

DEMAREST

Key Measures Adopted in Brazil to Mitigate the Effects of Covid-19



The following legislative measures do not constitute an exhaustive list as proposed by the Brazilian government, but rather a selection of the key provisions introduced from the month of March 2020, to the present date.

This material is intended for general information and discussion purposes only, and does not constitute the opinion, recommendation or legal advice of Demarest Advogados. Specific legal advice can be provided by one of our qualified lawyers.

BANKING AND FINANCE

| Brazilian Central Bank (BACEN)

[Circular No. 3,991 of March 19, 2020](#)

Provides for the opening hours to the public on the premises of financial institutions and other institutions authorized to operate by BACEN while the situation of risk to public health resulting from the coronavirus persists (COVID-19). The provision applies to financial institutions and other institutions authorized to operate by BACEN. The term for such provision is still undefined.

[Resolution No. 4,792 of March 26, 2020](#)

Amends Resolution No. 4,656, of April 26, 2018, to acknowledge credit Fintechs of the types direct credit society (“SCD”) and peer-to-peer loan company (“SEP”) as relevant institutions in the implementation of countercyclical measures aimed at protecting the national economy in the face of the challenges posed by the covid-19 pandemic. The Resolution provides for the issuance of payments instruments as well as funding to be provided by the BNDES, among others.

More information about such provisions can be found [here](#).

| National Monetary Council (CMN)

[CMN Resolution No. 4,782 of March 16, 2020](#)

Establishes, for a determined period of time, due to the possible impacts of COVID-19 on the economy, temporary criteria for characterizing the restructuring of credit operations, for the purposes of credit risk management. The provision applies to financial institutions and other institutions authorized to operate by BACEN classified in Segment 1 (S1), Segment 2 (S2), Segment 3 (S3) or Segment 4 (S4). The deadline is September 30, 2020.

[Resolution 4,792 of March 26, 2020](#)

The Brazilian National Monetary Council (CMN) authorizes Fintechs to Issue cards and lend with BNDES funding. Fintechs of the types direct credit society (“SCD”) and peer-to-peer loan company (“SEP”) were acknowledged by the CMN as relevant institutions in the implementation of countercyclical measures aimed at protecting the national economy in the face of the challenges posed by the covid-19 pandemic.

[Resolution No. 4,786 of March 23, 2020](#)

Authorizes BACEN to grant loan operations through a special temporary line of liquidity.

The provision applies to multiple banks, commercial banks, investment banks and savings banks holding bank reserve accounts that adhere to the contractual conditions and operational procedures established by BACEN to formalize operations and mobilize guarantee assets. The deadline is April 30, 2020.

Resolution No. 4,787 of March 23, 2020

Promotes adjustments in the calculation basis for directing funds raised through the issuance of Letters of Credit for Agribusiness (LCA), as dealt with in Section 7 of Chapter 6 of the Rural Credit Manual (MCR). Applies to financial institutions that raise and have raised funds by issuing a Letter of Credit for Agribusiness (LCA) from June 1, 2016. The deadline is May 31, 2021.

CMN Resolution No. 4,795 of April 2, 2020

Authorizes the Central Bank of Brazil to grant loan operations through a Special Temporary Liquidity Line for the acquisition of a Financial Bill guaranteed by financial assets or securities (LTEL-LFG). An outline of the rules for such Resolution can be found [here](#).

Resolution No. 4,797 of April 6, 2020

Establishes, for a determined period, restrictions on the distribution of dividends and the increase in the remuneration of company managers to be observed by financial institutions and other institutions authorized to operate by the Central Bank of Brazil.

More information about these provisions can be found [here](#).

| Appeals Council for the National Financial System (CRSFN)

Ordinance No. 7,891 of March 20, 2020

Establishes, within the scope of the CRSFN, temporary measures to be observed while the public health emergency of international concern, resulting from the coronavirus, persists. Applies to individuals and companies subject to jurisdiction of the CRSFN. The provision will last as long as the public health state of emergency resulting from the coronavirus persists.

| Brazilian Securities and Exchange Commission (CVM)

Circular Letter No. 2/2020-CVM/SMI:

Recommendations for intermediaries on the adoption of a contingency plan due to the possible situation of operational stress caused by the spread of COVID-19, as well as on possible measures that may be necessary in the adoption of such a contingency plan. The provision applies to intermediaries for an undefined term.

CVM Resolution No. 848 of March 25, 2020

The Brazilian Securities and Exchange Commission (CVM) issued the Resolution to establish a series of deadline extensions in relation to the following obligations:

- Public Offerings with Restricted Efforts
- Appeals to the CVM Board
- Suspension of Installments and Collection Notifications
- Deeds of Undertaking
- Incentivized Companies
- Independent Accounting Firms
- Standardized Receivables Investment Funds

- National Film Industry Financing Funds – (FUNCINE)
- Receivables Investment Funds under the Incentive Program for the Implementation of Social Projects – (FIDC-PIPS)
- Securities Placement Agents (Brazilian Securities Distribution System)
- Securities Market Agents
- Centralized Deposit of Securities
- Securities Custody Service Providers
- Securities Bookkeeping and Issuance of Securities Certificates Service Providers
- Investment Funds
- Asset Manager
- Securities Advisors
- Mutual Privatization Funds – (FGTS - Government Severance Indemnity Fund)
- Investment Clubs – (FGTS - Government Severance Indemnity Fund)
- Index Funds
- Additional Construction Potential Certificates – (CEPACs)
- Individual Programmed Retirement Funds – (FAPI)
- FI FGTS (Government Severance Indemnity Fund)
- Real Estate Funds
- Non-resident Investors

For a comprehensive breakdown of the extended deadlines regarding these obligations, please use the following link:

<https://covid19.demarest.com.br/posts-en/cvm-resolution-issued-to-extend-deadlines-due-to-covid-19>

Provisional Measure No. 931 of March 30, 2020

The Brazilian Securities and Exchange Commission (CVM) issued the provisional measure that regulates increased flexibility in corporate obligations, including general meetings and quotaholders' meetings, and establishes the deadlines for publicly-held companies to present information due in 2020, including aspects for:

- Financial statements
- Fiduciary Agent
- Corporate Governance
- Quarterly Information Form - ITR
- Statutory Director
- Investment Funds
- Trading of securities

More information on these deadlines can be found [here](#).

