

IMPACT OF COVID-19 - COMPILATION OF OFFICIAL INFORMATION 2020.03.27

Introduction

The present document intends to summarize the main socio-economic measures, legal definitions and regulations enacted, during the last weeks, by Official Institutions and the Portuguese Government, related to the COVID-19 pandemic and its broader social impact.

Thus, Gesbanha does not wish to make any statements or pass value judgements about the different measures and directions presented in the following pages.

In addition, it should be underlined that this text reflects, in its majority, the exact terms and words used in original documents. Notable exceptions are some simplifications regarding the discourse of the official documents, to provide the reader a better understanding (e.g.: the presentation of the value corresponding to the minimum wage – RMMG). Also, since this is a translation and some terms and expressions are specific to the Portuguese case, approximations will be used.

Finally, we would like to stress that after the first version (March 18), this document will be updated (**with changes duly signed and highlighted**), should there be any changes in the legal, economic, and social frameworks that justify doing so.

Executive Summary (UPDATE – March 27)

Main official information gathered

1. **Declaration of state of emergency in Portugal**, with the approval of exceptional measures by the Council of Ministers to be carried out during this period, including the publication of the specific rules determined for Portuguese Citizens and Corporations.
2. **Assistance to businesses and economic activities**, including additional fiscal, financial and tax measures, extension of tax compliance deadlines, update on the framing of mitigation measures for a potential business crisis scenario, additional credit lines, postponement of contributions to Social Security due on March 20 and specific support measures by Turismo de Portugal, Direção Geral das Artes (including a new emergency financial line) and IAPMEI. Additionally, the European Commission proposes to activate fiscal framework's general escape clause to respond to pandemic. The same Institution approved the €3 billion Portuguese guarantee schemes for SMEs and midcaps affected by Coronavirus outbreak. It was also defined (i) by the Ministry of Agriculture the advance of 60 million Euros of CAP support, (ii) by the Government the extension of the deferral of installments outstanding within the scope of the QREN or of Portugal 2020 to all companies, (iii) by the Regional Government of the Azores a set of additional and complementary measures to support the economy, (iv) by the Bank of Portugal with the flexibilization of some criteria to new credit operations for consumers, (v) by a Normative Order, a new financial support line for micro enterprises of the Tourism sector, (vi) new legal moratorium criteria for the credits to families and enterprises, and (vii) new criteria for the Municipal Adjustment Programs. **The main changes and measures approved at the Council of Ministers from March 26 came into force by way of new laws (Decretos-Lei), signed by the President of the Republic and clarifying the topics mentioned the previous day by the Government**
3. **Impact of the new measures in the labour force framework (Promulgation of the new legislation that was approved to protect families and their dependents, as well as the availability of the form to access the simplified layoff regime on the platform of Social Security)**
4. **Procedures to have access to exceptional measures** regarding the COVID-19 crisis
5. **A chapter entitled "other topics"**, where useful links concerning the COVID-19 crisis are provided (**Topics update**)

I. Decree of state of emergency in Portugal

I.1 Declaration of State of Emergency in Portugal, by Presidential [Decree nº 14-A/2020 of March 18.](#)

- After having consulted the Council of State (*Conselho de Estado*) and the Government, which deliberated favourably, the President of the Republic sent the diploma decreeing the state of emergency to the Assembly of the Republic, requesting its authorisation. The decree was endorsed. It lasts for 15 days. Comes into force at 0:00 hours of March 19 2020, and ceases at 23:59 hours of April 2 2020, and may be renewed under the law.

I.2 Council of Ministers Resolution – [Exceptional measures to be implemented during the validity of the state of emergency](#), with its detail being published in [Diário da República](#)

- In the evening of March 20, it was released the detailed list of rules and measures that apply during this period for both citizens and corporations in [Diário da República](#)

I.3 Communication of the Council of Ministers from March 20 – It was approved by the Council of Ministers approved on March 20 a set of extraordinary and urgent measures to answer the situation of COVID-19. [These measures can be checked on the official webpage of the Portuguese Government](#)

2. Assistance to businesses and economic activities

(March 27 Update)

