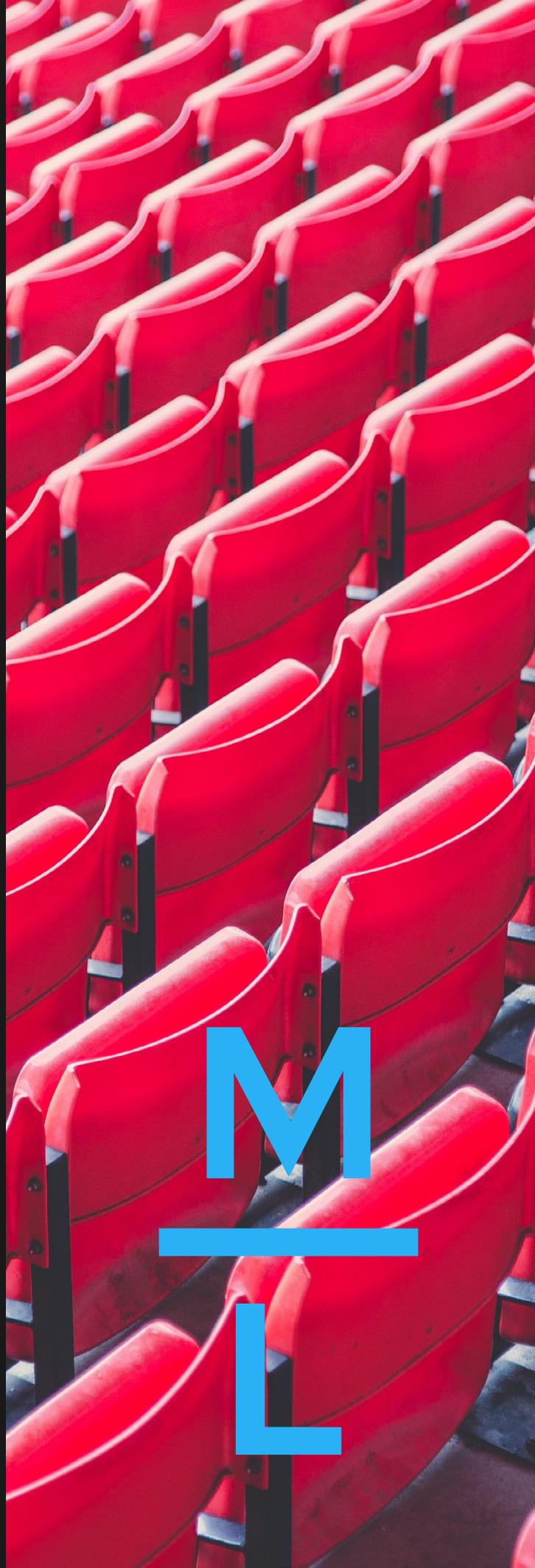


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Glossary

AFE

Asociación de Futbolistas Españoles (Spanish Footballers' Association)

ANTF

Associação Nacional de Treinadores de Futebol (National Association of Football Coaches)

CAS

Court of Arbitration for Sport in Lausanne, Switzerland

CCT Professional Players

Collective Bargaining Agreement between the Portuguese Professional Football League and the Union of Professional Football Players

CCT Football Coaches

Collective Bargaining Agreement between the Portuguese Professional Football League and the Union of Football Coaches

Liga Portugal's statement on measures

Statement of Liga Portugal, of 07-04-2020, clarifying the measures adopted in meetings with the Union of Professional Football Players

Liga Portugal's statements on unilateral termination at the Liga NOS and LigaPro

Statement of Liga Portugal, of 07-04-2020, where is stated that the Liga NOS' (Portuguese professional first division) clubs' presidents have jointly decided that none of the league's clubs shall hire a player who unilaterally terminates his employment agreement, due to issues caused by the COVID-19 pandemic or any exceptional decisions adopted due to said pandemic, namely the extension of the sports season;

Statement of Liga Portugal, of 08-04-2020, where is stated that the LigaPro's (Portuguese professional second division, also a professional competition) clubs' presidents have jointly decided that none of the league's clubs shall hire a player who unilaterally terminates his employment agreement, due to issues caused by the COVID-19 pandemic or any exceptional decisions adopted due to said pandemic, namely the extension of the sports season.

CPPT

Portuguese Tax Procedure and Proceedings Code

DFL

Deutsche Fußball Liga (German Football League)

DGS

Direção Geral de Saúde (Portuguese Directorate-General for Health)

ECA

European Clubs Association

EFL

English Football League

EL

European Leagues

FA

The English Football Association

FIFA

Fédération Internationale de Football Association

FIGC

Federazione Italiana Giuoco Calcio (Italian Football Federation)

FIFPRO

Fédération Internationale des Associations de Footballeurs Professionnels (International Federation of National Associations of Professional Football Players)

IFAB

International Football Association Board

IRC

Portuguese Corporate Income Tax

IRS

Portuguese Personal Income Tax

IVA

Portuguese Value Added Tax

Glossary

Law No. 1-A/2020

Law No. 1-A/2020, of 19 of March, approving exceptional and temporary measures in response to the epidemiological situation caused by the SARS-CoV-2 coronavirus and COVID-19 disease

