

COVID-19: Legal Impacts

There are still many uncertainties as to the consequences of the Coronavirus Pandemic (COVID-19) in our society.

In addition to those consequences on interpersonal relationships (due to the “quarantine”, the closing of borders, the cancellation of public events, and so on), others are already being observed in the economy, such as the sharp drop in Ibovespa index, the cut in the US interest rate, the changes of a deeper decrease in the *Selic* rate, as well as the reduction in consumption as a whole.

In this scenario, it is natural to face certain doubts as to the legal impacts arising from such circumstances, with respect to the most various aspects of Law when it comes to legal matters.

In order to provide our clients with an overview of the consequences that are already being identified on a daily basis (such as the enactment of new regulations, changes in the regular functioning of Brazilian Courts, government offices, public bodies, etc.), as well as the potential legal debates that may result from this pandemic, please find below the main points of attention that we have identified so far.

Contracts in general

How to behave in view of ongoing contractual obligations that are still pending of accomplishment? Does the crisis caused by Coronavirus pandemic have the power to exempt a breach of contractual obligation?

The immediate answer to these questions will depend on the conditions of the specific case, on the nature of each particular contract, on what the parties have contractually agreed for the default of obligations on account of unpredictable and inevitable circumstances, on the degree of the impact borne by the parties, among other issues.

As a general rule, the impossibility of fulfilling obligations undertaken by means of a contract due to a fact that is deemed to be unpredictable and beyond the control of the parties may be regarded as events of force majeure, acts of God or even hardship, which, depending on the circumstances, may release the parties to comply with such obligations, eliminate the effects of arrears, lead to the renegotiation of the contract's terms and conditions or even terminate the contract. Likewise, the contracting parties' very own behavior towards this situation must also be taken into account, above all, with respect to the duty to mitigate losses and to act in accordance with the principle of good faith.

In case events of force majeure/acts of God take place, it is vital to observe the relevant provisions of each given contract. Some documents provide for a specific procedure in order to determine an event of force majeure, which may include the sending of a notice to the counterparty within a specific deadline and the need to evidence the impossibility of fulfilling the contractual obligations. Moreover, some contracts may provide that the extension of an event of force majeure for a specific period may cause the contract to be terminated. It is noteworthy to mention that the failure to abide by the procedure established in force majeure/act of God provisions may jeopardize the right to suspend the execution of the contract or to terminate the agreement, as the case may be.

On the other hand, in case the performance of an obligation has become excessively burdensome because of an event beyond a party's reasonable control, it is crucial to evidence that the current scenario imposes an exaggerated and unforeseen imbalance between contractual obligations and entails losses to the relevant contracting party. Once again, the rules set forth on each relevant contract must be observed, which may provide, according to the circumstances, the renegotiation of the obligations originally agreed-upon and even the termination of the agreement.

Administrative contracts

With respect to the Public Administration, attention is drawn to the fact that the execution of any contracts that are required to be entered into in order to meet the emergency situation caused by the Coronavirus pandemic is exempt from the bidding process required by local law. Nevertheless, in these cases, as a general rule, one should take care when characterizing the emergency situation that supports said exemption, as well as one shall also gather all elements that evidence the reason for choosing the supplier/contractor at issue, in addition to those that evidence the reasoning of the price.

With regard to private individuals/legal entities who have already entered into contracts with the Public Administration (e.g. supply of goods, works and services, concessions and public-private partnerships), the situation must be assessed in each specific case, according to the applicable contract rules and the impact caused (or, at least, estimated). The assessment of the effects of the pandemic on the execution of contracts must be carried out with high criteria and discernment, in order to verify, in particular, whether the initial economic-financial balance of the contract was affected or not. In that context, it is important to highlight that the measures taken by public authorities aiming at facing the pandemic can be characterized as "fact of the prince", entailing the so-called under local law as *álea econômica extraordinária* - an event external to the contract, not caused by the intent of the parties, unpredictable and inevitable, which causes a great imbalance, making the execution of the contract excessively costly for the contractor - authorizing the amendment of contracts in order to reestablish the relationship originally agreed-upon between the parties.

