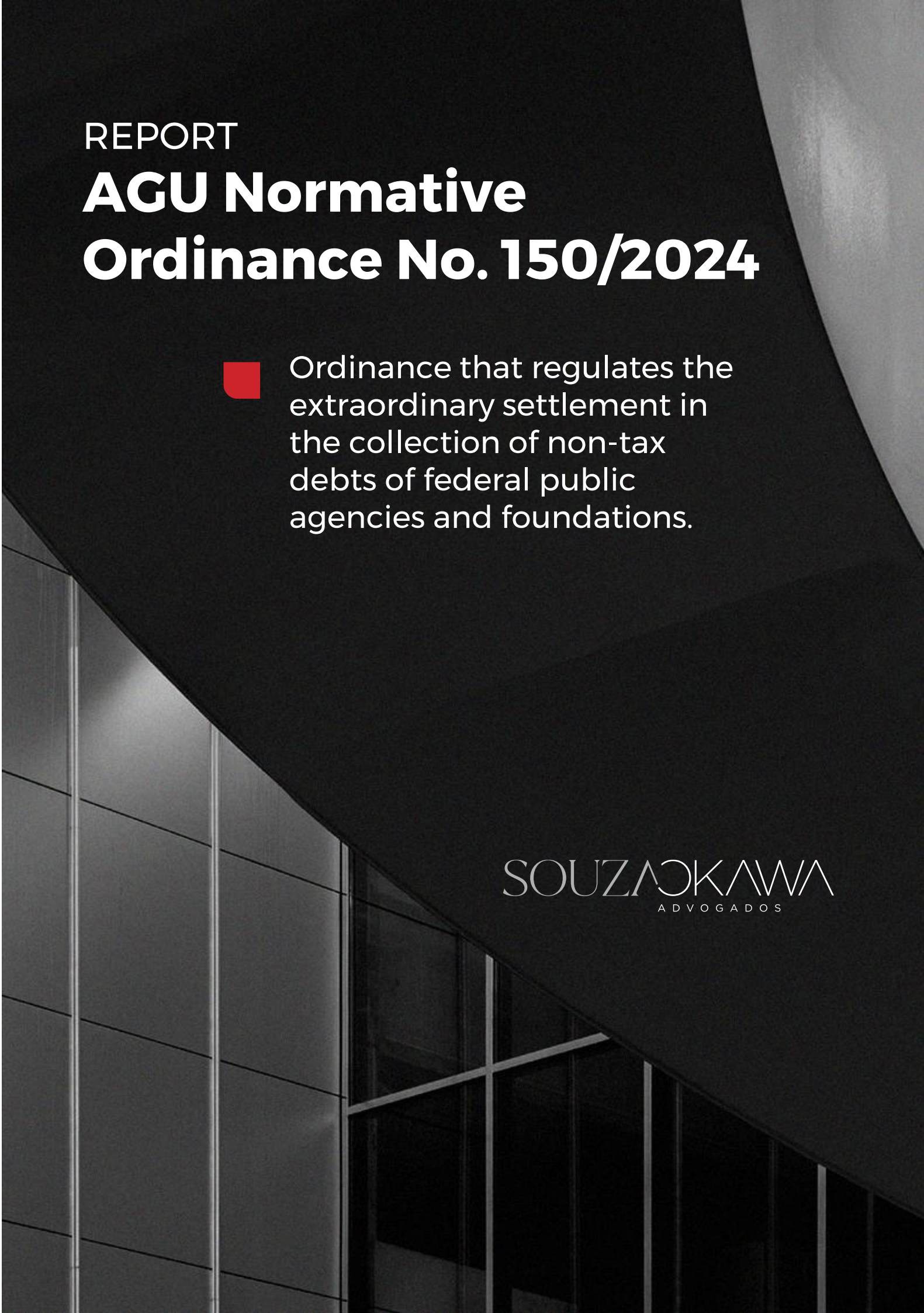
REPORT

AGU Normative Ordinance No. 150/2024

Ordinance that regulates the extraordinary settlement in the collection of non-tax debts of federal public agencies and foundations.



