tax bulletin

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Tax bulletin nº 88 • year X • May/June 2016

Dear Readers:

The Tax Bulletin aims to update our clients and other interested parties on the major issues being discussed and decided within the Judiciary, Legislative and Executive level.

In this 88th edition, we address 21 different issues related to Jurisprudence, Regulations and Consultation Solutions.

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Schneider, Pugliese and Sztokfisz Advogados law firm is at the disposal of our clients to clarify any questions about the issues addressed in this publication.

We wish you a good reading!

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Jurisprudence

STF - General Repercussion - Tax levy on industrialized products at the customs clearance and subsequently, when the goods leave for resale

On 06/30/06, the Virtual Plenary of the Federal Supreme Court (STF) in the records of Extraordinary Appeal (RE) nr. 946 648/SC decided that the General Repercussion of the controversy about the incidence of Tax on Industrialized Products - IPI in customs clearance of industrialized products at the exit of the importing company to the domestic market, before the importer equating to the industrial, even if the product is not subjected to any process of industrialization.

In his manifestation, the rapporteur of the case, Min. Marco Aurélio, registered that the matter is repeatable in many cases and claims the scrutiny of the Supreme. In these terms, the vote reached the minimum quorum for recognition of general repercussion, according to paragraph 3 of article 102 of CF/88, with the votes of only four Justices (Marco Aurélio, Luiz Fux, Gilmar Mendes and Ricardo Lewandowski).

According to Min. Marco Aurélio, the Supreme shall determine whether there is violation of the principle isonomy before the incidence of IPI at two distinct moments for the importer, while for the industry would be the effect only when the product was inserted in the industrialization process.

Furthermore, Min. Marco Aurélio, on the probability of success in the right invoked and the eventual delay of the adjudication, granted emergency measure in records of interlocutory injunction (AC) no. 4129 to grant suspensive effect to the abovementioned RE, suspending, thus, the payment of tribute in this case. Consigned that in preliminary judgment, verified the existence of breach of the principle of isonomy and the existence of probability of the right and the risk in adjudication.

Thereby, despite the Supreme Court's case law has recently been established by valid incidence of IPI double taxation, when the trial of EREsp no. 1403532/SC, with recognized general repercussion, the STF is clearly signposted that intends to speak on the subject under the light of the constitutional principle of equality and the constitutional archetype of the IPI, a situation which may give rise to the reform of understanding entered into by STJ.

STF - General Repercussion - Possibility of delegation by the concession agreement, of collection and removal of household waste service as well as the legal nature of the remuneration of such services, in regard to the essentiality and compulsoriness (rate or fee).

On 06/16/2016, the Virtual Plenary of the Federal Supreme Court (STF) in the records of RE nr. 847.429, decided that the overall impact of the controversy surrounding the possibility of delegation by the concession agreement, of collection and removal of household waste service as well as the legal nature of the remuneration of such services, in regard to the essentiality and compulsoriness (rate or fee).

In his favorable opinion of the general repercussion, the Min. Dias Toffoli consigned that the constitutionality of fees imposed by municipalities in consideration of removal service and solid waste collection is not challenged, but about the possibility of delegation by concession agreement of collection and removal of household waste service as well as the form of payment for such services, in regard to the essentiality and compulsoriness because when provided directly by the municipality they are paid through a fee.

STJ – Tax compensation mode is understood as a form of payment

On 05/24/2016, the First Chamber of the Superior Court of Justice (STJ), when judging the Special Appeal (Resp) nr. 1122131/SC, positioned in the sense that the compensation tax option shall be understood as a form of payment and therefore able to result in the extinction of tax liability.

In the present case, Busscar Ônibus S/A filed a special appeal against the judgment of the Brazilian Regional Court of the 4th Region (TRF4), which considered that the possibility of extinction of the tax credit for compensation through was not contemplated in Article 9 of MP n. 303/2006, rule that created the benefit of the possibility of payment in cash or in installments within each organ, with 30% reduction in of the amount of default interest and 80% of late and automatic payment fine.

However, the case of the rapporteur on STJ, Justice Napoleon Nunes Maia Filho granted the special appeal to reform the judgment of TRF4. On his view, the "payment", for tax purposes, shall cover the taxes offset hypothesis, after all, the compensation is a tax obligation payment method that involves lenders and reciprocal debtors, and therefore covered for the purposes of application of reductions contained in art. 9 of MP nr. 303/06.