2.1 Update on the framing of mitigation measures for a potential business crisis scenario (Official documents: [Decreto-Lei n° 10-G/ 2020](#). With this new bill, [Portaria n ° 71 A/ 2020](#) and [Portaria n.º 76-B/2020](#) are revoked) and [the Communication from the Council of Ministers of March 2026](#)) - (UPDATE – March 27)

- In light of the new Law-Decree n° 10-G/2020 (which revoked Portaria n° 71 A/2020 and Portaria n°76-B/ 2020 and clarified the Communication of the Council of Ministers from March 26), defined the concept of “business crisis situation”:

- Companies or establishments which total or partial shut-down was decreed by Public or Health Authorities
- Sharp decrease of, at least, 40% of revenue, comparing to the previous month or the same period of the previous year
- Complete halt of commercial activity of the company or establishment due to the interruption of the global chains of supply and suspension or cancelation of orders

This Decree-Law (to be published) will revoke Portaria 71/A, which previously regulated this framework, no longer being necessary for the beneficiaries to cumulatively comply with all access conditions but only fulfill one of the requirements, to benefit from this measure. According to the Minister of Economy, in a statement on March 26, approval will be automatic and the form will be available online from March 27.

- To the **companies included in the “business crisis situation”** (proved by declaration of the employer in tandem with a certification issued by the certified accountant of the company) the following measures were implemented:

- Extraordinary assistance to employment contract maintenance in business crisis situation
 - Financial assistance, per employee, given to the company under “business crisis situation”, destined, exclusively, to payment of salaries
 - Social Security shall pay the employer 70% of 2/3 of the equivalent remuneration of the employee before tax, up to a maximum of 3 minimum wages (€1.905,00)
 - Assistance duration: the assistance may be, exceptionally, extendable up to 6 months
 - The employer has the right to total exemption of Social Security payments, concerning their share, during the period of assistance
 - Use of assistance implies communications to Social Security and the employees involved, as well as their representatives, should they exist
 - This assistance can be accumulated with a training plan approved by the IEFP, in which case an additional value is added, corresponding to 30% of the IAS (€131,64) destined, in equal parts, to employer and employee (€65.82 each)
- Extraordinary training plan
 - Alternative measure to the extraordinary assistance to employment contract maintenance
 - Assistance duration: one month

- The extraordinary assistance per worker is backed by the IEFP. It is given depending on the hours of training attended, up to the limit of 50% of gross salary, up to the maximum of the minimum wage (€653)
- The duration of the training must not go beyond 50% of the normal working hours during the period in which it occurs
- The employer has the right to total exemption of Social Security payments, concerning their share, during the period of assistance
- The training is given by the employment centers and professional training belonging to the IEFP
- Use of assistance implies communications to the IEFP and the employees involved
- Extraordinary financial incentives to support the normalisation of the activities of the company
 - Applicable to a company in “business crisis situation” that has benefited from (i) the extraordinary assistance to employment contract maintenance or (ii) extraordinary training plan
 - Given by the IEFP
 - Paid in one single installment with the value a minimum wage (€635.00) per employee

2.2 Promulgation of the Decree-Law that establishes exceptional support and protection measures for families, companies and other entities of the social economy, to ensure the reinforcement of their treasury and liquidity, mitigating the effects of the reduction of economic activity (Official documents: [Decreto-Lei 10-J/ 2020](#) and [Communication from the Council of Ministers of March 2026](#)) - (UPDATE – March 27)

- Promulgation of a Law-Decree that includes exceptional measures regarding credits given to families, businesses, institutions of social solidarity and other entities in the sphere of social economy, as well as a special regime of state bank guarantees to face the COVID-19 pandemic – (UPDATE - March 27)
- Given the duty of the financial system to participate in this joint effort due to its essential function of financing the economy, a 6-month moratorium is approved, until September 30 2020, which provides for the prohibition of the revocation of the contracted credit lines, the extension or suspension of credits until the end of this period, in order to guarantee continuity of financing to families and companies and to prevent possible non-compliances.

2.3 Approval of a law proposal, to be submitted to the Parliament, which establishes an exceptional regime, applicable until June 30 2020, for compliance with the measures defined in the Municipal Adjustment Programs (PAM), for the municipalities that are in the Municipal Support Fund (Official documents: [Communication from the Council of Ministers of March 2026](#))

- It was defined to provide the municipalities covered with the exemption on restrictions in cases of social support expenses for citizens affected by COVID-19, purchase of medical equipment and other expenses associated with fighting the effects of the COVID-19 pandemic. Aiming at expanding the provision of support to their populations, by all municipalities, the indebtedness resulting from these expenses will also not be considered to assess compliance with the limits on indebtedness by the municipalities.

