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Tax & Legal



# NEWS

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## RESOLUTION CNJ

### MANDATORY JUDICIAL PRECEDENT RELATED TO THE UNDUE PAYMENT CLAIM IN TAX MATTERS

According to Resolution No. 09-2023 of July 19, 2023 published in Official Gazette No° 372 of August 10, 2023 the National Court of Justice (CNJ) establishes a mandatory judicial precedent related to the undue payment claim in tax matters.

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The Resolution establishes the following **Mandatory Judicial Precedent** related to the **undue payment claim** in tax matters:

"The undue payment claim provided for in Article 306, numeral 1 of the Tax Code applies when a payment is made based on an erroneous act of tax assessment, on which no claim has been filed, a final act, which allows the right of defense of taxpayers to be exercised."

The above Resolution No. 09-2023 issued by the CNJ declares that

**taxpayers have the right to file and receive a timely response on undue payment claims** filed either through administrative or judicial proceedings, **even when a payment is made based on an erroneous tax assessment**, on which no claim has been filed (final tax assessment), i.e., it is not required that the erroneous tax assessment be initially defined in order to have the right to file a claim for undue payment within the legal terms (three years from the date of payment).



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As experts in the field, we understand that **legislative changes and regulations** can generate doubts and concerns. So we are committed to being your trusted partner and providing clear and accurate answers to all your questions. **Our team of highly trained professionals** is here to guide you through any legal or tax challenges you may face.

If you have any questions, concerns or would like to take advantage of our services, please do not hesitate to contact us. We are eager to listen to your inquiry and offer solutions tailored to your business needs.



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