Law No. 4-A/2020

Law No. 4-A/2020, of 6 of April, which provides for the first amendment to Law no. 1-A/2020, of 19 of March, approving exceptional and temporary measures in response to the epidemiological situation caused by the SARS-CoV-2 coronavirus and COVID-19 disease, and the second amendment to Decree-Law no. 10-A/2020, of 13 of March, which establishes exceptional and temporary measures in relation to the epidemiological situation of the new Coronavirus – COVID 19

LFP

Ligue de Football Professionnel (French Football League)

Liga Portugal

Portuguese Professional Football League

RECITJ

Regulation of the Statutes, Category, Registration and Transfer of Players of the FPF

FIFA Recommendations

“COVID-19 Football Regulatory Issues” Document, version 1.0, April 2020

FPF

Federação Portuguesa de Futebol (Portuguese Football Federation)

League Regulation

Regulation of the competitions organized by Liga Portugal for the 2019/2020 season

FIFA Regulation on Intermediaries

FIFA Regulation on Working with Intermediaries, of 21-03-2014

RJFD

Portuguese Legal Regime of Sports Federations

RSTP

FIFA Regulations on the Status and Transfer of Players

SEAF

Portuguese Secretary of State for Tax Affairs

SEF

Portuguese Foreigners and Borders Service

SSA

Portuguese Automatic Selection System

SJPF

Portuguese Professional Football Players’ Union

TAD

Portuguese Court of Arbitration for Sport

TMS

FIFA Transfer Matching System

UEFA

Union of European Football Associations

XIX. PROFESSIONAL FOOTBALL

Football competitions

XIX.A. Introduction

The current pandemic caused by SARS CoV-2 and COVID-19 has disrupted the professional football sports competitions at national, European and world levels.

To this extent, international, European and national football bodies have been adopting a range of measures (including recommendations, guidelines and concrete decisions) with impact on the normal functioning of competitions between clubs and national teams.

In any case, FIFA itself, while recognizing that the current pandemic is a situation of *force majeure* in the light of its Statutes, considers that it is not in a position to instruct the FIFA Member Associations or to decide on the date on which football competitions should restart in each country, as this depends on the decision of each Member Association taking into account the indication of respective national public authorities⁽¹⁾.

This text thus aims to identify the set of recommendations, guidelines and measures adopted by the various professional football bodies, in particular in the Portuguese, Spanish, English, French, German, Italian, Russian and Turkish leagues.

⁽¹⁾ [FIFA Recommendations](#), p. 01.

XIX.B. Transfer market and football competitions in major European leagues

FIFA RECOMMENDATIONS

The rules on the definition of transfer windows (formally, registration periods) are set out in article 6 and article 5(1) of Annex 3 to the RSTP, FIFA being competent in this matter.

In this regard, FIFA considers that the current pandemic situation of COVID-19 fits into the concept of “exceptional circumstances” provided for in article 5(1) of Annex of the RSTP and lists the following set of guiding principles to be considered on a case-by-case basis:

- All requests for an extension of this season’s end date must be approved;
- All requests to extend or amend transfer windows that have already started must be approved, provided that their duration complies with the maximum limit of 16 weeks laid down in the RSTP;
- All requests to extend or postpone transfer windows that have not started must be approved, provided that their duration complies with the maximum limit of 16 weeks laid down in the RSTP;
- FIFA Member Associations should be allowed to change the dates of the sports seasons of the transfer windows, either through TMS or by notification to FIFA through a different way; and
- As an exception to article 6(1) of the RSTP, a professional player whose contract has expired or been terminated due to COVID-19 has the right to be registered by an association outside the transfer window, regardless of the date of expiry or termination.

With this in mind, FIFA will try to ensure, where possible, a level of overall coordination, also taking into account the need to protect the regularity, integrity and proper functioning of competitions so that the results of competitions are not unfairly impacted.

In addition, FIFA has suspended the entry into force of the new rules on international loans of players which were supposed to be applied from 01-07-2020 onwards⁽²⁾.

The deadline for the publication by the Member Associations of data on intermediation activity, an obligation laid down in article 6(3) of the FIFA Regulation on Intermediaries, was also extended to 30-06-2020.

On 08-05-2020 [the IFAB agreed](#), further to a proposal from FIFA, regarding competitions which have either started or are intended to start, but are scheduled to be completed by 31-12-2020, to make a temporary amendment to the “Law 3 – The Players” of the Laws of the Game, which will allow for a maximum of five substitutions per team, per match. However, to avoid disturbances in the match, each team shall have only three opportunities to make substitutions, which may also be made at halftime.

PORTUGAL

As for Portugal, the sports season starts on 1 July and ends on 30 June of the following year⁽³⁾. In case of *force majeure* and in duly justified exceptional circumstances, Liga Portugal may extend the deadline of the sports season, as well as suspend any official competition organized by it, totally or partially⁽⁴⁾.

That is exactly what happened on 12-03-2020, date on which Liga Portugal suspended the professional football competitions of the Liga NOS and LigaPro for an indefinite period⁽⁵⁾. Two days before the professional competitions were suspended, Liga Portugal published a protocol of

action for the matches of the 25th match week⁽⁶⁾, to be held behind closed doors and subject to a set of procedures and initiatives in the context of pre-match and limitations on access to stadiums.