STJ – Impossibility of credit overlapping stated as ordinary of PIS / COFINS with the presumed credit of art. 8 of Law nr. 10.925/2004, due to the suspension of the PIS / COFINS

On 05/19/2016 the Second Chamber of the Superior Court of Justice (STJ), when judging the Special Appeal (Resp) no. 1593947 / PR, decided by the impossibility of accumulation of ordinary credits provided for in art. 3 of the Law no. 10.637 / 2002 and No. 10.833 / 2003, the presumed credit in art. 8 of Law n. 10.925 / 2004, which the applicant, Jaguafrangos Indústria e Comércio De Alimentos LTDA, tried to take advantage.

In summary, the Chamber, unanimously, decided that, despite the general rule is of inexistence of impediment to the cumulative use of ordinary and presumed credits in the event sub judice, the cumulating of the credits would not be possible because of the enforceability suspension of contribution to PIS / COFINS for the period from August 1, 2004 onwards, provided for in art. 9 of Law no. 10.925/2004.

In this sense, it remains devoid the special appeal filed by the taxpayer, reinforcing the thesis of inexistence of impediment to the cumulative use of ordinary and presumed credits, except for the situation of specific cases of suspension of the enforceability of PIS / COFINS.

STJ – Income tax impact of individuals on permanent allowance may only be applied as from 2010.

On 06/07/2016, the First Chamber of the Superior Court of Justice (STJ), in the records of REsp no. 1596978/RJ, decided the validity of the incidence of Income Tax (IRPF) on the amount of allowance remain only as of 2010, when the judgment of the Special Appeal (Resp) n. 1192556/PE, under the systematic of repetitive resources (543-C of Code of Civil Procedure, 1973) amended the jurisprudence of the Supreme Court on the subject.

Before the trial of the referring REsp in 2010, under the systematic of repetitive appeals, the Supreme Court clearly positioned the non-levy of IRPF on the permanence allowance money. With the change of jurisprudence, according to Min. Napoleão Nunes Maia, the rapporteur on screen, taxpayers who made taxable events consummated prior to the jurisprudential yaw could be surprised, which would affect the democratic legal order, destabilizing the planning and safety of people.

The Chamber, by a majority, upheld the REsp to state that IRPF covers on the permanence allowance only as of the date of judgment in 2010. This understanding of the STJ, if maintained, demonstrates a new position of the Court regarding the effects of its decisions when there is a change of interpretation, especially in regard to the protection of taxpayers, which legitimizes further the principle of legal certainty.

TRF1 - Wholesale establishment cannot be equated with the industrial in order to the IPI incidence purposes

On 05/23/2016, the Eighth Chamber of the Regional Federal Appellate Court of the 1st Region (TRF1), unanimously, in the records of the Interlocutory Appeal nr. 0025165-59.2015.4.01.0000, positioned in the sense that wholesalers establishments may not be treated, for the purposes of IPI issuing, to industrial establishments, as the tax effect shall occur in the effective importation of the goods.

The rapporteur of the case, the Federal Court Judge Maria do Carmo Cardoso, highlighted in his understanding that while art. 8 of Law nr. 7798/1989 allows the Executive Branch to delete or add products to the list of Annex III, this act may not have the purpose of creating new taxable event, outside the cases provided for in art. 46 of the CTN, with the inclusion in the list of IPI taxpayers from other than those listed in art. 51 of CTN.

Despite the STJ have realized due to the possibility of double effect, the judgment of EREsp nr.1.403.532/SC, tried under the rite of repetitive appeals, the Supreme Court recognized the general repercussion of theme in the ER nr. 946648 / SC and the Justice Marco Aurelio delivered a monocratic decision for the interlocutory injunction no. 4129/SC in order to suspend the tax demandability for breach of the principle of isonomy and the existence of probability of law and risk in delay of adjudication, as reported earlier this Tax Bulletin.

TRF1 – Social security contributions on amounts paid to employees under profit sharing and company results are not issued

On 05/02/2016, the Eighth Chamber of the Regional Federal Appellate Court of the 1st Region (TRF1), unanimously, in the judgment of Internal Grievance in Civil Appeal Nr. 0000629-71.2012.4.01.3400/DF, consolidated understanding that social security contribution on the amounts paid to employees under profit sharing and business results is not levied, since the observed periodicity provided for in art. 3, paragraph 2, of Law nr. 10.101/2000 in its original wording.

In the present case, the hospital requested the waiver of the social security contribution on the amounts of profit sharing and results, considering the monthly payment scheduled of this share to employees in the collective bargaining agreement of the category, which represent worker's rights under article 7, section XXVI of the 1988 Brazilian Federal Constitution (CF/88).

