

DEMAREST



LEGAL INFORMATIVE NEWSLETTER ESG
RIO GRANDE DO SUL

MAY TO JUNE, 2024





DEMAREST

INTRODUCTION

In late April and early May 2024, extreme rainfall hit the state of Rio Grande do Sul. In response, Demarest's team decided to create this booklet containing information on emergency measures regarding legislative innovations, legal and governmental guidelines arising from such disasters.

Demarest will keep monitoring the situation in Rio Grande do Sul, as well as the corresponding measures and legislation, and is available to provide any further information or clarification.

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This material is for informative purposes only, and should not be used for decision-making. Specific legal advice can be provided by our legal team.

PUBLIC SERVICES

DEADLINE FOR EXECUTION AND RENDERING OF ACCOUNTS FOR ADMINISTRATIVE AGREEMENTS, PARTNERSHIPS AND SIMILAR INSTRUMENTS EXTENDED

On May 13, 2024, Decree No. 57,611/2024 was published, extending the deadline for the execution and rendering of accounts of administrative agreements, partnerships and similar instruments, effective between May 01 and October 30, 2024, and signed by the state public administration with agents located in the municipalities of Rio Grande do Sul.

The decree extends the deadline for execution to October 03, 2024, and the deadline for reporting to November 30, 2024. In addition, the decree states that the extension will be applied regardless of an amendment or apostille, and that it is the duty of the Finance Department to adjust the dates of the final terms in the Public Finance System and to make available, through the Agreements and Partnerships Portal, the list of administrative agreements, partnerships and similar instruments covered by the Decree.

ADVANCE PAYMENT FOR MAINTENANCE OF PUBLIC SERVICES

On May 13, 2024, Decree No. 57,612/2024 was published, establishing an exceptional and temporary system for paying public expenses through cash advances.

The cash advance consists of handing over money to a civil servant to pay for small expenses which, due to their urgency for the maintenance of the public service, cannot wait until the completion of regular procedures.

Thus, the use of any existing cash advance balances will be authorized for purchases necessary to address the state of public calamity, subject to the provision of a justification when the accounts are rendered, with the consent of the authorizing officer, regardless of the nature of the expenditure that gave rise to the authorization.

The Decree highlights that there will be no time limit on the payment of emergency expenses, subject to specific justification as to the need to pay the expense immediately, which must be provided when the accounts are rendered.

The periods in which advance payments are used are extended until any balances on emergency expenses have been fully used, unless the authorizing officer determines otherwise.

ENVIRONMENTAL MEASURES IN RIO GRANDE DO SUL EXTENDED AFTER STATE OF PUBLIC CALAMITY WAS DECLARED

On May 09, 2024, the State Environmental Protection Foundation (“FEPAM”) published FEPAM Ordinance No. 416, which extended the validity of FEPAM Ordinance No. 343/2023 for an additional 12 months.

The measure is prompted by State Decree No. 57,596, which declared a state of public calamity in Rio Grande do Sul in response to the weather events occurred between April 24 and May 01, 2024. All other provisions of the original decree remained unchanged, and the extension entered into force from the date of publication of the decree.



STATE EXECUTIVE BRANCH MAY SUSPEND DEADLINES IN THE EVENT OF A PUBLIC CALAMITY

Supplementary Law No. 16,129/2024, published on May 16, 2024, grants the Executive Branch of Rio Grande do Sul the prerogative to suspend, interrupt, extend or postpone current deadlines or the initiation of new deadlines, in situations of public calamity duly decreed or approved by the State.

The measure aims to facilitate the response to the public calamity and minimize its impacts on the lives of the population. The supplementary law covers a number of different deadlines, such as those for civil servant exams, tenders, validity of certificates, execution of agreements, rendering of accounts, filing of appeals, statutes of limitations and others provided for in state law or intralegal act.

The suspension, interruption, extension, or postponement of deadlines is limited to the period necessary to address the calamity or its consequences. The law entered into force on the date of its publication, with retroactive effect to April 24, 2024.

DUTY COURT ENSURES ASSISTANCE FOR URGENT CASES IN RIO GRANDE DO SUL

Through Joint Act No. 04/2024-P and the Office of Internal Affairs (“CGJ”), published on May 13, 2024, the in-person office hours of the Judiciary of the state of Rio Grande do Sul have been suspended, as well as all procedural, jurisdictional and administrative deadlines between May 18 and 31, 2024. As a result, it has become possible to maintain essential services through permanent duty.

During this period, only urgent measures and orders to release funds will be implemented, so as to avoid overloading the “eproc” system (electronic petitioning system), providing services both at the trial court level, through the virtual counter and duty court, and at the appellate court level, according to established regulations.

In addition, the joint act suspended hearings and trial sessions, including virtually, except for custody hearings, cases with imprisoned defendants, arrested teenagers, and cases essential for preserving the rights claimed by the parties.

These specific hearings must take place virtually, while all others provided for in the joint act remain suspended. Finally, the joint act influenced the publication of Joint Ordinance No. 394, of May 17, 2024, which determined the suspension of procedural deadlines, hearings and trial sessions until May 31, 2024, at the Federal Regional Court of the 4th Region and in the Judiciary Section of Rio Grande do Sul. Furthermore, the suspension covered a number of cases in the Federal Court of the 4th Region, including those involving the state of Rio Grande do Sul, its municipalities, the Public Prosecutor’s Office and the State Public Defender’s Office, as well as parties represented by lawyers registered with the Brazilian Bar Association of Rio Grande do Sul.



MINING AND INFRASTRUCTURE

MINISTRY OF MINES AND ENERGY PUBLISHES INSTRUCTIONS TO THE NATIONAL MINING AGENCY TO SUPPORT RIO GRANDE DO SUL

GM/MME Ordinance No. 788, published on May 14, 2024, by the Minister’s Office (“GM”) of the Ministry of Mines and Energy (“MME”), established guidelines for the National Mining Agency (“ANM”) to address proceedings relating to mining rights for aggregates for civil construction and mineral water in the State of Rio Grande do Sul.

These guidelines aim to respond to the social and economic consequences of climatic events in the region. The ANM has been instructed to prioritize, by 31 December 2024:

- the assessment of proceedings;
- the analysis and decision on utilization guides for regular projects that are able to supply inputs for civil construction on an emergency basis;
- the analysis and immediate decision on mining concessions;
- the extraction registrations and licenses for substances regulated by Law No. 6,567/1978;
- the conclusion of mineral water licensing processes; and
- the notification to the MME of measures that require coordination with other bodies and entities.



EMERGENCY MINING AUTHORIZED FOR ROAD RECONSTRUCTION IN RIO GRANDE DO SUL

In response to the floods in the state of Rio Grande do Sul, FEPAM Ordinance No. 412/2024, published on May 07, 2024, authorized, for a limited time and on an exceptional basis, the opening of new mineral deposits and dump areas to assist in the reconstruction of affected state highways.

The measure aims to facilitate interconnection of land transportation and enable the arrival of humanitarian aid and materials.

