



BRAZIL – October 2020

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COVID-19 | Tax And Customs Extraordinary Measures

As a result of the impacts of COVID-19, extraordinary measures have been adopted by the federal, state and municipal governments in relation to tax collection, compliance with ancillary tax obligations and customs procedure simplification.

Among the measures effectively adopted from September 29, 2020, to October 13, 2020, we highlight the following:

Federal

Decree No. 10,503/2020: Extends, until December 31, 2020, the zero tax rate of IPI and PIS/COFINS levied on certain hospital products.

Decree nº 10.504/2020: Extends, until December 31, 2020, the zero tax rate for the IOF due on credit transactions contracted between April 3, 2020, and December 31, 2020.

Ordinance No. 21,561/2020: Establishes the conditions for exceptional transactions of debts originating from rural credit operations, related to the Land and Agrarian Reform Fund and Loan Agreement 4,147-BR and already enrolled for judicial foreclosure.

Ordinance No. 21,562/2020: Establishes the Tax Recovery Program within the scope of the collection of debts enrolled for foreclosure and extends, until December 29, 2020, the deadlines to apply for certain exceptional transaction methods .

State and Federal District

Ceará:

State Decree No. 33.752/2020: Regulates the procedures related to the special installment payment program of debts of ICMS, for tax events that occurred between January 1, 2020 and May 31, 2020, and of IPVA, for tax events that occurred on January 1, 2020, as established by Law No. 17,277/2020, as well as the amnesty and remission of certain tax credits. The enrollment must be done electronically before the end of the day on October 30, 2020.

Paraná:

Sefa Resolution No. 980/2020: Establishes the resumption of the activities of the members of the State Treasury Department, including the State Revenue - Central Administration, Regional Delegacies and agencies of the State Revenue of Paraná, as of October 1, 2020.

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Roraima:

State Decree No. 29.403-E/2020: Extends, for 90 days, the suspension related to the new enrollment of overdue debts for judicial foreclosure as well as the protest of debts enrolled for judicial foreclosure.

Rio Grande do Sul:

SEFAZ Ordinance No. 37/2020: Establishes the resumption of the course of the deadlines of administrative proceedings, with the resumption of the deadlines beginning on the first business day after the communication by the inquiry commission or by the authority to the interested party.

Santa Catarina:

State Decree No. 881/2020: Extends, until December 31, 2020, the prohibition to cancel the special payment in installments of ICMS and ITCMD debts due to lack of payment of the overdue installment.

Municipal**Campo Grande:**

Decree No. 14.482/2020: Extends, until December 10, 2020, the term of monthly installments of property tax (IPTU) due from February to September (8 installments) with a 5% discount for payments being maintained before the new due date.

Florianópolis:

Ordinance No. 26/SMF/GAB/2020: Extends, until October 31, 2020, the deadlines related to the administrative proceedings ongoing before the Tax Administrative Court of Florianópolis.

Salvador:

Municipal Law No. 9,548/2020: Establishes the tax benefits of municipal debts as well as the Municipal Amnesty Program (PPI) of certain tax debts, those whose original deadline had occurred before February 29, 2020, and from March 1, 2020 until July 31, 2020. The discount varies in accordance with the deadline period and the payment method defined by the debtor.

São Paulo:

Finance Department Ordinance No. 189/2020: Extends, until October 31, 2020, the validity of Tax Clearance Certificates issued by the Municipal Treasury Department upon the entry into force of Decree No. 59,283, of March 16, 2020. Also, suspends the inclusion of taxpayers in the Registry of Outstanding Credits of São Paulo Municipality ("CADIN").

Aracaju:

Decree No. 6,270/2020: Extends the period of validity of the tax clearance certificate (positive with negative effects), until November 30, 2020.

Recife:

Decree No. 34.045/2020: Provides the resumption of the deadlines for administrative proceedings (tax assessments) resulting in pecuniary penalty.

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