



The World Bank
INTERNATIONAL FINANCE CORPORATION
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT U.S.A.
INTERNATIONAL DEVELOPMENT ASSOCIATION

2121 Pennsylvania Ave. N.W. Phone: (202) 458-2919
Washington, D.C. 20433 Fax: (202) 473 5758
E-mail: egasol@ifc.org

Survey on Transparency in Brazil

Definitions of common terms used in this questionnaire:

- *MPs*: members of the lower house/chamber of the national/federal parliament.
- *Financial disclosure laws*: laws that require MPs to disclose their assets and liabilities.
- *Business activities' disclosure laws*: laws that require MPs to disclose secondary employment and business activities in the private sector, such as membership in a company's board of directors, or being an officer or advisor in a company.
- *Family members' individual interests*: Business activities and assets and liabilities owned separately by the MP's family, such as non-marital assets. We only consider assets and interests owned independently by an MP's family member, assets jointly owned are not considered.
- *Post-tenure agreements*: employment agreements and/or business transactions that an MP enters into after completing his parliamentary term, such as an agreement to work for a certain company after completing their parliamentary term.



[Brazil]
Lower House of Parliament – [Camara dos Deputados - Congresso]

PART 1: DISCLOSURE REQUIREMENTS

If your country requires Members of Parliament (MPs) in the lower house to disclose their financial and/or business interests, please use the blank disclosure form to supplement the law when completing this section.

Disclosure requirement and frequency	TA 2009	Contributor
1. Are MPs required to disclose during their mandate their:		
Assets and liabilities?	Y	[]
Business activities (sources of income, secondary employment, positions in private firms)?	Y	[]
2. When are MPs required to submit a disclosure form?		
Upon taking and leaving office	Y	[]
Upon taking office	N	[]
Annually	Y	[]
Once every X years (please specify how often)	N	[]
3. Are MPs required to disclose <u>changes</u> in assets or business activities prior to disclosure deadline (e.g., within 4 weeks of any change)?	N	[]
Applicable law(s) and comments: Law 8730/93, Arts.1-2; Instrucao Normativa N5, Tribunal de Contas da Uniao, 1994 In practice people use the income tax return as their annual declaration and that is what in fact is mandated by law. There is another declaration that all candidates must submit before running for office and there the form is different.		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		

1.1. DISCLOSURE OF ASSETS & LIABILITIES

Report of Assets and Liabilities	TA 2009	Contributor
4. Are MPs required to disclose the following assets and liabilities:		
Personal residence	Y	[]
<i>Details: Disclosure of exact location vs. monetary value</i>		
○ Value <i>and</i> exact location of the property	Y	[]
○ Exact location	N	[]
○ Total value without the exact location	N	[]
○ Not specified	N	[]
Non-financial, non-movable assets (e.g., other real estate)	Y	[]
<i>Details: Disclosure of exact location vs. monetary value</i>		
○ Value <i>and</i> exact location of the property	Y	[]
○ Exact location	N	[]
○ Total value without the exact location	N	[]



○ Not specified	N	[]
Non-financial, movable assets (e.g., jewelry, vehicles)	Y	[]
<i>Details: Disclosure of description vs. monetary value</i>		
○ Value and description of the asset	Y	[]
○ Description of the asset	N	[]
○ Total value without descriptions	N	[]
○ Not specified	N	[]
Stock holdings and other securities	Y	[]
<i>Details: Disclosure of name vs. monetary value</i>		
○ Value of stock and name of company in which they hold stocks	Y	[]
○ Name of company in which they hold stock	N	[]
○ Total value of stock, without the name of the company	N	[]
○ Not specified	N	[]
<i>Details: Disclosure of all vs. certain types of stocks</i>		
○ All stock ownership	Y	[]
○ Stock ownership in certain types of companies (e.g., in specific industries, in companies where the state is a partial owner)	N	[]
○ Stock above a certain threshold	N	[]
▪ Please specify the threshold	N	[]
Interest-bearing financial investments (e.g., bonds, savings accounts)	Y/1	[]
○ Value of investment and name of company in which investment is held	Y	[]
○ Name of company in which investment is held	N	[]
○ Total value of investment, without the name of the company	N	[]
○ Not specified	N	[]
Liabilities (e.g., loans, credits, mortgages)	Y/2	[]
○ Name of lender and value of liability	Y	[]
○ Name of lender only	N	[]
○ Total value of liability, without the name of the lender	N	[]
○ Not specified	N	[]