CVM Regulation No. 625, of May 14, 2020

Regulates participation and remote voting at meetings of debentures, real estate receivables certificates, agribusiness receivables certificates and commercial promissory note holders, however, is not applicable to meetings of holders of instruments whose indenture expressly prohibits remote participation and voting.

More information on these deadlines can be found [here](#).

| [**National Economic and Social Development Bank \(BNDES\), March 22, 2020**](#)

Initial measures for financial support to companies and workers due to the COVID-19 pandemic. The BNDES announced a stimulus package including measures that will make BRL 55 billion available in liquidity within the national economy.

More information regarding the financial support provided by the BNDES can be found [here](#).

| [**National Economic and Social Development Bank \(BNDES\), June 18, 2020**](#)

BNDES to support supply chains with a new product to offer lines of credit to smaller businesses. The program will have the support of large-scale companies as the base to sustain the financial resources distribution structure directed towards financing the working capital of companies that participate in their respective supply chain with BNDES funding, which comes with the assurance of a lower final interest rate for the anchored company, in addition to a faster approval process within the bank.

More information regarding the financial support provided by the BNDES can be found [here](#).

| [**B3 Circular Letter No. 005/2020-VOP, published April 7, 2020**](#)

B3 S.A. (Brasil, Bolsa, Balcão) released the Circular Letter which aims to address questions, provide information and present measures to make the rules established in its regulations more flexible to listed issuers, given the current scenario caused by the novel coronavirus in Brazil.

A detailed list of the measures can found [here](#).

LABOR AND EMPLOYMENT

| National Supplementary Pension Superintendence (PREVIC)

[PREVIC Communiqué s/nº of March 23, 2020](#)

Extends the deadline for delivery of all obligations related to the sending of documents and information scheduled for March and April 2020 by 30 (thirty) days. The extension will consider the licensing, inspection, sanctioning and administrative appeals processes. Applies to Closed Supplementary Pension Entities (EFPC) and associations representing the supplementary pension system. The deadline is April 30, 2020.

| B3 (Brazilian Stock Exchange)

[Circular Letter 037/2020-PRE - B3](#)

Extension of the validity of certifications and recertifications of the Operational Qualification Program (PQO) due in March and April 2020. Applies to intermediaries, certified professionals and newly admitted professionals not yet certified. The deadline is July 31, 2020.

[Provisional Measure No. 927 of March 22, 2020](#)

Provides for labor measures to deal with the state of emergency recognized by Legislative Decree No. 6, of March 20, 2020, and the public health emergency of international concern resulting from the coronavirus (Covid-19), and other measures.

[Link to comparative table of measures: <https://covid19.demarest.com.br/post/medida-provisoria-estabelece-alternativas-para-empresas-enfrentarem-epidemia-do-covid-19>]

[Ordinance 39 of March 31, 2020](#)

Establishes the temporary and exceptional remote work regime regarding the exercise of activities by public servants and employees of the organs of the Presidency of the Republic due to the state of emergency resulting from the coronavirus (COVID-19).

[Provisional Measure No. 936 of April 1, 2020](#)

Institutes the Emergency Employment and Income Maintenance Program and provides for employment-related measures in addition to the Provisional Measure 927 and to the Labor Code, that can be adopted by Companies in order to deal with the state of emergency arising from the COVID-19 crisis, in particular, enabling the suspension of employment agreements and reduction of salaries and working hours.

Please find below a summary of the measures brought by MP 936/2020, which shall apply during the effectiveness of the state of emergency declared in Brazil:

<https://covid19.demarest.com.br/posts-en/provisional-measure-936-20-emergency-employment-and-income-maintenance-program>

[Law No. 14,020, published July 7, 2020](#)

Institutes the Emergency Employment and Income Maintenance Program; which provides for complementary measures to deal with the state of emergency recognized by Legislative Decree No. 6, of March 20, 2020, including: the extension of the period of suspension or reduction of working hours and wages; new rules for individual employment contracts; negotiation of collective agreements; provisional guarantee and indemnity

on dismissals without cause; pregnant and foster parent employees; employees with disabilities; part-time employees; prior notice; payroll loans and financing; social security supplementation; suspension of business activities and the role of public authorities, among other emergency measures.

[Decree No. 10.422, published July 14, 2020](#)

Extends the deadlines for entering into the proportional reduction of work and salary agreements and temporary suspension of the employment contract and for making the payment of the emergency benefits referred to in Law No. 14,020, of July 6, 2020.

[Ordinance No. 16,655, of July 14, 2020](#)

Regulates the possibility of rehiring in cases of termination without just cause, during the state of emergency.

TAX

[Ordinance No. 103 published March 18, 2020](#)

Provides for measures related to the acts of collection of the active debt by the government, including suspension, extension and deferral, for up to 90 days, due to the coronavirus (COVID-19) pandemic, as well as other measures.

[Resolution No. 152 of March 18, 2020](#)

Deadline extension for payment of taxes due under the Unified System for the Payment of Taxes and Contributions by Small Businesses ("Simples Nacional").

[Ordinance No. 7.820 of March 18, 2020](#)

Sets forth the extraordinary settlement of tax debits enrolled with the outstanding debts of the Federal Government, as provided for in article 171 of the Brazilian National Tax Code. Also defines the necessary procedures and conditions required to join the program, allowing the taxpayer to pay the federal outstanding debts in a less onerous way.

[Resolution No. 1,338, published March 18, 2020](#)

Fixing of a maximum interest ceiling per month, for payroll loan operations for social security benefits, and other measures.

[Provisional Measure No. 927 of March 22, 2020](#)

In the tax sphere, the Provisional Measure establishes that the period of validity of the certificate issued jointly by the Special Secretariat of the Brazilian Federal Revenue Office and the Office of the Attorney General of the National Treasury of the Ministry of Economy, relating to federal taxes and the federal active debt managed by them, shall be up to 180 (one hundred and eighty) days from the date of issuance of the certificate, which may be extended, exceptionally, in the event of a state of emergency, for the period determined by a joint act of the abovementioned bodies.