A [contingency plan by Liga Portugal](#) has also been established, providing that, in case of need for postponement of matches, the dates of European competitions or other available dates will be used, including dates on which national team matches would normally take place in case clubs do not release players for their commitments. Similarly, Liga Portugal (together with all clubs) has confirmed that discussions on the calendar, contracts and registration of players will always be aligned with international bodies such as FIFA and UEFA⁽⁷⁾.

In addition, an Emergency Response Centre (“ERC”), coordinated by the Executive Board of Liga Portugal, was created as part of the contingency plan. ERC decisions are mandatory for the sports clubs, and will follow all the instructions of the Portuguese Public Health Authority and adopted in accordance with the national and international football bodies.

Following the government’s decision⁽⁸⁾, which authorized the Liga NOS and the Portuguese Cup competitions to be the only ones to be resumed in the 2019/2020 season, Liga Portugal’s management determined the definitive suspension of LigaPro, having set the final classification of the competition according to the criteria of sporting merit recommended by FIFA, UEFA and FPF. In addition, it decided to promote the clubs Clube Desportivo Nacional Futebol, S.A.D., and Sporting Clube Farense – Algarve Futebol, S.A.D., to Liga NOS, as well as to relegate the clubs Clube Desportivo da Cova da Piedade – Futebol, S.A.D, and Casa Pia Atlético Clube – Futebol, SDUQ, Lda. to

⁽²⁾ [FIFA Press Release of 25-09-2019](#) and [FIFA Press Release of 27-02-2020](#).

⁽³⁾ Article 4(1) of the League Regulation.

⁽⁴⁾ Article 4(2) of the League Regulation.

⁽⁵⁾ [Official Notice n.º 193](#).

⁽⁶⁾ [Official Notice n.º 186](#).

⁽⁷⁾ According to Liga Portugal’s news, available [here](#).

⁽⁸⁾ According to the Reopening Plan, available [here](#).

the *Campeonato de Portugal* (Portuguese non-professional third division)⁽⁹⁾.

Liga Portugal's management also decided to approve the creation of a Support Fund of 1.52 million euros for clubs in the LigaPro, in order to mitigate the effects of the early ending of the competition⁽¹⁰⁾.

Moreover, FPF, Liga Portugal, SJPF and ANTF determined, in the context of a [memorandum of understanding of 04-05-2020](#), that the end of the 2019/2020 season shall take place the day after the last official match of this season's competitions. To that extent, FPF shall amend its Official Notice No. 1 regarding the current season's end date.

Furthermore, the FPF received a technical opinion from DGS on 10-05-2020 that frames the conditions for the return of the Liga NOS and the Portuguese Cup, concerning the 2019/2020 football season. This opinion contains the following indications with impact on football competitions (the provisions of the opinion with relevance for labour relationships are detailed in the respective chapter below):

- The competitions should be held in as few stadiums as possible. These selected stadiums must be approved by the Regional Health Authority and shall have all the conditions to allow the implementation of measures to prevent and control infection in a sustained manner, namely sanitary conditions in the changing rooms and gymnasiums, cleaning and disinfection, defined circuits of people, delimited areas inside the stadiums (playground, bench, etc.) for different professional categories and availability of equipment and disinfection products in all these circuits. Travel to and from stadiums must take place on a transport used exclusively by the teams and other parties involved;
- The communication strategy to be used by the FPF, Liga Portugal and clubs for civil society and supporters, which promotes compliance with Public Health measures, DGS norms and guidelines, as well as understanding the risks associated with infection by SARS-CoV-2, in the current context of the COVID-19 pandemic;
- All competition shall take place behind closed doors until the end of the season. Outside and in the vicinity of stadiums, the circulation of people must be limited and conditioned, with no more than 10 people allowed. The security forces and services must, as proposed by the FPF, ensure compliance with current legislation, in particular promoting the dispersion of concentration of people, either within the stadium perimeter, or near hotels, training centres and public roads.

At the moment, no official dates are known for the beginning of the next season, as well as for the submission of applications by clubs to participate in competitions organised by the Liga Portugal in 2020/2021, in accordance with Article 10 of the League Regulation.

Decisions on these matters may have an impact, among others, on the registration deadlines for professional players, which are currently scheduled for 01-07-2020 to 22-09-2020⁽¹⁰⁾.

ENGLAND

On 13-03-2020, the *Premier League*, the FA and the EFL collectively agreed to suspend competitions in England, initially setting 04-04-2020 as the recommencement date⁽¹¹⁾, which was not possible given the epidemiological situation in the country. They are currently working together to find viable solutions for the continuation of the 2019/2020 season, having already decided that it will be too early

⁽⁹⁾ According to Liga Portugal's news, available [here](#).

⁽¹⁰⁾ According to the [information available at FIFA's website](#).

⁽¹¹⁾ According to Premier League's news, available [here](#).

to resume the competition in early May ⁽¹²⁾. Although [FA's rules and regulations state](#) that the sports season must end before 01-06-2020, FA's board has agreed that this limit be extended indefinitely for this season in relation to professional football⁽¹³⁾.