Applicable law(s) and comments:

Law 8730/93 Art.2. The tax form is used as the actual disclosure form, according to the Instrucao Normativa N5, Tribunal de Contas da Uniao, Art. 2. The tax form is available at <http://www.receita.fazenda.gov.br/Principal/Declaracoes/declararIPF.htm>

1/Cf. Instrucao Normativas:

Ações - Se o valor de aquisição for igual ou superior a R\$ 1.000,00: Quantidade e tipo, o nome e o número de inscrição no CNPJ da pessoa jurídica. Tipos diferentes devem constituir itens separados. / Crédito decorrente de empréstimo - Se o valor do direito for igual ou superior a R\$ 5.000,00: Valor do crédito, prazo e condições estipuladas, o nome e o número de inscrição no CPF ou no CNPJ do devedor.

The CNPJ/CPJs are unique identification codes for personnes juridiques (the CNPJ) and physiques (the CPJ). They are thus clearly identified.

2/ The law (**Law 8730/93**) is explicit about liabilities: even though we are talking about a "declaracao of bens e direitos", these assets and rights must be presented net from "burdens and obligations". Creditors need be clearly identified. Cf. Art. 2.4.:



§ 4º Na declaração de bens e rendas também serão consignados os ônus reais e obrigações do declarante, inclusive de seus dependentes, dedutíveis na apuração do patrimônio líquido, em cada período, **discriminando-se entre os credores, se for o caso, a Fazenda Pública, as instituições oficiais de crédito e quaisquer entidades, públicas ou privadas, no País e no exterior.**

However, the Instruction Normative (which are deemed to define in detail what is required from the 1993 law) never mentions any liability/obligation/burden/whatsoever.

The law(s) identified above is (are) the applicable one(s):

[]

If NO, please cite the applicable law(s): []

Contributor's Comments:

[]

1.2. DISCLOSURE OF BUSINESS ACTIVITIES

In the questions below, please answer “yes” only if there is an explicit requirement to disclose specific items.

Report of income, secondary employment, and business activities	TA 2009	Contributor
5. Are MPs required to disclose the <u>value</u> of their current income?	Y	[]
6. Are MPs required to disclose <u>all</u> sources of income?	N	[]
o Only some categories of income (i.e. paid secondary employment)	Y	
7. Are MPs required to disclose <u>unpaid</u> secondary employment?	N	[]
8. Are MPs required to disclose if they hold the following positions in companies:		
Membership in boards of directors?	N	[]
o All types of board membership	N	[]
o In certain types of companies (e.g., in specific industries)	N	[]
o Only if the position is paid	N	[]
Positions as officers (e.g., CEO, CFO)?	N	[]
o All types of positions	N	[]
o In certain types of companies (e.g., in specific industries)	N	[]
o Only if the position is paid	N	[]
Positions as advisors (e.g., financial, legal, auditor)?	N	[]
o All types of advisory work	N	[]
o In certain types of companies (e.g., in specific industries)	N	[]
o Only if the position is paid	N	[]

Applicable law(s) and comments:

Constitution 1988, Article 54; We have answered the above questions on the basis of what the tax form requires, since the the Instrucao Normativa N5, Tribunal de Contas da Uniao, which implements Lei 870/93, establishes the tax form as the actual disclosure form. The tax form requires disclosure of sources of income, whereas Lei 870/93 does not. Lei 870/93 requires disclosure of membership in board of directors and being officers in private and public firms.