2.4 Flexibilization by the Bank of Portugal of some criteria defined in the Macroprudential Recommendation related to new credit operations for consumers (official document: [Communication from the Bank of Portugal](#))

- The design of the macroprudential Recommendation within the legal framework of new credit agreements for consumers has considered flexibility elements that can now be used in a stress scenario. These elements can be analysed in the Communication mentioned before

2.5 Financial credit line for Tourism micro enterprises created specifically for cash-flow/ treasury purposes (official document: [Normative Order n° 4/2020](#))

- Taking into account the corresponding Normative Order, it was determined to create a financial support line, aimed at meeting the treasury/ cash-flow needs of tourism micro-enterprises whose activity is strongly affected by the economic effects resulting from the outbreak of the disease COVID-19. The financial support instrument created includes in its scope smaller tourism companies, which, therefore, have greater difficulty in accessing finance, and to meet their most urgent needs.

2.6 Additional tax measures announced by the Government on March 18 (official document: [Intervenção do Ministro de Estado e das Finanças, Mário Centeno, do dia 18/março/2020 and Decreto-Lei n°10-F/2020](#)) - (UPDATE – March 27)

- In the morning of March 18, both Ministers of Economy and Finance of the Portuguese Government have announced a set of tax-related measures to help businesses and self-employed workers, and to promote the flexibilization of tax pay and contributions to Social Security during the 2nd quarter of 2020, namely:
 - [Monthly and quarterly VAT, as well as withholding taxes \(IRS and IRC\) - \(UPDATE – March 27\)](#)
 - In addition to the option of full payment, the payment may be carried out in installments. In 3 monthly interest-free installments or 6 monthly installments **with no interests**
 - Installment plans are not conditional on provision of any guarantee.
 - The measures have immediate effects on businesses and self-employed workers with a turnover of up to 10 million euros in 2018, if the economic activity started after 01/01/2019, **or if the activities are included in the sectors enshrined in article 7 of Decree n°2-A/2020, from March 20 - (UPDATE – March 27)**
 - For taxpayers with a higher turnover, the same installment plans may apply, when required, if they register a reduction in turnover of at least 20% in the average of the three months prior to the tax payment obligation compared to the same period of the previous year.
 - [Social Security Contributions](#)
 - **Contributions that concern the employer, due in the months of March, April and May 2020, may be paid in the following terms: (UPDATE – March 27)**
 - **One third of the value of the contribution is paid in the months in which it is due;**
 - **The remaining two thirds is paid in equal, subsequent installments in the months of July, August and September 2020, or from July to December 2020, interest-free**

- To the employers that have proceeded to the payment of the March contributions, the deferral begins in April 2020 and ends in June 2020
- These measures of reduction and fractioning of payment apply immediately to employers (including self-employed workers) with up to 50 employees
- For employers with up to 250 employees, the rules regarding installment plans may apply, if they register more than 20% reduction in turnover, verified through the e-fatura system during the months of March, April and May 2020, when compared to the same period of the previous year or if the economic activity started less than 12 months ago, to the average of that period
- To a total of 250 employees or more, in case an Institution of Social Solidarity (or equivalent) is concerned, if the activities of the employer are included in the sectors enshrined in Article 7 of Decree 2-A/2020, from March 20, or in the aviation and tourism sectors, as long as a break of at least 20% of revenue is recorded through the e-fatura system in the months of March, April and May 2020, when compared to the same period in the previous year, or if the economic activity started less than 12 months ago - to the average of that period
- The number of employees is calculated and confirmed against the declaration of payroll concerning February 2020.
- Ongoing tax enforcement processes
 - Ongoing processes of this nature – or that may be established by the authorities – are suspended for a 3-month period.
- Other topics: bank commissions, electronic payments and POS – Based on the new Decree-Law announced in the Communication from the Council of Ministers of March 2026 and Decreto-Lei 10-H/ 2020 (UPDATE – March 27)
 - Law-Decree coming into force, establishes exceptional and temporary measures to promote the acceptance of payments with cards, due to the pandemic
 - The normative establishes the suspension of commissions on payment transactions, and that beneficiaries who provide automatic payment terminals cannot refuse or limit the acceptance of cards for payment of any goods or services, regardless of the value of the operation
 - Increase in the maximum value for purchases at POS with contactless cards to the amount of 50 Euros (without the need for the introduction of the card's PIN in the terminal)
 - Appeal to the minimization/elimination of payments using cash