Exemption from environmental licensing is subject to compliance with a number of measures, such as locating deposits outside the highway right-of-way, prioritizing areas without native vegetation and excluding protected areas. Detailed reports on the areas used, including photos and information on previous conditions, must be submitted within 180 days.

The ordinance is valid for 12 months and may be extended.

MINING AND INFRASTRUCTURE



ORDINANCE AUTHORIZES EXPANSION OF MINING PROJECTS FOR POST-FLOOD RECONSTRUCTION

FEPAM Ordinance No. 414/2024, published by FEPAM on May 09, 2024, authorized the expansion of mineral extraction projects in Rio Grande currently hold an operating license and have requested a Preliminary and Installation License for Alteration (“LPIA”) and a Preliminary and Installation License for Mining Advancement (“LPIAL”), aiming at the reconstruction of infrastructure works in municipalities affected by floods.

Given the state of public calamity declared in Rio Grande do Sul, the ordinance highlights the importance of ensuring that these projects operate responsibly and restricted to specific areas. The authorized expansion covers a number of areas of mining activities, with clear guidelines for intervention, respecting preservation areas, native vegetation and current environmental standards. In addition, the ordinance emphasizes the need to comply with legal procedures of the ANM.

Finally, the ordinance establishes that the report on the implementation of the activities, along with the location of the areas used, must be attached to the records of the licensing proceeding within 60 days.

CULTURE

DEADLINES SUSPENDED FOR THE STATE OF RIO GRANDE DO SUL AND ITS MUNICIPALITIES TO SUBMIT THE ANNUAL PLAN FOR THE APPLICATION OF FUNDS AND SET UP A CULTURE COUNCIL, PLAN AND FUND

On 05/10/2024, the Ministry of Culture (“MINC”) Ordinance No. 128/2024 was published by the Minister of State for Culture, suspending the deadlines for the state of Rio Grande do Sul and its municipalities:

- to submit the Annual Plan for the Application of Funds (“PAAR”); and
- to set up a council, plan and culture fund.

The PAAR provides details of the Action Plan registered by the MINC on the platform at the time of adhesion to the Aldir Blanc National Policy for Culture Development (“PNAB”), which is based on the partnership between the Federal Government, states, the Federal District and municipalities and civil society in the cultural sector, as well as respect for diversity, democratization and universal access to culture in Brazil.

This policy also establishes guidelines for rendering accounts relating to cultural projects, including audiovisual projects, carried out under federal, state, municipal and district cultural incentive laws.



AGRIBUSINESS

EXTENDED VALIDITY OF THE DECLARATION OF APTITUDE TO THE NATIONAL PROGRAM TO STRENGTHEN FAMILY AGRICULTURE IN RIO GRANDE DO SUL

On May 13, 2024, the Ministry of Agrarian Development and Family Farming (MDA) published Ordinance No. 13/2024, determining a six-month extension of the validity period of the Declarations of Aptitude to the National Program to Strengthen Family Agriculture (“DAP-Pronaf”) (Main, Accessory and Legal) active on the date of publication of the Ordinance, which expire between May 01, 2024, and October 31, 2024.

SECRETARIAT OF AGRICULTURE, LIVESTOCK, SUSTAINABLE PRODUCTION AND IRRIGATION (“SEAPI”) EXTENDS DEADLINES AND SUSPENDS SERVICES TO ASSIST RURAL PRODUCERS

SEAPI Normative Instruction No. 12/2024 was published on May 15, 2024, in response to the public calamity in Rio Grande do Sul caused by heavy rains.

The normative instruction takes effect retroactively to the publication of State Decree No. 57,596, of May 01, 2024, which aims to assist rural producers and the agricultural sector by establishing exceptional and temporary measures that extend deadlines and suspend services relating to plant defense, to facilitate management and compliance with obligations.

Among the main measures is a 60-day extension for:

- registration of companies trading in pesticides, seeds and seedlings;
- applicator registration certificates and applicator course certificates for the trade of hormonal herbicides;
- declaration of hormonal herbicide applications;
- (submitting information on the purchase and sale of pesticides and agronomic recipes via the Integrated Pesticide Management System (“SIGA”));
- submitting defenses and/or administrative appeals to SEAPI;
- Forest Registry services.



TECHNICAL REPORT DETAILS MONITORING AND RECOVERY IN RIO GRANDE DO SUL

The technical report compiled by the Farsul System (Agricultural Federation of Rio Grande do Sul), published on May 17, 2024, details the situation of public calamity in Rio Grande do Sul, during April and May 2024.

The report highlights humanitarian actions such as the transformation of the Farsul System headquarters into a donation collection center, in partnership with the Youth Commission, and the launch of the Agro Solidário Program by the National Rural Learning Services (“SENAR-RS”), to assist rural families affected by extreme weather events. It also includes legal reports on the safety of affected municipalities, highlighting the importance of effective security to protect volunteers.

These reports also outline water levels in various regions, such as Lake Guaíba, Lagoa dos Patos (“Patos Lagoon”) and rivers such as Gravataí, Sinos, Uruguay, among others. In addition, the report provides data on affected infrastructure, including the lack of electricity in points served by CEEE Equatorial and RGE Sul, as well as customers without water supply from the Rio Grande do Sul Sanitation Company (“CORSAN”). The telephone operators TIM, VIVO and CLARO are also mentioned, indicating the normalization of services.

With regard to highways, the report emphasizes the recovery of lanes and bridges damaged by floods, landslides and other problems, and that teams from the Independent Department of Highways (“DAER”), the National Department of Transport Infrastructure (“DNIT”) and concessionaires are actively working on this project.



HEALTH SURVEILLANCE

EXCEPTIONAL AND TEMPORARY ACTIONS BY ANVISA FOR INTERNATIONAL DONATIONS

On May 10, 2024, the Ministry of Health published the Collegiate Board of Directors (“RDC”) Resolution No. 866/2024, defining the exceptional and temporary actions to be adopted by the National Health Surveillance Agency (“ANVISA”) regarding the international donation of foods exempt from registration; cosmetics; hygiene products and sanitizing products subject to health inspection, to address the state of public calamity.

The resolution states that the import of these goods and products may be carried out through a non-electronic Simplified Import Declaration (“DSI”), issued on behalf of the Government of the State of Rio Grande do Sul, the Civil Defense Coordination of the State or the municipalities that have been impacted by the calamity.

The RDC adds that companies importing goods from the categories mentioned above (foodstuffs exempt from registration; cosmetics; and hygiene and sanitation products) are exempt from having an Operating Authorization to Import the categories of products targeted by the imports, as well as ANVISA’s approval when they are cleared.

In addition, the resolution stresses that the waiver of ANVISA’s approval for products and importers does not exempt the importer, the Government of the State of Rio Grande do Sul, the Civil Defense Coordination or the Municipalities that were impacted by the disaster from:

- complying with the other requirements applicable to the sanitary control of goods and products and the technical standards that apply to them;
- carrying out post-market monitoring and complying with applicable regulations; and
- being responsible for the post-clearance logistics for distributing the goods and products.