Capital markets

Letter No. 2/2020-CVM/SER enacted on March 13, 2020 of the Superintendence of Securities Registry ("SRE") of the Brazilian Securities and Exchange Commission ("CVM") characterizes the Coronavirus and its impacts as an event of substantial, subsequent and unpredictable change in the circumstances of fact that existed at the event of the submission of the request for registration of a public offering, provided for in section 25 of CVM Instruction No. 400/03. For this reason, SRE shall automatically approve claims with proper grounds submitted from issuers regarding modification of offers exclusively related to the deterioration and volatility of the investment scenario. CVM will also grant an extension of the offering/distribution term for a period of ninety (90) additional days, provided, however, that issuers send the amended documentation to SRE and disclose a notice to the market using the same means of those that were first used when announcing the offer. To this end, the issuers shall be required to grant to the investors who have already joined the amended/modified offer the possibility to withdrawal within five (05) days counted as of the receipt of the relevant amendment notice.

Likewise, CVM has published CVM Resolution No. 846, enacted on March 16, 2020, in order to govern the Coronavirus impacts on public offerings of securities and on the registration requests from issuers before the Superintendence of Corporate Relations ("SEP"), pursuant to CVM Instruction No. 480/09, which are still under analysis and have not been registered with CVM. In these cases, the companies may request the interruption of the deadlines for analysis, by the Superintendence of Securities Registry and Superintendence of Corporate Relations, of requests for registration of public offers and requests for registration of issuers, respectively, for a maximum period of up to one hundred and eighty (180) business days.

Additionally, CVM issued a new instruction providing for the acquisition of debentures of a company's own issuance, as provided for in section 55 of Law 6,404/76. The instruction at issue provides for the procedure to be followed when debenture issuers choose to purchase securities at values higher than the updated face value. Such rule was already in public hearing, but its approval in the current scenario can also be seen as an incentive to the development of the corporate debt market.

Infrastructure

In assessing the specific case, it is necessary to evaluate a few elements such as the factual conditions existing prior to a force majeure claim (such as, for instance, if the works were already late), the actual chain of causation that supports the claim etc., in order to determine whether both the force majeure claim and its extent are legally grounded. Such contracts usually also provide for an obligation to mitigate the effects of force majeure. In cases of actual need for total or partial suspension of works, supplies and/or services (if there are no possible forms of mitigation), parties shall closely follow the procedure established in contract. Those obligations which are impossible to be performed by the parties will have their enforceability suspended and, in most cases, each party shall be required to bear the costs of such suspension for the term established in the relevant contract. After this period, the contracts usually provide for the termination thereof between ninety (90) to one hundred and eighty (180) consecutive days of the occurrence of the event without the effects of force majeure being overcome.

In addition to the immediate consequences for infrastructure project contracts, it is necessary to draw attention to the fact that, in many cases, such contracts (and/or their rights and receivables) serve as collateral for financial transactions, whose proceeds were used to finance the respective projects. Therefore, if there is a suspension and/or alteration of the obligations of the parties to a certain contract, it may be necessary to carry out a legal analysis of the possible impacts on the project's financial contracts, in the event of any material adverse effects, such as the delay in the works, or the imposition of penalties as a result of such delays, which may involve actions with the financing agent.

Financial Contracts

The financial and capital markets are significantly suffering from the impacts of COVID-19. The extent and duration of the effects is still unclear and until there is better visibility in relation to the control of the Coronavirus and reduced market volatility, financial contracts tend to be severely impacted.

The financial contracts in force should be analyzed to assess the extent of the impact on the different contractual provisions. They must be evaluated, depending on the stage of the contract, mainly (i) conditions precedent reg. disbursement and characterization of "material adverse effect"; (ii) possibility of application of "market flex"; (iii) situations that characterize an event of default or early contractual maturity; (iv) impacts on other contracts or obligations of the contracting parties or companies from the same group ("cross default"); (v) the need to reinforce and/or replace guarantees; (vi) representations and guarantees; (vii) periodic reporting obligations in relation to events arising from the impacts of COVID19 on the debtor's businesses and companies of the same economic group; and (viii) characterization of force majeure events, unforeseeable circumstances or excessive burdens that justify the suspension and/or alteration of the obligations of the parties or even the termination of contract.

The analysis must be carried out on a case-by-case basis and it is incumbent upon the parties that executed the contracts to be proactive in mitigating and controlling the possible identified effects.

M&A

The effects of COVID-19 pandemic may also affect the enforcement of M&A agreements that have already been entered into, but for which execution is still pending (i.e., agreements that were executed, but which closing is subject to the fulfillment of certain conditions precedent).

To begin with, the parties should verify the existence, in the relevant agreement, of obligations to report impacts caused by the COVID-19 pandemic upon the target company's business or upon the parties. Failure to comply with such obligations may give rise to indemnity claims by the affected party, in addition to, under certain circumstances, enabling the unilateral termination of the transaction.

