

**THE INVISIBILITY OF THE BLACK PEOPLE IN THE FACE OF THE BRAZILIAN  
TAX SYSTEM***INVISIBILIDADE DAS PESSOAS NEGRAS ANTE O SISTEMA TRIBUTÁRIO BRASILEIRO*

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**RESUMO**

O presente artigo tem por objetivo analisar a invisibilidade das pessoas negras no sistema tributário brasileiro e como esse fato contribui para manutenção da desigualdade racial no Brasil. Para isso, traçamos um paralelo entre a desigualdade e a questão racial, passando pelo racismo estrutural, uma vez que a organização da sociedade está estruturada de modo a criar e manter o privilégio dos brancos ao mesmo tempo que onera o dos negros. A forma como o sistema tributário nacional se estrutura, com a tributação alicerçada no consumo, cria um modelo regressivo que contribui para o empobrecimento da população negra que acaba por suportar uma carga tributária maior.

**Palavras-Chave:** Desigualdade. Racismo Estrutural. Tributação Regressiva.

**ABSTRACT**

This article aims to analyze the invisibility of black people in the Brazilian tax system and how this fact contributes to the maintenance of racial inequality in Brazil. For this, we draw a parallel between inequality and the racial issue, passing through structural racism, since the organization of society is structured in order to create and maintain the privilege of whites at the same time that it burdens blacks. The way the national tax system is structured, with taxation based on consumption, creates a regressive model that contributes to the impoverishment of the black population, which ends up supporting a greater tax burden.

**KEYWORDS:** Inequality. Structural Racism. Regressive Taxation.

## I INTRODUCTION

The data on inequality in Brazil is alarming, especially in relation to the issue of race<sup>1</sup>, since, due to historical factors, the black population has been one of the hardest hit.

Discrimination and prejudice have been present in the national reality over the decades, the result of a colonial-slavery history that excluded and segregated black people in the most diverse ways, even making their culture invisible.

The issues that permeate racism are part of the social structure which, through its institutions, perpetrates and maintains racism so efficiently that the victims themselves sometimes don't recognize its existence.

Income redistribution could be a way of overcoming economic and racial inequality. However, the choices made by the Brazilian tax system sometimes go against constitutional precepts and end up excessively burdening the poorest and favoring the richest.

This phenomenon affects black people even more intensely, since they already suffer numerous obstacles in various areas of society and still bear a high tax burden due to the taxes embedded in the prices of services and consumer goods.

## 2 INEQUALITY AND RACE ISSUES

Equality has special relevance in the Brazilian legal system, so much so that it is enshrined as a principle in the constitutional text, in the 5th paragraph, which states: "All are equal before the law, without distinction of any kind, and Brazilians and foreigners residing in the country are guaranteed the inviolable right (...) to equality".

Equality has a formal and material dimension. The formal dimension is expressed in Article 5 of the 1988 Federal Constitution, as it requires all individuals to be treated in the same way by the legal system, while the material dimension is linked to the idea of equity, which means giving equal treatment to those who are equal and unequal treatment to those who are unequal, to the extent of their inequality.

Despite the importance of this principle, inequality is a reality faced all over the world, and it is no different in Brazil.

No mundo, oito pessoas detêm o mesmo patrimônio que a metade mais pobre da população. Ao mesmo tempo, mais de 700 milhões de pessoas vivem com menos de US\$ 1,90 por dia.

No Brasil, a situação é pior: apenas seis pessoas possuem riqueza equivalente ao patrimônio dos 100 milhões de brasileiros mais pobres. E mais: os 5% mais ricos detêm a mesma fatia de renda que os demais 95%. Por aqui, uma trabalhadora que ganha um salário mínimo por mês levará 19 anos para receber o equivalente aos rendimentos de um super-rico em um único mês (GEORGES, 2017, p. 2).

Following the promulgation of the Constitution in 1988, by 2015 Brazil had significantly reduced the population below the poverty line and lifted a further 28 million out of poverty. However, the concentration of income remained stable (GEORGES, 2017, p.12).