[MP No. 930 of March 30, 2020](#)

The Provisional Measure aims for the elimination of a tax distortion related to investments made by Brazilian financial institutions in other companies abroad. It also amends Law No. 12.865 of October 9, 2013, which provides, among other matters, on payment arrangements and on payment institutions that are part of the Brazilian Payment System.

[Provisional Measure No. 932 of March 31, 2020](#)

Determines a 50% reduction in the rates of contributions to autonomous social services, between April 1, 2020 and June 30, 2020.

[Decree No. 10,305 of April 1, 2020](#)

The Federal Government reduced to zero the IOF/Credit rates levied on credit transactions carried out in for period April 3, 2020 and July 3, 2020, in an attempt to facilitate Brazilian individuals and companies to obtain funding.

| Brazilian Federal Revenue Office (RFB)

[Normative Instruction RFB No. 1930 of April 1, 2020](#)

The deadline for the submission of Individual Income Tax (IRPF) for the year 2020 (calendar year 2019) is

extended by two months, with the new deadline of June 30.

Ordinance No. 139, of April 3, 2020

Extends the deadline for the payment of federal taxes related to:

- PIS/PASEP and COFINS;
- Employer's Social Security Contribution owed by Companies;
- Social Security Contribution paid by the Domestic Employer.

The postponement of payment occurs for the March and April competencies, which are extended to the maturity periods of July and September 2020, respectively.

Normative Instruction RFB No. 1.936, of April 15, 2020

Amends Normative Instruction SRF No. 680, of October 2, 2006, which regulates customs clearance of imports, due to the pandemic of the disease by the coronavirus 2019 (Covid-19).

Normative Instruction No. 1,932 of April 3, 2020

Extends:

- the filing of Federal Tax Debt and Credit Statements (DCTF), originally scheduled to be transmitted by the 15th business days of April, May and June 2020, to the 15th (fifteenth) business day of July; and
- the presentation of the Digital Tax Statement of Contribution to PIS/Pasep, the Contribution for the Financing of Social Security (Cofins) and the Social Security Contribution on Revenue (*EFD-Contribuições* / Digital Tax Filings of Contributions) must be made by the 10th (tenth) business day of July.

Provisional Measure No. 960, published May 4, 2020

Extends the deadlines for suspension of tax payments provided for in the concessionary acts of the special drawback regime, which have been extended for one year by the tax authority and will expire in 2021, for those due in 2020.

Ordinance No. 936, published May 29, 2020

Amends Ordinance RFB No. 543, of March 20, 2020, which suspends deadlines for the practice of procedural acts and the administrative procedures that it specifies, within the scope of the Special Secretariat of the Federal Revenue Office of Brazil (RFB), as a protective measure to tackle the public health emergency arising from the coronavirus (Covid-19).

OTHER

| Consumer Law/Aviation

[Provisional Measure 925 of March 18, 2020](#)

Provides for emergency measures for Brazilian civil aviation due to the covid-19 pandemic, including the extension of the deadline for airline ticket refunds to consumers, as well as the postponement of payment of airport concession fees.

| International Trade and Customs

[Resolution No. 17, published March 18, 2020](#)

Grants temporary reduction of the Import Tax rate to zero until September 30, 2020, for certain products, as well as priority treatment for their customs clearance, under the terms of article 50, paragraph d, of the 1980 Montevideo Treaty, internalized by Legislative Decree No. 66, of November 16, 1981, with the objective of facilitating the fight against the Coronavirus pandemic/Covid-19.

[Normative Instruction No. 1,927, published March 18, 2020](#)

Amends Normative Instruction SRF No. 680, of October 2, 2006, which regulates customs clearance of imports and enables delivery and use of the imported goods before the conclusion of customs inspection.

[Ordinance No. 16 of March 18, 2020](#)

Amends Ordinance No. 19, of July 2, 2019, which provides for the issue of licenses, authorizations, certificates and other public export documents through the Single Foreign Trade Portal of the Integrated Foreign Trade System (SISCOMEX), to establish the Special Export License for Products to be used in connection with combating Covid-19.

[Decree No. 10,291 of March 25, 2020](#)

Incorporates Resolution No. 49/19 of the Common Market Group into the Free Trade Agreement No. 18 (ACE-18), which increases the number of tariff codes that may have their import duty tariffs reduced unilaterally by Mercosur member countries due to shortages, and facilitates the use of this mechanism.

[Resolution No. 22 of March 25, 2020](#)

Reduction in the import tax rate to zero for products over and above those listed in Resolution No. 17 of March 18, 2020, such as test kits for Covid-19, intubation kit, chloroquine, sodium chloride, surgical drapes and natural rubber latex. For the products listed in the Resolution, customs clearance has priority treatment.

[Resolution No. 23, of March 25, 2020](#)

Suspends, until September 30, 2020, the anti-dumping duties applied to Brazilian imports of disposable plastic syringes for general use, with a capacity of 1ml, 3ml, 5ml, 10ml or 20ml, with or without needles, commonly classified under NCM items 9018.31.11 and 9018.31.19, originating in China, as well as anti-dumping duties applied to Brazilian imports of plastic vacuum blood collection tubes, commonly classified under NCM items 3822.00.90, 3926.90.40 and 9018.39.99, originating in Germany, China, United States and United Kingdom. The measure aims to further facilitate the import of these goods, whose import licenses have already been waived while the Covid-19 state of emergency continues.

[Ordinance No. 601 of March 27, 2020](#)

Establishes the Customs Operational Center for Crisis Management arising from the Coronavirus Disease Pandemic 2019 (Cogec-Covid-19).

[Resolution No. 366, April 2, 2020](#)

Provides for the importation of products for in vitro diagnosis of Coronavirus during the public health emergency of international concern due to Covid-19.

[Resolution No. 28 of April 3, 2020](#)

The Brazilian Government expanded the list of products that will have their import tax rate temporarily reduced to zero percent due to the Covid-19 pandemic. The new measure prioritizes items such as flat fabrics, touch screen panel, batteries, memory card and other parts used in respirators. To obtain the tariff reduction, it is necessary that the product falls within the detailed descriptions contained within Resolution.