Finally, the RDC determines that it will be up to the importer to assess the need to receive the donation of non-regularized products, whether the products are in a condition to be used and within the expiration date, when applicable.



HEALTH SURVEILLANCE

FREE SALE OF 70% ETHYL ALCOHOL IN THE STATE OF RIO GRANDE DO SUL: ANVISA PUBLISHES TEMPORARY MEASURE TO HELP PREVENT DISEASES

ANVISA/RDC No. 865/2024, published on May 10, 2024, authorizes, on an extraordinary and temporary basis, the free sale and donation of 70% ethyl alcohol.

This measure aims to facilitate the population's access to this essential product for personal hygiene and disinfection of environments, thus contributing to disease prevention and fostering public health.

The measure enables the purchase of 70% ethyl alcohol in pharmacies, supermarkets, and other commercial establishments without the need for a prescription. Free sales also apply to donations, allowing people and institutions to collaborate in distributing the product in the community.

HEALTH PERMITS EXTENDED FOR ESTABLISHMENTS IN MUNICIPALITIES AFFECTED BY THE RAINS IN RIO GRANDE DO SUL

The State Health Department ("SES") Ordinance No. 325/2024 published on May 15, 2024, modifies SES Ordinance No. 298/2024, which extended the validity of health permits for establishments in municipalities affected by the heavy rains in the state of Rio Grande do Sul.

The new rule specifies the municipalities that will benefit from the extension, which extends until October 24, 2024. The full list of municipalities benefiting from the extension is available in Decree No. 57,600/2024 or in another decree that may replace it.

TRADE DEFENSE

DEADLINES SUSPENDED FOR TRADE DEFENSE PROCEDURES AND PUBLIC INTEREST ASSESSMENTS BY THE TRADE DEFENSE DEPARTMENT

On May 13, 2024, Ordinance No. 318/2024 was published by the Secretariat of Foreign Trade of the Ministry of Development, Industry, Trade and Services ("MDIC/SECEX"), determining the suspension until May 31, 2024, of deadlines for the execution of procedural acts by companies domiciled in the state of Rio Grande do Sul within the scope of trade defense and public interest processes conducted by the Trade Defense Department.



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REQUIREMENT TO GRANT WATER USE RIGHTS FOR IRRIGATION AND ANIMAL WATERING WAIVED

On August 08, 2024, SEMA Normative Instruction No. 5/2024 was published by the Rio Grande do Sul State Environment Secretariat (“SEMA”), determining the waiver, exclusively for the purposes of financing, subsidizing and environmental licensing, from the requirement to grant the right to use water for irrigation and animal watering in the 2024/2025 harvest, provided that the water user has applied for the grant or exemption from the grant in the Rio Grande do Sul Water Grant System (“SIOUT RS”). The regulation states that water use registrations carried out with SIOUT RS must contain all the information required for each point of use and, once the data has been validated, they will receive a Water Use Registration Certificate (“SIOUT 0003”), issued by the system.

In this regard, the normative instruction emphasizes that the Water Use Registration is the first procedure to be carried out in order to obtain a water use grant or waiver, to be issued by the Department of Water Resources Management and Sanitation (“DRHS”), considering the restrictions and conditions established by the Rio Grande do Sul Water Resources Council (“CRH”) and the respective Basin Committees. As such, it does not, in itself, constitute effective authorization for the use of water and, therefore, does not exempt the user from the need to complete the application for a grant or waiver through SIOUT RS.

The regulation then stipulates that, exceptionally for the 2024/2025 harvest, water uses for irrigation and animal watering purposes registered with SIOUT RS and whose grant or waiver application processes show the status “Process awaiting initiation of technical analysis”, “Process under technical analysis” or “Process awaiting changes to inconsistent data or delivery of documents by the water user or operator”, will be provisionally regularized before the DRHS, exclusively for the purposes of financing, subsidies and environmental licensing.

The normative instruction adds that, exclusively for the 2024/2025 harvest, the Proof of Water Use Registration -

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SIOUT 0003, without the accompanying application process for the grant or waiver of water use rights, will be considered valid for the purposes of provisional regularization of the following activities:

- animal watering not subject to environmental licensing; and
- irrigation not subject to environmental licensing, provided that it is accompanied by a valid National Family Farming Register (“CAF”) or Family Farmer Certificate under the terms of Federal Law No. 11.326/2006, issued by a Class Entity or other competent institution.

The regulation states that the following interventions in water resources or accumulations of water are exceptions to all of the above:

- water abstractions and derivations located in the Santa Maria River Basin, the Piratinim River Basin, the Sanchuri River Basin, the Mangueira Lagoon, the Arroio Velhaco Basin, the Formosa Lagoon, the Bacupari Lagoon and the Fortaleza Lagoon, which are special basins where demand is close to availability or are areas of conflict over water use;
- all interventions regarding the use of surface water resources in the Gravataí River Basin;
- all interventions regarding the use of surface water resources in the Sinos River Basin;
- dams and weirs located in the Santa Maria River Basin, considering the existence of a collective grant;
- weirs with a stored water volume of more than 5.000,000m³;
- dams with a stored water volume of more than 3,000,000m³; (vii) drilling of wells; and
- interventions that do not comply with current environmental legislation.

Finally, the normative instruction states that, for the exceptions mentioned, the authorizing act issued (Water Use Right Grant Ordinance or its Waiver issued by the DRHS/SEMA or Prior Authorization for drilling wells) will be required for financing, subsidy and environmental licensing purposes, and not just the Proof of Water Use Registration and the respective grant/waiver application.

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REGULATION WAIVES GRANTING AND AUTHORIZES DESILTING IN RIVERBEDS OR WATERCOURSES TO ADDRESS THE STATE OF PUBLIC CALAMITY

On May 08, 2024, SEMA/FEPAM Normative Instruction No. 2/2024 was published by the Rio Grande do Sul State Environment Secretariat (“SEMA”) and FEPAM.

The rule waives the need for grants and authorizes, on an exceptional and temporary basis, the desilting of riverbeds or watercourses to address the state of public calamity, limited to the municipalities listed in State Decree No. 57,600/2024, and in updates by subsequent decrees.

that the normative instruction adds that, within 180 days of its publication, formalizations must be provided to the Rio Grande do Sul Water Grant System (“SIOUT-RS”).

The rule also states that the authorized interventions are restricted to clearing riverbeds or watercourses that have deposited material carried by floods, with the aim of reducing the damage caused, thus allowing the normal flow of water to resume, and are not permitted for mining purposes.