Members are restricted from some of the above, please see restriction on private sector participation. Per Instrucao Normativa, officials should disclose sources of income received from legal entities



which are subject to taxation. Hence we considered that only some specific categories of income should be disclosed.	
The law(s) identified above is (are) the applicable one(s):	[]
<i>If NO, please cite the applicable law(s): []</i>	
Contributor's Comments: []	

1.3. EXPENSES DISCLOSURE

Report on Expenses Disclosure	TA2009	Your answer
1. Are MPs required to disclose any kind of expenses?	Y	[]
Applicable law(s) and comments: Per Instrucao Normativa, an extensive list of realized gains (and losses) on financial instruments, brokers' fees, as well as leasing expenses should be declared in the tax form. Net tax derived from form is also considered as the disclosure of expenses.		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		

1.3. FAMILY MEMBERS' DISCLOSURE

Report of family members' interests	TA 2009	Contributor
9. Are MPs required to disclose their family members' <u>independently owned</u> interests (as opposed to joint assets or interests)?	Y	[]
10. Which family members are covered by the disclosure requirement?		
o Spouse	Y	[]
o Dependent children	Y	[]
o Other, please specify : Family members that MP declares as "dependents" for tax purposes.	Y	[]
11. Are family members required to complete the same disclosure form as MPs?	Y	[]
Applicable law(s) and comments: Law 8730/93, Article 2, (of any dependants)		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		

What did you use to complete sections AI and AII?	TA 2009	Contributor
Blank disclosure form	N	[]
Laws	Y	[]
Applicable law(s) and comments: Since the declaration to Parliament is the same as the tax declaration, the form is the income tax form		



that all citizens must fill. We have not been able to download the application from the website, although we have the link and the instructions to fill in the form.

Comments:

[]

1.4. PUBLIC AVAILABILITY OF MPs' DISCLOSURE FORMS

Public Availability of MPs' Disclosure Forms	TA 2009	Contributor
12. By law , are filled out disclosure forms accessible by the public?	N	[]
13. In practice , does the public have access to the filled out disclosure forms?	N	[]
At a registrar where the public can request forms in person	N	[]
On the internet	N	[]
○ Please specify the address	N	[]
Disclosures can be obtained from other sources	N	[]
○ Please specify the source	N	[]
14. Are filled out disclosure forms only available to the public under certain conditions?	N	[]
With the express consent of the MP	N	[]
Other	N	[]
○ Please specify	N	[]
15. Does the law specify that only a summary of the disclosure is accessible by the public?	N	[]
16. In practice , does the public have access to the entire disclosure, as opposed to a summary?	N	[]
Applicable law(s) and comments: Law 8730/93, art. 1, §2.IV, art.5; Impelenting Regulation of Law 8730/93, Art.10, Resolucao No. 22.156, Art. 25,Codigo Tributario Nacional, Art. 198; Codigo Penal, Art. 325. Only candidate's declarations are available on the web before immediately before elections (per Resolucao No. 22.156). The annual declarations are not public - The law was ambiguous about making the disclosure forms public. Law 8730/93 says that the information should be published in the official gazette. However, the implementing regulation of this law that the information is the disclosure forms is confidential in line with fiscal secrecy protection laws.		
The law(s) identified above is (are) the applicable one(s):		[]
If NO, please cite the applicable law(s): []		
Contributor's Comments: []		

PART 2: RESTRICTIONS ON DOING BUSINESS IN THE PRIVATE SECTOR

In some countries, disclosure of business interests is not required, but there are restrictions on doing business in the private sector. Such provisions may be found in the constitution, election laws, standing orders of the parliament, anticorruption laws, conflict of interest or incompatibility laws, and ethics laws among others. Please consider all of the above sources of law to answer the questions.

