

Dear Readers:

The purpose of this **Tax Bulletin # Administrative Council of Tax Appeals** is to inform our clients and those interested in the main issues being discussed and decided in this court.

In this 120th edition of our note, we comment a decision in which the CARF analyzed the concept of input pursuant to STJ's decision on REsp no 1.221.170/PR, considering the concept of essentiality and relevance in order to determine the nature of input of goods and services.

We also commented on a decision in which CARF analyzed the levy of Social Security Contribution on the payment in private welfare plan.

**Schneider, Pugliese, Sztokfisz, Figueiredo e Carvalho Advogados** is available to its clients should they have any questions on the decisions commented in this newsletter.

Also, if requested, we are fully available to translate our Tax Bulletin to English.