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Context

Transitory and Extraordinary Regime

Adherence from October 21 to December 31, 2024

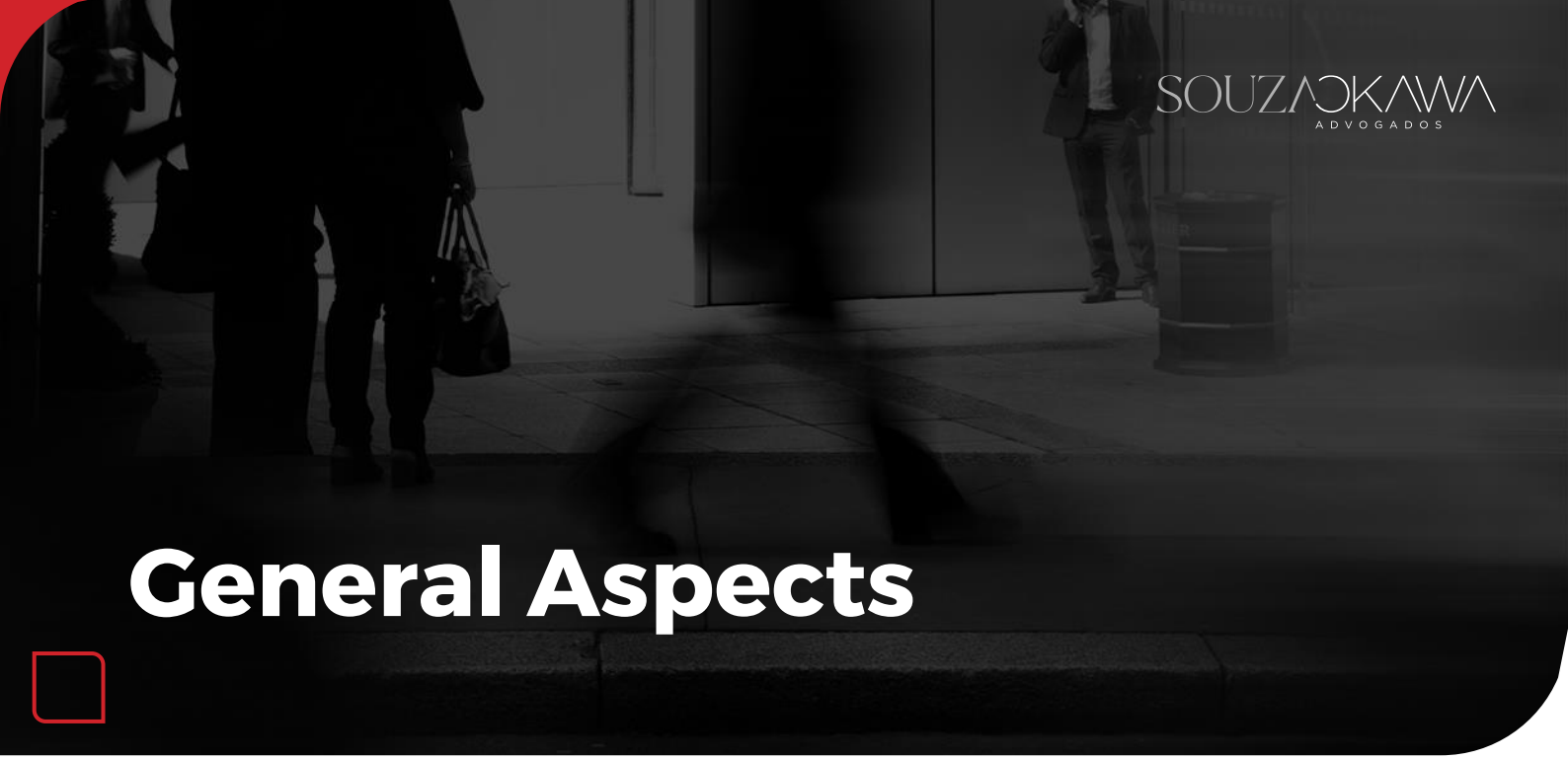
On Friday (10/04), the Office of the Attorney-General of the Union (AGU) published Normative Ordinance No. 150/2024, regulating Article 22 of Federal Law No. 14.973/2024, establishing the *Desenrola* program, which focuses on negotiating non-tax debts registered for collection by federal public agencies and public foundations.

This initiative of the federal government aims at offsetting revenue its loss due to the payroll tax relief granted by Federal Law No. 14,973/2024. It is estimated that negotiations will result in the collection of approximately R$ 4 billion by December 31, 2024.

The extraordinary settlement will be available for companies to join as soon as the Office of the Attorney-General of the Union publishes a notice on the following website: https://supersapiens.agu.gov.br/. Applications for the program must be submitted between October 21 and December 31, 2024.

The ordinance also allows for debts under administrative litigation to be included in the negotiations. In such cases, the debtor must give up any legal claims and allow the debts to be registered for collection by regulatory agencies. These cases will be analyzed individually.