According to the news, Premier League officials postponed the league's resumption meeting until the week of 11-05-2020, waiting for Prime Minister Boris Johnson's declarations on 10-05-2020 on confinement related to COVID-19. However, the British Prime Minister did not mention professional football in his speech, which may postpone the Premier League's decisions on the resumption of competitions⁽¹⁴⁾, although information was conveyed on 11-05-2020 that the British government has announced that professional sports events, although behind closed doors, will not take place in England until at least 01-06-2020.

As for the Summer transfer window, there have been no changes to the respective dates for the time being, which remain between 10-06-2020 and 01-09-2020⁽¹⁵⁾.

SPAIN

In Spain, *La Liga* first postponed the 28th and 29th match weeks on 12-03-2020, a situation that has been suspended ever since⁽¹⁶⁾. *La Liga* and AFE have been working together with the European leagues and UEFA in order to prepare for the resumption of the competition, as well as assessing the impact that the current situation will have in the 2020/2021 season⁽¹⁷⁾.

A [protocol](#) has also been drawn up for the return of the teams from the first Spanish league, which has four phases, namely training preparation, individual training, group training and collective training. No new date is yet announced, however, for the resumption of the competitions, even though *La Liga*'s clubs have already resumed training on the week of the 04-05-2020, after the authorization granted by the Spanish Government, with the expectation of resuming professional competitions in June⁽¹⁸⁾.

As for the Summer transfer window, there have been no changes to the respective dates, which remain between 01-07-2020 and 01-09-2020⁽¹⁹⁾.

ITALY

In Italy, the suspension of football competitions organized under the auspices of the FIGC (which includes Serie A) was initially determined on 10-03-2020 and subsequently extended until 17-05-2020⁽²⁰⁾.

Serie A is currently following the developments in the pandemic scenario together with UEFA, FIGC and ECA and there is willingness to resume competitions, but this will only happen when the appropriate sanitary conditions are achieved and upon approval of the Italian Government⁽²¹⁾. According to [FIGC's most recent news](#), its president announced its intention to adopt a resolution extending the 2019/2020 season's end date until 02-08-2020.

As for the Summer transfer window, there have been no changes to the respective dates for the time being, which remain between 01-07-2020 and 02-09-2020⁽²²⁾.

⁽¹²⁾ According to Premier League's news, available [here](#).

⁽¹³⁾ According to Premier League's news, available [here](#).

⁽¹⁴⁾ [According to BBC's news](#).

⁽¹⁵⁾ According to [available information on FIFA's website](#).

⁽¹⁶⁾ According to [La Liga's Official Statement](#).

⁽¹⁷⁾ According to [information of 14-04-2020](#).

⁽¹⁸⁾ According to [La Liga's news](#).

⁽¹⁹⁾ According to [information on FIFA's website](#).

⁽²⁰⁾ According to [information on FIGC's website](#).

⁽²¹⁾ According to Serie A's official Statements, available [here](#) and [here](#).

⁽²²⁾ According to [information on FIFA's website](#).

GERMANY

Germany's main national football leagues, Bundesliga and Bundesliga 2, have been suspended since 13-03-2020⁽²³⁾ and until at least 30-04-2020⁽²⁴⁾. However, according to the [latest news](#), the German league considers itself in a position to resume competitions on 09-05-2020, if the German Government so approves. To that extent, the German government decided on 06-05-2020 that the season may resume, regarding to Bundesliga and Bundesliga 2, as of the second half of May⁽²⁵⁾. Following this decision, the DFL determined the resumption of the football season on 16-05-2020. The championship will resume from the 26th match-week, with the last matches of the Bundesliga and Bundesliga 2 scheduled for 27-07-2020 and 28-07-2020, respectively.

DFL has also adapted the licensing procedures⁽²⁶⁾ for the upcoming season, making it more flexible to verify the required economic performance criteria in the light of the applicable rules and providing clubs time to deal with the financial impact of the pandemic. Among the measures announced, the DFL will not analyze the clubs' liquidity in the licensing process for the 2020/2021 season.

As for the Summer transfer window, there have been no changes to the respective dates for the time being, which remain between 01-07-2020 and 31-08-2020⁽²⁷⁾.

FRANCE

In France, Ligue 1 was also suspended on 13-03-2020⁽²⁸⁾. It was reiterated by LFP's Board of Directors that the main priority was to end the

season, preferably by 30-06-2020⁽²⁹⁾ or, possibly, by 15-07-2020⁽³⁰⁾. However, like in the Dutch League⁽³¹⁾, the first French football league was cancelled, and football was banned by the French Government until September⁽³²⁾.

As for the Summer transfer window, there have been no changes to the respective dates for the time being, which remain between 10-06-2020 and 01-09-2020⁽³³⁾.

TURKEY

The Turkish Football Federation suspended its competitions on 19-03-2020, planning to resume professional competitions in June. There will be a meeting to discuss this matter by early May⁽³⁴⁾. According to the [latest news](#), the president of the Turkish Football Federation has announced that the Turkish Süper Lig will restart on 12-06-2020 and is expected to end on 26-07-2020. On 11-05-2020, the Turkish Football Federation published a protocol containing a set of guidelines for the return of football (called "Return to Football Advisory Protocol").