2.7 Extension of tax compliance deadlines related to corporate tax (Official document: [Sumário efetuado pelo Ministro da Economia relativamente às decisões do Conselho de Ministros de 9/março, na Intervenção oficial de 18/março/2020](#))

- Deferment of Pagamento Especial por Conta from March 31 to June 30
- Extension of the submission of Modelo 22 (Corporate tax form + return) to July 30
- Extension of the first payment and the first additional payment from July 31 to August 31

2.8 Additional Credit Lines, made available through the banking system to the following sectors: [Intervenção do Ministro de Estado, da Economia e da Transição Digital](#).

[Pedro Siza Vieira, e do Ministro de Estado e das Finanças, Mário Centeno, do dia 18/março/2020\)](#)

- In the morning of March 18, both Ministers of Economy and Finance of the Portuguese Government, committed to maintain and preserve the productive capacity of companies, protect jobs, and therefore maintain the economic activity for the rebound after the COVID-19 pandemic, have announced four credit lines. These lines are made available through banking institutions and guaranteed by the state. The European Commission has been notified concerning these credit lines. These four lines appear in addition to the general credit line (that was made available since last week), which covers all economic, commercial, industrial and service-related sectors. **In total, these new credit lines represent 3 billion euros of additional funding. They have a grace period of up to 12 months, can be paid in instalments in up to four years and are meant to the following sectors:**
 - Restaurant and Food Service Industry
 - 600M, of which 270M to micro and small enterprises
 - Tourism – Travel Agencies; Animation; Event Organization and similar activities
 - 200M, of which 75ME to micro and small enterprises
 - Tourism – Hospitality
 - 900 M, of which 300M to micro and small enterprises
 - Industry – Textile, Clothing, Footwear, Extractive (ornamental rocks), Wood row and Cork industries
 - 1.300M, of which 400 to micro and small enterprises

2.9 Postponement of Social Security payments [Circular 34/2020 da Confederação do Comércio e Serviços Portugal\)](#)

- On March 18, The Confederação do Comércio e Serviços de Portugal (CCP) announced that the Government informed that payments due to Social Security on March 20 have been postponed
- This information was later confirmed by the Social Security Institute (Instituto da Segurança Social) in a formal statement in its official webpage

2.10 Turismo de Portugal (Portuguese Tourism Entity) launched a set of measures to support the sector: [Turismo de Portugal official webpage](#)

- Turismo de Portugal launched a series of measures to support the tourism sector in Portugal, with the objective of minimizing the impact of the temporary reduction of the demand for touristic activity, including:
 - Credit line to micro-companies
 - Increase on the team dedicated to support companies
 - Online advisory service
 - Suspension of the reimbursements related to the financial incentives granted by Turismo d Portugal's own funds

2.11 No changes in the payment calendar of financial incentives by Direção Geral das Artes (Portuguese official entity for Arts): [DGArtes official webpage](#)

- Direção Geral das Artes announced that it will keep the scheduled payment of financial incentives related to the current contests, during the period of suspension of activities. However, these measures will be permanently under re-evaluation.

2.12 Set of Financial Incentives promoted by IAPMEI: [IAPMEI's official webpage](#)

- IAPMEI (Portuguese official institute that supports Small and Medium Enterprises) is currently promoting the availability of different credit lines/ treasury management incentives within the Portuguese Bank system to support the activities of companies from different sectors/ industries.

2.13 European Commission proposes to activate fiscal framework's general escape clause to respond to pandemic: [European Commission's official webpage](#)

- The Commission proposes the activation of the general escape clause of the Stability and Growth Pact (SGP) as part of its strategy to respond quickly, forcefully and in a coordinated manner to the coronavirus pandemic. Once endorsed by the Council, it will allow Member States to undertake measures to deal adequately with the crisis, while departing from the budgetary requirements that would normally apply under the European fiscal framework.

