of the tax credit;
b) Grant exemption;
c) Compliance with the Waiver of accessory tax obligations.

Such rules although they seem at first a simple application, ensejam many doctrinal and jurisprudential discussions because, as noted Paulsen (2014, p 153.): "Such a device has been severely criticized for being himself, interpreted literally."

Carvalho makes a detailed analysis of art. 111 and reports that to provide that literally interpret the tax legislation on suspension or exclusion of the tax credit, exemption or waiver of compliance with accessory obligations, the CTN legislature did no more than prevent any kind of analysis or deepening of the text; so any literate person, perhaps with the assistance of a legal dictionary would be able to make the call "literal interpretation", discrediting all seized teaching in academies that aims at solving obscure texts, riddled errors and imperfections.

The judiciary, we have for example, the Special Appeal No. 1,227,055 - PR (2010/0228821-6), which concerned about the exclusion of the legal entity of the installment called REFIS program because of tiny payments made by him in his vote then the rapporteur of the appeal, Minister Mauro Campbell Marques, justified his vote in favor of exclusion from the REFIS company based on literal interpretation arranged in art. 111 of THE CTN:

> “1. The installment tax debt is a favor given to the taxpayer. Thus, the one who chooses the REFIS program, pursuant to art. 3, items IV and VI of Law n. 9.964/00, is subject to the full and irrevocable acceptance of all the terms contained therein, particularly the regular payment of installments of the consolidated debt, as well as taxes and contributions with a maturity date after February 29, 2000.

> 2. Art. 5, II, of Law n. 9.964/00 imposes the exclusion of companies that opt for Refills in case of default for three consecutive months or six alternate, whichever comes first. The said device made no difference between full or partial default of payment due, so that the judge should give literal interpretation of the wording of the law (emphasis added), behold, thus should be interpreted the rules dealing with suspension of the tax credit pursuant to art. 111, I, of CTN. In the present case, did not deal with simple underpayment of installments, but payments "to smaller, and" in accordance with the judgment (fl. 145).
> 3. Depending on the wording of art. 155-A, the CTN, "the installment will be granted in the form established and condition specific law" in the case of Refills, Law no. 9.964/00, which does not provide for the payment of calculated differences involves re-inclusion in the program. Therefore, due to the specialty rule on the installment plan, the tax favor of character which coats the Refills and necessary literal interpretation that it should be given, there is no room for the judiciary, drawing on the principles of reasonableness and proportionality set out in art. 2 of Law n. 9.784/99, requiring the administrator to reinclude the legal person in the program, although the sight of subsequent payment of differences. In this regard:. AgRg in REsp 711.178/RS, Rel Minister Humberto Martins, Second Class, DJE 29/10/2008.
> 4. Special appeal accepted. The burden of defeat Reversed."

There is the Resource judgment, that the literal interpretation could also have been cited by the company, to set it as art. 5, II, of Law n. 9.964/00 imposes the exclusion of companies that opt for Refills in case of default and considering that there was no default, but underpayment, the company could not be excluded from REFIS.

Situations like these are far from being resolved only by the literal text and, in this sense, an important observation is made by Leandro Paulsen (2014, p.153): "There constitutional principles not be avoided in applying the law, such as reasonableness and proportionality" .

Still, within the general rules of interpretation of CTN, we have the:

> "Art. 112. The tax law which defines offenses or penalties Comina you, is interpreted in the most favorable way to the accused (emphasis added), in case of doubt:
> I - the legal fact of capitulation;
> II - the nature or the material circumstances of the fact, or the nature or extent of its effects;
> III - to authorship, attribution, or criminality;
> IV - the nature of the penalty applicable, or their graduation".

As observes Carvalho, there was no way to predict a different text, for whereas there is doubt about the appropriate framework of the offense, applies the most favorable treatment to the taxpayer (in dubious pro reo).

Providing for the integration process, in situations where a competent administrative authority lies in the absence of an express provision, the CTN lists in art. 108 four criteria (the analogy, the general principles of tax law, the general principles of public law and equity) to be used successively in the order, to enable the application of tax laws.