The rapporteur, Federal Court Judge Novély Vilanova, positioned himself in the sense that only escape taxation payments that keep each other at least six months away, pursuant to art. 3, § 2, of Law nr. 10.101/2000, so that, regardless of whether the monthly payment forecast of the share of share of profits and results in the collective bargaining agreement of the category, the fulfillment of the aforementioned rule does not represent a violation of art. 7, XI of the Brazilian Federal Constitution, as that rule is not self-adJusticeed, and its regulations result in exactly the aforementioned Law nr. 10.101/2000.

TRF1 – Exemption from income tax on the profits earned by the sale of shares due to the causa mortis succession

On 05/23/2016, the Eighth Chamber of the Regional Federal Appellate Court of the 1st Region (TRF1), unanimously, in the judgment of Civil Appeal Nr. 0014511-33.2008.4.01.3500 / DF, entered into understanding that is exempt from income tax the capital gain earned on disposals of shares acquired until 12/31/1983 and maintained by the holder for a period of five years.

In the case under discussion, it was of action through which it was seeking a declaration of non-existence of a legal tax relationship regarding the incidence of income tax on the disposal of shares inherited by legal succession, due to the exemption provided for in art. 4, d, of Decree-Law nr. 1.510/1976.

The rapporteur of the case, the Federal Regional Court judge Maria do Carmo Cardoso, has positioned herself in order to monitor the understanding of the Supreme Court that the exemption granted by Decree-Law nr. 1.510/1976 is costly, which means it may not be revoked if it met their requirements.

Ultimately, it consigned that the heritage consists not only of goods, but also for all the deceased's rights, which are transmitted to his heirs upon demise. Thus, if the tax due is transmitted, by law, to the heirs of the taxpayer, it may not be sealed to them the transmission of tax rights, including exemptions, given that there is no rule that dictates the non-transferability of this right.

We emphasize that in the records of REsp nr. 1362204/SP, the rapporteurship of the Justice Benedito Gonçalves, was judged to be identical legal issue, at which the Secretary of State delivered a monocratic decision to that exemption incorporated into the legal heritage of the taxpayer, being perfectly transferable to the heirs.

Regulations and Consultation Solutions

Ordinance RFB Nr. 719/2016 - Legal Review of Tax Credits

On 05/06/2016, the Ordinance RFB No. 719 was published, which allows tax credits file review, registered or not in the Federal Active Debt, at the request of the taxpayer or in the interest of administration.

The decision of the file review may result:

(i) the dismissal of the taxable person of the tax payment and penalty charges, and this decision shall be taken by one or more Tax Auditors of the Internal Revenue Service of Brazil, depending on the value of the tax credit; or

(ii) the suspension of the tax credit enforceability or termination of the collection, and this decision must be rendered by Tax Auditor of the Internal Revenue Service of Brazil or Analyst-Tax of the Internal Revenue Service of Brazil and, depending on the value of the tax credit, the decision shall be submitted to the immediate supervisor of the server, or the Federal Revenue of Brazil or Chief Inspector of the Federal Revenue of Brazil.

Ordinance MF nr. 169/2016 – Amends the Internal Regulations of CARF

On 05/11/2016, MF Ordinance Nr. 169 was published, amending the Internal Regulations of CARF, with the aim of disciplining the invalidity procedure for decisions that eventually fall within these assumptions. The presentation of the invalidity of representation does not suspend the payment of the tax credit.

Ordinace PGFN nr 502/2016 – Waiver of Acting Litigation to the Counselors for the Federal Treasury

The PGFN Nr. 502 of 05/12/2016, brought guidance to prosecutors of the National Treasury on judicial and administrative litigation action. According to the Ordinance, the Internal Revenue Service of Brazil exempts Counselors for the Federal Treasury to present its defense, counterarguments, appeals, and recommended the withdrawal of already brought in the file suits about which there is Docket, Opinion of the General Counsel for the Federal Government or Docket of CARF, approved or not by the Justice of Finance, and if there is passive jurisprudence of the Supreme Court Plenum or the Special Court of the STJ on the discussed matter.

Normative Instruction RFB nr. 1.648/2016 – e-Finance – Amendments

On 06/01/2016, Normative Instruction Nr. 1648 of the Internal Revenue Service of Brazil ("RFB") was published, to include the sole paragraph in Article 1 of the Normative Instruction RFB No. 1.647, of May 30th, 2016, which deals with the extension of deadline for submission of e-Finance concerning events that occurred in December 2015 and the first half of 2016.