2.14 Commission approves €3 billion Portuguese guarantee schemes for SMEs and midcaps affected by Coronavirus outbreak: [European Commission's official webpage](#)

- The European Commission has found four Portuguese guarantee schemes for small and medium-sized enterprises (SMEs) and midcaps affected by the Coronavirus outbreak to be in line with EU State aid rules. The schemes, with a total budget of €3 billion, were approved under the State aid Temporary Framework to support the economy in the context of the COVID-19 outbreak adopted by the Commission on 19 March 2020. The Commission approved the four Portuguese schemes two days after the entry into force of the Framework.

2.15 Emergency financial incentive line of 1 million Euros to support the Arts: [European Commission's official webpage](#)

- In an [Official Communication](#), a Minister of Culture presented a emergency financial incentive line of 1 million euros to support artists and entities in a situation of major vulnerability and without any financial help

2.16 Extension of the deferral of outstanding installments within the scope of QREN or of the Program Portugal 2020 to all business companies, due to the epidemiological situation of the new Coronavirus: [Governmental Resolution 11-A/2020](#)

- In the [Governmental Resolution n.º 10-A/2020](#), the Portuguese Government determines the deferral of outstanding installments linked to subsidies and reimbursed subsidies attributed to the incentive systems of QREN or Portugal 2020 for companies with a decrease on turnover or reserves greater than 20%. In this new resolution, the Government decided to extend the scope of this measure to all companies, regardless of the percentage of the decrease in their turnover or reserves

2.17 Advance Payment of 60 Million Euros in CAP by the Agriculture Ministry: [Governmental Communication](#)

- Within the scope of the measures published in the Council of Ministers Resolution No. 10-A / 2020 and aiming to support the treasury of companies affected by the effects of the Covid-19 pandemic, the Ministry of Agriculture will start, in the first week of April, the granting of advances for settlement of payment requests under the PDR2020 (Rural

Development Program 2014-2020), the Operational Programs for Fruits and Vegetables and the National Program to support the wine sector, with subsequent settlement, in the amount of 60M €. In addition, the Government informed that, during the month of March, payments will be settled within the scope of a set of measures to support the sector, in the amount of approximately 30 M €.

2.18 Extraordinary measures by the Autonomous Government of Azores: [Official Journal of Azores](#)

- The Autonomous Government of Azores created a complementary regional financial set of measures to support local businesses. These measures are detailed in the resolution 67/2020, which can be analyzed in the linked presented above.

3. Impact on Labor relations

(March 27 Update)

3.1 Availability on the Social Security website of the form that employers will have to fill in when requesting extraordinary support for the suspension or reduction of work due to impacts of the pandemic of the new coronavirus, the so-called simplified lay off (Official documents: [Social Security Form](#)) - (NEW – March 27)

- The document can be downloaded at Social Security webpage for support in reducing or suspending work periods

3.2 Promulgation of the Decree-Law that creates an exceptional and temporary regime of justified absences motivated by assistance to the family, reinforcing the measures already taken, starting to assure the situations in which it is verified the need for assistance to a relative dependent of the worker, who uses social facilities whose activity is suspended (Official documents: [Decreto-Lei nº10-K/ 2020 and Communication from the Council of Ministers of March 2026](#)) - (UPDATE – March 27)

- This bill creates a special and temporary regime of justified absences, when absences are motivated by assistance to relatives or while performing duties as volunteer firefighter while holding at the same time a contract with a private or state employer (UPDATE – March 27)
- Operation is established during the period of school interruption of the educational establishment network that promotes the reception of children or other dependents in charge of health professionals, social work services, security and rescue forces and services, including voluntary firefighters, and the armed forces, workers in essential public services, whose mobilization for service or readiness prevents them from providing assistance to them

3.3 Telework (Official Document: [Decreto Lei n ° 10 A/ 2020](#))

- Telework may be imposed by the company, therefore overriding the need for the employee's consent
- Telework may also be required by the employee, but will always be conditioned by the compatibilities with the type of functions performed