As for the Summer transfer window, there have been no changes to the respective dates for the time being, which remain between 09-06-2020 and 31-08-2020⁽³⁵⁾.

RUSSIA

Russia's Premier League was one of the last to be suspended, on 01-04-2020 and until 31-05-2020⁽³⁶⁾. The league is waiting for a green light from the Government to resume the sports season and, until then, like other European

⁽²³⁾ According to [Bundesliga's statement on 13-03-2020](#).

⁽²⁴⁾ According to [Bundesliga's statement on 30-03-2020](#).

⁽²⁵⁾ According to [DFL's news](#).

⁽²⁶⁾ According to [Bundesliga's news](#), available [here](#).

⁽²⁷⁾ According to [information on FIFA's website](#).

⁽²⁸⁾ According to [Ligue 1's statement](#).

⁽²⁹⁾ [According to Ligue 1's statement](#).

⁽³⁰⁾ [According to Ligue 1's statement](#).

⁽³¹⁾ According to [BBC's news](#), available [here](#).

⁽³²⁾ According to [The Sun's news](#), available [here](#).

⁽³³⁾ According to [available information on FIFA's website](#).

⁽³⁴⁾ According to [Turkish Football Federation's statement](#).

⁽³⁵⁾ According to [available information on FIFA's website](#).

⁽³⁶⁾ According to [Russian league's news](#).

leagues, is following the recommendations of FIFA and UEFA. It is also expected that the remaining matches will be played behind closed doors.

According to the [most recent press release from the Russian Premier League](#), the league is currently discussing two possibilities to resume the 2019/2020 season, taking into account UEFA's recommendations to end the season by 02-08-2020:

- Resuming on 21-06-2020; the first two matchdays would be scheduled regularly in a once-weekly cycle to ease the load on the players; then, five matchdays would be played on a twice-weekly basis with midweek fixtures, while the last matchday would be played a full week after the penultimate fixtures;
- Resuming on 28-06-2020, with a full week after the first matchday back, with the schedule of the remaining seven rounds on a twice-weekly basis.

The above options are set up considering the possible completion of the Russian Cup, a decision that will be made by the Russian Football Union.

As for the Summer transfer window, the respective dates for 2020 are not yet on the FIFA TMS list.

XIX.C. UEFA's Competitions

UEFA, together with its Member Associations and its major stakeholders, has adopted a set of decisions that impact its competitions⁽³⁷⁾.

In terms of competitions, the following measures are highlighted:

- All men's and women's national team matches scheduled for June 2020 have

been postponed until further notice, which includes qualifying matches for EURO 2020 and the EURO 2021 for women; as for the final UEFA EURO 2020 men's tournament, the same was rescheduled for 11-06-2021 to 11-07-2021;

- All matches in other UEFA competitions, including centralized international friendly matches, have been postponed until further notice;
- Youth team competitions:
 - The UEFA European U-17 Men and U-19 Women Championships' final tournaments were cancelled;
 - The UEFA European U-17 Women's and U-19 Men's Championships' final tournaments were postponed until further notice;
- The UEFA club competition finals (men's and women's Champions League and Europa League), scheduled for May 2020, were postponed until further notice;
- The Futsal Champions League final, scheduled for April 2020, was postponed until further notice and all UEFA futsal competitions have also been postponed;
- UEFA Super Cup is under review;
- The deadlines for all UEFA club competitions for 2020/2021 have been postponed without a date, in particular as regards the admission process and registration of players.

UEFA also reiterates, in its press release on the eligibility guidelines for participation in its competitions⁽³⁸⁾, the need to complete the domestic competitions for the 2019/2020 season, albeit in different formats. National associations or leagues may, however, have legitimate reasons to terminate domestic competitions, in particular in the following cases:

- Existence of an official order prohibiting sporting events so that the domestic

⁽³⁷⁾ According to as updates on UEFA's website, [here and here](#).

⁽³⁸⁾ [Statement on 23-04-2020](#).

competitions cannot be completed before a date that would make it possible to complete the current season in good time before the start of the next season;

- Insurmountable economic problems which make finishing the season impossible because it would put at risk the long-term financial stability of the domestic competition and/or clubs.

UEFA further adds that if a domestic competition ceases prematurely due to legitimate reasons outlined above, it will request the National Associations concerned to select clubs for UEFA competitions in 2020/2021 on the basis of sporting merit in the 2019/2020 domestic competitions as follows:

- The procedure for selecting clubs should be based on objective, transparent and non-discriminatory principles. National Associations and leagues should otherwise have the ability to decide on the final position in their domestic competitions, taking into account the specific circumstances of each competition;
- The final decision on the eligible places for UEFA club competitions must be confirmed by the relevant authorities at domestic level;

If the aforementioned conditions are not met (without prejudice to any other factors) and if there is a public perception of unfairness in a club's qualification, UEFA may refuse the admission to any club proposed by a National Association in cases where domestic competitions ceased prematurely.

In the context of club licensing and financial fair play, UEFA supports the proposal to allow national associations more time to complete the club licensing process until the admission process for the next season of UEFA club competitions is redefined.