[Normative Instruction RFB No. 1.936 of April 15, 2020](#)

Amends Normative Instruction SRF No. 680 of October 2, 2006, which regulates customs clearance of imports. The new Normative Instruction enables the Brazilian Federal Revenue Office to extend the deadline for submission of the Certificate of Origin following registration of the Import Declaration to 60 (sixty) days, in accordance with other obligations, due to the Covid-19 pandemic.

[Resolution No. 32 of April 17, 2020](#)

Expands the list of products to receive a temporary reduction to zero percent of the import tax rate. Valid until September 30, 2020.

[Law No. 13,993, published April 24, 2020](#)

Provides for a ban on exports of medical, hospital and hygiene products essential to fighting the coronavirus epidemic in Brazil. Items include: personal protective equipment for use in the health field, such as latex gloves, nitrile gloves, waterproof aprons, goggles, caps, surgical masks, face shields; mechanical ventilator and circuits; hospital beds and multiparameter monitors.

[Resolution GECEX No. 33, published April 29, 2020](#)

Expands the list of products to benefit from a temporary reduction to zero percent of the import tax rate, until September 30, 2020, in order to facilitate the treatment of COVID-19 pandemic.

Among the 81 new products on the list of exceptions are: hospital stretchers, radiographic films, tourniquets for blood collection, disposable aprons, heating blankets, medical protective helmets, medical air pumps, respiratory ventilator components, defibrillators, among other products.

[Ordinance No. 25, of May 8, 2020](#)

Provides for imports of used pulmonary ventilators, vital sign monitors, infusion pumps, oximetry equipment and capnographs.

[Law No. 14,006, published May 29, 2020](#)

Amends Law No. 13,979, of February 6, 2020, to establish a period of 72 (seventy-two) hours for the National Health Surveillance Agency (Anvisa) to authorize the import and distribution of any materials, medicines, equipment and supplies for the health area registered by a foreign health authority and authorized for commercial distribution in their respective countries; and provides for other arrangements.

RFB Normative Instruction No. 1,960, of June 16, 2020

Establishes measures to reduce the economic impacts resulting from Covid-19 in relation to the beneficiaries of the Special Customs Regime of Industrial Warehouse dealt with in the Normative Instructions RFB No. 1,291, of September 19, 2012, and No. 1,612, of January 26, 2016.

GECEX Resolution No. 52, of June 17, 2020

Expands the list of products benefiting from the temporary reduction to zero percent of the import tax rate until September 30, 2020. The products included in this list are chemical products, thermographic cameras to measure body temperature, anesthesia circuits, respiratory filters and nonwoven fabrics.

Decree No. 10,407, published June 30, 2020

Regulates Law No. 13,993, of April 23, 2020, which provides for a ban on exports of medical, hospital and hygiene products essential to fighting the covid-19 epidemic in the country.

Siscomex Export Notice No. 039/2020, published July 1, 2020

Provides for export of specified products listed within that are subject to the required "Special export license for products to combat COVID-19".

| Intellectual Property – Patents and Trademarks

Project "*Observatory of Technologies Related to COVID-19*", launched March 27, 2020

The Brazilian Patent and Trademark Office (BPTO) launched a project to publicize and support technologies that can contribute to tackling the pandemic caused by COVID-19. The initiative aims to:

- Enable the use of the priority examination program of patent applications of medium and small companies and science and technology institutions for pharmaceutical processes and products, equipment and/or materials for use in health treatment that are considered strategic for the Brazilian Unified Health System (SUS).
- Publicize innovations and information related to combating COVID-19, including initiatives linked to the subject and financing for research, production of innovations and projects within a socioeconomic scope.

More information can be found at:

<http://www.inpi.gov.br/menu-servicos/patente/tecnologias-para-covid-19>

Ordinance No. 149/2020, published April 7, 2020

Amends INPI PR Resolution 239/19 to allow priority processing of patent processes with technology related to Covid-19 within the scope of the Brazilian Patent and Trademark Office (BPTO).

| Environmental Law

Normative Instruction No. 12 of March 25, 2020

The National Institute of the Environment and Renewable Natural Resources (IBAMA) extended, until June 29, 2020, the deadline for the delivery of the Annual Report for Potentially Polluting Activities and Users of Environmental Resources (RAPP) for the base year 2019.

| General

[Normative Instruction No. 19, of March 12, 2020](#)

Establishes guidelines for the bodies and entities of the Civil Personnel System of the Federal Public Administration (SIPEC), regarding the protective measures to face the state of emergency resulting from the coronavirus (COVID-19).

[Resolution 346 of March 13, 2020](#)

Defines the extraordinary and temporary criteria and procedures for the certification of best manufacturing practices for the purposes of registration and post-registration changes to active pharmaceutical ingredients, medicines and health products due to the international public health emergency of the new Coronavirus.

[Resolution No. 453 of March 13, 2020](#)

Amends Normative Resolution - RN No. 428, of November 7, 2017, which provides for the List of Procedures and Events in Health in the scope of Supplementary Health, to regulate the mandatory coverage and the use of diagnostic tests for infection by Coronavirus.

[Ordinance No. 413, published March 19, 2020](#)

Establishes temporary measures to prevent infection and spread the novel Coronavirus (COVID-19) within the scope of the National Indian Foundation (FUNAI).

[Provisional Measure No. 924 of March 13, 2020](#)

Releases extraordinary credit, for the benefit of the Ministries of Education and Health, in the amount of BRL 5,099,795,979.00, in order to mitigate the financial difficulties resulting from the state of emergency caused by the Covid-19 pandemic.

[Ordinance No. 4, published March 17, 2020](#)

Suspends social visits, attorneys' services and escorts of prisoners in custody at the Federal Penitentiaries of the Federal Penitentiary System of the National Penitentiary Department as a means of preventing, controlling and containing the risks of the novel Coronavirus.

[Ordinance No. 59, published March 17, 2020](#)

Institution of the Integrated Office for Monitoring the Coronavirus-19 Epidemic (GIAC-COVID19).