3.4 Disease (Official Document: [Decreto Lei n ° 10 A/ 2020](#) and other bills)

- Should the worker become infected with COVID-19, their absence is justified, with loss of remuneration. The worker is entitled to sick pay, which varies between 55% and 75% of their remuneration of reference, depending on the duration of the period of illness
- In such cases, sick pay is not subject to the usual 3-day waiting period

3.5 Absence of the worker due to school shutdown (Official document: [Decreto Lei n ° 10 A/ 2020](#) e documentos legislativos conexos, incluindo o [Formulário de Declaração do Trabalhador por Conta de Outrem para efeitos do Encerramento de Estabelecimento de Ensino](#))

- With the shutdown of schools decreed by the Government, and the subsequent need of many workers to stay at home to take care of their relatives, it was determined:

- The absence of the worker to take care of their children or other person they may be responsible for, below 12 years old, with impairment or chronic disease (regardless of age), due to school closure, is justified, with loss of retribution.
- In such cases, the worker is entitled to financial assistance to cover the loss of remuneration, in the following terms:
 - The assistance has an amount equivalent to 2/3 of base salary, with a minimum limit of €635,00 and maximum of €1.905,00
 - The assistance is backed, in equal parts, by the company and Social Security
 - The company pays the full amount of the assistance, and subsequently receives its part from Social Security
 - The assistance is subject to contributions to Social Security. The company should withhold the employee's quota (11% of the value of the assistance), bear 50% of the social contribution concerning the assistance, and fill autonomous tax return forms
- The financial assistance will not be paid in the following cases:
 - During school leave, such as Easter break
 - If the worker is able to continue to perform their tasks, despite his absence, especially via telework

3.6 Worker in prophylactic isolation: (Official document: [Decreto Lei n.º 10 A/ 2020](#))

- The prophylactic isolation of the worker for a period of 14 days, established by health authority, equates to disease
- During isolation, the worker does not receive remuneration, but will be entitled to a 100% sick pay of their reference remuneration, which is not subject to the usual 3-day waiting period, or any minimum warranty period

3.7 Absence of the worker to take care of children or grandchildren in isolation: (Official document: [Decreto Lei n.º 10 A/ 2020](#))

- The absence to take care of children or other person they may be responsible for, who is in prophylactic isolation determined by health authority, for a period of 14 days, is justified
- During the absence period, the worker is entitled to a subsidy corresponding to 65% of their reference remuneration – which will be elevated to 100%, in case they are taking care of children, after the State Budget approval

3.8 Labor relations & Support Measures – FAQs from the Social Security Institute: Official document: [Communication from the Social Security](#)

- The Social Security Institute made available on its webpage a communication where it explains some practical facts, on a Frequently Asked Questions format, regarding the labor relations topics

4. Procedures to have access to exceptional measures regarding the COVID-19 crisis

4.1 Bearing in mind the operationalisation, by Companies and Workers alike, of the procedures to gain access to specific exceptional measures mentioned in [Decreto Lei n.º 10-A/2020](#) and [Portaria n.º 71-A/2020](#) (and its subsequent update via [Portaria n.º 76-B/2020](#)), Social Security issued an official guide ([Medidas Excecionais no âmbito da Crise COVID-19 da Segurança Social](#)). In this document, there are numerous indications and procedures concerning the following situations:

- Sick pay, due to isolation, imposed by health officer
- Exceptional assistance concerning family for employees
- Exceptional assistance concerning family for self-employed workers and domestic service workers
- Extraordinary assistance concerning the reduction of economic activity by self-employed worker
- Child/grandchild assistance during prophylactic isolation, imposed by health officer
- Assistance to employment contract maintenance during business crisis situation (layoff)
- Temporary exemption of contributions to Social Security

4.2 Institutions, Social Answers and Social Action – [Clarifications regarding the situation of equipments and social answers](#)

- The Social Security Institute presented on its webpage a set of clarifications regarding the situation of equipments and social answers, being this information updated daily or everytime the institute feels as relevant, considering the evolution and guidelines defined by the competent authorities.