However, as assert Carvalho and Paulsen, the legislature has forgotten that the task of interpreting is complex and can not be spoken in a predetermined order to be followed, therefore, it is the administrative authority to verify the applicability of each criterion.

The analogy as asserts Carvalho (2008, p. 103) refers to the "device that uses the law of the applicator, the scoop on standard levied if similar legal discipline that positive system not explicitly mentioned". For Maximilian (2011, p. 171) the analogy is founded "on the principle of true justice, legal equality, which requires that similar species are regulated by similar rules."

Example of analogy, is quoted by Paulsen, relative immunity social contributions of charities of social assistance. In the absence of complementary law to enumerate the requirements for your enjoyment, we use the art. 14 of the CTN which lists the requirements to take advantage of tax immunity.

Important to remember that as provided in § 1 of art. 108 the use of the analogy may not result in tax requirement not provided by law.

The general principles of tax law as asserts Carvalho are many, such as legality, precedence, noventena, retroactivity, among others, which reveal how taxpayer's protective mantle before the taxing power of the state and that are arranged in the Constitution as limitations of the power to tax.

Regarding the general principles of public law, provides Paulsen (2014, p. 156) that "management is therefore under the aegis of principles such as legality, morality and efficiency."

The last criterion of integration provided in art. 108 of the CTN is equity, that Carvalho has already been mistaken for justice and for Paulsen (2014, p. 160) "refers

to the consideration of special circumstances in the case, demonstrating the silly that the general rule that does not have considered ", for example, cites the author, the application of fines for tax obligation of non-compliance without setting a limit, resulting in excessive cost to the taxpayer, which was considered by the court as excessive, ruling that a limit be raised to the fine to avoid confiscation and its resemblance to the interest function, using for both equity and analogy provided for in art. 108.

It is noteworthy also that employment equity may not result in waiver of the due payment of tribute.

Finalizing the analysis of Chapter IV of CTN which governs the interpretation and integration of tax laws, are the arts. 109 and 110 which provide for the use of private law.

In art. 109 is provided that the general principles of private law are used to define the research, content and scope of its institutes, concepts and forms, but not to define the related tax effects, so it stands Carvalho (2008, p. 106) that "whenever this happens, there is no legal and tax treatment specifically provided it is clear that prevail institutes, classes and private law forms", ie it should draw on the general principles of private law.

In art. 110, the legislator emphasizes that the tax law can not change the definition, content and scope institutes, concepts and forms of private law, used, express or implied, by the Constitution, the Constitutions of the States, or by the Organic Laws Federal District or the municipalities, to define or limit tax powers, for example, concepts such as mergers, demergers and transformation set out in the Civil Code, and that once occurred in the private sector, have a direct impact on adequacy of tax procedures.

All the analysis undertaken in the interpretation of tax law is crucial for both the legislature, the applicator as well as taxpayers subject to taxation know the rules of the tax game.

However, as assert Cademartori and Duarte (2009, p. 2):

> “the distinction between interpretation and application of the law, the consecration of values and principles in constitutional texts, the prediction of general provisions and indeterminate concepts in the legislation, among other factors, decreased belief in linking the right applicator to a supposed

> will of the law or the legislature, independent of a history, a tradition and an interpreter provided with preconceptions."

Thus, it is important to mention that due to the complexity of Brazilian law that gives the high number of taxes, excessive volume of published standards, difficulty in comprehension of texts that often present themselves incomplete or imperfect coupled with mismanagement of public managers, results in a negative view of the taxpayer (taxpayer) to the state (active subject), which in many cases causes a real aversion payment or increase taxes.

Accordingly important observation is made by James Marins (2011, p.22) "low social adherence to tax rules leads to evasion of revenues [..], implying inevitable confrontation between the state and the citizen, or more specifically between tax authorities and taxpayer, where hatch hundreds of thousands of discussions, tax litigations. "

This view is bad for both sides: state and taxpayers. For the state has a negative effect on revenue and the taxpayer has a negative effect on its activity, therefore, to not make the payment of taxes, let him fulfill part of its social function.