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<sup>1</sup> Em 2018, o rendimento médio mensal das pessoas ocupadas brancas (R\$ 2.796) foi 73,9% superior ao das pretas ou pardas (R\$ 1.608). Tal diferença relativa corresponde a um padrão que se repete, ano a ano, na série histórica disponível (IBGE, 2019, p. 3).

São diversos os fatores que explicam a situação de desigualdade extrema no Brasil. Nossa bagagem histórica de quase quatro séculos de escravidão e nosso longo passado colonial criaram profundas clivagens entre regiões, pobres e ricos, negros e brancos, mulheres e homens. Tal distanciamento marcou a forma com a qual organizamos nossa sociedade, nossa economia e nosso Estado, diminuindo sua capacidade redistributiva. Em outras palavras, não só nossa economia beneficia poucos, mas também nosso Estado e nossa organização social contribuem para perpetuar desigualdades (GEORGES, 2017, p. 43).

Inequality in the country is historical and multi factorial and in order to overcome it, it is necessary to rethink the way in which resources are collected and distributed by the state; at this point, reflecting on the tax system from the point of view of race brings up an urgent and necessary debate that relates to racism and the way in which the tax system treats the most vulnerable population.

There is a chasm between the reality of Brazilian society and constitutional principles and guarantees, which should guarantee a dignified existence for the entire population.

Especially since the black population is the majority in Brazil, data from the Inter-Union Department of Statistics and Socio-Economic Studies (DIEESE), from the second half of 2021, indicates that 55% of the Brazilian population is black. However, the wage gap between blacks and non-blacks is quite significant, with black men earning an average of R\$1,288.00 (one thousand two hundred and eighty-eight reais) less than non-black men, and black women earning around R\$1,032.00 (one thousand thirty-two reais) less than non-black women. Also, in terms of employability, black people are a minority among workers with a formal contract (DIEESE, 2021).

The black population, despite being the majority in Brazil, experiences inequality and lack of opportunity, a reflection of a slavery-like reality and the fact that equality, despite being enshrined as a principle in the constitution, is not for everyone.

One of the main obstacles to racism and prejudice in the country is the denial of its existence, even in the face of data showing that black people find it more difficult to enter the formal labor market and occupy leadership positions, that they are the majority of prisoners, among people living in extreme poverty and are more susceptible to police violence, among other equally alarming data.

The denial of the existence of racism is strongly linked to the idea of the miscegenation of the Brazilian population, as if diversity were a determining factor in excluding any kind of prejudice. In this sense, MARTINS, 2021, points out that

Pode-se dizer que, na sociedade brasileira, o racismo adquiriu uma característica particular de negação, o que direcionou a racionalidade sociopolítica da população brasileira à crença de que a suposta existência de uma democracia racial era sinônimo de igualdade de oportunidades e de condições de acesso aos direitos humanos entre pessoas brancas e negras. A subjetividade da pessoa negra foi condicionada a uma imagem socialmente construída e baseada em sua negação da condição de pessoa, evoluindo, posteriormente, para o aspecto da teorização de um estigma sobre suas características fenotípicas, o que corroborou para a invisibilidade e apagamento social do negro.

Discrimination, an element present in racism, according to ALMEIDA (2020, p.32), refers to the unequal treatment of racially identified groups; "therefore, discrimination has power as its

fundamental requirement, that is, the effective possibility of using force, without which it is not possible to attribute advantages because of race".

Thus, the lack of opportunity for black people is a direct reflection of the existence of racism in Brazil, racism that manifests itself not only through the actions of specific individuals, but also through the institutions themselves, which reproduce and perpetuate this discriminatory logic that contributes to growing inequality in the country.

### 3 STRUCTURAL RACISM

Racism is an ideological system that supports the idea that one race is superior to another. The denial of rights, exclusion, marginalization, as well as the invisibility of the culture of the black and brown population reflects its existence (ALMEIDA, 2020, p. 33).

É necessário notar que, o empreendimento colonial-escravista e suas medidas seculares de espoliação, expropriação da memória, forma de vida e dignidade da população negra que perpetuam até a contemporaneidade, produziram desigualdades raciais que são estruturantes no país (MENEZES, 2022, p. 337).