In addition, the normative instruction states that the activity of desilting rivers or watercourses must be accompanied by a qualified technical manager and follow the legal rules, in compliance with the following conditions and restrictions:

- any intervention in the Permanent Preservation Area (“APP”) of the water body must take place in such a way as to minimize the impact of the activity, prioritizing access along banks that have already been degraded;
- the water body must not have its natural course altered, channelized or straightened;
- the digging method must not be adopted, causing incompatible depths in relation to the bed of the water body;
- intervention sites must be signposted during the works phase, and the maintenance of this signposting after desilting must be assessed by the technical manager, taking into account the need to guarantee the safety of the population and of public and private structures that may be compromised by the intervention;
- when dredgers are used, the dredging area must be marked out, as well as the dredger itself, in accordance with the provisions of the Maritime Authority Standards for Navigation Aids of the Brazilian Navy;



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- as an accident prevention measure, transportation must be carried out in such a way as to avoid spillage of the removed material, from the cleaning site to the final destination;
- the waste removed during dredging must be sent to sites licensed by the competent environmental agency;
- the intervention must be carried out in such a way as to avoid spillage of the removed material, from the cleaning site to the final destination;
- the waste removed during dredging must be disposed of at sites licensed by the competent environmental agency;
- the intervention must not affect native vegetation that is endangered and immune to cutting, in accordance with current legislation;
- the vegetation of the PPAs where there is intervention must be restored, so that the re-establishment of the environmental balance mitigates erosive processes and accidental mass movements and floods;
- if there is a need for a continuous or frequent process of desilting, permanent accesses to the regular bed of the water body must be provided, by adopting structural and non-structural measures that ensure the conservation of the banks of the water body and prevent the use of these sites;
- the vegetation cover of the permanent accesses to the regular bed of the water body must be effectively managed in view of the interventions carried out;
- the material resulting from the desilting may be used by the municipality in public works, and must not be used for commercial purposes;
- the use of the material resulting from the desilting must be preceded by an analysis of the sediments to check that there is no risk of contamination, and if possible organic or inorganic contaminants are identified, the product must be disposed of in a landfill licensed by the competent authority;
- the materials resulting from desilting must not be deposited in APP or in places whose topography facilitates their return to the watershed; and
- the identification of stretches subject to continuous and frequent desilting processes must be included in the municipality's Master Plan or urban guidelines, as provided for in the Cities Statute.

Finally, the rule stipulates that if there is any interest in using the material removed from the water body, the control of contaminants must be monitored by a qualified technical manager. Once the process of cleaning and disposing of the material is complete, a monitoring report must be submitted, along with the results of the contaminant analysis and the measures adopted to control pollution and environmental contamination.

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STATE FAUNA RESPONSE COORDINATION OFFICE ESTABLISHED

On May 20, 2024, SEMA Ordinance No. 41/2024 was published by the Rio Grande do Sul State Environment Secretariat (“SEMA”).

The ordinance established the State Fauna Response Coordination Office, which will be in charge of implementing the response action plan regarding fauna affected by climatic events in the state of Rio Grande do Sul.

FEPAM WAIVES LICENSING REQUIREMENTS FOR RECONSTRUCTION OF PROJECTS AFFECTED BY FLOODS

FEPAM Ordinance No. 411/2024, published on May 07, 2024, by FEPAM, determines the extraordinary waiver of state licensing for the reconstruction of the infrastructures of projects affected by floods in municipalities in the state of Rio Grande do Sul, and included in the Decrees of emergency situation or state of public calamity for the period. This waiver will be valid as long as they are rebuilt on the same site, respecting the basic project carried out by a qualified technical professional with a Technical Responsibility Certificate (“ART”).

The ordinance highlights that the waiver includes the dredging necessary to restore the floodplain through design and execution by a qualified technical professional, with ART, prior to the effects of the disaster. Finally, the ordinance states that, once the

work has been completed, a technical report with a description and photographs of the work carried out, accompanied by a floor plan of the project and the ART of the person technically responsible for the work, must be attached to the project’s Operating License process within a maximum of 60 days.



FEPAM WAIVES ENVIRONMENTAL LICENSING REQUIREMENTS FOR RE-ESTABLISHING DRINKING WATER SUPPLIES

On May 16, 2024, FEPAM published FEPAM Ordinance No. 422/2024, which extraordinarily waives state environmental licensing for interventions necessary to re-establish drinking water supplies for communities affected by the climatic events of April and May 2024, even if they are located in municipalities not affected by these events. The ordinance establishes that within a maximum period of 60 days from the conclusion of the activities, the business owner must file with FEPAM a descriptive and photographic technical report of the activities carried out, accompanied by a floor plan showing the location of the implementation, expansion or adaptation carried out and the Technical Responsibility Certificate ("ART") of the person technically responsible for the execution.



STATE ENVIRONMENTAL LICENSING WAIVED FOR THE RECONSTRUCTION OR RENOVATION OF THE INFRASTRUCTURE OF AFFECTED PROJECTS

On May 09, 2024, FEPAM Ordinance No. 417/2024 was published by FEPAM.

The ordinance determines that, in municipalities in a state of emergency or public calamity declared in the territory of the state of Rio Grande do Sul, state environmental licensing is waived for the reconstruction or renovation of the infrastructure of projects affected by flooding, provided that they are rebuilt in the same place, respecting the basic project carried out by a qualified technical professional with a Technical Responsibility Certificate ("ART").



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IBAMA SUSPENDS PROCEDURAL DEADLINES FOR CASES RELATING TO ENVIRONMENTAL INFRACTIONS IN RIO GRANDE DO SUL

On May 09, 2024, the Brazilian Institute for the Environment and Renewable Natural Resources (“IBAMA”) published IBAMA Ordinance No. 57/2024, which suspended, as of May 13, 2024, the deadlines for administrative proceedings relating to environmental infractions and other ongoing procedures in progress that originated in Rio Grande do Sul, and the deadlines related for proceedings that, while not referring to infractions committed within the territory of Rio Grande do Sul, are conducted by lawyers who are working in Rio Grande do Sul while the state of public calamity lasts.

DECREE SUSPENDS ADMINISTRATIVE PROCEDURAL DEADLINES AND HEARINGS

On May 13, 2024, Decree No. 57,609/2024 was published, determining the exceptional and temporary suspension, from May 06 to 17, 2024, of hearings and defense and appeal deadlines within the scope of direct and indirect state public administration proceedings, including tax administrative proceedings, due to the state of public calamity.

However, such suspension does not apply to the following hearings and deadlines:

- bidding procedures and other forms of public procurement, including decisions of a punitive nature, provided that the defense and filing of appeals can be carried out electronically, ensuring full defense, through electronic access to documents; and
- administrative proceedings or procedures, including those of a punitive nature, in which the hearing, defense and filing of appeals can be carried out electronically, in accordance with regulations established by members of the bodies and entities of the direct and indirect state public administration, ensuring full defense, through electronic access to documents and the absence of a timely claim of impossibility by the party or lawyer.



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EXCEPTIONAL PROCESSING AND ISSUING ACTS WITHIN THE PUBLIC ADMINISTRATION

On May 13, 2024, the Decree No. 57,613/2024 was published, establishing an exceptional procedure for processing and editing acts within the state public administration, given the state of public calamity.

