

Seizing opportunities

Tax Alert Brazil

Latest Tax News in Brazil

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Tax regularization programs at Federal, State (São Paulo) and Municipal (São Paulo) Levels

> News

Federal Level – Special Tax Regularization Program (PERT)

- Established by Provisional Measure # 783/2017
- Deadline for application: August 31st, 2017
- Debts covered by PERT: Overdue federal tax debts as of 30th April 2017, assessed or not, including tax debts which taxpayers have applied to prior tax amnesty programs and those that are currently subject to administrative or judicial discussion.
- Benefits: Potential reduction of interest and penalties according to the threshold described below:
 - Lump sum payment of at least 20 % of the consolidated debt amount (in cash) in 5 installments due as from August to December of 2017, and use tax losses (either IRPJ/CSLL) or other tax credits managed by the Brazilian Federal Revenue Service to compensate the outstanding amount, according to several conditions;
 - 120 installments with monetary adjustment of the installments;
 - Payment of 20 % in cash in 5 installments due as from August to December 2017, combined with the payment of the remaining amount according to one of the following options:
 - Fully paid in January 2018 with reduction of 90 % of interest and 50 % of penalties;
 - 1. 145 installments from January 2018 onwards with reduction of 80 % of interest and 40 % of penalties; or
 - 2. 175 installments from January 2018 onwards with reduction of 50 % of interest and 25 % of penalties, being the installment subject to specific conditions.

Programas de regularização tributária nos níveis Federal, Estadual (São Paulo) e Municipal (São Paulo)

> Notícia

Esfera Federal – Programa Especial de Regularização Tributária (PERT)

- Instituído pela Medida Provisória nº 783/2017
- Data limite para adesão: 31 de Agosto de 2017
- Débitos abrangidos pelo PERT: Débitos federais vencidos até 30 de abril de 2017, constituídos ou não, incluindo aqueles que os contribuintes tenham aderido a programas de parcelamento anteriores ou que estejam em discussão administrativa ou judicial.
- Benefícios: Potencial redução de juros e multa de acordo com as faixas descritas abaixo:
 - Pagamento à vista de pelo menos 20 % da dívida consolidada (em espécie) em 5 parcelas vencendo de Agosto a Dezembro de 2017, e utilizar prejuízos fiscais e base negativa de CSLL ou outros créditos de tributos administrados pela Receita Federal para abater o remanescente, atendidas determinadas condições;
 - 120 parcelas com correção monetária das parcelas;
 - Pagamento de 20 % em espécie em 5 parcelas vencendo de Agosto a Dezembro de 2017, combinada com o pagamento do remanescente segundo uma destas opções:
 1. Totalmente pago em Janeiro de 2018 com redução de 90 % de juros e 50 % de multa;
 2. 145 parcelas de Janeiro de 2018 em diante com redução de 80 % dos juros e 40 % das multas; ou
 3. 175 parcelas de Janeiro de 2018 em diante com redução de 50 % dos juros e 25 % das multas, sendo as parcelas sujeitas a condições específicas.

> News

São Paulo State Level – Special Installment Program for State VAT – ICMS (PEP)

- Established by Federal Decree # 62.709/2017
- Deadline for application: August 15th, 2017
- Debts covered by PEP: ICMS debts, assessed or not, including those registered as an outstanding debt, those under judicial discussion or not, with taxable event occurred up to 31st December 2016
- Benefits: Potential reduction of interest and penalties according to the threshold described below:
 - Lump sum payment, with reduction of up to 75 % of penalties and 60 % of interest;
 - Up to sixty installments with progressive reduction of penalties and interest (depending on the number of installments chosen), and monetary adjustment of installments.

São Paulo Municipality Level – Encouraged Installment Program (PPI)

- Established by Municipal Law # 16.680/2017
- Deadline for application: October 31st, 2017
- Debts covered by PPI: Tax and non-tax debts, under the management of São Paulo City Hall, assessed or not, including those registered as an outstanding debt, those under judicial discussion or not, with taxable event occurred up to 31st December 2016
- Benefits: Potential reduction of interest and penalties according to the threshold described below:

Tax debts

- One installment with reduction of 85 % of late payment interest and 75 % of penalty;
- Up to 120 installments with reduction of 60 % of late payment interest and 50 % of penalty, and monetary adjustment of installments according to SELIC Index.

Non-tax debts

- One installment with reduction of 85 % of late payment charges;
- Up to 120 installments with reduction of 60 % of late payment charges, and monetary adjustment of installments according to SELIC Index.

> Notícia

Esfera Estadual de São Paulo – Programa Especial de Parcelamento do ICMS (PEP)

- Instituído pelo Decreto Estadual nº 62.709/2017
- Data limite para adesão: 15 de Agosto de 2017
- Débitos abrangidos pelo PEP: Débitos de ICMS, constituídos ou não, inclusive os inscritos em dívida ativa, os em juízo ou a ajuizar, com fato gerador ocorrido até 31 de Dezembro de 2016
- Benefícios: Potencial redução de juros e multa de acordo com as faixas descritas abaixo:
 - Pagamento à vista, com redução de até 75 % da multa e 60 % dos juros;
 - Até sessenta parcelas com redução progressiva de multa e juros (dependendo da quantidade de parcelas escolhidas), e correção monetária das parcelas.

Esfera Municipal de São Paulo – Programa de Parcelamento Incentivado (PPI)

- Instituído pela Lei Municipal nº 16.680/2017
- Data limite para adesão: 31 de Outubro de 2017
- Débitos abrangidos pelo PPI: Débitos tributários ou não tributários, administrados pelo Município de São Paulo, constituídos ou não, inclusive os inscritos em dívida ativa, os em juízo ou a ajuizar, com fato gerador ocorrido até 31 de Dezembro de 2016
- Benefícios: Potencial redução de juros e multa de acordo com as faixas descritas abaixo:

Débitos tributários

- Parcela única com redução de 85 % dos juros de mora e 75 % da multa;
- Até 120 parcelas com redução de 60 % dos juros de mora e 50 % da multa, e correção monetária das parcelas de acordo com a Taxa SELIC.

Débitos não-tributários

- Parcela única com redução de 85 % dos encargos moratórios;
- Até 120 parcelas com redução de 60 % dos encargos moratórios, e correção monetária das parcelas de acordo com a Taxa SELIC.

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Rödl & Partner Brazil has specialized professionals that could clarify in more details the main disposals of the Tax Amnesty Programs in place. Please contact our Tax Consulting Team.

A Rödl & Partner Brasil possui profissionais especializados que poderão prestar melhores esclarecimentos sobre os programas de parcelamento vigentes. Entre em contato com a nossa equipe de Consultoria Tributária



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Seizing Opportunities

"The factors that drive Brazil's growth are well-known – strong demographics, modernised infrastructure, and richness of natural resources. Brazil still offers diverse investment opportunities. It is not without reason that the metropolis of São Paulo is one of the world's largest industrial hubs. Seize with us the opportunities this market offers!"

"Every hand grasped, every foot put on the shoulders of another Casteller is an opportunity for us to create a brand-new constellation of a human tower. We only have to recognise that opportunity and – what is perhaps even more important – seize it with confidence."

Castellers de Barcelona



Each and every person counts* – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

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