



TAX | Tax and Customs Extraordinary Measures

#19

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 25, 2020, to August 31, 2020, we highlight the following:

- Federal
- PGFN Ordinance No. 451/2020: Extends, for 30 days, the suspension period for the administrative measures for credits from federal public entities: (i) remittance of correspondence to the debtor for conciliation and (ii) filing of protest of overdue liabilities.
- PGFN Ordinance No. 20,162/2020: Extends, until September 30, 2020, the deadline for enrollment in the exceptional installment program.
- RFB Ordinance 4.261/2020: Establishes the return of personal assistance service at the Federal Revenue Service and revokes Ordinance No. 543/2020, which originally suspended the collection acts and administrative proceedings deadlines.
- State and Federal District
- Minas Gerais
- State Decree No. 48,029/2020: Exempts the ICMS that would otherwise be levied on certain products and equipment as long as they are purchased by public entity health care providers to care for patients infected with COVID-19.

- Rio Grande do Sul
- Normative Instruction RE No. 65/2020: Extends, until December 28, 2020, the cancellation of installment payments program that would have been due for default of payment. It also extends until November 26, 2020, the moratorium on other payments due.
- Municipal
- Florianópolis
- Normative Instruction No. 01/SMF/GAB/2020: Regulates the implementation of the virtual trial sessions at the Florianópolis Administrative Court of Taxes (TAT).
- Salvador
- Joint Ordinance No. 39/2020: Suspends, until September 30, 2020, the deadlines related to administrative proceedings before SEFAZ and the Municipal Tax Attorney Office.
- Ordinance No. 36/2020: Regulates the implementation of the virtual trial sessions at the Municipal Council of Taxes (CMT).

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