

## **SPECIAL INFORMATION FROM BRAZILIAN PUBLIC STATE SOLICITOR SERVICE**

Three new Decrees by the Brazilian Public State Solicitor Service regulate extraordinary transaction and suspension of terms and collection acts

- I - Ordinance No. 103/PGFN (March 17, 2020): approaches measures related to the acts of collection of the Federal Government overdue liability, including the possibility of suspension, extension and deferral, due to the Coronavirus pandemic (COVID-19), declared by the World Health Organization.

As measures to be adopted, terms for taxpayer to preset its defenses as well as other Federal Union collection procedures will be suspended for up to 90 (ninety) days. The creation of a new adhesion transaction proposal was also determined, to be regulated by the National Treasury.

- II - National Treasury's Ordinance No. 7.820/PGFN :

- Down payment corresponding to 1% (one percent) of the total amount of debts to be transacted, divided at up to 3 (three) equal and successive installments.
- Installment payment of the remainder amount up to 81 (eighty-one) months, or up to 97 (ninety-seven) months in the case of a natural person taxpayer, individual entrepreneur, micro-company or small business.
- For debts arising from social security contributions related to item "a" of item I and item II of article 195 of the Constitution, the installment term will be up to 57 (fifty-seven) months.
- Postponement of the beginning of the payment of the remaining installments to June 30, 2020.

The accession to the transaction is subject to the waiver of judicial actions, defenses presented or appeals related to the transacted credits, with the submission of a request extinction of the respective process, under the terms of items "c" and III of article 487 of the Civil Procedure Code. Accession to the extraordinary transaction must be fulfilled through the REGULARIZE platform, through the website [www.regularize.pgfn.gov.br](http://www.regularize.pgfn.gov.br).

- III - PGFN Ordinance No. 7,821:

- III.1 Suspension of the following deadlines for 90 days:

- Deadline for administrative defense and deadline for appeal against a decision issued under the Administrative Procedure for Recognizing Responsibility - PARR;
- Deadline for submitting a statement of nonconformity and appeal against a decision that excludes the taxpayers from PERT (Amnesty program established by Law No. 13.496/2017);
- Deadline for the Administrative offering of guarantees before a Tax Collection Action, deadline for submitting a request for review of overdue liability certificate and deadline for appeal against a decision that rejects the requests. These deadlines are the ones established in article No. 6 of National Treasury's Ordinance No. 33/2018: Art. 6. Once the overdue liability is certified, the taxpayer will be notified to: (...) II - within 30 (thirty) days : a) offer a guarantee in advance of the tax collection action; or b) submit a review of overdue liability certificate (PRDI).

III.2 Suspension of the following means of collection by the National Treasury for 90 days:

- Presentation of overdue liability certificate for registration by Notary Protest Office
- Establishment of new Administrative Procedure for Recognizing Responsibility - PARR;
- Establishment of new procedures for the exclusion of taxpayers from installment programs under the scope of the National Treasury.

Any questions or clarifications please contact us.

Regards,

***Maria Neli de Amorim Teixeira***  
***Fernanda de Oliveira Souza***