Estado de Santa Catarina

Prefeitura de
São João do Oeste

CADERNO DE PROVA
TIPO 4

Edital de Processo Seletivo nº 013/2026

PROFESSOR DE LÍNGUA ESTRANGEIRA - INGLÊS (HABILITADO E NÃO HABILITADO)

Foto: AMEOSC

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Associação dos Municípios do Extremo Oeste de Santa Catarina

ATENÇÃO!

Leia atentamente as instruções constantes no verso desta capa.

ATENÇÃO! LEIA ATENTAMENTE AS INSTRUÇÕES A SEGUIR.

- ***Verifique o tipo de prova indicado na capa deste caderno de prova e preencha corretamente o campo correspondente no cartão-resposta.***
- ***O cartão-resposta é o único documento válido para a correção da prova objetiva e não será substituído em hipótese alguma.***
- ***O candidato somente poderá retirar-se do local de prova após decorridos 30 (trinta) minutos do início da aplicação da prova.***
- ***A interpretação das questões faz parte da avaliação, não sendo permitidos esclarecimentos ou consultas aos fiscais sobre o conteúdo da prova.***

CONFERÊNCIA DO CADERNO DE PROVA

- Confira se este caderno de prova corresponde ao cargo para o qual você se inscreveu e se contém **20 (vinte) questões**, numeradas de **1 a 20**.
- Verifique se há falhas de impressão, páginas faltantes, questões ilegíveis ou qualquer outra imperfeição gráfica que possa comprometer a compreensão da prova. Eventuais irregularidades deverão ser comunicadas imediatamente ao fiscal de sala. Não serão aceitas reclamações após o término da prova.
- Os cadernos de prova possuem 4 (quatro) tipos diferentes. O conteúdo das questões é idêntico para todos os candidatos, diferenciando-se apenas a ordem das questões e das alternativas.

PREENCHIMENTO DO CARTÃO-RESPOSTA

- Cada questão da prova objetiva apresenta 4 (quatro) alternativas, identificadas pelas letras A, B, C e D, sendo apenas uma delas a resposta correta.
- Todas as respostas deverão ser transcritas para o cartão-resposta, que constitui o único documento válido para a correção da prova objetiva.
- Preencha o tipo de prova e assinale a alternativa que considerar correta conforme o exemplo apresentado a seguir:

✓ **Forma CORRETA:** ● ✗ **Forma ERRADA:** ⦿ ◕ ✓ ⊘ ⊘ ⊗ Ⓐ

MATERIAIS PERMITIDOS

- Mantenha sobre a carteira apenas:
  - documento oficial de identificação;
  - caneta esferográfica de tinta azul ou preta, fabricada em material transparente;
  - recipiente transparente contendo água, sem rótulo ou etiqueta.

TEMPO DE PROVA

- A prova objetiva terá duração máxima de **2h30 (duas horas e trinta minutos)**, já incluído o tempo destinado ao preenchimento do cartão-resposta.
- O caderno de prova poderá ser levado pelo candidato.
- Os 3 (três) últimos candidatos de cada sala somente poderão retirar-se simultaneamente, após o encerramento da ata de sala.

NÃO É PERMITIDO

- Comunicar-se com outros candidatos durante a aplicação da prova, sob qualquer forma ou alegação.
- Realizar consultas de qualquer natureza, inclusive por meio de materiais impressos, equipamentos eletrônicos ou quaisquer outros recursos.
- Ausentar-se da sala sem o acompanhamento de um fiscal.
- Utilizar o banheiro após a entrega do cartão-resposta.
- Permanecer no local de realização das provas após a entrega do cartão-resposta e o encerramento de sua participação no certame.

ENCERRAMENTO

- Ao concluir a prova, entregue ao fiscal de sala o **cartão-resposta** devidamente **preenchido** e **assinado**.
- Após a entrega do cartão-resposta, retire-se imediatamente do local de aplicação das provas.