Professor Jessé Souza, in his book, *A ralé brasileira* (The Brazilian rabble), introduces the term "myth of Brazilianness", which harms the idea of a cordial, warm, friendly and welcoming Brazilian who creates a national identity that limits debate on serious social problems (SOUZA, 2009, p. 39).

O corolário do nosso mito da cordialidade é a aversão a toda forma de explicitação de conflito e de crítica. Isso é verdade mesmo em contexto nos quais o conflito e a crítica são as precondições para qualquer ação produtiva como no universo da política e do debate acadêmico e intelectual (...). Por conta disso nosso debate acadêmico e político é tão pobre e tão pouco crítico. A aversão ao conflito é o núcleo de nossa "identidade nacional", na medida em que penetrou a alma de cada um de nós de modo afetivo e incondicional. O mito da brasilidade assim construído, é extremamente eficaz de norte a sul e constitui-se em base indispensável para qualquer discurso sobre o país (SOUZA, 2009, p. 39).

The discourse on the non-existence of racism in Brazil, therefore, will be based on miscegenation and the idea of the "natural" cordiality of the Brazilian people, contrary to what reality and the data show.

This denial of the existence of racism creates a series of obstacles to overcoming the inequality it causes. Recognizing the existence of racism is a necessary condition for overcoming it.

Different areas of knowledge are focusing on the social effects of racism and discrimination, in particular anthropology and sociology, which have made a strong contribution to tackling the myth of racial democracy. It is possible, based on an analysis of the data that shows a radical difference between whites and blacks in the Human Development Index (HDI), to maintain that Brazil is a racially segregated country (CARNEIRO, 2011, p.79).

Racism is an ideology that presents itself in different forms. There is no single type of racism in Brazil, each of these types affects the subject in a different way.

Dentre esses tipos, o racismo estrutural, por ser decorrente da estrutura social estabelecida, merece destaque pela sua particularidade e perigo silencioso. Ele está relacionado às situações do cotidiano, às regras de um processo social, histórico e político, aos costumes, e em virtude disso, acaba passando de forma imperceptível (HIRSCH, 2021, p.4).

Racism is spread and maintained in a veiled way, creating obstacles and exclusion for black people, while at the same time creating and maintaining privileges for white people. Barriers can occur and manifest themselves explicitly, such as in cases of violence against people or groups, or in a veiled way when inequality is made invisible. "Institutions are racist because society is racist" (ALMEIDA, 2020, p. 47).

O que queremos enfatizar do ponto de vista teórico é que o racismo, como processo histórico e político, cria as condições sociais para que, direta ou indiretamente, grupos racialmente identificados sejam discriminados de forma sistemática. Ainda que indivíduos que cometam atos racistas sejam responsabilizados, o olhar estrutural sobre as relações raciais nos leva a concluir que a responsabilização jurídica não é suficiente para que a sociedade deixe de ser máquina produtora de desigualdade racial (ALMEIDA, 2020, p.51).

Structural racism unfolds in political and historical processes. Political because racism occurs systemically and influences the arrangements of society, enabling discrimination against entire social groups. Historical because the specificity of racist dynamics is related to the formation of each society and cannot be understood solely as a derivative of economic and political systems (ALMEIDA, 2020, p. 51).

The socio-political dynamics that structure racism are different depending on the historical context and formation of each society. Considering that, in Brazil, the economic issue distances or brings an individual closer to whiteness (ALMEIDA, 2020, p.55), this is another factor, as well as the mentioned myth of Brazilianness, that contributes to the dissemination of the discourse that there is no racism in Brazil.

The invisibility of black culture in Brazil has not occurred in all spheres, since recognizing miscegenation implies recognizing the existence of an influence from African culture in only a few aspects, which supports the arguments that there is no prejudice in the country. However, this recognition is a one-off, since the black population does not achieve this visibility in spaces of power.

