



memorandum to clients

01.03.2017

On Dec.20.2016, three Rulings of the Tax Administration Coordination were published on the Official Gazette dealing with the tax substitution regime:

1. CAT Ruling No. 112/2016

This Ruling amended CAT Ruling 147/09, of Jul.27.2009, which rules procedures to be adopted by ICMS taxpayers concerning the Digital Tax Bookkeeping (*Escrituração Fiscal Digital – EFD*).

We highlight the following amendments:

- (i) It added codes to Attachment VI (Chart of Adjustment Codes for Tax Computation), used to control the credit balance derived from the return of tax withheld under the tax substitution regime;
- (ii) It added codes SP50000319 and SP50000321 to Attachment VI (Chart of Adjustments and Information on Values Derived from Tax Documents), related to the deduction of the return of tax substitution and write-off of ICMS credits related to the sender's own transaction, previously registered;
- (iii) Finally, it added Attachment X and Chart 5.5 (Chart of Types of Use of Tax Credits), which must be filled in as of Jan.01.2017:
 - a. SP01 – Book Offsetting;
 - b. SP02 – Return Document;
 - c. SP03 – Return Request;
 - d. SP04 – Liquidation of the tax debt of the same or another establishment of the same company.

This Ruling shall be valid from the date it is published and shall produce effects as of Jan.01.2017.

2. CAT Ruling No. 113/2016

This Ruling amended CAT Ruling 158/15, which rules the return of the tax withheld under the tax substitution regime and provides for related procedures regarding the assessment of such amounts in the Digital Tax Bookkeeping (*Escrituração Fiscal Digital - EFD*).

We highlight the following amendments:

- (i) The amounts assessed in the period for all items shall be booked in File E of the EFD, in the field related to credit adjustments derived from a tax document, in the same computation period in which the remittance tax documents that generated the right of return were issued;
- (ii) Waiver to fill in the following fields in Registration C176 (ICMS Return in Transactions with Tax Substitution): CHAVE_NFE_RET, COD_PART_NFE_RET, SER_NFE_RET, NUM_NFE_RET e ITEM_NFE_RET da EFD;
- (iii) The total return assessed (adjustment code SP10090719), deducted by the amounts written off regarding returned sales (SP50000319), shall be booked as credit write-off in File E of the EFD,



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in the same computation period in which the remittance tax documents that generated the right of return were issued, using adjustment code SP019319 (transfer of the balance computed regarding the return of tax withheld under the tax;

(iv) The amount indicated in letter “c” must be also booked in field 04 of Registration 1200 (Control of Tax Credits – ICMS), under adjustment code SP099719 in field 02.

This Ruling shall be valid from the date it is published and shall produce effects as of Jan.01.2017.

3. CAT Ruling No. 114/2016

This Ruling governs the registration of taxpayers for the purposes of non-application of the tax substitution regime on interstate transactions with aluminum, as set forth by section 1, § 4, item II of ICMS Covenant 36, of May 3rd, 2016.

We highlight the following rule:

Procedure for previous registration, with the Department of Revenue of the State of São Paulo, of senders from this State that carry out interstate transactions with unwrought aluminum, aluminum not alloyed, aluminum alloys, including aluminum granules and any other product classified in heading 7601 of the NCM/SH, for the purpose of non-application of the tax substitution regime for transactions with the Federation Units indicated in section 1, § 4, item II of ICMS Covenant 36/2016 (MG, MS, PR and RJ).

This Ruling shall be valid from the date it is published and shall produce effects as of Jan.01.2017.

Schneider, Pugliese Team is at your disposal should you need any further clarification.



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