BOA PROVA!

AMEOSC
Associação dos Municípios do Extremo Oeste de Santa Catarina

Conhecimentos Específicos

O texto seguinte servirá de base para responder às questões de 1 a 7.

'I felt lighter, more open': Why you are never too old for therapy

We assume therapy belongs to youth, yet older people may be particularly likely to benefit from psychological support.

Maurizio is 70. He recently began therapy in the hope of better understanding a physical pain he had carried since childhood. He has suffered migraines since the age of seven and wanted to explore what might lie behind them.

Over the years he had consulted different doctors and sought multiple opinions – therapy was another attempt to trace the origins of the problem. But he continued even after realising he might never find a single cause. "The process itself became something meaningful, a space for introspection that helped me understand my life more clearly," Mauizio says. (We have omitted the surnames of the therapy clients quoted within this piece to preserve their privacy.)

Antonio, 73, and his wife Gigliola, 68, turned to therapy hoping to save their relationship after years marked by disappointments and unspoken tensions. "After some time, I realised I felt lighter, more open," Antonio says.

"Looking within ourselves and bringing out what we could never say before perhaps helped us," Gigliola adds.

Their stories challenge a common assumption: that therapy is only for the young. And a growing body of evidence suggests that many older people could benefit from the same kind of help.

Therapy in later life

The potential for therapy to treat mental illness and enhance our overall wellbeing is now well-established, yet it is relatively rare for older people to access these services.

According to the World Health Organization, around 14% of people over 70 live with a mental health disorder, most commonly anxiety and depression, and 17% of all suicides occur in people of in this age range. A study published in 2024, however, found that only around 4% of US adults aged 65 and over received psychological therapy, compared with 12% of those aged 18-24 and 8% among those aged 35-64.

This is despite there being no evidence that therapy is any less effective or useful as we get older, according to Pim Cuijpers, professor of clinical psychology at the Vrije Universiteit Amsterdam in the Netherlands. "Therapies work across the whole adult age," he says.

Cuijpers recently published a review on psychotherapy for depression across different age groups. "What surprised me is that there is quite a lot of research in older people who are above 75 and we didn't find any indication that psychotherapies differ in that age group either," he says.

Older people may find that therapy helps to target some of the specific concerns that come with ageing, including social isolation and chronic illness, with widespread benefits. Many report improvements in overall wellbeing, renewed motivation and increased social participation. In this way therapy can function as a bridge: helping older adults reconnect with themselves and the wider world. The strongest responses, according to a 2025 review, may be found in group-based interventions, which makes sense, since they offer a structured means of relating with others.

And despite lower levels of initial access, completion rates among older participants can reach up to 54%, often surpassing those of younger adults. This demonstrates that older patients are frequently highly committed to therapy and capable of sustaining the work required for meaningful change.

"We don't know the reasons but we could imagine that when older adults are willing to seek help, they are also more motivated to do that," says Cuijpers.

Barriers to care

Financial difficulties help explain part of the gap in older people beginning therapy in the first place: their health insurance may not cover therapy, and they may not be able to afford to pay for it independently.

A world of therapy options

Therapy comes in many different forms and can be tailored to different needs. A few that may be worth considering trying are:

• Cognitive behavioural therapy (CBT) focuses on identifying and changing unhelpful thought patterns.

• Psychodynamic therapy has an emphasis on how past experiences shape present emotions and behaviours.

• Family therapy is for those who want to work beyond an individual focus (such as in Antonio and Gigliola's case) and looks at relationships and dynamics within the family as a whole.

• Group therapy creates opportunities to share experiences with people facing similar medical diagnoses and to feel more understood and less alone.

But another barrier can arise within the healthcare system itself. The journey into therapy often depends on a referral from a primary care physician, yet some research suggests that older adults are referred to psychological treatments less frequently, even when they present with symptoms of anxiety or depression. Their distress may be seen as a natural response to ageing or physical decline, rather than as a mental health condition that warrants treatment.