As culturas não são puras. Isso fornece às tradições um conteúdo sincrético, em que se pode observar a incorporação de outros valores culturais e a manutenção de aspectos vinculados às origens étnico-raciais. O autor destaca que um dos legados do império é a migração dos povos colonizados para as metrópoles. Esses movimentos inscrevem transformações nas tradições dos povos colonizados e dos colonizadores. Seguindo os fluxos desses movimentos, a metrópole transforma-se em uma referência de dominação política, econômica e cultural (RODRIGUES, 2012, p. 3).

An example of this is the Afro-Brazilian religions, which have a multicultural cultural and religious identity (RODRIGUES, 2012, p.4), but this does not exclude them from being stigmatized and suffering from prejudice.

O anseio de produzir uma única narrativa e cultura da nação sempre mobilizou extrema violência, seja para abafar as ações de contestação à segregação racial e negação de direitos, ou na edificação de uma imagem nacional – mais evidente na transição do século XIX para o XX – da democracia racial com as políticas de apagamento da raça como marcador da desigualdade (GOMES, 2021, p. 139).

Prejudice and racial discrimination are factors that make up the Brazilian context, and the data shows the exclusion of the black population in different areas. The question that emerges is

whether the legal tax system is organized and to what extent it contributes to maintaining inequalities, since the institutions reproduce the racist structures of the societies in which they are inserted.

The racist structure can be seen in the tax system, not because taxes are levied more or at a higher rate on black people directly, but because by ignoring the racial issue and making certain choices, such as tax collection centered on consumption, this indirectly burdens a certain group of people, especially those who are allocated to the most vulnerable layer of society.

#### **4 TAXATION IN BRAZIL**

The Brazilian tax system is quite complex. It is a set of norms (rules and principles) laid down fundamentally in the 1988 Constitution, the National Tax Code and extravagant national complementary laws, but which, due to the federative principle and the need to link taxation to the interests of the treasury, on the one hand, and, on the other, due to economic policies, has an intricate regulatory framework with a huge number of normative acts produced by the Federal Union, the States, the Federal District and the Municipalities, which cause great difficulties for taxpayers. The effects are also negative for the federal entities themselves, which remain tied to a flawed and inefficient legal structure, but which they are unable to reform due to sharply contrasting political and economic interests. For more than two decades, there has been talk of the need to approve a profound tax reform, even though no Constitutional Amendment bill has managed to meet all the demands and therefore be forwarded for deliberation.

As a result, the primary constitutional functions (especially that of contributing to the construction of a just, free and supportive society - art. 3 of the Federal Constitution of 1988) and legal functions of taxes are not properly carried out, giving the population the feeling that, whether from a fiscal or extra-fiscal perspective, there is no correct application and return of what has been paid. In other words, tax policies are unable to be properly linked to (macro) public policies, leaving only the search for greater revenue as the main objective.

From the analysis of taxation in different countries, it is possible to identify "three most relevant economic bases, since they express the main ways of acquiring and/or maintaining material means and, as such, they are the ones on which taxes will fall, namely: income, assets and consumption" (ASSIONE FILHO, 2020, p. 267).

The political choice of one of these economic bases to establish the incidence of what is known as the tax matrix is very revealing of the guidelines of each state (ASSIONE FILHO, 2020, p. 267). It should be noted that the activity of collecting taxes is limited by constitutional principles (COSTA, 2016, p. 95).

The choices made by Brazil, to a certain extent, are at odds with the principles that limit the power to tax, especially the principles of equality, dignity of the human person and the existential minimum, which can be attributed to the strong incidence of indirect taxation, which affects consumer goods and services, having a direct impact on the low-income population (COSTA, 2016, p. 95).

At this point, we are particularly interested in the principle of contributory capacity, which has entered the legal system

com a Constituição do início do século passado, e entre idas e vindas nas Constituições posteriores, passou a ser positivada novamente e definitivamente na Constituição Federal de 1988, no art. 145, §1º, com a seguinte redação: "sempre que possível, os impostos terão caráter pessoal e serão graduados segundo a capacidade econômica do

contribuinte". De uma forma singular, é a ideia de que cada um pague o imposto de acordo com suas condições financeiras (COSTA, 2016, p. 96-97).

