

NEWSLETTER

DIRBI - Declaration of Tax Incentives, Waivers, Benefits, and Immunities

**Updates - The Federal Revenue
Service provides clarifications
on DIRBI**

SOUZACKAWA
ADVOGADOS

The Federal Revenue Service provides clarifications on the periodic declaration regarding the use of certain tax benefits – DIRBI.

As is known, the submission of the **Declaration of Incentives, Waivers, Benefits, and Tax Immunities ("DIRBI")** **is mandatory**, and the enjoyment of certain tax benefits listed in the Sole Annex of IN 2.198 will be **conditioned** on its proper submission.

On June 26, 2024, the Federal Revenue Service announced some updates regarding DIRBI:

- Next Monday (July 1), the DIRBI filling model will be made available on e-CAC. General aspects of the declaration are managed through the **Tax Benefits Management System – SISEN**, where it is possible to consult submitted declarations, rectify them, and access notifications of any pending issues or irregularities.
- The list in the Sole Annex will gradually be updated to **include additional federal tax benefits**. The Federal Revenue Service informed that, in the future, all federal tax benefits used by taxpayers will be reported through DIRBI.
- The verification of the taxpayer's fiscal regularity to enable the use of tax benefits will be automated, with integration between SISEN and certain public records (e.g., CADIN entries and administrative sanctions).





Points of Attention



Deadlines and Submission

The deadline for submitting the first DIRBI is July 20, 2024, covering benefits enjoyed from January to May 2024.

- For subsequent periods, DIRBI must be submitted on a recurring basis by the twentieth day of the second month following the period of assessment.



Penalties

Failure to submit or late submission of DIRBI



In addition to being prevented from enjoying tax benefits, the legal entity will also be subject to the following penalties, limited to 30% of the value of the tax benefits:

- (i) 0.5% on gross revenue up to R\$ 1,000,000.00;
- (ii) 1% on gross revenue from R\$ 1,000,000.00 to R\$ 10,000,000.00;
- (iii) 1.5% on gross revenue above R\$ 10,000,000.00.

Additionally, a 3% fine will be applied, not less than R\$ 500.00, on the omitted, inaccurate, or incorrect amount, without prejudice to other sanctions provided by law.



SOUZAOKAWA
ADVOGADOS

 + 55 (11) 3532-7710

 Av. Brigadeiro Faria Lima, 1663 - 14º andar
Jardim Paulistano - São Paulo - SP, 01452-001

 souza.okawa@souzaokawa.com.br

 souzaokawa.com.br