



TAX | Tax and Customs Extraordinary Measures

#17

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 August 10, 2020, to August 17, 2020, we highlight the following:

- Federal Government
- Ordinance CARF No. 19,336/2020 and Ordinance CARF No. 296/2020: Increases the cap amount of ongoing administrative proceedings subject to virtual sessions to BRL 8,000,000, as well as allows the trial of those administrative proceedings that were previously withdrawn from the docket of Extraordinary Classes.
- State and Federal District
 - Rondônia
- State Decree No. 25,295/2020: Extends the payment dates of ICMS that were due between August and December 2020.
- Joint Resolution No. 10/2020/GAB/SEFIN/CRE: Establishes a period of 30 days for the execution of the administrative acts whose deadlines had been suspended.
 - São Paulo
- Act TIT No. 12/2020: Extends, until August 23, 2020, the deadlines related to the administrative physical proceedings within São Paulo Tax Court (“TIT”).

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