[Ordinance No. 373, published March 16, 2020](#)

Establishes guidelines regarding protective measures, within the scope of the National Institute of Social Security (INSS), for managing the state of emergency resulting from the coronavirus pandemic (COVID 19).

[Ordinance No. 395 of March 16, 2020](#)

Establishes funds from the Public Health Actions and Services Costing Block - Medium and High Complexity Care Group (MAC), to be made available to the states and the Federal District, intended for health actions to fight the Coronavirus (COVID 19).

Decree No. 10.277 of March 16, 2020

Institutes the Crisis Committee for Supervision and Monitoring of Covid-19 Impacts.

Ordinance No. 8 of March 17, 2020

Establishes the temporary and exceptional remote work regime regarding the exercise of activities by public servants and employees of the organs of the Presidency of the Republic due to the state of emergency resulting from the coronavirus (COVID-19).

Ordinance No. 30 of March 17, 2020

Establishes protective measures under the Ministry of Defense and the Commands of the Single Forces to deal with the state of emergency resulting from the coronavirus (COVID-19).

Ordinance 42, of March 17, 2020

Extends the validity, by 120 days, of certain qualifications, certificates, authorizations, annotations, accreditation, training and exams that include, but are not limited to, the aeronautical sector.

Ordinance No. 96 of March 17, 2020

Delegates powers to the Executive Secretary of the Ministry of Economy, while the state of public health emergency of international importance arising from the coronavirus (COVID-19) continues, and authorizes the adoption of management acts referred to in Normative Instruction No. 19, of March 12, 2020, from the Secretariat for Personnel Management and Performance.

Ordinance No. 343, published March 18, 2020

Within the sphere of education, provides for the replacement of face-to-face classes with classes conducted via digital media for an initial period of thirty days, extendable, depending on guidance from the Ministry of Health and state, municipal and district health agencies.

Resolution No. 347, published March 18, 2020

Defines the extraordinary and temporary criteria and procedures for the display and sale of antiseptic preparations or formulated sanitizers, due to the state of emergency caused by Covid-19.

Resolution 348 published March 18, 2020

Defines the extraordinary and temporary criteria and procedures for handling requests for registration of medicines, biological products and products for in vitro diagnosis as well as post-registration change of medicines and biological products due to state of emergency arising from the novel Coronavirus.

Resolution No. 5,875, published March 18, 2020

Provides for measures to deal with the state of emergency arising from the novel Coronavirus within the scope of the interstate and international road passenger transport service.

Ordinance No. 7, of March 18, 2020

Provides for measures to deal with the public health emergency provided for in Law No. 13,979, of February 6, 2020, within the scope of the Prison System.

Ordinance No. 117, published March 19, 2020

Institution of the Sectorial Crisis Committee, within the scope of the Ministry of Mines and Energy.

Ordinance No. 237, published March 20, 2020

Includes provisions for hospital beds and procedures in the Table of Procedures, Drugs, Orthoses, Prostheses and Special Materials (OPM) of the Unified Health System (SUS), for the exclusive care of patients with COVID-19.

[Resolution No. 349, published March 20, 2020](#)

Defines the extraordinary and temporary criteria and procedures for handling requests for regularization of personal protective equipment, medical equipment such as pulmonary ventilators and other medical devices identified as strategic by Anvisa, due to the state of emergency, as well as other measures.

[Resolution No. 350, published March 20, 2020](#)

Defines the extraordinary and temporary criteria and procedures for the manufacture and sale of antiseptic preparations or formulated sanitizers without prior authorization from Anvisa and takes other measures, due to the state of emergency related to Covid-19.

[Resolution No. 351, of March 19, 2020](#)

Provides for prior authorization for the purpose of exporting chloroquine and hydroxychloroquine and products subject to health surveillance to combat Covid-19.

[Ordinance No. 430, published March 20, 2020](#)

Establishes a federal financial incentive for funding within the scope of Primary Health Care, on an exceptional and temporary basis, with the objective of supporting the extended hours of Family Health Units (USF) or Basic Health Units (UBS) in the country, to face the state of emergency due to the coronavirus (covid-19).

[Ordinance 335, of March 20, 2020](#)

Establishes emergency measures in the management of the Bolsa Família Program, created by Law No. 10,836, of January 9, 2004, and of the Single Registry for Social Programs of the Federal Government, regulated by Decree No. 6,135, of June 26, 2007, including suspension, for 120 days from publication of this Ordinance, of certain management and operational processes as a result of the state of emergency arising from Covid-19.

[Ordinance No. 467, published March 23, 2020](#)

Provides, on an exceptional and temporary basis, for the carrying out of Telemedicine actions, with the objective of regulating and operationalizing the measures to deal with the state of emergency due to the epidemic of COVID-19.

[Provisional Measure No. 926 of March 20, 2020](#)

Amends Law No. 13,979, of February 6, 2020, to provide for procedures for the acquisition of goods, services and supplies intended to deal with the public health emergency of international importance resulting from the coronavirus.

[Decree No. 10,285 of March 20, 2020](#)

Temporarily reduces the rates of the Tax on Industrialized Products (IPI) levied on the products mentioned within the Decree, including those in connection with managing the Covid-19 pandemic.

[Resolution No. 356 of March 23, 2020](#)

Provides, in an extraordinary and temporary way, on the requirements for the manufacture, import and acquisition of medical devices identified as priority for use in health services, due to state of emergency related to Covid-19.

[Decree No. 10.289 of March 24, 2020](#)

Amends Decree No. 10.277, of March 16, 2020, to establish the Operations Coordination Center, within the scope of the Crisis Committee for Supervision and Monitoring of the Impacts of Covid19.

[Decree No. 10.294 of March 30, 2020](#)

Releases supplementary credit to the Federal Fiscal Budget for the benefit of the Ministry of Agriculture,

Livestock and Supply, the Ministry of Mines and Energy and to the Government Financial Charges, in the amount of BRL 142,004,435.00, to reinforce the appropriations included in the Current Budget Law.

[Provisional Measure No. 929 of March 25, 2020](#)

Opens extraordinary credit for the benefit of the Ministries of Science, Technology, Innovations and Communications, Foreign Affairs, Defense and Citizenship, in the amount of BRL 3,419,598,000.00, in order to mitigate the financial difficulties resulting from the state of emergency caused by the Covid-19 pandemic.