4.3 Procedural update by the Social Security – [New clarifications on the procedures associated with the measures announced by the Government](#)

- The Portuguese Government presented some support measures that aimed at:
 - Supporting workers in case of prophylactic isolation or illness
 - Supporting families in case they are skipping work, due to the closing of Educational Systems or to support to childhood or disability
 - Supporting independent workers due to the reduction of stopping of their activities
- In this page, the Social Security Institute presents a link with the procedural explanation associated to the situations mentioned above

5. Other topics

(March 27 Update)

5.1 In parallel to the previously mentioned topics, we present a list of links to pages/news related to the COVID-19 subject: (UPDATE – March 27)

- The Government issued a summary document concerning the flexibilization of tax payments and social contributions (for the 2nd quarter of 2020), in the ambit of the assistance measures to businesses during the fight of COVID-19. It can be accessed here: https://www.apeca.pt/docs/apeca-documentos/1_DOCUMENTOS/2020/Medidas_Apoio_Empresa_COVID_19.pdf (UPDATE – March 27)
- According to the Communication of the Council of Ministers of March 26, 2020:
 - A new Decree-Law was approved, which establishes exceptional and temporary measures in the cultural and artistic sphere, in particular as regards the performances not performed, between February 28, 2020 and up to 90 working days after the end of the state of emergency
 - A new Decree-Law was approved that changes the general rules for the application of European structural and investment funds, in order to allow the anticipation of payment requests, with respect to balances
- https://www.occ.pt/fotos/editor2/fluxograma_25marco2020a.pdf – Informative flowcharts created by the Order of the Certified Accountants, which summarize the updates on the processes related to Labor Relations
- https://www.bdo.pt/getattachment/Publicacoes/Alertas/TAX-Alert-FAQ-Lay-off-Trabalhadores/FAQ-Lay-Off_Trabalhadores.pdf.aspx?lang=pt-PT – Document, produced by BDO, with FAQs about the new Lay-Off regime
- <https://covid19estamoson.gov.pt/> - Page where the Portuguese Government presents, in a coordinated manner, the exception measures that were adopted to provide an answer to COVID-19
- <http://cip.org.pt/covid-19-informacoes-as-empresas/> - Page where the Confederation of Portuguese Business provides relevant information regarding the COVID-19 impacts and main topics
- <https://covid19estamoson.gov.pt/> - Page where exceptional measures adopted by the Portuguese Government are published, in each governmental area, as responses to the new coronavirus and COVID-19
- https://dre.pt/documents/10184/2769002/COVID-19+%28atos+legais%29_18_03_V3.pdf/e3873c44-cc02-44e0-8ff9-c27fd640701f – Document made available by the *Diário da República* (Official gazette of Portugal) with the main measures related to COVID-19
- <https://apoioescolas.dge.mec.pt/Apoios> - Page where a list of numerous entities associated with the Ministry of Education is disclosed. These entities provide resources and tools to help ensure that distance learning and remote work runs as smoothly and efficiently as possible
- <https://www.occ.pt/pt/noticias/covid-19-legislacao-e-informacoes-uteis/> - Page where the Professional Order of Certified Accountants provides systematized information, practical guides, legislation, videos and other useful data to help navigate through processes during these troubled times
- <https://dre.pt/application/conteudo/130473088> - Law n°I-A/2020 that defines the exceptional and temporary measures created to respond to the epidemiologic situation approved by the Portuguese Parliament
- <https://www.portugalexporta.pt/covid-19-medidas-apoiar-empresas> - AICEP published the additional measures defined for the Development Programs under their supervision

- <https://formularios.iefp.pt/index.php/274988?lang=pt> – The Employment Institution of Portugal launched a page where citizens can post doubts in a form, which are related to the measures adopted by the Government in this topic of COVID-19 and that are from the responsibility of IEFPP
- <https://www.culturacovid19.gov.pt/> - Official webpage where the Ministry of Culture/ Direção das Artes presents measures and relevant information to the sector.
- <https://dre.pt/application/conteudo/130602978> - Decree nº10-C/2020 23/03 that establishes exceptional and temporary measures regarding regular technical inspections
- <https://dre.pt/application/conteudo/130602979> - Decree nº10-D/2020 23/03 that establishes exceptional and temporary measures for the electronical communications sector
- <https://gulbenkian.pt/fundo-de-emergencia-covid-19/> - The Calouste Gulbenkian Foundation approved the creation of an emergency fund, with a total amount of 5 million euros, to support the main domains of intervention of the Foundation within the society