Part of this prejudice comes from Sigmund Freud, the founder of psychoanalysis, who argued that therapy stopped working after 40 or 50 years, says Rossana De Beni, professor and senior researcher in experimental psychology at the University of Padua, Italy. In On Psychotherapy (1905), a brief technical paper on the

practice of psychoanalysis, Freud noted that above a certain age "the elasticity of the mental processes, on which the treatment depends, is as a rule lacking".

But that is "absolutely not true", says De Beni. In fact, "studies show the opposite".

Clinicians need to see the older person for who they truly are, De Beni points out, not simply as "an old person", but as a multi-faceted individual. Unfortunately, our ageist prejudices are often "deeply entrenched", she says.

Some of the ageism may be internalised by the potential patients themselves. Beliefs such as the idea that mental health problems are simply a normal part of ageing are among the most frequently cited obstacles to accessing care. This is especially problematic, since ageism can itself predispose someone to greater anxiety and depression.

The simple truth is that positive transformation is possible across the lifespan. "Ageing, right to the very end, is a stage of life marked by change," De Beni says. "People become more fully themselves in a process of continuous transformation, learning and flexibility that never truly ends."

Maurizio certainly identifies with this sentiment. "There are three moments when therapy helped me: in dealing with my marital separation, in working through certain conflicts with my children, and in navigating the transition from active work to a pre-retirement phase, where I had to find new ways to socialise," Maurizio says. "I never thought it could be too late for anything."

He hopes that he has set an example for others to follow. "I think it may have planted a small seed: not today, not tomorrow, but perhaps the day after, they will bring it out and water it," he says.

https://www.bbc.com/future/article/20260609-mental-health-and-ageing-why-you-are-never-too-old-for-therapy

Questão 01

The article opens with the experiences of Maurizio, Antonio, and Gigliola before introducing statistics, research findings, and expert commentary. Their individual experiences are therefore positioned within a broader discussion about ageing, access to psychological care, and assumptions concerning therapeutic effectiveness.

What is the main argumentative function of these personal narratives?

(A) To establish anecdotal evidence as more reliable than the research presented later in the article.

(B) To provide concrete counterexamples to an age-based assumption that is subsequently examined through research evidence.

(C) To introduce exceptional cases whose outcomes contrast with the broader findings concerning older adults.

(D) To demonstrate that physical symptoms in later life generally have psychological causes that therapy can identify.

Questão 02

Several discourse markers in the article organize relations among claims rather than merely connecting sentences grammatically. Their interpretation requires attention to whether the writer is signaling concession, contrast, reinforcement, or a consequence drawn from previous information.

Match the markers in Column 1 with their discourse functions in Column 2.

Column 1

1.Despite.

2.However.

3.In fact.

4.In this way.

Column 2

(__)Introduces an interpretive consequence derived from the preceding discussion.

(__)Reinforces or corrects a previous claim by presenting stronger supporting information.

(__)Introduces a circumstance that might be expected to prevent the proposition that follows.

(__)Marks a contrastive transition between propositions or stages of an argument.

Select the alternative containing the correct sequence, from top to bottom:

(A) 3, 4, 2, 1.

(B) 4, 3, 1, 2.

(C) 1, 3, 4, 2.

(D) 2, 1, 3, 4.

Questão 03

The article reports that psychological therapy is accessed less frequently by adults aged 65 and over than by the younger groups cited. It also reports expert and review evidence indicating no corresponding decline in therapeutic effectiveness with age.

Which conclusion is supported by the relationship between these pieces of evidence?

(A) Lower therapy use among older adults demonstrates that their need for psychological intervention is smaller than that of younger adults.

(B) Lower use of therapy among older adults reflects an access disparity that cannot be explained by demonstrated lower effectiveness in this age group.

