



## SPECIAL NEWSLETTER

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### **ORDINANCE NO. 139, OF APRIL 3, 2020**

Ordinance No. 139 of April 3, 2020, published by the Ministry of Economics, extends the due date (maturity) of some federal taxes and contributions, such as: INSS (Employer's Part), PIS/PASEP and COFINS.

The measure gives some companies a small relief in the cash flow, referring to the months of March and April, thus being able to try to reduce a little the impact caused by the effects of COVID-19 in the corporate world.

According to the Ordinance, Social Security Contributions and the contribution due to domestic employees, referring to the months of March and April, may, respectively, be paid in the months of July and September.

Referring to PIS/PASEP and COFINS, related to the accrual basis March and April 2020, the due dates (maturities) of these contributions are postponed to the months July and September 2020, respectively.

We remark that the Ordinance makes no mention to other federal taxes, such as IRPJ, CSLL, among others. However, there is nothing to prevent a judicial measure to be taken by the company to recognize the inclusion of other taxes, based on Ordinance No. 12 of January 20, 2012 MF, which provides that:

*Article 1<sup>st</sup>. The due (maturity) dates of federal taxes administered by the Brazilian IRS (RFB), due by taxpayers domiciled in the municipalities covered by State decree that has recognized a state of public calamity, are extended to the last business day of the 3<sup>rd</sup> (third) subsequent month.*

Please find attached a spreadsheet, in order to demonstrate more objectively the current status of taxes and their respective maturities.

We remain at disposal for any further clarification.  
Regards

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Tax:		Simples Nacional - Federal part	
Month	Original	New	Legal
Accrual basis period	Due date (maturity)	Due date (maturity)	Base
March/2020	April 20/2020	October 20/2020	Res. CGSN no. 152 of March 18/2020
April/2020	May 20/2020	Nov. 20/2020	Res. CGSN no. 152 of March 18/2020
May/2020	June 22/2020	Dec. 21/2020	Res. CGSN no. 152 of March 18/2020
Tax:		Simples Nacional - ICMS / ISS	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
March/2020	April 20/2020	July 20/2020	Res. CGSN no. 154 of April 3/2020
April/2020	May 20/2020	August 20/2020	Res. CGSN no. 154 of April 3/2020
May/2020	June 22/2020	Sept. 20/2020	Res. CGSN no. 154 of April 3/2020
Tax:		Simples Nacional of MEI	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
March/2020	April 20/2020	October 20/2020	Res. CGSN no. 154 of April 3/2020
April/2020	May 20/2020	Nov. 20/2020	Res. CGSN no. 154 of April 3/2020
May/2020	June 22/2020	Dec. 21/2020	Res. CGSN no. 154 of April 3/2020
Tax:		Pis and Cofins	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
March/2020	April 24/2020	August 25/2020	Ordinance 139/2020 of April 3/2020
April/2020	May 25/2020	October 23/2020	Ordinance 139/2020 of April 3/2020
Tax:		INSS (Employer's Part)	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
March/2020	April 20/2020	August 20/2020	Ordinance 139/2020 of April 3/2020
April/2020	May 20/2020	October 20/2020	Ordinance 139/2020 of April 3/2020
Accessory obligation:		Corporations ("SA"), Limited Liability Companies ("Ltda") and Cooperatives General Meetings	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
Year 2019	30/04/2020	31/07/2020	MP nºo.931 of March 30/2020
Tax:		INSS – Domestic Employer	
Month	Original	New	Legal
Accrual Basis Period	Due date	Due date	Base
March/2020	20/04/2020	20/08/2020	Ordinance 139/2020 of April 3/2020
April/2020	20/05/2020	20/10/2020	Ordinance 139/2020 of April 3/2020
Tax:		IRRF Unique Quote or 1st Quote	
Month	Original	New	Legal
Accrual Basis Period	Due date	Due date	Base
Year 2019	April 30/2020	June 30/2020	IN RFB no. 1930 of April 1/2020

Accessory obligation:		Defis	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
Year 2019	March 31/2020	June 30/2020	Res. CGSN no. 153 of March 25/2020
Accessory obligation:		Individual's Income Tax Return (DIRPF)	
Month	Original	New	Legal
Accrual Basis Period	Due date	Due date	Base
Year 2019	April 30/2020	June 30/2020	IN RFB no. 1930 of April 1/2020
Accessory obligation:		DANS-Simei	
Month	Original	New	Legal
Accrual Basis period	Due date	Due date	Base
Year 2019	May 31/2020	June 30/2020	Res. CGSN no. 153 of March 25/2020
Accessory obligation:		DCTF	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
February/2020	Apr 23/2020	July 21/2020	IN RFB 1932 of April 3/2020
March/2020	May 22/2020	July 21/2020	IN RFB 1932 of April 3/2020
April /2020	June 19/2020	July 21/2020	IN RFB 1932 of April 3/2020
Accessory obligation:		Sped Contributions	
Month	Original	New	Legal
Accrual basis period	Due date	Due date	Base
February/2020	April 15/2020	July 14/2020	IN RFB 1932 of April 3/2020
March/2020	May 15/2020	July 14/2020	IN RFB 1932 of April 3/2020
April /2020	June 12/2020	July 14/2020	IN RFB 1932 of April 3/2020