

General effects

State of Emergency	After the State of Emergency
Partial suspension of several fundamental rights.	Setting limits and conditions on various fundamental rights.
The oversight of compliance with the measures adopted by the Government in implementing the declaration of the State of Emergency falls on law enforcement agencies (and the municipal police, in the first and second extensions of the State of Emergency).	The oversight of the compliance with the measures dictated by the Government falls on the law enforcement agencies and the municipal police.
The violation of certain enforcement measures dictated by the Government (forced confinement and closure and suspension of certain activities) to implement the State of Emergency Decree constitutes a crime of disobedience.	Only the violation of the exceptional measures dictating the closure and suspension of certain retail trade and service delivery activities is considered as a crime of disobedience.
Compulsory confinement of patients and those infected with COVID-19 and SARS-Cov2, or who have been determined to be subject to active monitoring, and general stay-at-home obligation. Failure to comply with this obligation constitutes a crime of disobedience.	Compulsory confinement of patients and those infected with COVID-19 and SARS-Cov2, or who have been determined to be subject to active monitoring, and general stay-at-home obligation. While the violation of this duty is not considered as a crime of disobedience, the contagious disease spreading crime cannot be excluded.
Compulsory confinement of patients and those infected with COVID-19 and SARS-Cov2, or who have been determined to be subject to active monitoring, and general stay-at-home obligation. Failure to comply with this obligation constitutes a crime of disobedience.	Compulsory confinement of patients and those infected with COVID-19 and SARS-Cov2, or who have been determined to be subject to active monitoring, and general stay-at-home obligation. While the violation of this duty is not considered as a crime of disobedience, the contagious disease spreading crime cannot be excluded.
Special duty of protection (over 70 years old, immunocompromised patients, people considered at risk).	Not applicable.
General stay-at-home obligation.	Civic duty to stay at home.
Closure of facilities and establishments for recreational, leisure and entertainment use, cultural, artistic and sports activities, and suspension of activities in the fields of retail trade and provision of services open to the public, with the exception of those intended to make available or deliver goods of basic necessity or considered essential in the emergency situation.	<p>Continued closure of facilities and establishments for recreational, leisure and entertainment use, cultural, artistic and sports activities, with the exception of those already permitted to remain operating under the emergency situation.</p> <p>Continued suspension of activities in retail trade and service delivery outlets with an area exceeding 200 m² and those held in commercial complexes (in this case, unless they have an area of 200 m² or less and separate and independent entrance from outside the commercial complex), except for those that, regardless of their area, were already permitted to continue operating under the emergency situation and, now, also in establishments selling books and musical media, hairdressers, barber shops, beauty services and similar, and car dealers.</p> <p>Daily opening to the public only from 10:00 a.m., other limitations on opening hours may be decreed by the Ministry of Economic Affairs.</p> <p>From May 18th on, the authorization to resume the activity and be open to the public is planned to cover most commercial and service outlets with an area of up to 400 m² (or more, if so decided by the respective city council), as well as restaurants, cafes and pastries.</p> <p>A Resolution from the Council of Ministers also establishes that the suspension of activity will cease for all commercial and service outlets, including shopping centres, as from June 1st.</p>
Consideration of the prophylactic isolation for 14 days as a disease, and payment of the corresponding sickness benefits both to employed and self-employed workers, including those in situations of support to children and other dependants.	Maintained. A new exceptional regime is created for the protection of immunocompromised and chronically ill people who, according to the health authorities, are considered to be at risk and whose absences from work are considered justified, as accredited by a medical certificate.

Social rights and duties

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<p>Extra aids for the maintenance of employment contracts in companies in situations of business crisis (lay-off); payment by Social Security of 70% of 2/3 of the net remuneration for 1 month, extendable to a maximum of 3 months.</p>	<p>Maintained, even for activities that have been subject to the lifting of a restriction, or have closed after the end of the State of Emergency or any restriction imposed by legislative or administrative decision, provided that they resume their activity within eight days.</p>
<p>Restriction on the renewal of fixed-term contracts for businesses resorting to the simplified layoff scheme (which was considered grounds for losing the right to the aid under this scheme).</p>	<p>It ceases to exist as of May 3.</p>
<p>Teleworking is considered compulsory, irrespective of the employment relationship, whenever the duties concerned allow it.</p>	<p>Continued.</p>

Justice and Courts

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<p>Suspension of procedural time limits for procedural steps and proceedings required to be carried out in the context of proceedings and actions before courts, administrative and tax courts, Constitutional Court, Court of Audit, arbitration courts, Public Prosecutor's Office, peace courts, alternative dispute resolution bodies and tax enforcement bodies.</p>	<p>Government bill provides for the repeal of this measure but awaits it to be passed and published.</p>