(C) Higher completion rates establish that psychological therapy produces stronger clinical outcomes for older adults than for younger adults.

(D) Similar treatment effectiveness establishes that older and younger adults encounter equivalent barriers when attempting to access therapy.

Questão 04

Read the teaching situation below:

An English teacher uses the article with an advanced class. Students compare the headline with the statistical evidence, distinguish expert claims from personal testimony, examine expressions such as "natural response to ageing" and "deeply entrenched," and then redesign the article as a short social-media carousel for a younger audience while documenting what information had to be selected, reframed, or omitted.

Which interpretation characterizes this teaching sequence?

(A) It develops scanning skills because the central task requires locating percentages before producing the digital text.

(B) It focuses on textual cohesion because students reorganize information while preserving the original sequence of arguments.

(C) It prioritizes lexical acquisition because students encounter specialized expressions and subsequently reuse them in another genre.

(D) It combines critical literacy and multiliteracies by examining discourse choices and transforming meaning across genres and modes.

Questão 05

After describing improvements in wellbeing, motivation, and social participation, the article states that therapy can "function as a bridge" for older adults. The expression occurs after the discussion of social isolation and before the reference to group-based interventions.

In this context, the metaphor primarily suggests that therapy can:

(A) Separate psychological concerns from physical conditions commonly associated with ageing.

(B) Transfer responsibility for social participation from individuals to mental-health professionals.

(C) Facilitate renewed connections between older adults, their sense of self, and the wider social world.

(D) Replace damaged social relationships by providing a permanent therapeutic community.

Questão 06

The text combines personal accounts, statistical evidence, expert opinion, and historical references in order to challenge simplified assumptions about therapy in later life. Careful reading is required because several statements in the article are qualified and should not be converted into broader claims than the evidence supports.

Judge the statements below as True (T) or False (F):

(__)Maurizio continued therapy even after accepting that he might never identify a single cause for his longstanding migraines.

(__)The statement that 17% of all suicides occur among people over 70 means that 17% of people in this age group die by suicide.

(__)The article suggests that the social interaction provided by group interventions may help explain their particularly strong responses.

(__)Freud's view that therapy becomes ineffective after a certain age is presented as consistent with current research evidence.

The correct sequence, from top to bottom, is:

(A) F, F, T, T.

(B) T, T, F, F.

(C) F, T, F, F.

(D) T, F, T, F.

Questão 07

The expression "older adults" occurs repeatedly in the article. In a non-rhotic variety of British English, the /r/ represented in older may be absent before a pause or consonant but pronounced when the following word begins with a vowel, as in older adults.

This connected-speech phenomenon is known as:

(A) Linking /r/.

(B) Intrusive /r/.

(C) Consonant elision.

(D) Regressive assimilation.

Questão 08

Read the study case below:

An English class is preparing multimodal digital travel guides that combine written descriptions, maps, photographs, and recorded explanations. One student is blind and uses a screen reader. The English teacher and the second teacher want the student to work toward the same communicative goals while ensuring access to source materials and meaningful participation in the final product.

Which plan is pedagogically appropriate?

(A) Ask classmates to describe visual material informally whenever necessary, maintaining the original digital resources without further adaptation.

(B) Replace visual-source analysis with additional grammar exercises so that assessment remains based on materials independently accessible to the student.

(C) Assign the student a separate audio-only activity designed by the second teacher, while the rest of the class completes the multimodal project.

(D) Co-plan accessible files, meaningful alternative text or audio description, screen-reader-compatible resources, and equivalent options for contribution to the shared project.

Questão 09

Consider the following sentences:

I.The students looked the unfamiliar expression up before the discussion.

II.The students relied on the glossary during the discussion.

The position of the object in these sentences provides evidence about the syntactic behavior of the multiword verbs involved.

Which analysis is correct?

