

MEMORANDUM TO CLIENTS

11.20.2013

Board of Tax Appeals repealed procedural rules that suspends trials

The Official Gazette of 11.20.2013 ran the Ordinance of the Ministry of Finance no. 545 of November 18, 2013, which repealed paragraphs 1 and 2 of Article 62-A of the Bylaws of the Board of Tax Appeals (CARF).

In this sense, there is no more provisions predicting suspension of judgment of the administrative processes underway in CARF, while the Supreme Court ("STF") did not complete the assessment of process with constitutional matters that impact the decision of CARF, in view of the systematic of the General Repercussion (Article 543-B of the Legal Procedure Code – CPC).

This means, in practical terms, that the administrative cases suspended in CARF based in this repealed rules, cases waiting for the final pronouncement of the Supreme Court, under Article 543-B, CPC, will continue in 2014.

Should you need any further information or clarification, please do not hesitate to contact us.

MEMORANDUM TO CLIENTS

11.20.2013

Team responsible for preparing memo to clients:

Flavio Eduardo Carvalho (flavio@ssplaw.com.br)

Igor Nascimento de Souza (igor@ssplaw.com.br)

R. CINCINATO BRAGA, 340 • 9º ANDAR • 01333-010 • SÃO PAULO • SP
TEL 55 11 3201 7550 • FAX 55 11 3201 7558

BRASÍLIA SHOPPING • SCN QUADRA 5, BLOCO A • TORRE SUL • 14º ANDAR • SALA 1406 • BRASÍLIA • DF • 70715-900
TEL 55 61 3251 9400 • FAX 55 61 3251 9429

WWW.SSPLAW.COM.BR