Restrictions on business activities	TA 2009	Contributor
-------------------------------------	---------	-------------



17. During tenure, are MPs prohibited from all <u>paid</u> employment?	N	[]
18. During tenure, are MPs prohibited from the following activities in the private sector:		
Owning stock of private companies?	Y	[]
○ Do MPs have to place their stockholding into a trust fund for the duration of their term in office	N	[]
○ Are MPs restricted from owning certain types of stocks (e.g., in certain industries)	N	[]
○ Are MPs restricted from owning stocks above a certain threshold	Y	[]
▪ Please specify threshold:	<i>owner or controller share</i>	[]
Being members of boards of directors in companies?	Y	[]
○ In <i>all</i> types of company	N	[]
○ In certain types of companies (e.g., in specific industries)	Y	[]
○ Are there restrictions on being a member of boards of directors only if the position is paid	N	[]
Being officers (CEO, CFO) in companies?	Y	[]
○ In <i>all</i> types of company	N	[]
○ In certain types of companies (e.g., in specific industries)	Y	[]
○ Are there restrictions on being an officer only if the position is paid	N	[]
Being an advisor to companies (e.g., financial, legal, auditor)?	Y	[]
○ In <i>all</i> types of company	N	[]
○ In certain types of companies (e.g., in specific industries)	Y	[]
○ Are there restrictions on being an advisor only if the position is paid	N	[]
19. Are there other restrictions on activities in the private sector?	Y	[]
20. Can restrictions on business activities in the private sector be lifted by a third party, such as the Speaker of the Parliament or the Comptroller?	N	[]
Applicable law(s) and comments: Constitution 1988, Article 54; In addition to the restrictions specified above, MPs cannot hold a remunerated position in a company that has a contract with a public legal entity (Constitution Art.54.II.a) this is captured in variable 22.		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s):</i> []		
Contributor's Comments: []		

PART 3: DOING BUSINESS WITH THE GOVERNMENT

Provisions regulating doing business with the government may be found in the constitution, standing orders of the parliament, or public procurement laws. Please consider all these laws when answering this section.

Doing business with the government	TA 2009	Contributor
21. Are MPs required to disclose doing business with the government?		
Are MPs required to disclose signing contracts with the government (e.g., through participation in privatizations, state- led auctions, contract provisions)?	N	[]
○ Contracts in which they participate <u>directly</u> by themselves	N	



○ indirectly through third parties related to them or where they are involved	N	
○ With <i>all</i> government agencies	N	[]
○ Only with certain agencies (e.g., only if the contract is with parliament) or under certain conditions	N	[]
22. Are MPs prohibited from doing business with the government?		
Are MPs restricted from signing a contract with the government (e.g., through participation in privatizations, state-led auctions)?	Y	[]
○ With <i>all</i> government agencies	Y	[]
○ Only with certain agencies (e.g., if the contract is with parliament) or under certain conditions	N	[]
Are MPs restricted from being a government contractor (e.g., where an MP provides services or goods to the government directly or via third parties)?	Y	[]
○ For all government agencies	Y	[]
○ Only for certain agencies (e.g., if the contract is with parliament) or under certain conditions	N	[]
23. Can restrictions on business relations with the government be lifted by a third party, such as the Speaker of the Parliament or the Comptroller?		[]
Applicable law(s) and comments:		
Constitution 1988, Article 54.I.a		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments:		
[]		

PART 4: OTHER RESTRICTIONS AND DISCLOSURE REQUIREMENTS

Restrictions on holding two public offices	TA 2009	Contributor
24. Do MPs face restrictions on holding another public office during tenure (e.g., being a mayor or a judge at the same time as being an MP)?	Y	[]
Applicable law(s) and comments:		
Constitution 1988, Article 54		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments:		
[]		
Voting Rules	TA 2009	Contributor
25. Disclosure on voting – Do MPs have to disclose the existence of a personal interest before voting in Parliament?	Y	[]
○ Upon disclosing the existence of a personal interest, are MPs allowed to vote?	N	[]
26. Restrictions on voting – Does the law prohibit the MP voting in Parliament on matters in which he has a personal interest, without <i>explicitly</i> requiring the MP to disclose that interest?	Y	[]
Applicable law(s) and comments:		
Parliament's Regulation, Article 18		