(A) Look up behaves as a separable phrasal verb, whereas rely on behaves as a prepositional verb whose complement follows the preposition.
(B) Both constructions contain prepositional verbs because each second element introduces a complement.
(C) Both constructions contain separable phrasal verbs because their objects can occur between the verb and the second element.
(D) Look up behaves as a prepositional verb, whereas rely on behaves as a separable phrasal verb with a movable particle.

Questão 10

The article combines percentages from different sources with qualified claims about access, effectiveness, and treatment completion. A careful reader must distinguish what the evidence directly establishes from conclusions that would extend beyond the information actually presented.

Judge the statements below as True (T) or False (F):

(__)The World Health Organization figure cited in the article indicates that around 14% of people over 70 live with a mental health disorder.

(__)The 2024 study reports a lower rate of psychological therapy among adults aged 65 and over than among both younger comparison groups mentioned.

(__)A completion rate that can reach 54% establishes that most older therapy patients in every population complete treatment.

(__)The article establishes ageist attitudes among physicians as the sole cause of lower therapy access among older adults.

The correct sequence, from top to bottom, is:

(A) F, T, F, T.
(B) T, F, T, F.
(C) T, T, F, F.
(D) F, F, F, T.

Questão 11

The article discusses treatment outcomes, possible advantages of group interventions, and several reasons why older adults may fail to enter therapy. These points require careful distinction between what the text suggests, what it reports directly, and what would constitute an unsupported generalization.

Analyze the statements below:

I.The article associates the potentially strong response to group interventions with the opportunity for structured social connection.

II.The reference to completion rates reaching 54% demonstrates that older participants consistently complete therapy more often than younger participants.

III.The article presents both financial constraints and healthcare referral practices as barriers to therapy access.

It is correct to state that:

(A) II and III, only.
(B) I and III, only.
(C) I, only.
(D) I, II and III.

Questão 12

A language program assesses learners through CEFR mediation descriptors. One learner can reliably convey detailed information and the main arguments of complex but clearly structured texts, provided that the topics concern professional, academic, or personal fields with which the learner is familiar. The task requires selecting and reorganizing relevant information for another person, but does not involve interpreting highly implicit meanings, subtle ambiguity, or specialized material beyond the learner's field.

Within the CEFR mediation scale, this performance corresponds to:

(A) C1.
(B) B2.
(C) B1.
(D) C2.

Questão 13

The article contrasts low rates of therapy use among older adults with research on treatment effectiveness and discusses barriers operating at different levels. Its argument therefore depends on distinguishing evidence about access, effectiveness, and attitudes toward ageing rather than treating them as equivalent phenomena.

Analyze the statements below:

I.The lower rate of therapy use among older adults cannot, on the evidence presented, be interpreted as evidence that psychotherapy is less effective for this age group.

II.The article presents group-based interventions as consistently more effective than individual therapy for every older adult receiving psychological treatment.

III.Age-related prejudice may affect access both through healthcare practices and through beliefs internalised by older potential patients.

It is correct what is stated in:

(A) II and III, only.
(B) I and II, only.
(C) I, II and III.
(D) I and III, only.

Questão 14

A teacher presents short interactions among English users from Kenya, India, Brazil, Singapore, Canada, and Nigeria. Instead of ranking pronunciation against one national standard, the class analyzes intelligibility, accommodation strategies, identity marking, and the ways speakers negotiate meaning across linguistic backgrounds.

Which pedagogical principle is consistent with this approach?

(A) English can be approached as a lingua franca whose legitimacy is not restricted to speakers associated with a single national norm.
(B) Proficiency is best developed by progressively reducing variation until learners approximate one established native model.
(C) Pronunciation differences are pedagogically relevant mainly when they prevent learners from reproducing standard written forms.
(D) Intercultural work is most effective when linguistic variation is treated separately from communicative competence.

Língua Portuguesa

O texto seguinte servirá de base para responder às questões de 15 a 17.

