



DEMAREST

CLIENT ALERT

# REQUEST FOR REGISTERED DEBT REVIEW IN COMPLIANCE WITH LAW NO. 14,689/2023

OCTOBER, 2023



**PRDI – TIE-BREAKER VOTE:** Following the publication of Law No. 14,689/2023, resulting from the partial sanction of the CARF Bill (Bill No. 2,384/2023), the National Treasury Attorney-General's Office ("PGFN") has enabled an option in its "Regularize" system to request the reexamination of debts decided by the tie-breaker vote in favor of the National Treasury in the Administrative Council of Tax Appeals' ("CARF").

### CASE 01

1

**Tax liabilities decided in favor of the National Treasury by a tie-breaker vote until January 12, 2023, whose merits are pending judgment by the competent TRF on the date of publication of the law (September 21, 2023).**

**What will happen:** Cancellation of fines on liabilities decided by a tie-breaker vote in favor of the National Treasury.

**Related fines:** Ex-officio fine (75%) or the penalty of late payment (20%) provided for in articles 44 and 61 of Law No. 9,430/1996.

**Additional matter:** Cancellation of the tax representation for criminal purposes referred to in article 15 of Law 14,689/2023 must be requested directly with the police authority or the Public Prosecutor's Office.

CASE 02

2

**Tax liabilities decided in favor of the National Treasury by a tie-breaker vote between January 12 and June 01, 2023.**

**What will happen:** Special payment conditions of tax liabilities

**Payment benefits:**

- Exclusion of the interests;
- Payment in up to 12 installments; and
- Possibility of using tax loss balances and negative calculation basis of the CSLL.

**Requirements:**

- Taxpayer's Express statement on their intention to pay the tax liabilities by **December 20, 2023.**

The PRDI under consideration must be based on tax liabilities expressly established as a result of a CARF's decision in favor of the National Treasury by a tie-breaker vote and cannot have been judged by the competent TRF.

## KEY POINTS



**Deadline for PRDI analysis:** 30 days as of the first working day after the PRDI is filed in the Regularize system

### Required documents:

- I. The unfavorable CARF's decision to the taxpayer by the tie-breaker vote and the corresponding judgment date; and
- II. Certificate of the judicial lawsuit status, if any, filed by the taxpayer to challenge the tax liabilities.



In the event that the PRDI is **granted**, the Overdue Federal Liabilities Certificate will be rectified, or the tax liability's enforceability will be suspended



The PRDI will be **rejected** if the **required documents are not submitted**, or if there is **an unfavorable decision against the taxpayer in judicial court regarding the tax liabilities subject of the PRDI**.

ANY QUESTIONS? CONTACT US!

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