The effects of the COVID-19 pandemic may also impact the confirmation of the accuracy, on the closing date, of representations and warranties made on the execution date of the agreement. Such confirmation (bring down) is usually also a condition precedent for the obligation to close the transaction, and the lack thereof may give rise to adverse consequences, including, ultimately, the unilateral termination of the agreement.

Additionally, these agreements often include, among the conditions which fulfillment is necessary for implementing the transaction, the non-occurrence of relevant changes in the business of the target company, between the execution date of the agreement and the closing date of the transaction (the so-called MAE (Material Adverse Effect) clause or MAC (Material Adverse Change) clause). The outcome of such clause is to attribute to seller the risk of events occurring after the execution of the agreement, which are relevant and adverse to the target company's business/operations. Nevertheless, parties frequently agree upon exceptions, which may ultimately result in the COVID-19 pandemic not having an impact on the obligation to consummate the transaction. Similarly to other types of agreements, a case-by-case analysis will be required in order to understand the situation.

Publicly-held companies

Publicly-held companies remain obliged to abide by and observe legal and regulatory provisions with respect to its periodic and contingent obligations, such as the drafting and disclosure of financial statements, accompanied by the annual report of the independent auditor, call and holding of general meetings. The financial statements must provide a careful analysis of the impacts of COVID19 in its business, including comments on the main risks and uncertainties arising from this analysis. Moreover, it is necessary to assess whether such impacts require updating the reference or disclosure form, for relevant fact.

There is no authorization in the legislation currently in force for the virtual holding of Annual General Meetings. Remote participation is only permitted by means of remote voting ballot to companies subject to the Instruction CVM 481.

Labor Aspects

As a result of the World Health Organization ("WHO") declaration of pandemic and the enactment of Law 13,979/2020 (Quarantine Law) and of Ordinance 356/2020 of the Brazilian Ministry of Health, some recommendations regarding the isolation and the working environment must be observed.

If any employee is suspicious or has had contact with infected individual(s) or if they are tested positive for COVID-19, such employee must remain in quarantine or isolation, respectively, as per article 2 of Law No. 13,979/2020, and his/her absence to the working premises shall be considered as justified and therefore compensated.

Companies must supply washbasins with water, soap and sanitizers (70% alcohol or others suitable for activity), and it is recommended that companies maintain hygiene habits and decontaminate the workplace, especially if any cases are detected. The employee, in turn, must also observe safety and occupational health standards and collaborate with the company in the application thereof, adopting the measures recommended both by WHO and as by the company.

Home office implementation shall abide by the rules of the labor legislation currently in force (art. 75-A and following of the Brazilian Labor Code), reason why the company is required provide the necessary structure in order for the employee to be able to provide home services by implementing an internal policy or an amendment to the labor contract.

For employees who will start working on a rotating basis, considering that the population must avoid agglomeration, physical contact, etc., companies can establish flexible working hours or even reduce working hours, especially when services such as transportation, daycare centers and schools are not functioning, all of the foregoing in order to allow workers to care for sick or vulnerable family members, observing the need for collective bargaining agreements with the category's union, when applicable. In this sense, the Public Ministry of Labor issued a Technical Note with collective effort guidelines to economic sectors with activities considered to be of very high, high and medium risk of exposure, pursuant to the classification published by the United States' Occupational Safety and Health agency.

If there is a need to stop the company's activities, the company has the following options (i) to establish collective/blanket vacation to all of its staff or (ii) to suspend the employees' employment contract for a period of up to five (5) months, by means of collective bargaining agreements, pursuant to art. 476-A of the Brazilian Labor Code.

It is worth emphasizing that if the employee deems that the company's requirement for him/her to keep working represents a considerable danger to his/her health, under the terms of art. 483, item "c", of the Brazilian Labor Code, the employee may afterwards claim the indirect termination of the employment contract and claim the corresponding indemnity, provided that he/she duly evidences the imminent risk to which he/she was exposed.

Tax

The due date and general conditions for the payment of taxes and the delivery of ancillary obligations were almost not affected so far by COVID-19 at any Governmental level – Federal, State, District and Municipal, despite the requests from some taxpayers' associations.