The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		
Post-tenure Rules	TA 2009	Contributor
27. Disclosure of post-tenure agreements – Are MPs required to disclose post-tenure agreements (e.g., employment agreements and/or business transactions that they will enter after completing their parliamentary term)?	N	[]
28. Restrictions on post-tenure agreements – Are MPs restricted from working in certain positions for a given period of time following the end of their term in office?	N	[]
Applicable law(s) and comments: The laws are silent on this matter.		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		
Rules on Gifts	TA 2009	Contributor
29. Disclosure on receiving gifts		
○ Are MPs required to disclose gifts they receive?	N	[]
○ Is this disclosure public?	N	[]
○ Are MPs required to disclose gifts above a certain value?	N	[]
▪ Please specify the value in local currency	n/a	[]
30. Restrictions on receiving gifts		
○ Are MPs restricted from receiving gifts?	Y	[]
○ Do MPs have to pay for gifts in order to keep them?	N	[]
○ Can MPs receive gifts up to a certain value?	Y	[]
▪ Please specify the value in local currency: R\$100	Y	[]
Applicable law(s) and comments: The laws are silent on this matter.		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		
Rules on Travel	TA2009	Your answer
31. Are MPs required to disclose their sponsored travel?	N	[]
<i>Details: Disclosure of identity of sponsor vs. monetary value</i>		
○ Value and identity of the sponsor	N	[]
○ Identity of the sponsor	N	[]
○ Total value without identity of the sponsor	N	[]
○ Not specified	N	[]
32. Is this disclosure publicly available?	N	[]
Applicable law(s) and comments: Blank Disclosure Form (Tax Instruction). Please note that this section was filled according to the Instructions only.		



Your Comments / Any missing laws?:

[]

PART 5: DISCLOSURE REGISTRAR

This section requests information about the government agency which maintains the completed financial and business interest disclosure forms. The registrar may also check the completeness of the disclosure forms. The registrar may also publish the data on how many MPs complied/failed to comply with their obligation to disclose (“compliance data”). Note that the public availability of compliance data is different from the public availability of the actual disclosures, which is addressed in another section. This section inquires about the profile and activities of the registrar.

Existence and profile of registrar	TA 2009	Contributor
31i. Is there an agency in charge of maintaining the completed disclosure forms for MPs?	Y	[]
Does the registrar check the forms for completion?	N	[]
What forms does the registrar keep?		
○ Assets and liabilities	Y	[]
○ Business activities (income, secondary employment, business activities)	Y	[]
32i. In addition to maintaining disclosures of MPs, does the registrar maintain the disclosure forms of:		
Ministers (cabinet members)?	Y	[]
Judges?	Y	[]
Civil servants?	Y	[]
33. Profile of registrar		
	TA 2009	Contributor
Name	Tribunal de Contas da Uniao	[]
Contact information		[]
Website	http://www2.tcu.gov.br/portal/page?_pageid=33,1&_dad=portal&_schema=PORTAL	[]
Applicable law(s) and comments:		
Law 8730, 1993, art. 1 (2.I)		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s):</i> []		
Contributor's Comments:		
[]		

Activities of the registrar	TA 2009	Contributor
34. By law, does the registrar have to publish data on whether MPs complied/failed to comply with their obligation to disclose?	N	[]
Applicable law(s) and comments:		
The laws are silent on this matter.		
Contributor's Comments:		
[]		
35. In practice, are compliance data available?	N	[]



What types of compliance data are available?		
○ General statistics (compliance rates or percentages)	N	[]
○ Publication of names of MPs who complied/did not comply	N	[]
With what frequency are compliance data reports published?		
○ On a regular basis (please specify how often)	N	[]
○ Other (please specify)	N	[]
What is the source of compliance data?		
○ Government website (please specify)	N	[]
○ Other (please specify)	N	[]
36. Are there penalties for failure to submit completed disclosure forms?	Y	[]
○ Please specify what kind of penalties: <i>Impossibility to take office, or (if already in office), other types of sanctions enumerated in the article below.</i>	Y	[]
Applicable law(s) and comments: Law 8730, 1993, Art.3		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		

PART 6: DATA INTEGRITY BODY

This section asks you to provide information about whether the content of the filled out disclosure forms is routinely verified.

