



TAX | COVID-19 | Tax and Customs Extraordinary Measures #18

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 August 17, 2020, to August 25, 2020, we highlight the following:

- State and Federal District
 - Rondônia
- State Law No. 4,835/2020: Extends, until December 12, 2020, the deadline to include debts in the State Amnesty Program (“REFAZ ICMS”).
 - Roraima
- State Decree No. 29,196-E: Extends, for 120 days, the interruption of (i) new enrollments for judicial foreclosure; (ii) filings of protest of overdue liabilities’ certificates; and (iii) resumption of foreclosure proceedings of debts with installment payments in default.
 - São Paulo:
- TIT Ordinance No. 13/2020: Extends, until September 6, 2020, the interruption of the procedural deadlines related to administrative proceedings and physical resources on ongoing administrative tax litigation, as well as the procedural deadlines related to the collection of the Motor Vehicle Property Tax (“IPVA”) defined by State Decree No. 54,714/2009.

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

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