Privacidade é barreira ao uso de plataformas digitais em escolas

O receio com riscos à privacidade e à proteção de dados pessoais está entre os desafios apontados por 39% das escolas públicas brasileiras que ainda não utilizam programas, sistemas ou plataformas nas atividades de gestão escolar.

O dado é da pesquisa Privacidade e Proteção de Dados Pessoais 2025, divulgada nesta segunda-feira (31) pelo Cetic.br, que produz as estatísticas de referência sobre internet no Brasil. Mas esse receio não se restringe apenas às escolas que ainda não adotaram ferramentas digitais.

Entre as escolas que já adotaram esses sistemas informatizados, a preocupação é ainda maior: 52% citam a privacidade entre os desafios enfrentados. O tema só perde para qualidade dos computadores e do acesso à internet (65%), falta de habilidades dos educadores e de outros funcionários (63%) e falta de integração entre os diferentes sistemas (53%).

A desconfiança, porém, não impediu que os sistemas chegassem. Sistemas de gestão criados pelo governo estão em 92% das escolas públicas, e 79% delas usam plataformas de ensino e aprendizagem. A discussão, portanto, não trava um processo que ainda vai começar, mas convive com um que já está em curso.

MARIN, Jorge. Privacidade é barreira ao uso de plataformas digitais em escolas. CNN Brasil, [S. l.], 31 ago. 2026. Disponível em: https://www.cnnbrasil.com.br/educacao/privacidade-e-barreira-ao-uso-de-plataformas-digitais-em-escolas/. Acesso em: 18 set. 2026

Questão 15

"A discussão, portanto, não trava um processo que ainda vai começar, mas convive com um que já está em curso".

Considerando as relações de sentido estabelecidas no trecho, assinale a alternativa em que a reescrita preserva o sentido original e a correção gramatical.

(A) A discussão, portanto, não trava um processo que ainda vai começar, embora conviva com um que já está em curso.
(B) A discussão, por conseguinte, não trava um processo que ainda vai começar, e sim convive com um que já está em curso.
(C) A discussão, todavia, não trava um processo que ainda vai começar, mas convive com um que já está em curso.
(D) A discussão, porquanto, não trava um processo que ainda vai começar, mas convive com um que já está em curso.

Questão 16

"Entre as escolas que já adotaram esses sistemas informatizados, a preocupação é ainda maior."

Considerando a estrutura sintática do período e sua relação com o contexto, assinale a alternativa correta.

(A) "Ainda maior" exerce a função de adjunto adnominal de "preocupação", caracterizando-a, e a comparação refere-se aos 52% de escolas mencionados em seguida.
(B) A oração "que já adotaram esses sistemas informatizados" é adjetiva explicativa, uma vez que o termo "esses" retoma "ferramentas digitais", generalizando o antecedente "escolas".
(C) "Entre as escolas que já adotaram esses sistemas informatizados" exerce a função de adjunto adnominal de "preocupação", restringindo o sentido desse substantivo.

(D) "Ainda maior" é predicativo do sujeito "a preocupação" e estabelece comparação com a preocupação das escolas que ainda não adotaram ferramentas digitais.

Questão 17

"O receio com riscos à privacidade e à proteção de dados pessoais está entre os desafios apontados por 39% das escolas públicas brasileiras que ainda não utilizam programas, sistemas ou plataformas nas atividades de gestão escolar."

Considerando o emprego da crase no trecho acima, analise as asserções a seguir.

I.As duas ocorrências de crase, em 'à privacidade' e em 'à proteção de dados pessoais', estão corretamente empregadas, pois o substantivo 'receio' rege a preposição 'a', fundida ao artigo definido feminino que antecede ambos os substantivos determinados.

PORQUE

II.O substantivo 'receio', quando seguido de complemento, admite regência com a preposição 'a' (receio a algo), de modo que, diante de substantivo feminino determinado por artigo, ocorre a fusão que caracteriza a crase, aplicável de forma independente a cada um dos dois termos coordenados por 'e'.