For the time being, the Federal Government has indicated the following measures related to tax obligations:

- 3-month deferral of the portion due to the Federal Government from the tax revenue collected through the Simples Nacional Regime (BRL 22.2 Billion);
- BRL 5 Billion credit lines from PROGER/FAT to be granted to micro and small enterprises;
- 50% reduction of the contributions to the so-called S-System (third parties' taxes) throughout a 3-month period;
- Simplification of requirements for credit lines and release to present tax clearance certificates (CND) for debt renegotiations;
- Simplification of customs clearance procedures for importation of inputs and raw-materials to industries;
- Reduction to 0% of customs duties and taxes over medical products/devices as of the year's end; and
- Temporary exemption of IPI over imports or products manufactured in the country, which are necessary to the fight against COVID-19.
- The Federal Attorneys Department has suspended the measures for the collection of tax debts registered for judicial collection and proposed new conditions for the settlement of the same debts.

In addition to these points, some impacts and consequences from the COVID-19 development can be already expected, such as:

- Delays and suspension of ongoing tax inspections;
- In case merchandise being transported are retained for inspection at interstates borders, delays can cause losses and the non-delivery of such merchandise to clients and inputs for production;
- Similar situation can possibly occur in customs clearance procedures, despite the commitment of the Government to ease it; the lack of resources and sufficient number of servants during events of high demands and volume of goods and passengers' transit (ex.: cruises and ships), could result in clearance delay, demurrage, raise of costs with storage etc.;
- Should the company face issues at tax and customs inspection stations, it is important to bear in mind that the Judicial Courts have suspended their activities and are running it with a very reduced number of servants, what can jeopardize, for example, possible legal measures against illegal retention of merchandise by tax authorities, delaying the obtainment of restraining orders to release them etc.;
- Delays can also happen in the granting of registries before tax and administrative bodies, such as Federal Revenue, State and Municipal Tax Offices, Social Security Office (INSS), Patent Office (INPI) etc., also affecting the process of renewing and updating registries, processing of documents and information, for instance the tax clearance certificate (CND). We strongly recommend anticipating all the measures needed – delivery of documents, information etc. – for the granting of such registries;
- Delays can happen in the processing of special regimes and granting of tax benefits, such as the suspension of ICMS, presumed tax credits, SUDAM, SUDENE, SUFRAMA, REIDI among others. This rational is also applicable to the process aiming to acknowledge ICMS credits enabling its transference, sales etc. ("homologação de créditos");
- The processing of Requests for Private Rulings to tax authorities can also be affected.

Debt Restructuring / Insolvency

The effects of the pandemic on the economy may impact the ability of counterparties to perform contracts in general, in particular financial contracts. In times of economic crisis and given the urgency of the situation, the parties should monitor their obligations to mature in the short term and consider engaging in negotiations with their respective creditors and debtors, in order to mitigate the effects of a possible default.

Depending on the situation, renegotiations can be implemented privately, without the need for intervention from courts (workouts, execution of standstill contract, etc.), or by means of insolvency proceedings established by Law 11.101/05 (judicial or extrajudicial reorganization proceedings).

Working Hours of Courts, Arbitration Chambers and some administrative bodies

Brazilian Federal Supreme Court

Resolution 663/2020 establishes security measures for the prevention of COVID-19. The Resolution does not affect procedural deadlines or judgment sessions, but only restricts the attendance of external public at Supreme Court hearings/judgment sessions, en banc and by its respective panels of judges.

On trial session days, that will be held every 15 (fifteen) days, only the parties and lawyers in charge of cases included in the agenda of the day shall have access to the Plenary Session and the Brazilian Federal Supreme Court, as disclosed in the agenda of the trial docket on the Court's website, in addition to the participants qualified in public hearings.

Brazilian Superior Tribunal of Justice (highest court for non-constitutional matters)

GP Resolution 5 issued on March 18, 2020 canceled all judgment sessions and hearings in person until April 17, in addition to temporarily suspending the entry of the public into the courthouse. Virtual judgment sessions may be conducted regularly.

The Resolution suspended procedural deadlines from March 19 to April 17, 2020.

Superior Labor Tribunal and Regional Labor Courts of Appeals

Act GDGSET.GP 122/2020 establishes temporary measures to prevent contagion by the new Coronavirus (COVID-19), considering its pandemic classification by the WHO. However, it does not suspend procedural deadlines or judgment sessions, but only restricts the attendance to the parties and lawyers and suspends special events at the respective courthouses and meetings in camera with judges.

Regional Federal Courts of Appeals and first instance federal courts

- **Federal Court of Appeals for the 1st Region** - PRESI 9,953,729 suspended procedural deadlines for physical court records from March 17 to April 2 and cancelled all judgment sessions and hearings in person in the same period.

- **Federal Court of Appeals for the 2nd Region** - Resolution TRF2-RSP-2020/00010 suspended procedural deadlines of all cases at the second level and the first level in Rio de Janeiro, from March 16 to 29, 2020, as well as, external working hours and public service within the scope of the Court of Appeals and the Judiciary Section of Rio de Janeiro.