2. THE IDEA OF THE SOCIAL FUNCUTION OF A COMPANY

Fábio Konder Comparato who was cited by Luiza Loyola (2008, p. 116) defines function as "a power, specifically the power to give to the object of the property given destination, to link it to a certain goal." In relation to social adjective has the same author: "binds the collective interest and not only to own dominus; which does not mean that there can be no harmonization between them. "

Sarah Muricy and Clélio Chiesa (2011, p. 473):

> "Think about the social function of a particular institute goes beyond imagine the actual social impact that it can bring, as every function is quality that a play should be based on their views and seeking to meet a goal contained in its structure."

The art. 5, XXII and XXIII of the Federal Constitution which deals with fundamental rights, which has guaranteed the right to property, however, the property must fulfill its social function.

And yet the art. 170, III of the Constitution brings the social function of property as a principle of economic order:

> “Art. 170. The economic order, founded on the value of human work and on free enterprise, is intended to ensure everyone a life with dignity, according to the dictates of social justice, observing the following principles:
> [...]
> III - the social function of property.”

As mentioned by Loyola (2008, p 171.): "The first law guarantees the right to property - one of the pillars of capitalism - and then impose this observance of social function."

For Leal Junior and Pires (2010, p.336), "the idea of social function thus is linked to a whole functionalization movement of subjective rights, rebuilding central institutions of modern law, such as property, contract and the company".

The art. 154 of Law 6,404 / 76 provides that "the administrator must perform the duties that the law and the statute give it to achieve the purposes and in the interest of the company, met the requirements of the public good and the social function of the company (emphasis added) ".

When dealing with shareholder requirements (art. 116, sole paragraph) also has this law that:

> “the controlling shareholder must use the power in order to make the company achieve its objectives and fulfill its social function (emphasis added), and has duties and responsibilities to other shareholders of the company, its personnel, and to the community where it operates, whose rights and interests must loyally respect and meet.”

It is observed that the Law of corporation that is 1976 already provided in its text the social function of the company.

It appears that the social function of the company is tied to the organization itself, to the extent that managers and shareholders should manage it in order to preserve it, keep it active and productive, since, as outlined Leal Junior and Pires

(2010, p.336) "it is uncontested that the company plays an extremely important role in society, as it provides endless conveniences to the population and the state, such as the circulation of wealth and commodity production."

In this sense Eduardo Teixeira Farah cited by Loyola states that *(*2008, p. 178*)*:

> “The main duty of the company to the principle of social function is to stay in business and acting, that is, to remain economically and financially stable. Therefore, you should strive to generate the largest fair profit - that not obtained by illegal means, etc- possible evasion of taxes. The means to achieve profits be covered by the principle of social solidarity, must comply with at least the constitutional foundations of the economic order.”

However, asserts Loyola (2008, p. 179) "the company's social function comprises, besides the generation of fair profit, the generation of wealth, the supply of jobs, technological development, payment of taxes, the circulation of wealth."

Therefore it can be concluded that does not help the company develop its activity, is to stay active and preserve their business, evaded taxes, practicing unfair competition, offers products with questionable quality, not value its employees, or submit them to degrading and humiliating conditions.

Accordingly Ana Paula de Azevedo Lopes Frazão cited by Loyola (2008, p. 176):

> “the main purpose of the social function is to rescue a general and broadly, the inter freedom of free enterprise and property rights, showing that both are related to the emancipation of man and therefore to human dignity.”

Important to note that the practices adopted by the company aiming to foster its employees, act transparently in the market, to practice fair prices, to return to its shareholders, make payment of taxes is part of its social function, so it is not favors or colleges, but the fulfillment of obligations that are inherent considering its role as an agent of transformation in society.

3. CONFORMITY IN THE INTERPRETATION OF THE LEGAL TAX NORM IN REGARDS TO THE SOCIAL FUNCTION OF A COMPANY

Taxation to represent withdrawal of taxpayer equity portion is always seen as a threat, as an intervention, however, it is known that the state needs resources to maintain its structure as well as to fulfill the obligations assigned to it constitutionally .

So taxation is a necessary evil that concerns the whole society, thus contributing to the state to fulfill its role, however, is recurrent misuse of resources by public entities, which carries real indignation by some taxpayers know that every month portion of its revenues are used to pay the taxes, so Paulsen points out that "it involves imposing, power, authority, taxation has given rise to many excesses and arbitrariness throughout history."