Thus, it is possible to conclude that the purpose of this principle is not to burden taxpayers in such a way as to compromise their livelihood (COSTA, 2016, p. 97). "Various legal systems around the world have elevated the ability to pay to the status of a constitutional principle, which must be observed by the Public Administration when exercising the duty to tax" (MOREIRA, 2016, p. 16).

Article 145 of the Federal Constitution of 1988 establishes that taxes will be graded according to the economic capacity of the taxpayer, which means a constitutional provision for unequal treatment; however, this unequal treatment is not discretionary, since the constitutional text itself already establishes that graduation is linked to economic capacity (FOLLONI, 2019, p. 479).

Se o texto cria uma desigualdade, é preciso examinar como ele se relaciona com as normas do sistema constitucional que prescrevem a igualdade de tratamento. A mesma Constituição que determina a graduação dos impostos e, portanto, uma desigualdade de incidência, prescreve, em seu art. 150, II, que "... é vedado à União, aos Estados, ao Distrito Federal e aos Municípios instituir tratamento desigual entre contribuintes que se encontrem em situação equivalente...". Como conciliar uma norma que determina tratamento desigual com uma norma que proíbe tratamento desigual? A adequada conjugação desses preceitos permite ao intérprete compreender o significado de "situação equivalente", na Constituição, que será a medida da desigualdade: estão em situação equivalente, em princípio, os contribuintes com a mesma capacidade econômica. Esses não podem receber tratamento desigual. Contudo, não estão em situação equivalente os contribuintes com capacidade econômica diversa. Esses estão em situação desigual e devem, na medida dessa desigualdade, receber tratamento desigual. Nesse caso, a desigualdade de capacidade econômica determina a desigualdade na intensidade da tributação, e essa desigualdade de tributação, no que diz respeito aos impostos, será feita, sempre que possível, por meio da graduação: impostos mais gravosos para os contribuintes em situação diferenciada, isto é, com maior capacidade econômica, e impostos iguais para os contribuintes em situação equivalente, isto é, com capacidade econômica equivalente (FOLLONI, 2019, p. 279).

Since it is possible to modulate the intensity of taxation on the basis of ability to pay, the question that arises is why the Brazilian tax system is so focused on taxing consumption, since this dynamic proportionally affects low-income people much more, and therefore those in a situation of greater vulnerability.

In order to analyze this issue, it is necessary to understand what direct and indirect, progressive and regressive taxation are.

Direct taxation is that which falls specifically on a specific asset, such as income tax, urban or rural property tax and motor vehicle property tax (ASSONI FILHO, 2020, p. 268).

In turn, indirect taxation is the taxation whose value can be passed on to third parties. It should be noted that the obligation is not passed on to third parties, what is passed on is the cost of the tax. Thus, the direct taxpayers, industry or traders, build the value of the tax into the price of the goods, which ends up being embedded by the consumer, who in practice bears the burden of the tax (COSTA, 2016, p. 95-96).

One implication of indirect taxation is that it affects everyone regardless of their ability to pay (COSTA, 2016, p. 103), which burdens individuals in very different ways, since, for the low-income population, the impact of the tax on food products is much greater than the impact for people with higher incomes, "which has the potential to generate numerous distortions" (ASSONI FILHO, 2020, p. 268).

## Regressive taxation means

fenômeno fiscal caracterizado pelo decréscimo dos encargos incidentes na medida em que haja incremento da capacidade contributiva, portanto, a sua presença denota contrariedade à própria lógica de um sistema tributário, tendo em vista que deve ocorrer justamente o inverso, isto é, a gradação progressiva dos impactos incidentes, conforme cresça a capacidade econômica de suportar os encargos fiscais (ASSONI FILHO, 2020, p. 270).

What we see is a distortion of the principle of ability to pay, since those who are better able to bear the tax burden end up paying the same as those who are less able. This issue is relevant because "indirect taxation has been shown to be regressive" (ASSONI FILHO, 2020, p. 270).