- **Federal Court of Appeals for the 3rd Region** - Edict 2/2020 has suspended the procedural deadlines for the period between March 17 and April 16, 2020, as well as hearings, trials and other in-person court acts already scheduled and services to the external public.

- **Federal Court of Appeals for the 4th Region** - There is no suspension of procedural deadlines, only a teleworking regime for part of the staff and suspension of service to the external public (Ordinance 302/2020).

- **Federal Court of Appeals for the 5th Region** - Act No. 104/2020 suspended procedural deadlines for physical court records from March 17 to 29 and kept all judgment sessions, with restriction to external public.

State Courts of Appeals

The Court of Appeals of each state is adopting several measures to control Covid-19. Some have determined the suspension of court deadlines, as consolidated below:

Court	Situation	Rule
Court of Appeals of the State of Acre (TJAC)	Suspension, 30 days of visits and in-person services to the external public that can be provided by telephone or other electronic means; only lawyers, parties and witnesses will be allowed to attend hearings; judges and civil servants 60 years old may apply for remote work.	Edict 18/2020
Court of Appeals of the State of Alagoas (TJAL)	Prohibition to render in person services for a term of 30 days, except in cases of urgency; hearings suspended for a period of 30 days, except those the judge in charge deems as urgent; judgment sessions will be carried out only in virtual form and in the event of request for oral arguments they will be presented by videoconference; At judgment sessions only the lawyers and other participants who have been duly qualified will have access to the courtroom; <u>suspension of procedure deadlines related to physical case records for 30 days.</u>	Normative Act 3
Court of Appeals of the State of Amapá (TJAP)	Adoption of quarantine of 14 days for those returning from areas with continuous viral circulation; teleworking authorization for individuals older than 60 years; public services that cannot be provided by telephone or other electronic means are temporarily suspended. The Act No. 535/2020 suspended procedural deadlines, personal sessions and hearings for 15 days;	Resolution 1351/2020 and Act No. 535/2020
Court of Appeals of the State of Amazonas (TJAM)	Suspension of sessions and hearings for 15 days; suspension of public visitation and assistance in court buildings; telework authorization for civil servants and judges over 60 years old.	Edict 2/2020
Court of Appeals of the State of Bahia (TJBA)	Suspension of public visitation and provision of services that can be accomplished by telephone or other electronic means; adoption of the teleworking system; suspension of procedural deadlines related to physical case records for 14 days; suspension of hearings and judgment sessions for fourteen 14 days;	Decree enacted by the Judiciary Judicial Decree 211/2020 and 213/2020
Court of Appeals of the State of Ceará (TJCE)	Temporary teleworking regime 30 days to for civil servants; services to the public only by electronic means for 30 days; judgment sessions by virtual means; videoconference hearings; and suspension of in-person hearings and sessions for a period of thirty 30 days, with the exception of hearings on jail custody of defendants.	Edict 497/2020
Court of Appeals of the State of the Federal District (TJDF)	Suspends hearings considered not urgent and judgment sessions from March 17 to April 30; suspension of public visitation and in-person services that can be provided through telephone or other electronic means; suspension of procedural deadlines related to physical case records during the same period.	Edict 29/2020 and 30/2020
Court of Appeals of the State of Espírito Santo (TJES)	Civil servants returning from international travel must remain at home for a period of 14 days; sessions and hearings are restricted to lawyers and parties; circulation restricted to the judiciary premises. Suspension of procedural deadlines, judgment sessions and hearings from March 18 to 31.	Normative Act 61/2020
Court of Appeals of the State of Goiás (TJGO)	Suspension of procedure deadlines related to physical case records, from March 17 to April 17, 2020, with the exception of those cases that require urgent measures, cases which involve defendants arrested and minors, its being at the discretion of each judge to determine the definition of “urgent”. During the same period, suspensions of hearings, trials by jury and in-person sessions at the first and second instances.	Decrees 584, 585, 586/2020 and Edict 30/2020

