



TAX | COVID-19 | Tax and Customs Extraordinary Measures #16

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 by the responsible entities.

Among the measures effectively adopted from June 05, 2020, to August 10, 2020, we highlight the following:

- Federal Government:
- Decree No. 10.414/2020: Reduces the IOF tax rate to zero on certain credit operations contracted between April 3, 2020, and October 2, 2020.
- PGFN Ordinance No. 15,413/2020: Extends, until July 31, 2020, the temporary suspension of collection acts and of the termination of installments due to the lack of payment, as well as the extension until July 31, 2020, of the adherence to the extraordinary agreement provided for in Ordinance PGFN No. 9.924/2020.
- PGFN Ordinance No. 14.402/2020: Establishes the conditions for the exceptional installment program of debts enrolled for foreclosure.
- ME Ordinance No. 245/2020: Extends to October 2020 the deadline for payment of PIS and COFINS and of the social security contributions for May 2020.
- RFB/PGFN Joint Ordinance No. 1.178/2020: Extends, for 30 days, the validity period of the Federal Tax Clearance Certificates, as long as they are valid on the date of this ordinance.
- SECINT/RFB Joint Ordinance No. 25/2020: Temporarily suspends, for the period from July 1 to

December 31, 2020, the deadline for carrying out registrations in Siscoserv.

- RFB Ordinance No. 4,105/2020: Extends, until August 31, 2020, the suspension of the deadlines for procedural acts within the scope of the Federal Revenue Service as well as the procedures for exclusion of installment payments for taxpayers for default of payment, the automated electronic issuance billing notice and subpoena for payment of taxes.
- PGFN Ordinance No. 18,176/2020: Extends, until August 31, 2020, the suspension of the terms administered by the Attorney General of the National Treasury and the procedures for the exclusion of taxpayers from installment payments, whose basis for termination was the lack of payment as of February 2020. It also extends the deadline for enrollment/submission to the extraordinary transaction established by PGFN Ordinance No. 9,924/2020.
- PGFN Ordinance No. 18,731/2020: Establishes the conditions for exceptional transaction of debts that are difficult to recover from the Special Unified Collection System of Taxes and Contributions due by Micro and Small Companies (Simples Nacional). The deadline for enrollment/submission is December 29, 2020.
- Normative Instruction No. 1,959/2020: Determines that, in cases of a refund of the Individual Income Tax related to the fiscal year 2020, the initial term of calculation of credit will be the month of July 2020.
- Normative Instruction No. 43/2020: Provides for the dismissal, installment payment, offset and suspension of debt collection resulting from administrative fines not enrolled for foreclosure.
- Normative Instruction 1,965/2020: Extends, until the last business day of September 2020, the deadline for transmission of the Fiscal Accounting Bookkeeping ("ECF") related to the calendar year of 2019 and related to the cases of winding up/termination of business, spin off or merger occurred between January and April of calendar year of 2020.
- State and Federal District
- Bahia
- State Decree No. 19,794/2020: Suspends, until July 15, 2020, the administrative proceeding deadlines.
- Goiás
- State Decree No. 9,687/2020: Provides the suspension related to the administrative proceedings that demand *in loco* acts, while the effects of State Decree No. 9,685/2020 persist.
- Mato Grosso
- State Decree No. 529/2020: Extends the mandatory contribution to the Mato Grosso Fund of Fiscal Balance ("FEEF/MT") in order to take advantage of tax benefits until June 30, 2021.
- State Decree No. 531/2020: Extends, for 90 days, the validity period of the tax clearance certificates issued between June 1 and September 30, 2020.
- State Decrees No. 550/2020 and No. 552/220: Extends, until September 30, 2020, the exception

of ICMS levied on import and acquisition operations of products or inputs needed to manufacture products used to prevent and combat COVID-19, as well as related transportation operations, as long as they are carried out with the specific purpose of donation to a governmental entity or a nonprofit.