[Provisional Measure No. 937 of April 2, 2020](#)

Releases extraordinary credit, for the benefit of the Ministry of Citizenship, in the amount of BRL 98,200,000,000.00, for purposes that include Emergency Social Protection Aid.

[Provisional Measure No. 938 of April 2, 2020](#)

Provides for governmental financial support to federative entities that receive resources from the State Participation Fund (FPE) and from the Municipality Participation Fund (FPM), in order to mitigate the financial difficulties resulting from the state of emergency caused by the Covid-19 pandemic.

[Provisional Measure No. 940 of April 2, 2020](#)

Releases extraordinary credit, for the benefit of the Ministry of Health, in the amount of BRL 9,444,373,172.00, for the purposes of managing the state of emergency arising from the Covid-19 pandemic.

[Provisional Measure No. 941 of April 2, 2020](#)

Releases extraordinary credit, for the benefit of the Ministries of Education, Health and Citizenship, in the amount of BRL 2,113,789,466.00, for the purposes of managing the state of emergency arising from the Covid-19 pandemic.

[Provisional Measure No. 942 of April 2, 2020](#)

Releases extraordinary credit for the benefit of the Presidency of the Republic, the Ministries of Education, Justice and Public Security, and of Women, Family and Human Rights, in the amount of BRL 639,034,512.00, for the purposes of managing the state of emergency arising from the Covid-19 pandemic.

[Law No. 13,982 of April 2, 2020](#)

Amends Law No. 8,742, of December 7, 1993, to provide for additional parameters to characterize the situation of social vulnerability for the purposes of eligibility for the continued provision benefit (BPC), and establishes exceptional social protection measures to be adopted during the period of facing the effects of the Covid-19 pandemic.

[Provisional Measure No. 944 of April 3, 2020](#)

Institutes the Emergency Employment Support Program. The MP has the purpose of providing financing to entrepreneurs, businesses and cooperative companies, for the payment of their employees' payroll, for a period of 2 months, limited to the amount equivalent to up to twice the minimum wage per employee. Limits: annual gross revenue in the year of 2019 exceeding BRL 360,000.00 (three hundred and sixty thousand reais) and equal to or less than BRL 10,000,000.00 (ten million reais).
Deadline for formalization of operations: until June 30, 2020.

More information about the requirements for adhesion to such support program can be found in the link to the Provision Measure above.

LAW No. 13,987 of April 7, 2020

Amends Law No. 11,947, of June 16, 2009, to authorize, exceptionally, during the period of suspension of classes due to an emergency or public calamity, the distribution of foodstuffs purchased with resources from the National Food Program School (Pnae) to parents or guardians of students of public schools of basic education.

Provisional Measure No. 948 of April 8, 2020

Provides for the cancellation of services, reservations and events of the sectors of tourism and culture, including reimbursement of credit to be used within 12 (twelve) months following receipt of such credit, due to the state of emergency resulting from the coronavirus (covid-19)

Ordinance No. 758 of April 9, 2020

Defines the procedure for the mandatory registration of hospital admissions of suspected and confirmed cases of COVID-19, in public and private health establishments that provide services in Unified Health System (SUS).

Resolution No. 370 of April 13, 2020

Amends ANVISA Board Resolution - RDC No. 352 of March 20, 2020, which provides for prior authorization for the purpose of exporting raw materials, semi-finished products, bulk products or finished pharmaceutical products to combat COVID-19.

Resolution No. 01 of April 13, 2020

Institutes the Working Group for the Coordination of Structural and Strategic Actions for the Recovery, Growth and Development of the Country, within the scope of the Covid-19 Crisis Committee.

Recommendation No. 01, published April 17, 2020

Provides for the care of children and adolescents with protective measures regarding shelter and accommodation, in the context of community transmission of the novel Coronavirus (Covid-19), throughout the national territory, in addition to other measures.

Provisional Measure No. 954 of April 17, 2020

Provides for data sharing by telecommunications companies that provide Fixed Access Telephone Services and Personal Mobile Services with the Brazilian Institute of Geography and Statistics Foundation, for the purpose of supporting official statistical production during the state of emergency due to the coronavirus (covid-19).

Law No. 13,992, published April 24, 2020

For 120 (one hundred and twenty) days, counting from March 1 of this year, it is mandatory to maintain the quantitative and qualitative targets contracted by health service providers within the scope of the Unified Health System (SUS).

Provisional Measure No. 958, published April 27, 2020

Establishes rules for facilitating access to credit and mitigating the economic impacts resulting from the coronavirus pandemic (covid-19).

Decree No. 10,329, published April 29, 2020

Amends Decree No. 10,282, of March 20, 2020, which regulates Law No. 13,979, of February 6, 2020, to

further define public services and essential activities amid the Covid-19 pandemic.

[Ordinance No. 204, dated April 29, 2020](#)

Provides for the exceptional and temporary restriction of entry of foreigners, of any nationality, into the country, by land, as recommended by the National Health Surveillance Agency (Anvisa).

[Provisional Measure No. 959, dated April 29, 2020](#)

Establishes the operationalization of the payment of the Emergency Employment and Income Preservation Benefit and the monthly emergency benefit referred to in Provisional Measure No. 936, of April 1, 2020, and extends the entry into force of Law No. 13.709, of August 14, 2018, which establishes the General Personal Data Protection Law (LGPD).

[Law No. 13,995, published May 6, 2020](#)

Provides for the provision of financial assistance by the Union to the charitable hospitals ("*santas casas*") and non-profit philanthropic hospitals, which participate in a complementarily to the Unified Health System (SUS), in the year 2020, with the objective of allowing them to act in a coordinated way in combating the Covid-19 pandemic.

[Provisional Measure No. 961, published May 7, 2020](#)

Authorizes advance payments in bids and contracts, adapts the limits of bidding waivers and extends the use of the Differentiated Public Procurement Regime (RDC) during the state of emergency recognized by Legislative Decree No. 6, of March 20, 2020.

[Constitutional Amendment No. 106, published May 8, 2020](#)

Institutes an extraordinary fiscal, financial and contracting regime to deal with the state of emergency resulting from a pandemic.