SouzaOkawa is available to advise clients and companies interested in joining the new extraordinary settlement program.



General Aspects

What is eligible for the settlement?

- **What debts are covered by the program?** Non-tax debts owed by companies, registered for collection by the federal agencies and public foundations:

  - Subject to collection through judicial debt enforcement
  - Under litigation in judicial or arbitration proceedings
  - Previously included in terminated installment agreements
  - With suspended enforceability
  - Debts under administrative litigation up to the date of publication of Ordinance 150/24 (October 4, 2024), provided that the debtor requests the settlement and waives rights to allow the agencies and public foundations to register the debts for collection.

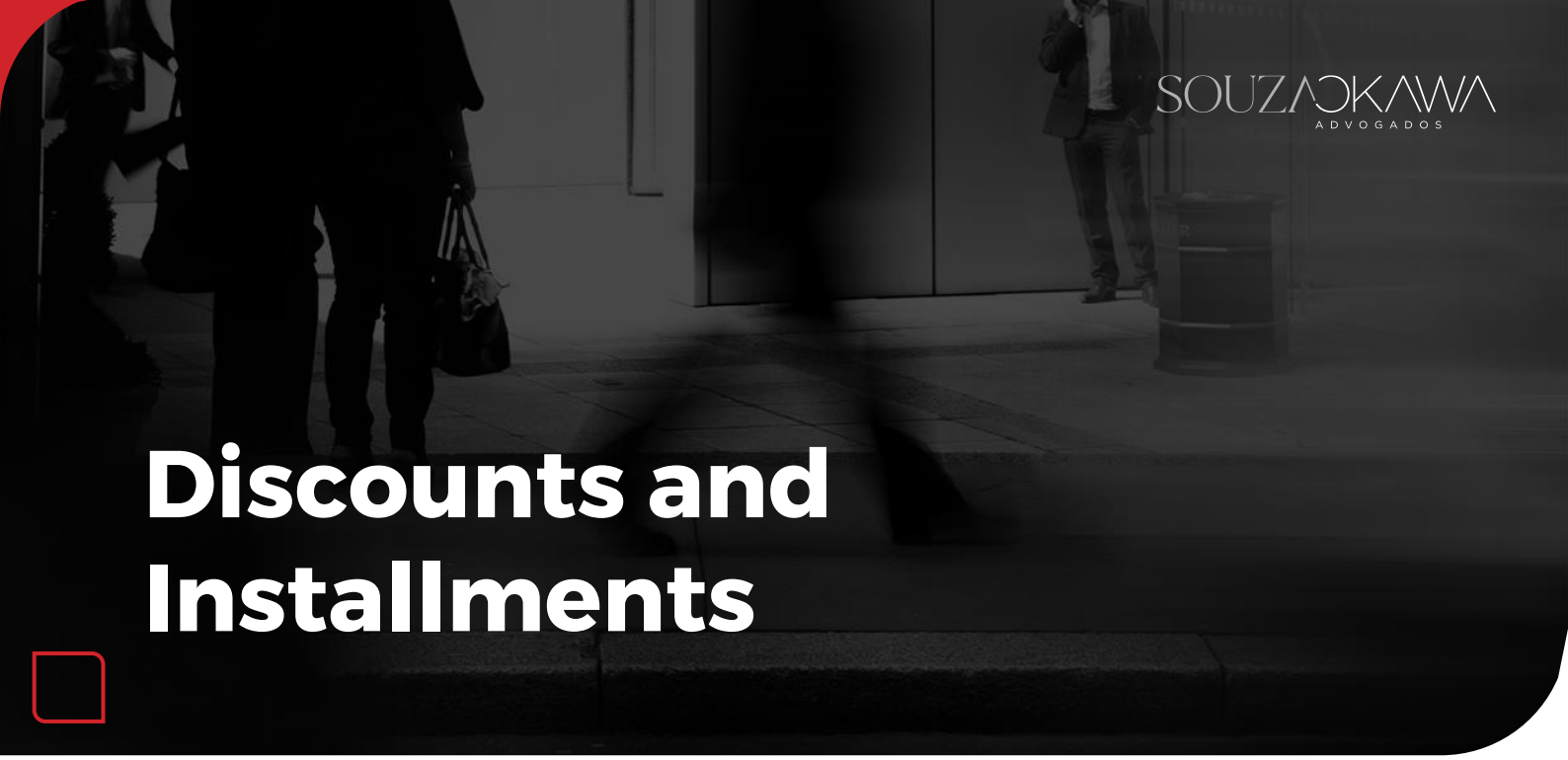
- **What is not included?** Debts with settlements, agreements, or installment plans active as of the date of ordinance's publication.