The decree stipulates that during the period in which Rio Grande do Sul's electronic administrative process system, the PROA System, remains unavailable, administrative acts can be registered in and processed through the Electronic Information System ("SEI"), which will be implemented on an emergency and gradual basis within the state's public administration.

The decree emphasizes that this form of processing and editing does not prevent bodies and entities from maintaining the use of specialist electronic systems for processing administrative acts and proceedings not affected by the unavailability of the PROA System.

Finally, the decree states that the bodies and entities will inform the Secretariat of Planning, Governance and Management ("SPGG"), by e-mail, of the civil servants to be registered as SEI users, and that each user may:

- carry out acts and attach documents of their own authorship, which will be verified through the identification of the attaching user and the authentication of the document;
- attach acts and documents authored by other civil servants, not yet registered as users of the system; and
- attach other acts and documents for the instruction or impetus of the process that do not require a signature.

FEPAM GRANTS 120-DAY EXTENSION FOR RENEWAL OF ENVIRONMENTAL LICENSES

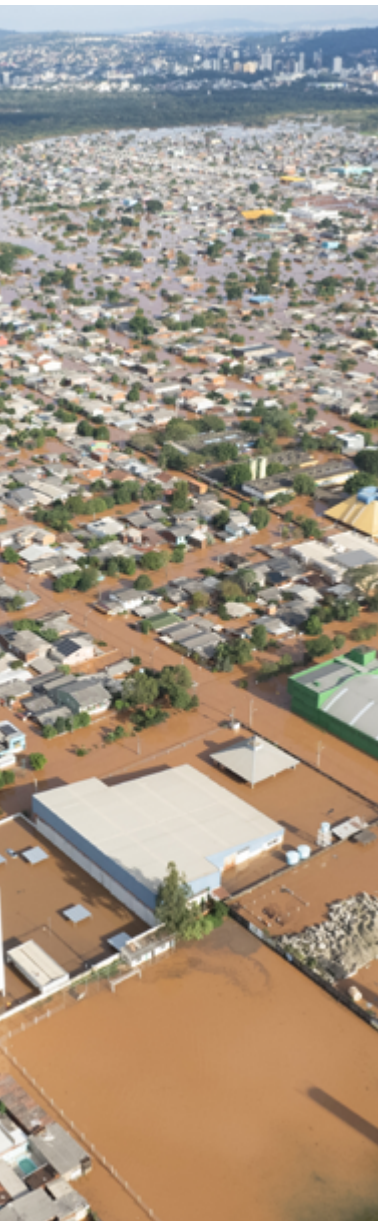
On May 07, 2024, FEPAM published FEPAM Ordinance No. 410/2024, extending the deadline for renewing environmental licenses in Rio Grande do Sul by 120 days.

The measure benefits projects in municipalities affected by natural disasters between April 24 and May 01, 2024, and applies to licenses at any stage of the process, from application to those already issued, as long as they do not cause damage to the environment.

In addition to the extension, the ordinance suspends procedural deadlines relating to environmental licensing for municipalities affected by the disasters. This measure aims to facilitate the environmental regularization of projects in these areas, contributing to reconstruction and local development.

FEPAM highlights that the extension and suspension of deadlines are exceptional and temporary measures, necessary to help municipalities and projects overcome the effects of natural disasters.

The ordinance has been in force since May 07, 2024, and takes effect retroactively from May 01, 2024.



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DEADLINES SUSPENDED FOR ADMINISTRATIVE PROCEEDINGS AND PAYMENTS OF ENVIRONMENTAL FINES

SEMA/FEPAM Joint Ordinances No. 9/2024 and No. 10/2024 suspend, on an exceptional and temporary basis, defense and appeal deadlines in all administrative proceedings pending before trial and appellate boards, the Judgment Board of Ecological Infractions (“JJIA”), the Judgment Board of Superior Appeals (“JSJR”) and the environmental agencies of Rio Grande do Sul between May 06 and 31, 2024, in order to facilitate access to justice and ensure citizens’ right to a full defense during the period of public calamity caused by the heavy rains.

The suspension also applies to the deadlines for reduced payments of fines for environmental violations.

FEPAM WAIVES REQUIREMENT TO REGISTER AND ISSUE THE WASTE TRANSPORTATION MANIFEST FOR 90 DAYS

Due to natural disasters that affected the state between April 24 and May 01, 2024, FEPAM Ordinance No. 413/2024 waived, for 90 days, the mandatory registration and issuance of the Waste Transport Manifest (“MTR”) for land transportation of solid waste within Rio Grande do Sul.

Instead of the MTR, any transportation document containing the minimum information identifying the waste will be accepted, such as generator, transporter, destination, type of waste, IBAMA code, class, and quantities.

Once the emergency situation has ended, waste transportation must be reported to FEPAM in the quarterly Waste Transportation Declarations (“DMR”). Recipients must also issue a Final Disposal Certificate (“CDF”) for waste received without an MTR.



FEPAM AUTHORIZES THE RECEIPT OF WASTE IN LANDFILLS TO ASSIST IN FLOOD MANAGEMENT

In response to the floods that affected Rio Grande do Sul, FEPAM Ordinance No. 409/2024 authorizes, for as long as the public calamity situation persists and on an exceptional basis, the receipt of solid urban, industrial, health and civil construction waste in landfills and landfills licensed by FEPAM, even above authorized capacity.

The measure is intended to assist in the management of waste generated by the disaster and minimize its environmental impact. In order to guarantee safety and environmental control, landfills and dumps must maintain the necessary monitoring and controls when receiving surplus waste. The amount of waste received in excess of the licensed capacity must be reported to FEPAM.

The ordinance also establishes rules for receiving other types of waste and for submitting technical reports to FEPAM. The validity of the ordinance is subject to the situation of public calamity in the State, in accordance with State Decree No. 57,596/2024.



REGULATION DEFINES RULES FOR MANAGING WASTE RESULTING FROM NATURAL DISASTERS

FEPAM/SEMA Normative Instruction No. 3/2024, published on May 14, 2024, defines rules for the management of urban solid waste and debris generated in emergency situations or public calamities.

The regulation establishes specific measures for the appropriate management of these materials, from collection to final disposal, seeking to minimize environmental impacts and ensure public health.

The normative instruction distinguishes management according to the type of waste:

- unsegregated waste must be collected and stored at licensed sites until it is finally disposed of in a landfill.
- municipalities in critical situations can use emergency areas for temporary storage, following specific criteria.
- segregated rubble waste must be sent to sites licensed to receive construction waste.

The normative instruction also details the disposal of solid industrial and health waste and animal corpses, focused on environmental protection and the health of the population.



ENVIRONMENT

ORDINANCE EXTENDS ENVIRONMENTAL LICENSES IN EMERGENCY SITUATIONS

FEPAM Ordinance No. 340/2023, published by FEPAM, plays a fundamental role in extending the expiration date of environmental licenses, allowing automatic renewal, and suspending procedural deadlines in the face of disasters in Rio Grande do Sul.