In addition, UEFA has decided to suspend the provisions on club licensing relating to the preparation and verification of clubs' future financial information in connection with the participation in UEFA club competitions in 2020/2021.

Furthermore, [UEFA, ECA, EL and FIFPRO Europe approved a joint resolution which established](#) the following set of commitments regarding club competitions:

- Commitment to complete all national and European club competitions by the end of the current sports season, *i.e.*, 30-06-2020 at the latest, provided that the situation improves, and the resumption of matches is prudent and appropriate;
- Possible limitations or drops of current exclusive calendar slots, potentially resulting in the scheduling of domestic league matches in mid-week and scheduling of UEFA club competitions matches on weekends;
- Possible adjustments of the 2020/2021 Champions League and Europa League qualifying rounds, in case of conclusion of the 2019/2020 sports season after 30-06-2020.

XIX.D. Release of players to national teams

Clubs are obliged to release their players to national teams and players are obliged to join their squads for international matches during the designated international windows, all in accordance with the RSTP⁽³⁹⁾.

In this regard, FIFA announced in the FIFA Recommendations that the rules governing the transfer of players to national teams will not apply in the windows of international men's and women's football and futsal matches in March,

⁽³⁹⁾ Articles 1, 1bis and 1ter, of Annex 1, of the RSTP.

April and June 2020. The terms of this FIFA decision include the following particularities:

- Clubs are not obliged to release their players to national teams;
- If a club agrees to release a player to the national team, the player may decline the call-up;
- The aforementioned decisions shall not be subject to disciplinary measures;
- If a player is unable to resume duty with his club within the relevant deadline due to COVID-19, the Member Association and/or the player will not be subject to any future restrictions or disciplinary measures.

XIX.E. Additional measures adopted by the Portuguese Government in relation to sports federations

On 23-04-2020, the Government approved the [Decree-Law 18-A/2020](#), which establishes exceptional and temporary measures in the area of sport, with the aim of providing an effective response to the constraints generated by the current pandemic situation in this sector.

Among other measures, this decree extends, until 31-12-2021, the sports federations public interest statute, defining specific rules for its renewal, in line with the decisions adopted by the International Olympic Committee and the International Paralympic Committee.

Pursuant to this Decree-Law, the approval of amendments to any regulations of sports federations that aim to attend to constraints caused by the public health emergency caused by the COVID-19 disease may, exceptionally, produce effects during the current sports seasons⁽⁴⁰⁾ (as provided for in Article 34(4) [RJFD](#)).

It also provides for exceptional provisions regarding the term of office of the members of

the bodies of the sports federations and of the professional leagues or territorial associations of clubs affiliated to them⁽⁴¹⁾. Specifically, the elections of the members of said bodies, which were to take place in 2020, may take place in 2021, by means of a resolution of the respective general assembly, explicitly convened for that purpose. Additionally, the mandates of the members of the sports federations' bodies elected under these new terms, as of 24-04-2020, cease at the end of the next Olympic cycle⁽⁴²⁾.

Exceptional provisions are also laid down for the application of the duodecimal system provided for in the legal regime governing sports development programme contracts, the equivalence of continuing distance learning to face-to-face learning (for the purposes of obtaining credit units for maintaining the professional title of technical director and physical training coach, and also the professional title of sports coach), the renewal of registration in the registration of high-performance sports agents, and the renewal of medical and sports examinations.

XIX.F. Sponsorship and broadcasting rights contracts

The suspension of sports competitions and, in some cases, the cancellation of certain match weeks had, of course, strong repercussions on various commercial activities linked to the exploitation of Football. As is well known, some of the most important sources of income for football clubs arise from sponsorship contracts and broadcasting rights contracts.

A sponsorship contract is a bilateral contract (reciprocal) in which an entity undertakes to give visibility to the sponsor's brands, activities or products and in return receives compensation (usually cash).

⁽⁴⁰⁾ Pursuant to Article 3 of Decree-Law No. 18-A/2020.

⁽⁴¹⁾ Pursuant to Article 4 of Decree-Law No. 18-A/2020.

⁽⁴²⁾ Pursuant to Article 4 of Decree-Law No. 18-A/2020.

A broadcasting rights contract is a contract in which the organizer of the show (football match) or the owner of the venue (stadium) authorizes an entity to capture images of the match and to transmit them by audiovisual means (*e.g.*, via radio, satellite, cable, etc.), with the entity being authorized to exploit the images and being obliged to pay the agreed price.

However, with the suspension of sporting competitions, football clubs are prevented from fulfilling – at least partially – the obligations they undertook to advertise and promote the sponsors’ brands during matches and, on the other hand, to hold matches which can be filmed and televised.

The current pandemic has, of course, generated quite complex and worrying situations all over the world, in particular because several sponsorship and broadcasting contracts are concluded for specific matches or for a particular season. Indeed, in some situations it will not be possible to extend the duration of sponsorship or broadcasting contracts and postpone fulfilment of obligations without colliding with rights granted to third parties (for example, if a change of sponsor has already been agreed in the following season or if the broadcasting rights are promised to another entity).

