

March 23
2020

COVID -19 | Tax and Customs extraordinary measures in Brazil - #2

Authors

Carolina M. Bottino Thais Bandeira de Mello Rodrigues

Diana Castro Marcelo Rocha Rachel Delvecchio

Mariana Sardas Lecker

As a result of the impacts caused by the COVID-19 pandemic, extraordinary measures are beginning to be taken by federal, state and municipal governments in relation to tax collection, compliance with ancillary tax obligations and customs procedures simplification.

Among the measures recently adopted, we highlight the following:

- **União Federal**
- **Provisional Measure No. 927/2020:** suspends payment of contributions to the Unemployment Guarantee Fund (FGTS) related to March, April and May, 2020. These payments can be made, without fines or other penalties, in up to 6 installments through July, 2020.

The Provisional Measure also authorizes the extension of the tax clearance certificate's validity issued jointly by the Federal Revenue Office and National Treasury Attorney's Office for 180 days in case of public disasters, pending enactment of a regulatory act by both agencies.

- **Decree No. 10,285/2020:** reduces to zero the tax rate on manufactured products ("IPI") levied on medical and hospital products listed in the document attached to the decree and provides that rates will be reestablished on October 1st, 2020.
- **SECEX Ordinance No. 16/2020 and SUEXT Export Notice No. 08/2020:** creates a Special Export License for Products to Combat Covid-19, which must be presented for the export of products listed in the SUEXT Export Notice nº 08/2020.
- **State**
 - **Alagoas**
- **SEF Normative Instruction No. 10/2020 and SEF Notice No. 01/2020:**

Extends, for 90 days, the deadlines related to: (i) administrative tax proceedings acts, such as defenses and appeals; (ii) compliance with ancillary tax obligations which demand personal attendance; (iii) and delivery of EFD, GIA-ST and DeSTDA.

ICMS taxpayers are still required to present tax certificates at state border tax control stations in interstate entry of goods or merchandise destined for a person or legal entity, located in Alagoas. With the exception of tax law infractions, fines and legal fees will not be charged at border tax control stations.

In addition, ICMS taxpayers enrolled in the simplified taxation system ("Simples Nacional"), obtained a 3-month extension to pay debts related to the months of March, April and May 2020.

- **Espírito Santo**

Decree No. 4,603-R/2020: extends the deadline to file the state tax return EFDs ICMS/IPI related to February/2020 and March/2020, which can be filed in April and May 2020. This decree also extends, for 30 days, the deadline for filing Tax Assessment defenses and appeals to the State Council of Tax Appeals ("CERF") that are due between 03/16/2020 and 04/30/2020. Regarding the simplified taxation system (Simples Nacional), the extension only applies to Tax Assessments or exclusions for which the State Treasury of Espírito Santo must make the final judgement.

- **Rio de Janeiro**

- **SSER Ordinance No. 219/2020:** suspends, for 15 days, the deadline for filing defenses and appeals in administrative proceedings, as well as access to the case (paper) records and face-to-face assistance in all offices of the State Treasury.
- **PGE Resolution No. 4,527/2020:** extends, for 30 days, the validity of the tax clearance certificates of debts enrolled for foreclosure that expire as of March, 17, 2020.

- **São Paulo**

- **Decree No. 64,879/2020:** suspends, for 90 days, the acts directed to protest enrolled debts under the administration of the State Attorney General.
- **Act TIT No. 02/2020:** suspends trials and the publication of summons between 03/23/2020 and 04/30/2020. Ongoing deadlines for filing appeals and other petitions in administrative proceeding are not suspended.

- **Municipal**

- **Macaé**

- **SEFAZ Resolution No. 09/2020:** suspends, for an undetermined period, enrollment and other services related to the Municipal Amnesty Program (REFIM).

For more information about the topics raised in this Legal Update, please contact our Tax team.