Court of Appeals of the State of Maranhão (TJMA)	Suspension of hearing, judgment sessions and of the attendance of the external public till March 31, 2020. There has been no suspension of court deadlines.	Edict 72020
Court of Appeals of the State of Mato Grosso (TJMT)	Suspension of deadlines for physical and electronic proceedings and court cases, for 15 days, as of March 17, 2020.	Edict 247/2020
Court of Appeals of the State of Mato Grosso do Sul (TJMS)	Suspension of procedure deadlines related to physical case records from March 16, 2020. Suspension of all non-urgent hearings and judgment sessions until March 31. Teleworking for the risk group of civil servants; Limit on the entrance circulation in buildings/premises of the judiciary branch only to lawyers, parties, prosecutors.	Edict 1714 and 1718/2020
Court of Appeals of the State of Minas Gerais (TJMG)	Suspension of Court operation at lower and higher level of jurisdiction and all the procedural deadlines from March 19th until March 27. The deadlines related to the physical cases were suspended since March 16, 2020.	Edict 951/PR/2020
Court of Appeals of the State of Pará (TJPA)	Suspension of procedural deadlines related to physical case records and administrative proceedings, at lower and higher levels of jurisdiction for 30 days, counted from March 17, 2020. Suspension of all in-person hearings and judgment sessions for 30 days. Suspends the public visitation on Court within the aforementioned period.	Edict 2/2020-GP/VP.CJRM/BJ/CJCI
Court of Appeals of the State of Paraíba (TJPB)	Suspension of all in-person operation at the Court, with teleworking regime for civil servants. Suspension of procedure deadlines related to physical cases that is not urgent until March 31, 2020.	Normative Act 2 and 3/2020
Court of Appeals of the State of Paraná (TJPR)	Suspension of in-person sessions for 14 days; suspension hearings for 30 days, with the exception of urgent ones, which will be carried out by videoconference; authorizes the telework for all civil servants, including interns, for a period of 30 days. Suspends the deadlines for the little cases that the part does not have a lawyer for the same period.	Decree No. 161/2020

Court of Appeals of the State of Pernambuco (TJPE)	Suspension of hearings and judgment sessions; suspension of deadlines related to physical case records until the end of March; suspension of all in-person operation at the Court, with teleworking regime to civil servants until April 30, 2020.	Acts 1015, 1026 and 1027. Edict 5/2020.
Court of Appeals of the State of Piauí (TJPI)	Suspension of procedure deadlines, not urgent hearing and judgment sessions until March 31, 2020. Established the telework regime for all civil servants.	Edict 906/2020
Court of Appeals of the State of Rio de Janeiro (TJRJ)	Suspension of procedure deadlines, and service to the public, from March 17 to March 31. Establishes a "Differentiated Regime of Urgent Care" to judges and civil servants for work in a teleworking regime.	Normative Act 5/2020
Court of Appeals of the State of Rio Grande do Norte (TJRN)	Suspension of not urgent hearings and sessions of the Judiciary Branch of the State; suspension of procedure deadlines related to physical cases until the end of March. Establishment of teleworking regime for the risk group employees. It suspends in-person services to the public.	Normative Act 15/2020
Court of Appeals of the State of Rio Grande do Sul (TJRS)	Suspension of the administrative and jurisdictional Court operation and the procedure deadlines from March 19 until April 19, 2020. Suspension of virtual judgment sessions for the same period. Establishment of the teleworking regime for all the civil servants. The procedure deadlines related to physical cases were suspended since March 17 for lower levels of jurisdiction and March 18 for higher levels of jurisdiction.	Resolution 3/2020
Court of Appeals of the State of Rondônia (TJRO)	Suspension of all the procedure deadlines, hearings and judgment sessions until April 19, 2020. Establishment of the teleworking regime for all civil servants, excepted the reversal regime.	Act 5/2020-PRCGJ
Court of Appeals of the State of Roraima (TJRR)	Suspension of in-person services to the public for 30 days. Suspension of not urgent hearings and judgment sessions for the same period. The procedure deadline are normal.	Edict 4/2020
Court of Appeals of the State of Santa Catarina (TJSC)	Suspension of all procedure deadlines, not urgent hearings and judgment sessions until March 31, 2020.	Resolution GP/CGJ 2/2020

Court of Appeals of the State of São Paulo (TJSP)	Suspension of procedure deadlines for 30 days from March 16, with the exception of urgent cases. Also suspended the hearings (except involving custody of defendants and hearings involving the presentation to the judge of a teenager in conflict with the law arrested and represented), appellate court sessions and jury trials for 30 days, except for the cases listed in the provision.	Decision 2545/2020, March 16 2020
Court of Appeals of the State of Sergipe (TJSE)	Suspension of all procedure deadline; establishment of the telework for the civil servants until April, 2, 2020; suspension of hearings and judgment sessions until March, 27.	Normative Ordinance No. 12 and 13/2020
Court of Appeals of the State of Tocantins (TJTO)	Establishment of preferential telework for all civil servants until March 31, 2020. Suspended the non-urgent hearings and judgment sessions for the same period.	Normative Edict 1/2020