The paragraph included states that if accounts closures are identified reportable of persons defined by the Agreement between Brazil and the United States for information interchange for the period between January and November 2015, this information shall be provided until the day August 12th, 2016.

Normative Instruction of Internal Revenue Service Brazil nr. 1.651/2016 – Rural Real Estate Property Tax Return

On 06/13/2016 the Normative Instruction of RFB nr 1.651 was published which establishes rules and procedures for the presentation of the Tax Return on Rural Real Estate Property ("DITR) for the 2016 fiscal year.

The Normative Instruction defines the persons who are compelled to submit DITR, and explain the necessary documents to make the return, such as the Information Document and the Tax Registration Update on Rural Real Estate Property ("DIAC") and the Document information and Tax Computation on Rural Real Estate Property ("DIAT").

The deadline for submission of DITR shall be from August 22nd to September 30th, 2016 (up to 23h59min59s doo GMT), the Internet, by using of the Receitanet transmission program. The returns made after the deadline shall be subject to a fine.

Ultimately, states that the tax can be paid up four equal monthly and consecutive quotas, the first due by September 30th, 2016 and the remaining until the last business day of each month, plus interest calculated at the SELIC rate , from October 2016 until the month prior to the payment and one percent (1%) in the month of payment. Each quota may not be less than R$ 50.00 (fifty reais), and the amount of tax lower than R$ 100.00 (one hundred reais) should be paid in a single quota.

Interpretative Ruling nr. 04/2016 – PIS and COFINS – Concentrated or monophasic incidence

The Interpretative Ruling Nr. 4 of RFB was published on 06/09/2016, concerning the calculation of the contribution to the Social Integration Program ("PIS") and Contribution to Social Security Financing ("COFINS").

The Administrative Authority registered the understanding that, with the validity of Articles 21 and 37 of Law Nr. 10.865, of April 30th, 2004, revenues arising from the sale of products subject to concentrated or monophasic PIS and COFINS were subject the non-cumulative system of calculating those contributions.

Furthermore, according to the RFB, until 10.01.2008, before the validity of the letters "c" and "d" of item III of article 42 of Law Nr. 11.727 of June 23rd, 2008, revenues arising from the alcohol sales for fuel purposes were subject to cumulative system of PIS e COFINS calculation.

In relation to the period between 05.01.2008 and 06.23.2008, and also from 04.01.2009 to 06.04.2009 was forbidden, to wholesalers and retailers appropriate to ascertain claims against the costs, expenses and charges related to revenues from resale of goods subject to concentrated or monophasic PIS and COFINS.

Lastly, made explicit understanding that revenues from the sale of products subject to concentrated incidence or monophasic PIS and COFINS may be included in the calculation of the existing ratio between the gross income subject to non-cumulative incidence and total gross revenue, even such revenues are subject to the suspension, exemption or zero rate, as in the case of not suffer incidence of these contributions.

Consultation Solution of COSIT Nr. 50/2016 - PIS/COFINS - Importation on the Apportionment of Expenses

On 05/11/2016, the COSIT Consultation Solution Nr. 50 was published which consigns the understanding that covers PIS/COFINS - Importation on imports under cost and expense sharing agreements (cost sharing), against an understanding already settled previously by the Internal Revenue Service of Brazil.

According to the Consultation Solution Report, the taxpayer has entered into agreements with companies of the same group, called "providing general services", however, according to the taxpayer, such agreements do not involve the provision of services and does not produce results in the country.

The Internal Revenue Service of Brazil considered that, for purposes of determining the PIS/COFINS - Imports, the legal nature of the transaction which gave rise to importation is irrelevant. Thus, even under agreements to share costs and expenses, there PIS/COFINS - Importation, whatever the legal nature of the

operation and the effects on the national entity or foreign equity.

Internal Consultation Solution of COSIT nr. 08/2016 – Voluntary disclosure – Non-compliance with accessory obligations

It was published on 06.02.2016, the Internal Reference Solution Nr. 8 issued by the Taxation General Coordination ("COSIT") of RFB, which deals with the applicability of the voluntary disclosure institute the offenses for noncompliance with accessory obligations.

The Division of Customs Administration of the 3rd Fiscal Region formulated the consultation in order to clarify whether the penalties for non-compliance with the customs regulations could be excluded if the infraction was confessed spontaneously, as stated in Article 138 of the Brazilian Tax Code ("CTN").

By resolving the query, the Administrative Authority considered that the institution of voluntary disclosure correlation with the figure of repentance, contained in the Criminal Law, whereby, it is possible to repair the damage is reduced or excluded worth. According to the understanding of COSIT, ancillary obligations have purposes such as the organization of supervision and management of the risk involved in the work of Customs. The punishment for failure to comply with these formalities would be, therefore, a sanctioning character, becoming irremovable.