This measure ensures that affected projects can continue operating, while protecting the environment.

In line with this initiative, FEPAM issued a statement on May 02, 2024, extending the term of environmental licenses until November 28, 2024, in line with the declaration of public calamity in the state as stipulated by State Decree No. 57,596/ 2024.

FEPAM WAIVES LICENSING REQUIREMENTS FOR REBUILDING ELECTRICAL INFRASTRUCTURE

FEPAM Ordinance No. 427/2024, published by FEPAM on May 23, 2024, represents a significant milestone by waiving environmental licensing for the reconstruction of electricity transmission lines and substations in municipalities in Rio Grande do Sul affected by floods.

According to the guidelines of FEPAM Ordinance No. 427/2024, the license waiver covers the reconstruction of transmission lines and substations in municipalities facing a situation of public calamity, as long as the projects hold valid operating licenses and there are no viable alternative locations. Reconstruction outside the original areas must comply with strict criteria to avoid impacts on sensitive areas, such as Permanent Preservation Areas and Conservation Units, ensuring the sustainability of the actions.



ORDINANCE WAIVES ENVIRONMENTAL LICENSING FOR MANAGEMENT OF NATIVE VEGETATION IN ORDER TO REBUILD AND INSTALL ELECTRICITY DISTRIBUTION LINES

FEPAM Ordinance No. 428/2024, published by FEPAM on May 23, 2024, represents crucial measure by waiving environmental licensing for the management of native vegetation, allowing for the reconstruction and installation of electricity distribution lines of up to 38kV in municipalities in Rio Grande do Sul affected by floods.

Considering recent natural disasters and the declared state of public calamity, the ordinance seeks to speed up and facilitate the availability of essential energy for the residents of these impacted regions. By stipulating guidelines for specific forest management in these areas, the ordinance aims to balance the urgency of reconstruction with the need for environmental preservation.

According to FEPAM Ordinance No. 428/2024, the extraordinary waiver of licensing covers a series of actions, including pruning, fractionation of fallen trees and suppression of native vegetation in the initial stage of regeneration. However, the reconstruction or implementation of networks outside the original locations must comply with strict criteria to avoid interventions in sensitive areas, such as Permanent Preservation Areas and Conservation Units.

Furthermore, the ordinance establishes that detailed administrative protocols are needed to guarantee the regularization of activities, ensuring transparency and technical responsibility in the processes.



CLASS COUNCIL



REGIONAL COUNCIL OF VETERINARY MEDICINE EXTENDS PAYMENT DEADLINES AND SUSPENDS PROCEDURAL DEADLINES

On May 13, 2024, the Federal Council of Veterinary Medicine (“CFMV”) Resolution No. 1,602/2024 was published, which extends the deadlines for payment of annuities, fines and fees, including installments, and suspends deadlines for procedural acts within the scope of the Regional Council of Veterinary Medicine of Rio Grande do Sul (“CRMV-RS”) for individuals and legal entities domiciled in the municipalities of the state of Rio Grande do Sul.

The resolution specifically establishes:

- i. the extension of the deadlines due in April, May and June 2024 to the last working day of August, September and October 2024, respectively;
- ii. no right to a refund of amounts paid during the extension period; and
- iii. the suspension, until the last working day of October 2024, of the deadline for carrying out procedural acts within the scope of CRMV-RS, regarding administrative and ethical proceedings of interest to individuals and legal entities domiciled in any municipality of Rio Grande do Sul.

PORT ACTIVITIES

ANTAQ REGULATES PORT AID FOR THE TRANSPORTATION OF DONATIONS

On May 13, 2024, the National Waterway Transportation Agency (“ANTAQ”) published ANTAQ Resolution No. 114/2024, determining that public port authorities grant berthing preference to vessels used to transport donations to the victims of the floods in the state of Rio Grande do Sul.

In addition, the resolution authorizes port authorities to grant total or partial exemption from the port tariffs in force, according to the proportion of the cargo of donations.

Finally, the resolution establishes that port authorities must submit a report to ANTAQ with berthing preferences and discounts granted under this resolution, so that the measures can be monitored.



SOCIAL WELFARE

DECREE ESTABLISHES THE VOLTA POR CIMA MAY 2024 PROGRAM AND FINANCIAL AID FOR FAMILIES AFFECTED BY DISASTERS

On May 9, 2024, Decree No. 57,607/2024 was published, creating the Volta por Cima May 2024 Program, aimed at victims of adverse weather events in the state of Rio Grande do Sul between January 01, 2024, and May 31, 2024, even if their consequences take place at a later date. In addition to the Program, the Decree establishes financial aid that will be allocated to under-sufficient families within poverty or extreme poverty brackets, affected by the climatic events and living in municipalities in Rio Grande do Sul whose state of public calamity or emergency resulting from these events has been decreed or approved by the state.

The financial aid will be paid in a single installment of BRL 2,500.00 per family displaced or homeless as a result of the weather event, and registration with the Federal Government's Single Registry for Social Programs ("CadÚnico") is required.

In addition, the Decree determines that financial aid will be paid to the family unit affected by the climatic events, through the family representative registered with CadÚnico, provided that the following cumulative requirements are met:

- i. identification and inclusion of the displaced or homeless groups within 30 days from the date of receipt of the letter containing guidelines, access data and password by the municipality; and
- ii. under-sufficiency, that is, families in a situation of risk and vulnerability, registered with CadÚnico, who fall within the poverty or extreme poverty brackets, regardless of any income from federal, state or municipal cash transfer programs.

In this regard, the decree states that the municipality may request an extension of the stipulated deadlines, on a well-grounded basis and provided that the request is submitted within seven days of the end of the identification and inclusion period.

Finally, the decree establishes that the identification of displaced and homeless families, which will serve as a reference for identifying the beneficiaries of financial aid, will be carried out through a website registration.

EMERGENCY MEASURE FACILITATES AID TO VICTIMS OF DISASTER IN RIO GRANDE DO SUL.

The Ministry of Integration and Regional Development ("MIDR") Ordinance No. 1.639/2024, published on May 15, 2024, simplifies the procedures for releasing federal funds for aid and assistance to victims in areas facing a declared emergency. The measure aims to speed up assistance to the affected population, ensuring that the funds reach those in need as quickly as possible.

The Ordinance is based on the provisions of MIDR Ordinance No. 1,384/2024, which defines the procedures, limits and controls for the release of funds in emergencies. Under these terms, the summary release of federal resources for aid and assistance to victims may be authorized, up to a maximum amount of BRL 200,000.00 per affected municipality.



FISCAL ASPECTS

ICMS AGREEMENT
ALLOWS EXTENSION
OF ICMS PAYMENT
DEADLINE
IN AFFECTED
MUNICIPALITIES

ICMS Agreement No. 54/2024 authorized the State of Rio Grande do Sul to grant a state value-added tax (“ICMS”) exemption on internal and interstate sales, including parts and pieces intended for fixed assets, to taxpayer establishments located in municipalities affected by the disaster, as governed by state legislation.