Although most sponsorship and broadcasting contracts have, in principle, a *force majeure* clause, which may indicate the way forward for the parties to resolve the consequences of not being able to fulfil their obligations, it is almost certain that these situations will have to be legally examined and subject to further negotiation and contracting procedures. In cases where a consensual solution cannot be reached, the dispute will have to be resolved through a judicial or arbitration process. Further information on the execution of contracts in situations of *force majeure* can be accessed [here](#).

Labour

XIX.A. Introduction

The COVID-19 pandemic has affected not only our way of living, but also our way of working. There is no question over the enormous impact it has had on work relations, requiring adequate measures and responses to be found and rapid adjustment by employers and employees. Regarding the activities that require physical contact or a high concentration of people in the same physical space, the above-mentioned impact becomes more accentuated.

The CT and related employment and social security legislation, as well as the specific legislation to be applied to professional players and to sports training contracts, have not been able, single-handedly or as quickly as needed, to respond to all the requirements of a national state of emergency. Until now, the Government have not yet spoken, directly, on the concrete situation of the players.

Nonetheless, FIFA has established some recommendations about several matters which have impact on FIFA Member Associations and stakeholders. These recommendations include general non-binding interpretive guidelines to RSTP.

On 07-04-2020, FIFA published these recommendations related to COVID-19. FIFA, in collaboration with other entities, identified three core matters considered relevant: *i)* expiring agreements (*i.e.*, agreements terminating at the end of the current season) and new agreements (*i.e.*, agreements that were already signed and due to commence at the start of the next season); *ii)* agreements that cannot be performed as the parties originally anticipated as a result of COVID-19; and *iii)* the appropriate timing for registration periods (“transfer windows”). After identifying these matters, FIFA and other entities established general non-binding

guidelines that the parties could resort to. Please note that FIFA expressly declares that COVID-19 is, *per se*, a case of *force majeure* for FIFA and football, under article 27 of the RSTP.

Regarding Portugal, the Liga Portugal has been organizing working groups and meetings with interested entities, including SJPF and football club managers, to find common solutions to tackle the concerns arising from COVID-19. Therefore, Liga Portugal, in collaboration with those entities, defined several measures that will be mentioned throughout this guide ([Liga Portugal's statement on measures](#), [Liga Portugal's statements on unilateral termination at the Liga NOS](#) and [Liga Portugal's statements on unilateral termination at the LigaPro](#)).

This chapter aims to comment on the Covid-19's potential impact on the professional football sector, identifying the existing recommendations and guidelines issued by FIFA, as well as Liga Portugal. However, this chapter will merely address the matters and recommendations related to the specificities of the professional football legal framework and its impact on the labour relations between the professional players and their employers, under a general, informative and non-exhaustive description, thus it won't cover the aspects that may be common to other sport's areas and economic activities.

More recently, following the Government's decision which authorizes the return of Liga NOS and Portuguese Cup (please see above the chapter about Portugal), FPF, Liga Portugal, SJPF and ANTF determined, in the context of a [memorandum of understanding of 04-05-2020](#), with impact on the professional players employment agreement or training contract, signed by clubs that participate on Liga NOS and coaches and professional players, and other sports agreement that expires at the end of the current sport's season. Moreover, FPF received technical opinion from DGS on 10-05-2020 that frames the conditions for the return of the Liga

NOS and the Portuguese Cup, concerning the 2019/2020 football season, as detailed on the following section.

A general overview of the labour implications due to COVID-19 can be accessed [here](#).

XIX.B. Technical opinion from DGS

The technical opinion from DGS frames the conditions for the return of the Liga NOS and the Portuguese Cup, concerning the 2019/2020 football season, which were discussed between FPF, Liga Portugal and the health authorities.

This opinion contains the following indications:

- (i) FPF, Liga Portugal, football clubs participating on Liga NOS and the players recognize and assume the existing risk of infection SARS-CoV-2 and COVID-19, during all the practices and competition stages. They also assume the responsibility for all the medical consequences of that disease and public health risks.
- (ii) This commitment/assumption of responsibility must be subscribed, through a code of conduct duly signed, by the sports agents and FPF and Liga Portugal and any other necessary party.
- (iii) The referred Code of Conduct must foresee, for instance, the measures related to lockdown and public health duties mentioned on the technical opinion.
- (iv) **Lockdown duty:** to decrease the risks of infection and contamination, the athletes (*i.e.*, professional football players), technical teams and football referees must be in lockdown, from the beginning of training's resumption until the end of season for all the competitions.

Lockdown implies the fulfillment of restrictive measures of social distance. If the above-mentioned parties need to travel, it must be restricted to the following routes: home-club/competition-home.

The only social contacts that are permitted are those with cohabitant and club's member (staff strictly necessary to sports practice). For this propose, the club members (which must be reduced to a minimum) and the cohabitants of athletes, technical teams and football referees must also be in lockdown under the same conditions that are applicable to the athletes as above-mentioned.

Lockdown also implies, in all circumstances, a physical distance of two meters, hand and respiratory hygiene, according with the DGS's norms and guidelines, as well as the use of masque in close spaces, travels and other activities non-related to sports practice.

