



The university is building bridges between the tax agency and citizens

Tax support centres (NAFS) are a EUROsocial-supported initiative of the Brazilian Tax Agency (Receita Federal de Brasil) and they have been exported to other universities in the region. Thanks to NAFs, university students preparing their degrees in business and economics gain practice in tax advising by offering their services to low-income persons. This is a model in which the interests of the government, the tax agency, the university, students and the community in general coincide.

Accounting and Tax Support Centres (NAF) are part of a project promoted by the Brazilian Tax Agency (Receita Federal) which collaborates with institutions of higher education.

Promoting greater civic and tax awareness in universities is essential for tax agencies, since these students are one step away from joining the labour force. This is especially important in the case of business and economics students, as these are the professionals who will provide tax advice or be managers in companies; their awareness is essential in a market that at times rewards tax evasion and avoidance.

Objectives of the NAFs

- To use the tax agency as a tool to educate accounting students on the social rationale for taxation.
- To provide practical experience in tax advising, which represents excellent professional training.
- To provide free accounting and tax support to low-income individuals and legal persons, as well as to university staff.
- To increase knowledge about taxes in the academic world through study groups, seminars and research.

This university social responsibility initiative offers benefits advantages to all participants. The community that receives the services; the tax agency, which fulfils its role of increasing tax awareness and provides support to the most vulnerable; and,



lastly, the university, which strengthens its links to the community and helps students gain practical expertise at no cost.

Since 2013, as part of its working line to reinforce fiscal education programmes in Latin America, EUROsocial has promoted the creation of NAFs in Latin America with the support of the Brazilian Tax Agency. Thanks to the programme's support, NAFs are operating in universities in Mexico, Honduras, Brazil, Chile and Costa Rica, and agreements have been signed to open three in Salvadoran and two in Guatemalan universities.

First-hand



Santiago Vargas, Management student and NAF volunteer at the University of Costa Rica: "Helping people out is quite interesting, since there is a general fear of the tax agency in Costa Rica. Once these persons are assisted, they become a little less afraid. As students, this interaction with real people helps us put what we learn in class into practice".

Silvia Tomic, Owner of a small real estate company in Costa Rica: "When I decided to start my own business, I realized that I was going to have to undertake a long and costly administrative process, which, in addition, I did not fully understand. It struck me as very interesting that the university was offering this service to small businesses and individuals who are doing some kind of work but often do not know how to run a business".



NAFs promoted by EUROsociAL in operation

- > Mexico: 56 universities in 36 federal provinces
- > Honduras: National Autonomous University
- > Chile: Andrés Bello University
- > Costa Rica: University of Costa Rica
- > Brazil: University of Fortaleza and University of Maringá

Roadmap



In depth:



NAFs in Costa Rica

Costa Rica's Directorate-General of Taxation (DGT) had the opportunity to learn about NAFs in an exchange visit to Brasilia in April 2013. After a process of learning and adaptation through technical assistance from the Brazilian Tax Agency in October 2013, the first NAF was opened at the University of Costa Rica (UCR).

There are 11 Business Administration and Accounting students participating in the initiative. These students provide assistance on Wednesdays from 2:00 pm to 4:00 pm in UCR facilities. They also give talks on tax culture to students and professors and visit micro-entrepreneurs who have businesses near the university campus to provide information on the NAF and offer its services. This project is part of the 350 hours that each student must dedicate to Communal University Work as a graduation requirement.



NAFs in Mexico

NAFs have proliferated in Mexico in a significant way. From 2013 to 2014, NAFs were opened in 56 centres of higher education in 30 federal provinces. In the first six months, they assisted more than 4,199 citizens through 183 points of assistance. There are 215 Accounting and Administration students involved in the initiative and providing this social service. The students also visit the area around the university to offer on-site service to the businesses nearby. They focus on taxpayers who are in the process of setting up their businesses, since this is the sector that requires the most support due to its lack of experience with tax procedures.

The NAFs provide support for the "Crecemos juntos" (Let's Grow Together) programme, an initiative recently launched by the Government of the Republic. This programme offers the informal sector a package and incentives that include health services, social security, loans for access to housing and a phased discount in the payment of taxes, among others.

Further information

Video



Tax support centres: Strengthening the relationship between the tax agency and citizens

Coordinating partner:

