

Get to know the measures in response to Covid-19

Synopsis

Last update 27/03/2020

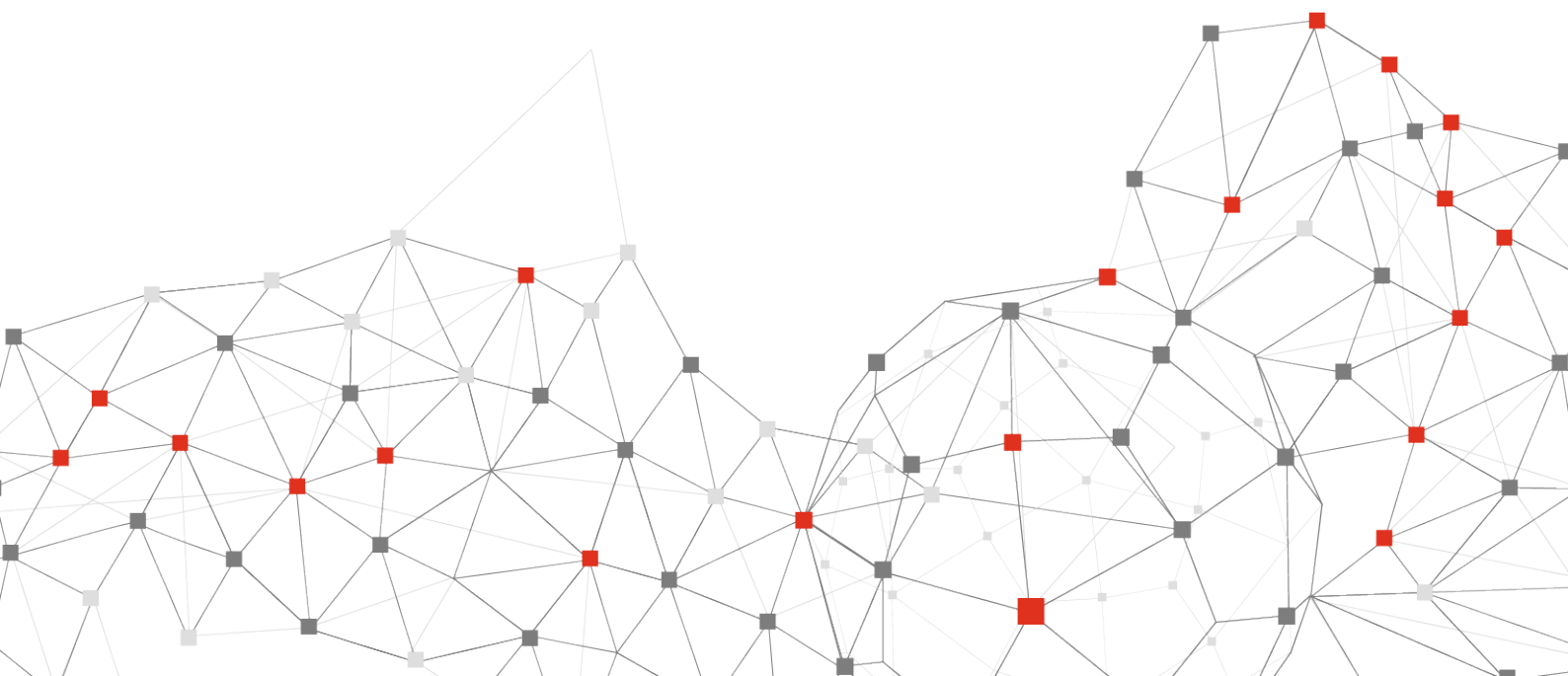
Check the main measures, issued up to now, at the Federal the level, Tax, Labor and Social Security areas in respond to Covid-19 that could impact your company.

Decree		
Act	Comments	Link to access
Decree No. 6/2020 (Official Gazette of 20.03.2020 - Extra edition)	Acknowledges a state of public catastrophe, in accordance with the request of the President, sent through Message No. 93, of March 18, 2020.	Click here

Federal Tax Laws		
Act	Comments	Link to access
Decree nº 10.285 / 2020 (Official Gazette of March 20, 2020 - Extra Edition)	Reduces, until 1.10.2020, to 0%, the rate of IPI levied on the products listed, among which, ethyl alcohol with an alcoholic content equal to or greater than 70%, sanitizing, antiseptic gel, with 70% ethyl alcohol, glasses and safety visors, among others.	Click here
CGSN Resolution No. 152/2020 (Official Gazette of March 18, 2020 - Extra Edition)	Measures applicable for companies under the Simples Nacional (special tax system for small-size companies): postpones the tax payments of taxes due in March, April and May 2020, to October, November and December 2020.	Click here
Joint Ordinance RFB / PGFN nº 541/2020 (Official Gazette 23.03.2020)	Extends to 12.31.2020, payment of the minimum amount of each installment of the instalments programs with Brazilian Tax Authorities and National Treasury Attorney's Office, presented of Law No. 10.522 / 2002.	Click here
RFB Ordinance nº 543/2020 (Official Gazette 23.03.2020)	Service of the RFB: Face-to-face services at RFB units are restricted (e.g. for taxpayer ID number regularization, protocols, and few others) until May 29, 2020, and available only upon appointment. Procedural acts of the RFB are suspended until May 29, 2020, as well as the following procedures: (i) electronic issuance of dunning notification and subpoena for payment of taxes; (ii) issuance of automatic tax assessment for individuals; (iii) exclude taxpayer from tax amnesty programs due to failure to pay the instalments; (iv) pendency notifications for individual taxpayer ID number regularization due to the lack of filings; (v) Disability of Legal Entities taxpayer ID number due to the lack of fillings; and (vi) Denial or approval of electronic offset and tax refund claims.	Click here
RFB / PGFN Ordinance No. 555/2020 (DOU of March 24, 2020)	Extends for 90 days the validity of Tax Clearance Certificates (CDN and CPEND) related to federal taxes, including the ones active with the Union.	Click here

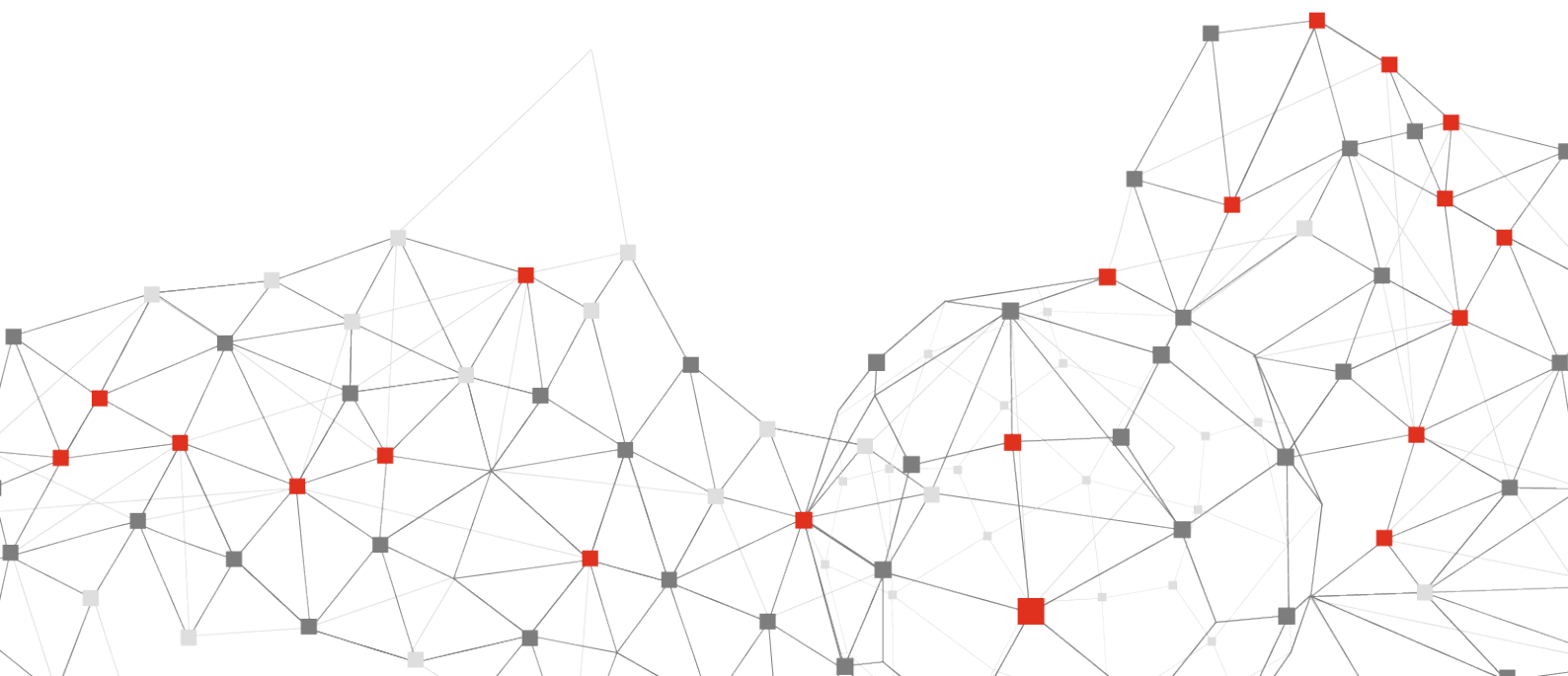
Customs

Act	Comments	Link to access
Law No. 13.979/2020 (DOU of 02.02.2020)	Among other measures, authorities may authorize, exceptionally and temporarily, the imports of products subject to public health surveillance that are not registered at the National Health Surveillance Agency of Brazil (ANVISA), as long as the products are registered with a foreign Health Surveillance Agency and are provided in an Act of the Ministry of Health.	Click here
IN RFB nº 1.927/2020 (Official Gazette of March 18, 2020)	Among other modifications, seeks to simplify the import of the goods necessary in the combat of COVID-19, allowing automatic custom clearance of goods and products.	Click here
SECEX Ordinance 16/2020 (Official Gazette 19.03.2020) and SUEXT Export Bulletin 08/2020 (18.03.2020)	Creates the Special Export License for Products used in the combat of Covid-19, which must be presented for the completion of export – applicable to products listed in SUEXT Export Bulletin 08/2020.	Click here Click here
CAMEX Resolution nº 17/2020 (Official Gazette of March 18, 2020)	Reduces to 0% until September 30, 2020, the Import Duty rate for several goods used in the combat of the COVID-19, and grants priority treatment for those goods on customs clearance procedures. Main goods that benefits from the measures: alcohol, sanitizing, masks used at hospitals and safety equipment for hospitals	Click here



Administrative and Judicial Proceedings

Act	Comments	Link to access
CARF Ordinance No. 8.112 / 2020 (20.03.2020)	Suspends, until April 30, 2020, the deadlines for procedural acts in administrative processes at the administrative courts (CARF).	Click here
CNJ Resolution No. 313/2020 (DJE of 19.03.2020)	Suspends, until April 30, the procedural timeline in the entire Country, with the exception of the Supreme Court and Electoral Justice – for a few specific issues, the analysis of the process is guaranteed.	Click here
ME Ordinance No. 103/2020 (Official Gazette of March 18, 2020 - Extra Edition)	Authorizes the PGFN to suspend, for up to 90 days, the taxpayers' defense periods in administrative proceedings for the collection of active debt, among others, as well as authorizes an extraordinary payment arrangement for Federal Tax debt with an upfront payment of 1% of the total debt, and deferral of the payment of following instalments	Click here
PGFN Ordinance No. 7.820 / 2020 (Official Gazette of March 18, 2020 - Extra Edition)	Extraordinary payment arrangement for Federal Tax debt: 1% of total debt paid upfront, in three instalments, and the remaining portion of the debt to be paid in 81 months, for legal entities, and 97 months for individuals and others. First instalment payment differed to the last business day of June 2020. Social Contribution on Payroll may be paid up to 57 monthly installments, with a deferral of the first instalment.	Click here
PGFN Ordinance No. 7.821 / 2020 (Official Gazette of March 18, 2020 - Extra Edition)	Suspension, for 90 days, of deadlines and collection acts related to dealings with the PGFN	Click here



Labor

Act	Comments	Link to access
PM No. 927/2020 (Official Gazette of 22.03.2020 - Extra edition)	<p>Establishes measures that may be adopted by employers to minimize the economic impacts resulted from the state of emergency, and to preserve employment and income which includes:</p> <p>Telecommuting: Employer is allowed to change out of the presential scheme of work for telecommuting or any other form of remote work, being also able to define when the scheme will revert back to the presential work, those changes can be made regardless of the existence of bilateral or multilateral agreements.</p> <p>Vacations: The employer will inform the employee of any anticipation of its vacation period, that will need to be of at least five days – procedure allowed regardless if the employee has reached the vesting period for its vacations. Through bilateral written agreements, employees and employers will also be able to negotiate anticipations of future vacation periods.</p> <p>At its own discretion, the employer will be able to grant collective vacations just by notifying the relevant employees, not applying the limits of maximum annual period and minimum of continuous calendar days, besides the communication to the local agency of the ministry of economy and union.</p> <p>Holidays and bank of hours: Companies will be able to anticipate holiday seasons, that not religious, at federal, state and municipal levels, that may also be used to compensate for balances of bank hours. Religious holidays seasons may also be anticipated at federal, state and municipal level, but only with an express agreement of the employee.</p> <p>Employers can form a special regime for offset of working hours (bank of hours) when its activities are interrupted. Under such regime employees will have to compensate the working hours within a maximum period of 18 months as from the termination of the state of emergency. The bank of hours may be negotiated with each employee, as defined in the PM for other topics, or with the unions (collective negotiations).</p> <p>Nevertheless, at the discretion of the employer, and regardless of bilateral, multilateral agreements or union negotiations, the compensation of the bank of hours balance may be done by extending the working hours up to 2hs, not exceeding a maximum of 10hs of work per day.</p> <p>Severance Indemnity Fund (FGTS): The FGTS due by the employer is suspended for the period of March to May 2020, the future payment of the amounts may be performed in instalments and without interest, penalties or the charges defined at Law nº 8.036/1990.</p> <p>General rules: In addition to attesting the existence of force majeure during a state of emergency, what already allows for other measures in addition to the ones presented in the PM, the PM bring specific topics applicable to healthcare facilities, people insured by Social Welfare and validity of certificates related to federal taxes and Federal Tax Clearance Certificates.</p> <p>NOTE: the possibility of suspension of employment agreement for four months, original presented in the PM, was revoked by MP nº 928/2020.</p>	Click here

Financial Institutions

Act	Comments	Link to access
BACEN Resolution No. 4.782 / 2020 (Official Gazette of March 17, 2020)	Establishes, for a determined time, temporary criteria for the purposes of credit risk management, of the restructuring of credit operations carried out up to September 30, 2020 also, which are exempted from complying with the provisions of Resolution No. 4,557, of February 23, 2017.	Click here
BACEN Resolution No. 4,783/2020 (Official Gazette of March 17, 2020)	It establishes, for certain periods, percentages to be applied to the RWA amount, concerning to the ascertainment of the minimum requirements for Reference Equity on Financial Institutions, as dealt with in Resolution No. 4,193, of March 1, 2013.	Click here
BACEN Resolution No. 4,785 / 2020	Authorizes the raising of Term Deposits with Special Guarantee (DPGE) without fiduciary assignment in favor of the Credit Guarantee Fund (FGC) and to adjust the additional contribution of member institutions and prescribes other measures.	Click here
BACEN Circular No. 3993/2020	Defines the rules for Compulsory Deposit on resources with a term .	Click here
BACEN Resolution No. 4,787 / 2020	Promotes adjustments in the calculation basis of the allocation of resources raised through the issuance of Letters of Credit for Agribusiness (LCA), referred to in Section 7 of Chapter 6 of the Rural Credit Manual (MCR).	Click here
Resolution No. 4,786 / 2020	Authorizes the Central Bank of Brazil to grant loan operations through a Special Temporary Liquidity Line.	Click here
BACEN Circular No. 3,995 / 2020	The final deadline for submission to the Central Bank of Brazil of the annual declaration referring to the base date of 31.12 is extended to 6 pm on 6/12/2020. 2019 and between 15.06.2020 and 18.00 on 07.15.2020, the period for the quarterly declaration referring to the base date of 31.03.2020.	Click here

Air Transport Sector

Act	Comments	Link to access
PM No. 925/2020 (DOU of March 19, 2020)	Among other measures, it provides that in airport concession contracts signed by the Federal Government, fixed contributions and variables maturing in 2020 may be paid until December 18, 2020.	Click here
Decree nº 10.284/2020 (DOU of March 20, 2020 - Extra Edition)	Authorizes the Air Force Commander to promote the extension of the deadline for air navigation tariffs, in order to allow the financial reorganization of companies in the sector, during the period of confrontation of the covid-19 pandemic.	Click here

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