Thus, COSIT concluded that the failure of these accessories duties would not be subject to subsequent repair, and therefore this kind of offense would not apply the benefit of the fines exclusion provided for in Article 138 of CTN.

Consultation Solution of DISIT nr. 8.003/2016 – Corporate Participation – Acquisition Cost – Reserves and Profit Capitalization

On 06.06.2016 the Consultation Solution Nr. 8003 was published, issued by the Taxation Division of the Superintendence of Internal Revenue of the 8th Region, in which registered the understanding that only the capital increase through the capitalization of profits or reserves established with profits, enables the increase in the cost of acquisition of shares, in an amount equal to the capitalized portion of profits or reserves constituted under such profits which correspond to the participation of the partner or shareholder in the investee.

Consultation Solution of COSIT nr. 71/2016 – Cession of Losses – IRPJ – CSLL

On 06/20/2016, the Consultation Solution Nr. 71 was published, issued by COSIT, which registered the understanding that the taxable event of the Income Tax of Legal Entities ("IRPJ") and Social Contribution on Net Income ("CSLL") is to make a profit, gain or equity increase and not the mere holding of revenue.

The amount earned with the sale with a discount of tax losses/negative calculation basis of social contribution to the early settlement of the parent company's debts included in the installment of Law Nr. 12996, of June 18th, 2014, should be recorded as counter-entry to the Shareholders' Equity account, it is not taxable by the income tax and social contribution law, as the assignor company making low in the corresponding tax records of the amounts used as the basis for determining these credits granted and keep all supporting

documentation of these values for a period of five years

Consultation Solution of COSIT nr. 84/2016 – PIS and COFINS – Interest on Net Equity

The Consultation Solution Nr. 84 was published on 06/16/2016, issued by COSIT, which was understood to be due to the inclusion of income as Interest on Net Equity ("JCP") in the PIS calculation basis and COFINS of legal entities subject to cumulative calculation system.

The query in question was formulated by a company whose corporate purpose includes participation in other companies, subject to the cumulative system of calculating those contributions. The interested questions whether, in the case of interest income, the interest on capital paid by controlled companies could be excluded from the basis for calculating contributions.

According to the interpretation given by COSIT from the Law nr. 11941 of May 27th, 2009, gross income subject to PIS and COFINS comprises revenues from the exercise of all business activities of the corporation, and not only those resulting from sale of goods and the provision of services. Therefore, revenues from JCP, paid to legal entities whose corporate purpose includes the participation in the capital of other companies, would make up its gross revenue for PIS purposes and COFINS due on cumulative basis.

Consultation Solution of COSIT nr. 32/2016 – Tax Benefit – Taxable Income – IRPJ, CSLL, PIS e COFINS

On 06/03/2016, the Consultation Solution Nr. 32 was published, issued by COSIT, which reformed the understanding expressed in the Consultation Solution Nr. 324, issued by the Taxation Division of the Superintendence of the Federal Revenue of Brazil of the 7th Tax Region, and concluded that which presumed credits tax on Sales and Services ("ICMS"), granted by the State of Rio de Janeiro does not constitute investment subsidy for the purposes of determining real profit, in the case of mere tax benefit.

This is because, as noted in the text of the Consultation Solution, for a benefit to qualify as investment subsidy, the following requirements must be met: (i) linking to an investment project previously approved by financing member; and (ii) synchronicity between the intention of the financing member; (release of the benefit) and the action of the subsidized (effective and specific application of the subsidy on the planned investments in the implementation or expansion of economic development projects).

Therefore, considers the Tax Authority that the value of presumed ICMS credit granted by the State of Rio de Janeiro shall comprise the basis for calculating the IRPJ, CSLL, of PIS and COFINS

Consultation Solution of COSIT nr. 85/2016 – ICMS – Calculation basis of PIS-Importation and COFINS-Importation

On 06/17/2016, the Consultation Solution Nr. 85 was published, issued by COSIT, in which registered the understanding that the value of the ICMS in customs clearance is not part of the calculation basis of PIS-Importation and COFINS-Importation.

The referred consultation solution clarified that, under Article 1 of Law nr 10.865, of April 30th, 2014, the ICMS was transferred from the calculation basis of PIS-Importation and COFINS-Importation, regardless

of having been deferred or paid in time of customs clearance of their respective goods, and that of these contributions calculation basis corresponds to the customs value.

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