[Provisional Measure No. 966, published May 14, 2020](#)

Provides for the accountability of public agents for acts and omissions related to the pandemic of the covid-19.

[Resolution No. 4, published May 14, 2020](#)

Institutes the Working Group for the Coordination of Information Technology Strategic Actions, in response to impacts related to the coronavirus pandemic (Covid-19).

[Resolution No. 5, published May 14, 2020](#)

Institutes the Working Group to Support Brazilians Abroad, in response to impacts related to coronavirus, within the scope of the Covid Crisis Committee19.

[Decree No. 10.350, published May 18, 2020](#)

Provides for the creation of an Account allocated to the electricity sector to handle the state of emergency recognized by Legislative Decree No. 6, of March 20, 2020 and regulates Provisional Measure No. 950, of April 8, 2020, as well as providing for other measures.

[Decree No. 10.352, published May 19, 2020](#)

Temporarily reduces the Tax rate on Industrialized Products (IPI) for the products listed in the Decree.

[Ordinance No. 255, published May 22, 2020](#)

Provides for the exceptional and temporary restriction on the entry of foreigners into the country, of any nationality, as recommended by the National Health Surveillance Agency (Anvisa).

[Decree No. 10.377, published May 28, 2020](#)

Amends Decree No. 6,306, of December 14, 2007, which regulates the Tax on Credit, Exchange and Insurance Operations, or relating to Securities.

[Provisional Measure No. 973, published May 28, 2020](#)

Amends Law No. 11,508, of July 20, 2007, which provides for the tax, exchange and administrative regime of Export Processing Zones.

[Complementary Law No. 173, published May 28, 2020](#)

Establishes the Federative Program for Tackling the Coronavirus SARS-CoV-2 (Covid-19), amends Complementary Law No. 101, of May 4, 2000, and makes other provisions.

[Provisional Measure No. 974, published May 28, 2020](#)

Authorizes the extension of fixed-term contracts within the scope of the Ministry of Health.

Law No. 14,006, published May 29, 2020

Amends Law no. 13,979, of February 6, 2020, to establish a period of 72 (seventy-two) hours for the National Health Surveillance Agency (Anvisa) to authorize the import and distribution of any materials, medicines, equipment and supplies health area registered by a foreign health authority and authorized for commercial distribution in their respective countries; and makes other arrangements.

[Resolution No. 6, published June 6, 2020](#)

Institutes Working Group for the Consolidation of Governance and Risk Management Strategies of the Federal Government in response to impacts related to coronavirus, within the scope of the covid-19 Crisis Committee.

[Law No. 14,010, published June 12, 2020](#)

Provides for the Emergency and Provisional Legal Regime for Private Law legal relations (RJET) during the coronavirus pandemic (Covid-19).

The new Law deals with various areas of law and brings changes, among others, to the rules of prescription and peremption, to the mechanisms for holding meetings, to consumer relations, to the leasing of urban properties, to usucaption, to building condominiums, to the competition system and to the Brazilian General Personal Data Protection Law (LGPD).

[Provisional Measure No. 982, published June 13, 2020](#)

Provides for digital social savings accounts for the movement of funds related to the state of emergency for the benefit of citizens.

[Ordinance No. 413, of June 15, 2020](#)

Provide for the schedule of payments and withdrawals of emergency assistance established by Law No. 13,982, of April 2, 2020.

[Provisional Measure No. 983, published June 17, 2020](#)

Provides for electronic signatures in communications with public entities and matters related to health, as well

as on software licenses developed by public entities.

[Provisional Measure No. 984, of June 18, 2020](#)

Amends Law No. 9,615, of March 24, 1998, which institutes general rules on sport, and Law No. 10,671, of May 15, 2003, which provides for the Sports Fan's Defense Statute, and provides for other measures, due the public health emergency resulting from the covid-19 pandemic.

[Ordinance No. 319, of June 20, 2020](#)

It provides for the exceptional and temporary restriction on the entry of foreigners into the country, of any nationality, as recommended by the National Health Surveillance Agency (Anvisa).

[Law No. 14,016, published June 24, 2020](#)

Provides for combating food waste and donating surplus food for human consumption.

[Law No. 14,017, published June 30, 2020](#)

Provides for emergency actions aimed at the cultural sector to be adopted during the state of emergency recognized by Legislative Decree No. 6, of March 20, 2020.

[Law No. 14,018, published June 30, 2020](#)

Provides for the provision of financial assistance by the Union to Long Term Care Institutions for the Elderly (ILPIs), in the year 2020, due to combating the public health emergency resulting from the coronavirus (Covid-19).

[Decree No. 10.413, of July 2, 2020](#)

Authorizes the National Institute of Social Security to extend the period of advances referred to in Art. 3 and Art. 4 of Law No. 13,982, of April 2, 2020.

[Law No. 14,019, published July 3, 2020](#)

Amends Law No. 13,979, of February 6, 2020, to provide for the mandatory use of individual protection masks for circulation in public and private spaces accessible to the public, on public roads and on public transport, on the adoption of safety measures for disinfection in public access locations, including public transport, and on the provision of sanitizing products to users for the duration of the measures in order to tackle the public health emergency resulting from the Covid-19 pandemic.

[Constitutional Amendment No. 107, published July 3, 2020](#)

Due to the Covid-19 pandemic, it postpones the municipal elections of October 2020 and the respective electoral deadlines.

[Resolution No. 7, published July 6, 2020](#)

Provides for procedures to be adopted by agencies and entities of the Federal Executive Branch in relation to requests for transportation of equipment, medicines and supplies to combat Covid -19.

[Decree No. 10.416, published July 8, 2020](#)

Authorizes the use of videoconferencing for meetings of the federal public administration.

[Law No. 14,021, published July 8, 2020](#)

Provides for social protection measures to prevent the contagion and dissemination of Covid-19 in indigenous territories; creates the Emergency Plan to Tackle Covid-19 in indigenous territories; stipulates measures to support *quilombola* communities, independent fishermen and other traditional peoples and communities to face Covid-19; and amends Law No. 8,080, of September 19, 1990, in order to ensure the provision of additional resources in emergency and public calamity situations.

