

CORONAVIRUS

RFB ORDINANCE 543

The Brazilian Federal Revenue Service (“RFB”) issued, last Friday (03/20/20), RFB Ordinance No. 543 (“Ordinance”). **It contains measures to be observed until 05/29/20¹ due to the coronavirus (Covid-19).** The Ordinance was published today (23/03/20) in the Federal Official Gazette and is already in effect.

According to with the Ordinance, the periods for practice of procedural acts under the RFB will be suspended from the date of its publication until 05/29.

In addition to the procedural terms, the following administrative procedures are also suspended in this period:

- automatic electronic issuance of collection notices and notifications for payment of taxes

- inclusion of individuals in the tax audit

- exclusion of taxpayers from installment programs

- registration of pending regularization in the Individual Taxpayer Register (CPF) due to the absence of a return

- registration as unfit in the Corporate Taxpayers' Register (CNPJ) due to the absence of a return

- electronic issuance of decisions with analysis of merits in Requests for Refund, Compensation and Reimbursement, and Declarations of Offsetting

THE EXCEPTIONS TO THE SUSPENSION ARE: (i) the possibility of the statute of limitations of the tax credit elapsing; (ii) the special procedure for verifying the origin of funds invested in foreign trade transactions and combating fraudulent interposition of people and those arising from operations to combat smuggling and embezzlement; and (iii) other acts necessary for the configuration of flagrant tax infraction or to inhibit practices aimed at preventing the fight against Covid-19.

In addition, the Ordinance also established rules limiting face-to-face services at RFB units during this period, by mandatory appointment.

In any case, the Virtual Service Center (e-CAC) is available on the RFB website, where it is possible to access most of the services performed by the RFB and, thus, avoid unnecessary travel to one of its units.

¹ The initial period stated in the Ordinance can be extended while the state of public health emergency arising from Covid-19 lasts.

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