Decree No. 57617/2024, published on May 14, 2024, based on the ICMS Agreement, offers tax aid to establishments located in the affected municipalities listed in Decree No. 57600/2024.

The deadline extension varies according to the ICMS due date, with final deadlines between June 28 and August 30, 2024. It is worth noting that the moratorium is conditional on full compliance with the requirements of the Decree, and does not apply to the supply of electricity, communication services, or in cases where the tax liability is paid in installments.



SECEX ORDINANCE STREAMLINES
IMPORT OF DONATIONS

The Secretariat of Foreign Trade (“SECEX”) Ordinance No. 317/2024 streamlines the import of used goods donated to aid and assist the affected population. The rule waives the requirement for non-automatic licensing of these goods, simplifying the import process.

To obtain the benefit of the licensing exemption, the importer must provide a justification for the import and the description of how it will be used in the additional information field of the order in the Integrated Foreign Trade System (“SISCOMEX”) for the Import license (“LI”) or License, Permit, Certificate and Other Documents (“LPCO”).

SECEX approval is not required for operations carried out using the Simplified Import Declaration (“DSI”).

The Ordinance entered into force on the date of its publication and will be repealed within 30 days.



ORDINANCE EXTENDS VALIDITY OF TAX CERTIFICATES

As of April 24, 2024, Joint Ordinance RFB/PGFN No. 6/2024 grants a benefit to taxpayers domiciled in the affected municipalities.

The regulation extends the validity of Negative Debt Certifications (“CND”) and Positive Certifications with Negative Effects (“CNEND”) by

90 days, providing easier access to these important documents for a variety of purposes. The extension applies to certificates expiring between April 21 and May 31, 2024, on behalf of taxpayers residing in the municipalities listed in the Single Annex of the Ordinance.

ORDINANCE ESTABLISHES NEW DEADLINES FOR TAXES AND ANCILLARY OBLIGATIONS IN RIO GRANDE DO SUL

RFB Ordinance No. 419/2024, published on May 10, 2024, amends RFB Ordinance No. 415/2024, which had extended payment deadlines and suspended procedural deadlines for taxpayers domiciled in the municipalities of Rio Grande do Sul in a situation of public calamity due to intense rains as of April 24, 2024, recognized by this Ordinance.

The Ordinance expands the benefits granted by RFB Ordinance No. 415/2024, including new municipalities in the list of areas that will have extended deadlines for paying federal taxes, including installments, and complying with ancillary obligations. The Ordinance suspends deadlines for carrying out procedural acts within the scope of the Federal Revenue Service for taxpayers domiciled in these regions.

SINIEF ADJUSTMENT NO. 9/24 WAIVES ISSUANCE OF INVOICES FOR DONATIONS TO RIO GRANDE DO SUL

The states and the Federal District have agreed to waive the issuance of tax documents for transactions and transportation services relating to the shipments of goods collected from third parties, by taxpayers or not, donated to assist the victims of public calamity as a result of the floods, storms and floods that occurred in the State of Rio Grande do Sul in the month of May 2024.



FISCAL ASPECTS

ADMINISTRATIVE COUNCIL OF TAX APPEALS SUSPENDS DEADLINES AND PROCEDURAL ACTS

Through CARF Ordinance No. 733/2024, the Administrative Council for Tax Appeals (“CARF”) suspended the deadlines and procedural acts for taxpayers domiciled in Rio Grande do Sul or represented by an attorney domiciled in the state until May 31, 2024. Ongoing cases were removed from the agenda due to force majeure.

GCSN ORDINANCES EXTEND TAX PAYMENT DEADLINES IN RIO GRANDE DO SUL

GCSN Ordinance No. 45/2024 extends the due dates for taxes calculated under the the Special Unified Regime for Collection of Taxes and Contributions owed by Micro and Small Companies (“Simples Nacional”), owed by taxpayers headquartered in the affected municipalities.

Likewise, GCSN Ordinance No. 175/2024 extends the deadlines for payment of taxes calculated under the Simples Nacional and the System for Payment in Fixed Monthly Amounts of Taxes covered by Simples Nacional (“SIMEI”).

DECREE AMENDS ICMS REGULATIONS IN RIO GRANDE DO SUL

Decree 57.618/2024 exempts the collection of ICMS, until December 31, 2024, on internal shipments resulting from sales of goods intended for fixed assets and parts and pieces to taxpayer establishments located in the affected municipalities.

In addition, the stock of credits in entries that have benefited from the authorization is prohibited, as well as entries of goods that exist in the stock of taxpaying establishments.

NORMATIVE ORDINANCE SUSPENDS JUDICIAL AND ADMINISTRATIVE COLLECTION OF DEBTS OWED BY THE FEDERAL GOVERNMENT IN RIO GRANDE DO SUL

PGU/AGU Normative Ordinance No. 19/2024 suspended the following measures for collecting debts not registered as active debt:

- submitting notices to the debtor for extrajudicial collection of the debt;
- filing protests of executive titles; and
- filing of enforcement and collection actions and the resumption of enforcement of unfulfilled agreements.

In addition, the ordinance authorizes the extension of the due dates of the installments of the agreements signed between the Attorney General's Office and debtors in Rio Grande do Sul.





DECREES, NORMATIVE INSTRUCTIONS, AGREEMENTS AND ORDINANCES

[DECREE No. 57589, OF APRIL 30, 2024](#) - Modifies Decree No. 57377/2023, which defines the calculation basis for the Motor Vehicle Ownership Tax ("IPVA") applicable to the calendar year of 2024.

[DECREE No. 57582, of APRIL 30, 2024](#) - Amends Decree No. 56145 20, of October 20, 2021, establishing the DEVOLVE-ICMS Program (a program that refunds consumption tax to low-income citizens).

[NORMATIVE INSTRUCTION RE No. 36, OF MAY 09, 2024](#) - Extends deadlines for submitting the ICMS Information and Calculation Form ("GIA") and Digital Tax Bookkeeping ("EFD") files.

[NORMATIVE INSTRUCTION RE No. 35, OF MAY 08, 2024](#) - Extends deadlines for State Revenue Office acts.

[NORMATIVE INSTRUCTION RE No. 40, OF MAY 13, 2024](#) - Extends deadlines for submitting the ICMS Information and Calculation Form - Tax Substitution ("GIA-ST") and Declaration of Tax Replacement, Rate Differential and Anticipation ("DeSTDA") files.

[NORMATIVE INSTRUCTION RE No. 39, OF MAY 10, 2024](#) - Eliminates the need to issue a tax document for transactions and transportation services relating to the shipment of goods donated to assist victims of public calamities.

[NORMATIVE INSTRUCTION RE No. 38, OF MAY 10, 2024](#) - Suspends the obligation to register the crossing of goods at a tax office in the state of Rio Grande do Sul.