[Law No. 14,022, published July 8, 2020](#)

Amends Law No. 13,979, of February 6, 2020, and provides for measures to combat domestic and family violence against women and to combat violence against children, adolescents, the elderly and people with disabilities during the public health emergency.

[Law No. 14,023, published July 9, 2020](#)

Amends Law No. 13,979, of February 6, 2020, to determine the adoption of immediate measures that preserve the health and life of all professionals considered essential to disease control and the maintenance of public order, during the public health emergency due to the coronavirus responsible for the 2019 outbreak.

[Ordinance No. 53, published July 10, 2020](#)

Limits the granting of remote work hours established by Administrative Rule MCTIC No. 1,186, of March 20, 2020, determines the gradual return of face-to-face activities and sets measures to prevent infection and the spread of the novel Coronavirus (2019-nCoV), within the scope of the Ministry of Communications.

[Law No. 14,024, published July 10, 2020](#)

Amends Law No. 10,260, of July 12, 2001, to temporarily suspend the financial obligations of students benefiting from the Student Financing Fund (Fies) during the term of the state of emergency.

[Provisional Measure No. 992, published July 16, 2020](#)

Provides for the financing of micro, small and medium-sized companies, on the presumed credit calculated based on credits arising from temporary differences, on the sharing of fiduciary lien and on the waiver of compliance with the requirements for demonstrating fiscal regularity in the operations carried out by the Central Bank of Brazil as a result of the provision in art. 7 of Constitutional Amendment No. 106, of May 7, 2020, and amends Law No. 13,476, of August 28, 2017, Law No. 13,097, of January 19, 2015, and Law No. 6,015, of December 31 1973.

[Law No. 14,028, published July 28, 2020](#)

Amends Law No. 13,979, of February 6, 2020, to ensure that the medical or dental prescription of drugs subject to prescription and continuous use is valid at least as long as the isolation measures to contain the Covid-19 outbreak last.

[Law No. 14,029, published July 29, 2020](#)

Provides for the transposition and rescheduling of financial balances contained in the social assistance funds of the states, the Federal District and the municipalities, deriving from federal transfers.

[Law No. 14,030, published July 29, 2020](#)

Provides for the general meetings of corporations, limited liability companies, cooperative companies and entities representing the cooperatives during the financial year 2020; changes Laws 5,764, of December 16, 1971, 6,404, of December 15, 1976, and 10,406, of January 10, 2002 (Civil Code); as well as other provisions.

Ordinance No. 453, published August 3, 2020

Provides for the payment and withdrawal schedule of the emergency aid instituted by Law No. 13,982, of April 2, 2020.

Decree No. 10.446, published August 6, 2020

Provides for the regulation of the execution of contractual amendments that deal with the alteration of the payment schedule for concessions in airport sector partnership contracts concluded until December 31, 2016, which Law 13.499, of October 26, 2017 deals with, with the changes promoted by Law No. 14,034, of August 5, 2020.

Law No. 14,034, published August 6, 2020

Provides for emergency measures for Brazilian civil aviation due to the Covid-19 pandemic; and amends Laws 7,565, of December 19, 1986, 6,009, of December 26, 1973, 12,462, of August 4, 2011, 13,319, of July 25, 2016, 13,499, of October 26, 2017, and 9,825, of August 23, 1999.

Ordinance No. 2.104, published August 8, 2020

Provides for the making available of Intensive Care Unit spaces - Adult ICU Type II - COVID-19 - and establishes financial resources from the Maintenance Block of Actions and Public Health Services - Coronavirus Group (COVID 19), to be made available to the State of Santa Catarina and Municipalities.

Law No. 14,042, published August 20, 2020

Institutes the Emergency Credit Access Program (Peac); amends Laws No. 12,087, of November 11, 2009, and 13,999, of May 18, 2020; and other provisions with the purpose of simplifying access to credit and preserving employment and income due to the impacts caused by the Covid-19 pandemic.

Law No. 14,043, published August 8, 2020

Institutes the Emergency Employment Support Program; amends Laws 9,430, of December 27, 1996, and 13,999, of May 18, 2020; as well as other provisions aimed at financing for business owners, business societies and cooperative societies (with the exception of credit societies), civil society organizations and rural employers, for the purposes of paying wages to employees.

Law No. 14,045, published August 21, 2020

Amends Law No. 13,999, of May 18, 2020, to establish a credit line for self-employed professionals who act as an individual, during the state of emergency, and Law No. 12,087, of November 11, 2009, to create the Council for Participation in Credit Risk Guarantee Funds for Micro, Small and Medium-sized Enterprises and the Council for Participation in Educational Credit Operations.

Law No. 14,046, published August 25, 2020

Provides for the postponement and cancellation of services, reservations and events in the tourism and cultural sectors due to the state emergency.

Law No. 14,047, published August 25, 2020

Provides for temporary measures to deal with the Covid-19 pandemic in the scope of the port sector, for the transfer of public administration yards and for the cost of parking services for the aircraft of national companies of regular air transport of passengers in yards of the Brazilian Airport Infrastructure Company (Infraero); and amends Laws No. 9,719, of November 27, 1998, 7,783, of June 28, 1989, 12,815, of June 5, 2013, 7,565, of December 19, 1986, and 10,233, of June 5, 2001.

[Law No. 14,048, published August 25, 2020 \(“Assis Carvalho Law”\)](#)

Provides for emergency measures to support family farmers in Brazil to mitigate the socioeconomic impacts of Covid-19; changes Laws 13,340, of September 28, 2016, and 13,606, of January 9, 2018; as well as other measures.

[Provisional Measure No. 1000, published September 3, 2020](#)

Institutes residual emergency assistance to deal with the public health emergency. The Decree provides for, among other points, that the residual emergency aid in the amount of BRL 300.00 (three hundred reais) will be paid in up to four monthly installments to workers receiving the emergency aid referred to in Art. 2 of Law No. 13,982, of 2020.

[Law No. 14,058, published September 18, 2020](#)

Establishes the operationalization of the payment of the Emergency Employment and Income Preservation Benefit and the monthly emergency benefit referred to in Law No. 14,020, of July 6, 2020.