Arbitration Chambers

Similarly, the main arbitration and mediation chambers have published resolutions with guidelines regarding filing of physical documents, holding hearings and meetings and public serviced:

- Brazil Canada Chamber of Commerce ("CCBC") - According to Administrative Resolution 39/2020, the submission of physical documents, holding of hearings and in-person public serviced were suspended at least until April 1, 2020. During such period, the need to meet electronic deadlines will remain valid, as provided in the Arbitration Terms of Reference. New requirements for the establishment of procedures will be carried out exclusively by email.

- Chamber for Conciliation, Mediation and Arbitration of Ciesp/Fiesp ("FIESP") - According to Resolution 1/2020, filing of physical documents, holding of hearings, meetings and in-person services to the public in general were suspended between March 17 and March 27, 2020 ("Suspension Period"). During such period, the need to meet electronic deadlines will remain valid, as provided in the Arbitration Terms of Reference. The starting point of the deadlines during the Suspension Period was extended and filing of physical documents during such period will be postponed to the first day following the end of the Suspension Period.

- FGV Chamber of Mediation and Arbitration - According to Administrative Resolution No. 1/2020, the physical protocols were suspended from March 19, 2020. The deadlines will start after the physical protocol from the next business day. Besides that, the Arbitral Court can suspend the arbitration proceeding voluntary or at the request of the part.

- Corporate Mediation and Corporate Business Arbitration Chamber - Brazil ("CAMARB") - So far, no acts have been published suspending deadlines and activities.

- Arbitration and Mediation Center of the American Chamber of Commerce ("AMCHAM") - All in-person meetings scheduled until March 31, 2020 will be held digitally. So far, deadlines for filing electronic and physical documents are still in force.

- International Chamber of Commerce ("ICC") - Postponement of all scheduled events and meetings until April 17, 2020. To date, deadlines for filing electronic and physical documents are still in force.

Labor Courts

Court	Situation	Rule
TRT1 – RJ	Suspension of external working hours, in-person public service, Labor Court hearings and Center of Settlement of Disputes (“CEJUSC”), corrections and trials in the Panels of Judge and court deadlines for physical cases/court records from March 17 to March 31, 2020.	Act No. 2/2020
TRT2 – SP Capital of the State of São Paulo, Metropolitan Region and the region of Baixada Santista	Suspension of external working hours, in-person public service, Labor Court hearings and Center of Settlement of Disputes (“CEJUSC”), corrections and trials in the Panels of Judge and court deadlines for physical cases/court records from March 17 to March 31, 2020.	Directive Body Resolution No. 01/2020
TRT3 – MG	Suspension of external working hours, in-person public service, hearings of Labor Courts and CEJUSC and corrections from March 17 to March 31, 2020. Trials in Panels of Judge and court deadlines have not been suspended.	Ordinance GP N. 109/2020 and Ordinance GP/CR/VCR No. 112 enacted on March 16 2020
TRT4 – RS	Hearings at 1 st level of jurisdiction suspended from March 16 to 27, 2020. Trials and court deadlines have not been suspended	Joint Ordinance No. 1,157/2020
TRT5 – BA	Suspension of external working hours, in-person public service, Labor Court hearings and Center of Settlement of Disputes (“CEJUSC”), corrections and trials/hearings in the Panels of Judge and court deadlines for physical cases/court records from March 17 to March 31, 2020.	Act TRT5 enacted on March 16, 2020
TRT6 – PE	Hearings on lower and higher level of jurisdiction suspended from March 16 to March 20, 2020. Court deadlines have not been suspended.	Act TRT6 GP-CRT No. 2/2020
TRT7 – CE	Hearings at lower level of jurisdictions suspended from March 16 to 27, 2020. Panel trials/hearings and court deadlines have not been suspended.	Act TRT7.GP No. 36/2020
TRT8 – PA/AP	No suspension yet	Act 2/2020