Benefits

What benefits the taxpayer receive?

- **Discount and installments:** The discount applies to the total deb (including interest, fines and legal charges).
- **Installment periods:** from 0 to 120 months, except for educational institutions, charitable hospitals, cooperatives, and other civil society organizations covered by Federal Law No. 13,019/2014, which will have 145 months to pay.
- **Discounts of up to 65% for legal entities:** Based on payment deadlines, how long the debt has been registered for collection, and whether the settlement covers part or all of the debtor's total debt.
- **Potential for a larger discount:** Settlements involving all of a debtor's debt registered for collection with the federal agency may receive a higher discount for upfront payments.

- The discount cannot result in a payment less than the principal amount of the debt, except for upfront payments of fines resulting from administrative sanctions.



Discounts and Installments

How are discounts and installments plans determined?

FORMAS DE PAGAMENTO E DESCONTOS PARA A TRANSAÇÃO EXTRAORDINÁRIA PREVISTA NO ART. 22 DA LEI Nº 14.973, DE 16 DE SETEMBRO DE 2024

DEVEDOR	ABRANGÊNCIA DA TRANSAÇÃO	DESCONTO – TEMPO DE INSCRIÇÃO EM DÍVIDA ATIVA: 10 ANOS OU MAIS	5 ANOS OU MAIS	3 ANOS OU MAIS	MENOS DE 3 ANOS	FORMA DE PAGAMENTO
✓ Pessoa física, inclusive microempreendedor individual ✓ Microempresa e empresa de pequeno porte ✓ Santa casa de misericórdia, sociedade cooperativa e demais organizações da sociedade civil de que trata a Lei nº 13.019, de 31 de julho de 2014 ✓ Instituição de ensino	INTEGRAL	70%	55%	40%	25%	À VISTA
		60%	45%	30%	15%	12 MESES
		40%	25%	10%	NA	48 MESES
		20%	5%	0%	NA	96 MESES
		0%	0%	NA	NA	145 MESES
	PARCIAL	60%	45%	30%	15%	À VISTA
		50%	35%	20%	5%	12 MESES
		30%	15%	NA	NA	48 MESES
		10%	0%	NA	NA	96 MESES
		0%	NA	NA	NA	145 MESES
✓ Pessoa Jurídica	INTEGRAL	65%	50	35	20	À VISTA
		55%	40	25	10	12 MESES
		35%	20	5	NA	48 MESES
		15%	0	0	NA	96 MESES
		0%	NA	NA	NA	120 MESES
	PARCIAL	55%	40	25	10	À VISTA
		45%	30	15	NA	12 MESES
		25%	10	NA	NA	48 MESES
		5%	0	NA	NA	96 MESES
		0%	NA	NA	NA	120 MESES

Source: Office of the General Attorney of the Union

Procedure

How will the settlement be carried out?

- **Can debtors propose the settlement?** No. Federal Law No. 14,973/2024 prohibits debtors from proposing the settlement.

- **So, who can propose the settlement?** The settlement offer must come from the Office of the General Attorney of the Union, through a public notice. Once the notice is published, interested debtors will have a limited time to join the program.

The adhesion by the debtors to the settlement proposal made by the public notice will be done by electronic process in the Legal Intelligence System of the AGU – Sapiens, at the respective electronic address.

- **What will the public notice include?** The public notice will detail the deadlines, requirements for applying to the program, the steps for joining, the eligibility criteria for the settlement, and for the options for payment, following the guidelines in the Annex to Normative Ordinance No. 150/2024.

Other Highlights

What else should the debtor pay attention to?

- **What is the deadline for adherence the extraordinary settlement?** Adherence to the extraordinary settlement must take place between **October 21, 2024, and December 31, 2024**.

- **By adhering to the settlement, what are the effects for the taxpayer?** (i) Full and irreversible acceptance of all legal and regulatory rules that deal with the extraordinary settlement, provided for in Federal Laws Nos. 14. 973/2024 and 13,988/2020, in Normative Ordinance No. 150/2024, and in the public notice of settlement by adhesion of the General Attorney of the Union; (ii) irrevocable and irreversible confession of the credits object of the settlement; (iii) automatic maintenance of existing constraints and guarantees in debt enforcement or any other lawsuit or arbitration proceeding, and (iv) consent to the disclosure, in electronic media, of all information contained in the settlement agreement.

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