

THE STATE AND CAPITAL OF SÃO PAULO ADOPT MEASURES RELATED TO THE COLLECTION OF TAX DEBTS

The State and the Municipality of São Paulo published normative acts extending the validity of tax regularity certificates, and the Capital still established the suspension of administrative acts for the collection of tax debts, as one of the ways to reduce the social and economic impact resulting from the pandemic caused by the coronavirus.

State of São Paulo – SFP/PGE Joint Resolution 1, of 04/03/2020:

- **extends** the validity of liability certificates with clearance effects for 90 days, due in the period between 03/01/2020 and 04/30/2020.

Municipality of São Paulo – Decree 59,326, of 04/03/2020:

- **extends** por 90 days the validity of Joint Debts Clearance Certificates (securities and real estate-related taxes) and Joint Liability Certificates with Clearance Effects (securities and real estate-related taxes) issued by the Municipal Finance Secretariat;

- **suspends** for:

(a) 60 days, the sending of debts recorded as Collectible for the purpose of drawing up protests to the Protests Notary Public, directly or by means of the Electronic Services of the Protest Notaries of the State of São Paulo (CENPROT);

(b) 30 days, the enrollment at the Collectible Debts Register, except for those that might expire during this period;

(c) 90 days, the inclusion of pending issues in the Municipal Information Register - CADIN;

(d) 30 days, the deadlines for filing objections and tax appeals.

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