TRT9 – PR	No suspension yet	Ordinance SGP No. 7, enacted on March 16, 2020
TRT10 – DF/TO	Hearings on lower level of jurisdiction suspended from March 16 to 20, 2020. Panel trials/hearings and court deadlines have not been suspended.	Ordinance PRE-DIGER 5/2020
TRT11 – AM/RR	No suspension yet	Official Notice No. 28/2020/SGP and Act GDGSET. GP.110/2020
TRT12 – SC	Hearings at Labor Courts suspended from March 17 to April 17, 2020; hearings in the CEJUSC of lower level of jurisdiction suspended from March 17 to April 30, 2020. Court have not been suspended.	Ordinance SEAP/GVP/SEC OR No. 83/2020
TRT13 – PB	No suspension yet	Act TRT SGP No. 43, enacted on March 16, 2020
TRT14 – AC/RO	No suspension yet	Act No. 001/2020
TRT15 – countryside of the State of São Paulo and north coast of the State of São Paulo	Suspension of hearings, trials and court deadlines from March 16 to March 27, 2020. There was no suspension of deadlines for electronic cases.	Ordinance GP No. 016/2020 and Ordinance GP-VPAVPJ-CR No. 001/2020
TRT16 – MA	Suspension of CEJUSC hearings from March 17 to 31, 2020. There was no suspension of hearings in the Labor Courts, Panel judgments and court deadlines	Act of the Office of the Presidency No. 1/2020 and Act GP No. 02/2020
TRT17 – ES	No suspension yet	Act TRT 17 PRESI No. 23/2020
TRT18 – GO	Suspension of CEJUSC hearings from March 16 to April 7 2020. There was no suspension of hearings in Labor Courts, Panel judgments and court deadlines	Ordinance TRT 18 GP/DG No. 599/2020

TRT19 – AL	Suspension of the hearings of Labor Courts, CEJUSC, trial session in Panel of Judges and rendering of service to the general public from March 17 to 27, 2020. There was no suspension of deadlines.	Act No. 30/2020 e Act TRT 19 CP/CR No. 1, enacted on March 16, 2020
TRT20 – SE	Suspension of the hearings of Labor Courts, CEJUSC, trial sessions in the Panels of Judges and rendering of service to the general public from March 16 to 27, 2020. Postponement of court deadlines that start or end on those days for the first business day subsequent thereto.	Act DG.PR No. 015/2020 - 016/2020 - 017/2020
TRT21 – RN	No suspension yet	-
TRT22 – PI	No suspension yet	-
TRT23 – MT	No suspension yet	Ordinance No. 56/2020
TRT24 – MS	No suspension yet	Ordinance TRT/GP No. 122/2020

Some administrative bodies

Brazilian Federal Revenue Office

So far, no acts have been published suspending deadlines and the agency's activities.

Administrative Council for Tax Appeals (CARF)

CARF Ordinance No. 7,485/2020 has suspended public visitation and the rendering of in-person service to external public reg. those services that can be provided by electronic means or by telephone.

On the days of the trial session, it will only be permitted the entrance of the involved parties and lawyers in charge of cases included in the agenda of the respective trial session.

Furthermore, CARF published Ordinance No. 7,519/2020, which suspends trial sessions, in the month of April 2020, of the Panel of Judges of the Higher Chamber of Tax Appeals (CSRF) and of the Ordinary Panel of Judges (TO) of CARF Sections and Chambers.

Court deadlines have not been suspended.

Department of Finance of the State of São Paulo

There are still no official acts published on the suspension of deadlines and trials. Trial sessions of this week of the Court of Taxes and Fees of the State of São Paulo have already been canceled.

Department of Finance of the Municipality of São Paulo

The procedural deadlines have been interrupted for 30 days (Decree n. 59.283/2020)

So far there are not official acts informing on the suspension of judgment sessions.

Department of Finance of the State of Rio de Janeiro

The running of the term/period for the filing of appeals in administrative proceedings at the Public Administration of the State of Rio de Janeiro has been suspended for the term of fifteen (15) days, as well as, the access to the records of the physical cases/records (Decree No. 46,970/2020).

Department of Finance of the Municipality of Rio de Janeiro

Suspension, for a period of fifteen days, of face-to-face training activities, and other events carried out by the bodies and entities of the Municipal Public Administration that imply the agglomeration of people. (Decree No. 47.247/2020).

Department of Economy of the Federal District

No normative act has been published yet to suspend deadlines or TARF trial sessions or within the scope of the Department of Economy.

Brazilian Securities and Exchange Commission (CVM)

CVM announced on its website the suspension of in-person service. Service by means of telephone calls and by virtual/online means are still running/active. In this sense, the technical areas have been instructed in the sense to only keep crucial meetings, so that the use of teleconference or video conference is prioritized.

Collegiate Meetings were kept, but access to trial meetings from March 17 to March 24 will be restricted to the members of the Collegiate, the parties and the lawyers who will present their oral arguments. Information involving the other scheduled sessions will be made available in due course.