With taxation a necessary evil, you can not dodge the taxpayer, although it has inner desires of hatred and aversion, due to mismanagement of resources by public officials because, pursuant to art. 170, III of the Constitution, the social function of the company is one of the principles of the economic order; so, to make payment of taxes that the company not only fulfilling his tax obligation, but also its social function.

In this important sense out the lesson of Joseph Casalta Nabais quoted by Paulsen:

> “As a fundamental duty, the tax can not be regarded not as mere power to the state, not as mere sacrifice for the citizens, but are the indispensable contribution to a community life organized in tax status.”

So it is important to remember that companies are not subject to arbitrary imposition of tax authorities; so is that taxpayers must fulfill their obligation to pay taxes, provided that they are required respecting the principles of legality, equality, of ability, among others, expressed or implied in the Constitution, such as morality.

Out all the resource utilization issues, which deserve a chapter work, the taxpayer still has to live with an endless number of standards that are continually edited by loved: Union, states, municipalities and the Federal District.

Much of the published standards have structure problems, language, which further complicates its application due to problems of interpretation.

Interprets a provision is not an easy task, and when it comes to tax, the job becomes even harder, because any slip in text analysis could result in underpayment or higher, which produces a series of consequences in the day- to-day business.

Currently the problem of interpretation takes place both in the legislative, executive and judicial sphere and in the midst of all this confusion is the taxpayer, which in many cases and before all the existing tax complexity, will also contest the interpretation given either by tax authorities, or by the judiciary.

It was found in topic 2, the analysis of the legal text in many situations is carried out based on the rules of interpretation and integration set forth in the tax code, in addition to the already mandatory compliance with the principles and willing guarantees in the Constitution. Such rules of interpretation alone ensejam a number of doubts and questions.

In Topic 3 treated the social function of the company and gives importance it has in society, so in addition to making a profit, should the organization comply with the principles of the economic order, which aims to keep alive and profitable company since practices are adopted to respect the society, the environment, employees and the state itself that it is used to acquire resources.

It is therefore up to the legislator to examine the tax rules to interpret it according to the Constitution, observing fundamental principles, such as those highlighted by Leal Junior and Pires (2010, p 337.) "Solidarity, social justice, and free enterprise , respect for the environment, reduction of social inequalities, full employment search, social values of work, in others "that have as last weekend help the company fulfill its social function.

FINAL CONSIDERATIONS

Combine private and public interests has never been an easy task. There seems to be a huge gap between the two, however, a democratic society and it aims to the search for "Social Welfare", the interests should be approached and not turned back.

For this to happen it is necessary that both the State, as societies approach and work together in building a more just and united society.

In the tax field, the joint work is already done, because on the one hand we have the taxpayer, which passes through taxes to the public coffers portion of its assets; and on the other, we find the State to receive funds through taxes should use

it not only for maintenance but to ensure basic rights such as food, health, education, sanitation, among others.

However, between the raise and apply the funds received are a long way, not always quiet.

In this article pondered only a topic that involves the gap between the tax authorities and the taxpayer, the interpretation of tax regulations.

The tax rules represent a veritable avalanche in the lives of taxpayers who need to look into them in order to understand the complex world of taxes.

The difficulties encountered are many, although that in this article were cited rules of interpretation and integration provided for in the tax code to be used to carry out the interpretation of perennials, confused and lacunosos texts; however, until the rules of interpretation and integration are questioned for much of the doctrine.

However, although the interpretation of the rules is an obstacle to understanding these, can not the company (named in the tax field as taxpayer) to evade their duty to contribute, here, which has a key role in society, beyond just generating profits .

Therefore, the importance of the principle of social function to which companies are subject. Profit is your goal, however, as an agent that performs transformations within society, should adopt practices for the development of the activity with responsibility and ethics, and among these, is the fundamental duty of paying taxes.

Thus, it is up to the interpreter, to look into the norm, perform it with the principles already enshrined in the Constitution, among which is the social function of the company, thus preserving the company healthy and profitable way generates positive effects not only the state that is sure to continue to receive their taxes, but also for the whole society, which it uses to raise funds.

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