- State Decrees No. 577 and No. 78: Extends, until December 31, 2020, the deadline to adhere the state amnesty programs.
- Ordinance No. 129/2020-SEFAZ: Extends, to August 6 and September 6, 2020, the ICMS payments deadlines due in July and August 2020, respectively, by taxpayers whose economic activity is slaughterhouse or meat packaging, with the exception of poultry producers.
- Pará
- State Decree No. 816/2020: Suspends, for 120 days as of April 1, 2020, the compensations required for the use of the reduction of ICMS calculation basis in internal transactions with aviation kerosene and airplane gasoline.
- State Decree No. 888/2020: Extends the ICMS payments due in July, August and September, 2020. The extension is not applicable to power transactions, the provision of telecommunication services and transactions subject to a tax substitution regime.
- Pernambuco
- State Decrees No. 49,079/2020 and No. 49,148/2020: Suspend, until July 31, 2020, the administrative proceeding deadlines.
- Rio de Janeiro
- State Decrees No. 47,129/2020 and No. 47,152/2020: Suspend, until August 5, 2020, the administrative proceeding deadlines.
- Rio Grande do Sul
- State Decree No. 55,328/2020: Suspends, between May 26 and September 25, 2020 the cancellation of the amnesty program due to the failure to pay three consecutive installments related to COMPENSA-RS and REFAZ 2019.
- Rondônia
- State Decree No. 25,135/2020: Extends the deadline of ICMS prepaid and the differential rate on transactions performed by taxpayers registered at specific CNAEs, such as the retail sector.
- Resolution No. 05/2020/GAB/CRE/2020/SEFIN-GETRI: Re-establishes the administrative proceedings deadlines. Determines that the acts whose deadlines occurred between March 20 and June 30, 2020 must be filed in 30 days. Extends, until August 15, 2020, the Terms of Agreement that grant special regimes for a determined period whose deadline is between March 20 and June 30, 2020.
- State Decree No. 25,136/2020: Extends IPVA payment deadlines.
- State Decree No. 25,137/2020: Regulates the implementation of the virtual trial sessions at the

Administrative Court of State Taxes ("TATE").

- State Decree No. 25,181/2020: Extends, for 90 days from June 28, 2020, the validity of the tax clearance certificates and the suspension of the cancellation of installments due to the lack of payment.
- Normative Instruction No. 23/2020/GAB/CRE: Suspends, as long as the public crisis caused by the pandemic lasts, the half-yearly review of average prices used to calculate tax substitution.
- Santa Catarina
 - State Decree No. 699/2020: Suspends, until September 30, 2020, the exclusion of taxpayers from ICMS or ITCMD installment programs due to default of installment payments.
 - State Decree No. 711/2020: Regulates the implementation of virtual trial sessions at the Santa Catarina State Tax Administrative Court ("TAT/SC").
 - State Decree No. 739/2020: Extends, until October 10, 2020, the validity of the tax clearance certificates.
- São Paulo
 - Act TIT No. 08/2020: Establishes the return of the issuance of notifications and also extends, until June 28, 2020, the deadlines related to the administrative physical proceedings within São Paulo Tax Court ("TIT").
 - Acts TIT No. 09/2020, No. 10/2020 and No. 11/2020: Extend, until August 10, 2020, the deadlines related to the administrative physical proceedings within São Paulo Tax Court ("TIT").
- Municipal
 - Cuiabá
 - Municipal Decree No. 7,962/2020: Extends, until 2023, the IPTU exemptions granted. Extends, until September 30, 2020, the deadline to request an IPTU exemption.
 - Florianópolis
 - Ordinance No. 13/SMF/GAB/2020: Extends, until June 30, 2020, the validity of the tax clearance certificates.
 - Ordinance No. 16/SMF/GAB/2020: Suspends, until July 31, 2020, the administrative proceeding deadlines. Establishes that trial sessions of the Florianópolis Administrative Tax Court will be virtual.
- Porto Alegre
 - Municipal Decree No. 20,610/2020: Establishes the virtual trial sessions in the Administrative Court of Tax Appeals (TART).
 - TART Statement No. 05/2020: Suspends, until June 30, 2020, the administrative proceeding deadlines.

- Rio de Janeiro
- PGM Ordinance No. 1,002/2020: Extends, until July 31, 2020, the deadlines related to: (i) the tax certificates of debts enrolled as overdue liabilities and (ii) administrative proceedings within Rio de Janeiro Attorney's Office.
- SMF Ordinance No. 3,165/2020: Suspends, until July 21, 2020, the administrative proceeding deadlines.
- Salvador
- Joint Ordinance No. 31/2020: Suspends, until July 31, 2020, the administrative proceeding deadlines.
- Municipal Decree No. 32.576/2020: Extends, until August 31, 2020, the validity of the tax clearance certificates issued between March 16 and August 30, 2020. Extends, to December 15, 2020, the payment date of IPTU due by the companies whose activities are listed, such as those in the retail sector.
- São Paulo
- Municipal Decrees No. 59,560/2020 and No. 59,603/2020: Extends until July 30, 2020: (i) the filing of tax foreclosures, except when required to avoid the running of the statute of limitation; (ii) the tax clearance certificates issued until March 16, 2020; (iii) the forwarding of active debt certificates to protest registries; and (iv) the administrative proceedings deadlines.
- Municipal Decree No. 56,644/2020: Suspends, until August 31, 2020, the administrative proceeding deadlines

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