Progressive taxation, on the other hand, increases according to the taxpayer's ability to pay. An example of this is income tax rates, which increase according to the taxpayer's income bracket.

It is possible to conclude that direct taxation can have a greater impact on income redistribution, especially with regard to actions to combat and overcome inequality. However, it cannot be denied that taxpayers perceive the impact of direct taxation more easily than indirect taxation, which can have electoral consequences (ASSONI FILHO, 2020, p. 272).

In Brazil, around 50% of tax revenue is made up of taxation on consumption, which is linked to items such as food, medicine, rent, and clothing, in other words, fundamentally essential goods, which especially burdens the low-income population, as these items are the ones that primarily make up their spending. On the other hand, income tax only accounts for 25% of state revenue (GEORGES, 2017, p. 48).

Como consequência, a carga tributária pesa mais nas menores rendas. Os 10% mais pobres no Brasil gastam 32% de sua renda em tributos (28% dos quais são indiretos, ou seja, sobre produtos e serviços). Por outro lado, os 10% mais ricos gastam apenas 21% de sua renda em tributos, sendo 10% em tributos indiretos (GEOPRGES, 2017, p.48).

The conclusion is that the Brazilian tax system is essentially indirect and regressive, going against constitutional principles, contributing to growing economic inequality (ASSONI FILHO, 2020, p. 271), and also to structural racism, since most of the Brazilian population is black and poor.

## 5 TAX AND RACIAL INEQUALITY

As we have seen, the Brazilian tax system contributes to inequality because, in addition to excessively burdening the poorest people, it contributes to increasing the concentration of income (GEORGES, 2017, p. 44).

Although our tax burden is around 30% of GDP, which is compatible with the burden of other countries that are part of the Organization for Economic Cooperation and Development (OECD), what happens here is that the burden is poorly distributed, burdening the poor and middle class more than the rich (GEORGES, 2017, p. 48).

Na esfera tributária, é possível que seja o mínimo existencial concretizado por meio do dispositivo constitucional da necessidade de respeito à capacidade contributiva, isso porque o cidadão não pode ser privado do direito à subsistência quando o tributo ataca os bens necessários à sua própria existência como ser humano dotado de direitos. Nesse sentido, a tributação só deve recair sobre parcela do rendimento além da



necessária para subsistência, com carga tributária repartida de acordo com a possibilidade de cada um (COSTA, 2016, p. 93).

The observation of the ability to pay is only really possible when it comes to direct taxation, since in relation to taxes embedded in the prices of consumer goods, it is not possible to observe this principle, because the consumer is not specified; therefore, their ability to pay is not taken into account (ASSONI FILHO, 2020, p. 270).

Because of this scenario, there is a lot of talk about tax reform, and the point that most permeates this issue is related to the taxation of goods and services, on which federal, state and municipal taxes are levied. One solution is to create a single tax. However, the competence to institute taxes is defined by the Constitution, so such a change would only be possible through a constitutional amendment, the proposal for which was presented to Congress in 2008 and has been awaiting an opinion from the Social Security and Family Commission since 2009 (MACHADO, 2017, p. 244).

Apesar de tudo, enquanto as reformas com maior densidade não prosperam e são postas em prática, medidas pontuais precisam ser empreendidas no sentido de promover algum reequilíbrio do sistema tributário. A regressividade do aparelho fiscal brasileiro é perversa, fazendo-o atuar como um Robin Hood às avessas, que tira o dinheiro dos pobres para entregar aos ricos, sendo que as grandes corporações, principalmente os bancos e as multinacionais, ocupam o topo da lista dos privilegiados (MACHADO, 2017, p. 244).

Another solution for overcoming inequalities is linked to the tax exemption on basic food basket products, including foodstuffs, cleaning and hygiene products, sufficient to meet the needs of a family for a month (COSTA, 2016, p. 99).

Allied to this and seeking to balance tax collection, based on the principle of selectivity, it would be feasible to place a greater burden on non-essential products, the definition of which would be based on an analysis of low consumption, since less consumed products would be characterized as less essential (COSTA, 2016, p. 100).