Existence and functions of a data integrity body/agency	TA 2009	Contributor
37. Is there a body/agency that is mandated by law to <u>routinely</u> check the content of the disclosure forms?	Y	[]
Does the body/agency check the content of the forms:		
○ of all MPs?	Y	[]
○ of a random sample of MPs?	N	[]
○ each submission period to verify that all information is accurate (e.g., by verifying the content against other records such as tax records, bank statements)?	Y	[]
○ by comparing the content of the forms upon taking and leaving office to discover irregular increases?	Y	[]
○ to ensure that MPs activities are not incompatible with their mandate?	Y	[]
38. Does the body/agency check the content of the forms if there is a complaint?	N	[]
Applicable law(s) and comments: Law 8730, 1993, Art.1 (2.II), Art.4 (2) Normative Instruction N5, Tribunal de Contas da Uniao, Art.5 There is a twofold checking, one by the Human Resources department in the Parliament, and one by the Court of Auditors (Tribunal de Contas)		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		



Contributor's Comments: []		
39. Details about the data integrity body		
	TA 2009	Contributor
Name	Tribunal de Contas da Uniao	[]
Contact information		[]
Website	http://www2.tcu.gov.br/portal/page?_pageid=33.1&_dad=portal&_schema=PORTAL	[]
40. What forms does the body check?		
Assets and liabilities forms	Y	[]
Business activities forms	Y	[]
41. Does the agency check the disclosure forms of other government officials?		
Ministers (cabinet members)	Y	[]
Judges	Y	[]
Civil servants	Y	[]
Applicable law(s) and comments: Law 8730, 1993, Art.1 (2.II), Art.4 (2) Normative Instruction N5, Tribunal de Contas da Uniao, Art.5, 6		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s):</i> []		
Contributor's Comments: []		

Activities of the data integrity body/agency	TA 2009	Contributor
42. By law, is the body required to publish the results of checking the content of the forms?	N	[]
Applicable law(s) and comments:		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s):</i> []		
Contributor's Comments: []		
43. In practice, are results of the integrity body's activities in relation to checking the content of disclosure forms available?	N	[]
o General statistics are published (e.g., the content of 10% the disclosure forms was checked)	N	[]
o Other (please specify)	N	[]
How often are content checking results published?		
o On a regular basis (please specify how often)	N	[]
o Other (please specify)	N	[]
Where are content checking results published?		
o Government website (please specify)	N	[]



○ Other (please specify)	N	[]
44. Are there penalties for submitting false information in the disclosures?	Y	[]
○ Please specify what kind of penalties <i>Impossibility to take office, or (if already in office), other types of sanctions enumerated in the article below.</i>	Y	[]
Applicable law(s) and comments: Law 8730, 1993, Art.3		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		

PART 7: SALARY DATA

Please provide the base salary for MPs in your country		
Amount []		
Currency[]		
Per (month/year) []		
Applicable law(s) and comments:		
The law(s) identified above is (are) the applicable one(s):		[]
<i>If NO, please cite the applicable law(s): []</i>		
Contributor's Comments: []		

**PART 8: REFORMS**

Reforms in laws on financial disclosure or business activities		
	Yes	No
Are you aware of any changes that occurred between January 2003 and now to the laws and regulations that will affect answers to this survey?	<input type="checkbox"/>	<input type="checkbox"/>
If your answer is Yes , please briefly describe: 1) the goal of the reform [] 2) its major characteristics [] 3) the date the reform came into force []		
Are you aware of any changes expected by June 1, 2008 to the laws and regulations that will affect answers to this survey?	<input type="checkbox"/>	<input type="checkbox"/>
If your answer is Yes , please briefly describe: 1) the goal of the reform [] 2) its major characteristics [] 3) the date the reform will come into force []		

Thank you for confirming the responses in this questionnaire!

Please return the completed survey to:

Elena Gasol Ramos
EGasolramos@ifc.org
 Phone: 1 202 458 2919

or

Stéphanie Musialski
smusialski@worldbank.org
 Phone: 1 202 458 9491