[DECREE No. 57610, of MAY 13, 2024](#) - Modifies the Regulation of the Tax on Operations Relating to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transportation and Communication Services ("RICMS").

[DECREE No. 57609, OF MAY 13, 2024](#) - Suspends hearings, defense deadlines and appeal deadlines regarding direct and indirect state public administration proceedings, including administrative tax proceedings, due to the state of public calamity.

[SINIEF ADJUSTMENT No. 11, OF MAY 17, 2024](#) - Extends the deadline for submitting the Digital Tax Bookkeeping ("EFD-ICMS-IP") files for 60 days in the case of companies with head offices or branches located in the state of Rio Grande do Sul.

[ICMS AGREEMENT No. 55, OF MAY 10, 2024](#) - Authorizes the exemption of ICMS on the receipt of products imported from abroad, under the conditions specified.

[ICMS AGREEMENT No. 57, OF MAY 17, 2024](#) - Authorizes the State of Rio de Grande do Sul to grant ICMS exemption on transactions intended for the Association of Banks of the State of Rio Grande do Sul, and to waive taxation on these transactions for the period specified.

[ICMS AGREEMENT No. 58, OF MAY 17, 2024](#) - Amends ICMS Agreement 54/24, which authorizes the state of Rio de Grande do Sul to grant tax benefits to establishments located in municipalities declared to be in a state of public calamity, as defined by state legislation.

[ICMS AGREEMENT No. 59, OF MAY 17, 2024](#) - Authorizes the states and the Federal District not to demand interest and fines for late payment or to extend the due date for taxes due through tax substitution. - Clause One The states and the Federal District are hereby authorized not to demand the amounts corresponding to interest and fines for late payment or to extend the due date, by up to 2 months in both cases, in the payment of the Tax on Operations relating to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transport and Communication Services - ICMS, due through tax substitution, by taxpayers located in the state of Rio Grande do Sul, whose payment deadlines fall in the months of May and June 2024.

[ICMS AGREEMENT No. 60, OF MAY 17, 2024](#) - Authorizes the state of Rio de Grande do Sul to reinstate, suspend termination and postpone the maturity of installments relating to ICM/ICMS installments, under the terms specified.

[PGFN/MF ORDINANCE NO. 737/2024](#) - Provides for measures regarding the collection of the Federal Government's active debt, including suspension, extension and deferral, as a result of the state of public calamity in municipalities in the state of Rio Grande do Sul, acknowledged by Decree No. 57,596, of May 01, 2024, and ratified by Decrees No. 57,600, of May 04, 2024, and No. 56,603, of May 05, 2024, all from the state of Rio Grande do Sul.

[PGFN ORDINANCE No. 764/2024](#) - Amends PGFN Ordinance No. 737, of May 06, 2024, which provides for measures regarding the collection of the Federal Government's active debt as a result of the state of public calamity in municipalities in the state of Rio Grande do Sul.

DECREES, NORMATIVE INSTRUCTIONS, AGREEMENTS AND ORDINANCES

[ICMS AGREEMENT No. 66, OF MAY 28, 2024](#) - Authorizes the State of Rio Grande do Sul to waive deposits in the State Reform Fund, created by State Law No. 10,607, of December 28, 1995, and establishes other provisions.

[ICMS AGREEMENT No. 67, OF MAY 28, 2024](#) - Authorizes the state of Rio Grande do Sul to grant ICMS exemption on outbound shipments resulting from acquisitions of durable consumer goods, by refunding the tax due, as specified.

[ICMS AGREEMENT No. 68, OF MAY 28, 2024](#) - Authorizes the state of Rio Grande do Sul to waive late payment fines and interest for late payment of ICMS declared in an information form.

[ICMS AGREEMENT No. 69, OF MAY 28, 2024](#) - Authorizes the state of Rio Grande do Sul to grant ICMS exemption to operations and services relating to the reconstruction, installation and operation of the Salgado Filho International Airport and the Canoas Air Base of the Brazilian Air Force, and establishes other provisions.

[DECREE No. 57,618, OF MAY 14, 2024](#) - Modifies the Regulation of the Tax on Operations Relating to the Circulation of Goods and on the Provision of Interstate and Intermunicipal Transportation and Communication Services ("RICMS").

[ICMS AGREEMENT No. 54, OF MAY 07, 2024](#) - Authorizes the state of Rio de Grande do Sul to grant tax benefits to establishments located in municipalities declared to be in a state of public calamity, as defined by state legislation.

[PGU/AGU NORMATIVE ORDINANCE No. 19/2024](#) - Provides for measures relating to the collection of Federal Government credits, not registered as active debt, charged by the Federal Attorney General's Office as a result of the state of public calamity in municipalities in the State of Rio Grande do Sul, acknowledged by Decree No. 57.596, of May 01, 2024, and ratified by Decrees No. 57.600, of May 04, 2024, and No. 56.603, of May 05, 2024, all from the state of Rio Grande do Sul.

[CGSN ORDINANCE No. 45/2024](#) - Provides for an extension of due dates of taxes assessed under the Simplified Taxation System (Simples Nacional) for taxpayers with head offices in municipalities in the state of Rio Grande do Sul that are included in the state's public calamity decree.

[CGSN RESOLUTION No. 175/2024](#) - Extends, exceptionally, the deadlines for payment of installments and for the fulfillment of ancillary obligations by taxpayers opting Simple Nacional with headquarters located in the State of Rio Grande do Sul, due to the climatic events that occurred in the State.

[DECREE No. 57,617, OF MAY 14, 2024](#) - Extends the deadline for the payment of ICMS debts owed by establishments located in municipalities in a state of public calamity or emergency, listed in Decree No. 57.600, of May 04, 2024, under the conditions specified.

[RFB ORDINANCE No. 419, OF MAY 10, 2024](#) - Amends RFB Ordinance No. 415, of May 06, 2024, which extends deadlines for payment of federal taxes, including installments, for the fulfillment of ancillary obligations, and suspends deadlines involving procedural acts within the scope of the Special Secretariat of Brazil's Federal Revenue Office, in the case of taxpayers domiciled in the municipalities of Rio Grande do Sul in a state of public calamity.

[SINIEF ADJUSTMENT No. 9, OF MAY 07, 2024](#) - Eliminates the need to issue a tax document for transactions and transportation services relating to the shipment of goods donated to assist victims of public calamities.

[RFB JOINT ORDINANCE No. 6, OF MAY 10, 2024](#) - Extends the expiration date of certificates issued on behalf of taxpayers domiciled in the municipalities of the State of Rio Grande do Sul listed in the Single Annex.

[SECEX ORDINANCE No. 317 OF MAY 10, 2024](#) - Provides for the import of used goods, received as donations, for relief and assistance following the public calamity declared in the state of Rio Grande do Sul.

[CARF/MF ORDINANCE No. 733, OF MAY 05, 2024](#) - Provides for the suspension of deadlines and procedural acts within the scope of the Administrative Council of Tax Appeals ("CARF"), due to the state of public calamity in the state of Rio Grande do Sul.

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