A respeito das asserções, assinale a alternativa correta.

(A) As asserções I e II são falsas.
(B) As asserções I e II são verdadeiras, e a II justifica corretamente a I.
(C) A asserção I é verdadeira, e a II é falsa.
(D) A asserção I é falsa, e a II é verdadeira.

Conhecimentos Gerais

Questão 18

Uma agência de turismo elaborou um roteiro cultural sobre a herança da imigração alemã em Santa Catarina, reunindo municípios que ocupam posições distintas nessa história: o que abriga a colônia pioneira do estado, o que se consolidou como principal destino turístico associado à cultura germânica e o que se notabilizou pela preservação cotidiana do idioma. Na elaboração do material impresso, foi preciso vincular corretamente cada município à sua característica, evitando atribuir a um deles o marco que pertence a outro.

Relacione a Coluna I à Coluna II.

Coluna I

1.São Pedro de Alcântara.

2.Pomerode.

3.São João do Oeste.

Coluna II

(__)Reconhecido em lei estadual, desde 2008, como Capital Catarinense da Língua Alemã.

(__)Primeira colônia alemã de Santa Catarina, fundada em 1829 com a chegada de vinte famílias vindas do sudoeste da Alemanha.

(__)Conhecida como a cidade mais alemã do Brasil, no Vale do Itajaí, com forte exploração turística das tradições germânicas.

A sequência correta, de cima para baixo, é:

(A) 2, 1, 3.
(B) 3, 1, 2.
(C) 3, 2, 1.
(D) 1, 3, 2.

Questão 19

A assessoria jurídica da Câmara Municipal de São João do Oeste foi consultada em duas frentes no mesmo período: o Prefeito havia oposto veto parcial a um projeto recém-aprovado, e um contribuinte procurara o protocolo para examinar as contas anuais do Município. Ao mesmo tempo, um vereador questionou qual seria o quórum aplicável à aprovação de um projeto de lei ordinária em tramitação. A assessoria precisou responder a cada ponto com base no texto da Lei Orgânica Municipal.

Sobre o que dispõe a Lei Orgânica Municipal de São João do Oeste, analise as afirmativas a seguir.

I.As leis ordinárias exigem, para sua aprovação, o voto favorável de dois terços dos membros da Câmara Municipal.

II.O veto do Prefeito somente pode ser rejeitado pelo voto de dois terços dos Vereadores, em votação por escrutínio secreto.

III.As contas do Município ficam anualmente à disposição de qualquer contribuinte, pelo prazo de sessenta dias, para exame e apreciação.

Está correto o que se afirma em:

(A) I e II, apenas.
(B) II e III, apenas.
(C) I, apenas.
(D) III, apenas.

Questão 20

A sala do empreendedor de um município catarinense organizou um encontro de orientação a microempresários locais sobre as mudanças trazidas pela reforma tributária, cujo cronograma de transição teve início em 2026. Durante o encontro, os participantes manifestaram dúvidas quanto às alíquotas aplicadas neste primeiro ano, quanto aos tributos que cada novo gravame virá a substituir e quanto ao impacto imediato sobre o caixa das empresas.

Julgue as afirmativas a seguir em verdadeiras (V) ou falsas (F).

(__)Em 2026 vigoram alíquotas de teste de 0,9% para a Contribuição sobre Bens e Serviços e de 0,1% para o

Imposto sobre Bens e Serviços.

(__)A Contribuição sobre Bens e Serviços, de competência federal, substituirá o ICMS estadual e o ISS municipal.

(__)Os valores recolhidos a título dos novos tributos em 2026 não admitem compensação, devendo ser suportados integralmente pelas empresas como acréscimo de carga.

Assinale a alternativa que apresenta a sequência correta, de cima para baixo.

(A) V, F, F.

(B) F, F, V.

(C) V, V, V.

(D) F, V, F.

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