In addition to the way the tax is collected, another particularly relevant aspect is the distribution system, whereby the state decides where the resources will be allocated. It so happens that the decision is left in the hands of the class in power, which does not eventually choose to allocate the resources to the own bureaucratic structure of the State, or to distribute the goods in such a way as to maintain the unequal structure (ROSSO, 2009, p. 2).

É possível concluir que os cofres do Estado brasileiro são financiados pelas classes de menor poder aquisitivo, com a população de baixa renda suportando uma elevada e desproporcional tributação indireta, o que facilita a concentração da renda e da riqueza no país (MENEZES, 2020, p. 342).

The issue that emerges, therefore, refers to the realization of social justice, which is closely linked to the problem of income distribution in Brazil (ROSSO, 2009, p. 9), an issue that intensely affects the most vulnerable groups in society, especially the black population.

Economic inequality greatly affects this population, as a product of the "colonial-slavery enterprise and its secular measures of spoliation, expropriation of the life and dignity of the black population perpetuate to the present day" (MENEZES, 2020, p. 334).

The repercussions of this dispossession are easily seen in society, since the black population is the majority in the country and also among the poorest, as well as being more subject to police

violence and being the majority in the prison system, while it is a minority in leadership and management positions in companies, as well as being under-represented in public, political and power positions.

Thus, by analyzing the Brazilian tax system, it can be concluded that the black population bears a greater tax burden than the white population (MENEZES, 2020, p. 334).

It can therefore be said that the national tax system is racist, not because it directly overcharges taxpayers on the basis of their skin color, but because it makes choices centered on taxing consumption, which directly affects the budget of the population in the lower classes, most of whom are black. Thus, using the logic of Silvio Almeida (ALMEIDA, 2020, p. 47), the tax system is racist because society is racist.

Furthermore, when the tax burden is essentially centered on goods and services, and the redistributive income policy is insufficient to promote the overcoming of inequalities and the system favors the concentration of income, the tax system becomes yet another instrument for maintaining the inequalities and privileges that permeate society.

Por fim, faz-se mister identificar também o fato de que tal forma de racismo implica na expropriação dos recursos das populações, tanto econômicos quanto sua força de trabalho e energia, para sustentar a manutenção e desenvolvimento do Estado brasileiro, este que tem como um dos principais modos de atuação justamente desalojar essas populações das suas condições de vida e dignidade. Em última análise, trata-se da absurda situação de fazer com que a vítima arque com os custos da bala que lhe executa (MENEZES, 2020, p. 334).

Therefore, in order to talk about fiscal justice and overcoming inequalities, it is also necessary to talk about overcoming racism.

## 6 CONCLUSION

Inequality in Brazil is historical and multi factorial. In order to overcome it, it is necessary to rethink the way in which resources are collected and distributed by the state. At this point, reflecting on the tax system from the point of view of race brings up an urgent and necessary debate related to racism and the way in which the tax system treats the most vulnerable population.

One of the main obstacles when it comes to overcoming racial inequality is acknowledging the existence of racism in the country, since it needs to be recognized in order to be overcome.

In addition, racism permeates the structures of society, as institutions collaborate in maintaining it, since the black population finds it difficult even to enter the formal job market.

The tax system is no different, since it opts for indirect taxation, which allows the person liable to pay the tax to pass on the costs to the end consumer.

It so happens that taxation centered on consumption affects everyone indiscriminately, without observing the principle of ability to pay, which burdens the poorer population much more, who proportionally end up paying more tax.

Allied to this, as income distribution policies end up not being effective, the tax system ends up favoring the accumulation of wealth, helping to perpetuate inequality.

The conclusion, therefore, is that the Brazilian tax matrix is essentially indirect and regressive, which contributes to growing economic inequality, and it is possible to say that the national tax system contributes to maintaining structural racism, not because it directly overcharges taxpayers on the basis of skin color, but because it makes choices centered on consumption taxation, which

directly affects the budget of the most vulnerable population, maintaining exclusionary social structures.

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