Public procurement and public procedures

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Suspension of the legal time limit for a debtor to apply for insolvency, as well as any acts to be performed under the execution proceedings except those that would lead to serious damage to the debtor's livelihood or whose non-performance would cause him irreparable damage, as determined by a prior court decision.	Government bill provides for the repeal of this measure but awaits it to be passed and published.
Suspension of limitation and prescription periods for all types of proceedings and procedures.	Government bill provides for the repeal of this measure but is awaiting to be approved.
Private treaty (<i>procedimento directo</i>) and simplified private treaty (<i>procedimento directo simplificado</i>) by entities from the corporate and administrative public sectors, and local authorities in public procurement operations aimed at the prevention, containment, mitigation and treatment of the COVID-10 epidemics, as well as the restoration of normalcy after that.	No amendment has been published yet.
Exemption from publication on the Public Procurement Base Portal.	No amendment has been published yet.
Waiver of prior approval from the Court of Auditors to make payments.	No amendment has been published yet.
Exceptional expenditure commitment scheme.	No amendment has been published yet.
Exceptional and temporary financial rebalancing arrangements for long-lasting performance contracts.	No amendment has been published yet.
Exceptional and temporary financial rebalancing arrangements for long-lasting performance contracts.	No amendment has been published yet.
Suspension of time limits for the performance of acts by individuals under administrative procedures.	No amendment has been published yet.
Extra aids for the maintenance of employment contracts in companies in situations of business crisis (lay-off); payment by Social Security of 70% of 2/3 of net remuneration for 1 month, extendable up to a maximum of 3 months.	It is maintained even for activities that have been subject to the lifting of a restriction or closure after the end of the state of emergency or of a restriction imposed by legislative or administrative determination, provided that they resume their activity within eight days.

Companies

State of Emergency	After the State of Emergency
<p>Moratorium regime applicable to credit operations granted by credit institutions, credit finance entities, investment firms, leasing and factoring companies, and mutual guarantee societies, as well as by subsidiaries of credit entities and financial institutions operating in Portugal.</p>	<p>No change.</p>
<p>Deferment to June 30th of the legal or statutory deadline for general meetings of companies, associations or cooperatives.</p>	<p>No change.</p>
<p>Suspension of economic activities, e.g. closure and suspension of activities in commercial and service establishments open to the public, including those located in large stores and commercial complexes, events gathering 100 or more people, international passenger transportation services, driving instruction, stomatology and dentistry, border control documents.</p>	<p>Regarding the suspension of economic activities, e.g. closure and suspension of activity in commercial and service establishments open to the public, please see <i>above</i>.</p>
<p>Suspension for the duration of the measures dictated to prevent, contain, mitigate and treat the epidemiological infection, as determined by the public health authority and up to 60 days after termination of such measures:</p> <ul style="list-style-type: none"> • Effect of terminations and other forms of cancellations of leases by the landlord; • Expiry of lease agreements; • Foreclosure of mortgages on real estate properties when they are intended for the forecloser's own and permanent residence; • Evictions and similar actions in situations of fragility of the tenant due to lack of own housing. 	<p>The suspensions in question remain unchanged.</p>

Real estate and construction

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<p>Preventing the termination, rescission, or other forms of cancellation of non-housing leases or other forms of exploitation, on the grounds of the closure imposed by the exceptional regime.</p>	<p>The Bill submitted by the Government to the Assembly of the Republic maintains this rule, but it still pending approval.</p>
<p>Special regime for late payment of rents:</p> <ul style="list-style-type: none">• For housing leases between 1/4/2020 and the first month following the end of the State of Emergency in specific situations of drop in income;• For non-housing rentals between 1/4/2020 and the first month after the end of the State of Emergency in situations of forced closure and suspension of activity;• Deferral of the payment of rent by 12 months from the end of the first month following the end of the State of Emergency, in monthly instalments amounting to not less than one twelfth of the total amount, paid together with the regular rent for each month. <p>Financial aid from the IHRU (<i>Urban Housing and Rehabilitation Institute</i>) for payment of housing rents.</p>	<p>The scheme remains unchanged.</p>
<p>Deferral of the first special advance payment (PEC) from March 31 to June 20.</p>	<p>No change.</p>

Taxes, Social Contributions and Tax Litigation

State of Emergency	After the State of Emergency
Extension of the deadline for submission of Model 22 declaration from 31 May to 31 July.	No change.
Extension of the deadline for submission of the Simplified Business Information (<i>IES, Informação Empresarial Simplificada</i>) declaration from 2019 to July 15.	Extension of the deadline to August 7.
Extension of the deadline for preparation and submission (where mandatory) of the tax documentation process for the 2019 tax period, including that relating to transfer pricing, from July 15 to August 31.	Extension of deadline to August 31.
Extension of the deadline for the first payment on account (PC) from July 31 to August 31.	No change.
Possibility of paying IRS and IRC deductions to the State in 3 (three) or 6 (six) monthly instalments, without interest.	No change.
Possibility of settling VAT payable by taxable persons in three (3) or six (6) monthly instalments, without interest.	No change.
Deferment of payment of social contributions, that are allowed be made in instalments in the months of March to September 2020, with the first one, amounting to 1/3 of the accrued value, payable in the month in which it is due, and the remainder in 3 or 6 months, starting in July, without interest.	No change.
Suspension of benefit plans and enforcement processes until June 30th.	No change.
Extraordinary extension until 30 June of all unemployment and social security system benefits guaranteeing minimum subsistence income which cease or are to be renewed until that date.	No change.
Suspension of the time limits for the performance of acts by private individuals related to tax procedures, such as judicial challenges, appeals for reversal, hierarchical recourses, request for establishment of an arbitration tribunal, as well as the subsequent proceedings and procedural steps.	The rule that dictates the suspension is planned to be repealed but is still awaiting publication.
Suspension of limitation and prescription periods.	The rule that dictates the suspension is planned to be repealed but is still awaiting publication.
Suspension of tax execution procedures for debts linked to social security contributions until June 30th.	No change.