- (v) To verified if the lockdown is being carried out accordingly, the technical opinion states that information and monitoring systems of contact between athletes must be used, against athletes' express consent to be given on signature date of the code of conduct, in respect of athletes' privacy and applicable legislation. Whenever required to track and identify the nearest contacts of SARS-CoV-2 confirmed cases, the data of those systems should be delivered to the Health Authorities.
- (vi) Clubs should support the athletes and their families to prevent unnecessary travels (except those that are necessary to sports practice) by resorting to home deliveries of goods and services.
- (vii) **Health state control:** the club's medical departments must ensure a daily medical assessment and correspondent registries to be able to identify early symptoms of COVID-19, in accordance to [Regulation DGS 004/2020](#). If a person develops suspicious symptoms of COVID-19, during the season, he/she must be isolated and tested according to the Club's contingency plan and [Regulation DGS 004/2020](#), making sure that the case is notified to SINAVE.

(viii) Other obligations:

- FPF, Liga Portugal and clubs must implement a strategy to test athletes, technical teams and football referees and other parties involved and allow an early identification of the positive cases for SARS-CoV-2 (although asymptomatic, he/she can transmit the virus) and possible isolation in order to interrupt a transmission chain as quickly as possible, by following these indications:
 - a) Laboratory tests must be rRT-PCR, in accordance with [Orientation DGS 015/2020](#). All tests must be notified to SINAVE, under the applicable legislation.

The following rules are applicable:

- (i) Before the competition's beginning, all athletes, technical teams and football referees must undertake two tests rRT-PCR for SASRCoV2 separated by 14 days. During this period, the athletes must maintain a social distance between them by performing exclusive and individual trainings.
- (ii) After this period of 14 days, all athletes, technical teams and football referees with two negative tests that are considered clinical fit, after the assessment of the club's medical department, can begin collective trainings and participate on official competitions.
- (iii) During the competitions, for all the football matches, there has to be two tests for SARS-CoV-2, per week: one must be run 48 hours prior to the match and another must be run closer to match schedule.
- b) The identification of a positive case for infection (symptomatic or not)

determines the isolation of that case and enables it from participating on competition until the determination of its cure, in accordance to [Regulation DGS 004/2020](#) (symptomatic) or [Regulation DGS 010/2020](#) (asymptomatic), including contact tracks by health Authority, without prejudice of clinical follow-up by the club's medical department.

- c) Athletes and technical teams in which the positive case was identified are considered as contact of a confirmed case.

[**note:** the implementation of confinement measures and tests indicated on the technical opinion decreases the risk of contamination between the Athletes and other interested parties, thus the identification of a positive case doesn't imply a mandatory collective isolation of the teams]

- d) The decision of confinement of athletes and other parties nearest contacts is made by the Local Health Authority in coordination with the Regional and National Health Authority, depending on the risk assessment. The clinical surveillance of the nearest contacts must be executed by the club's medical department, by assuring the correspondent clinical follow-up and daily registries, without prejudice of the Health Authority's intervention.
- FPF must draft a structured document with recommendations and rules for the resumption of official competitions Liga Nos and Portuguese Cup, shared with the public, that includes:

- a) Obligation to draft a Contingency plan for each football club that must be

submitted and reviewed by the Regional Health Authority.

The Contingency Plan for each football club must include the following description:

- i. Clinical follow-up plan and monitoring system of the athletes' and technical teams' symptoms, by guaranteeing an accurate follow-up and respective registry;
 - ii. Training spaces;
 - iii. Hygiene and safety conditions for the training spaces, including maximum capacity, sanitary installations, changing rooms and gyms, as well as the respective cleaning and sanitizing procedure;
 - iv. Training sessions about COVID-19;
 - v. Communication plan to ensure that the supporters comply with the Contingency plan rules and DGS regulations and orientations;
 - vi. Identification of the professional designated, and its substitute (in case of impediment), dully qualified to coordinate the necessary actions with the competent health authority.
- b) Definition of the organization and circuits/paths to be followed inside the stadiums for each area (technical area, field, benches, including press areas), namely conditions, accesses and use of individual protective equipment (IPE).
- c) Definition of the organization to be followed inside the lodgings and transportation from and to trainings and competitions, namely circuits/paths, accesses and use of IPE, in accordance to DGS regulations and orientations, by complying with the cleaning and sanitizing measures.
- d) Code of conduct to be subscribed by all sports agents and FPF and Liga Portugal as above-mentioned.

XIX.C. Sport employment agreement and other contracts

a) Commencement and expiring of contracts

Employment agreements and transfer agreements in football are generally tied to the registration periods (known as “transfer windows”). Given the postponement or suspension of sports competitions due to COVID-19, FIFA considers that it is very likely that those competitions will take place after the original end date of the season. According to FIFA, this situation may cause an impact and arise some questions related to employment agreements, loans transfer agreements and permanent transfer agreements.

Regarding this issue, FIFA established the following recommendations⁽⁴³⁾:

- Where an agreement is due to expire at the original end date of a season, FIFA recommends that such expiry be extended until the new end date of the season;
- Where an agreement is due to commence at the original start date of a new season, such commencement be delayed until the new start date of a new season;
- In the event of overlapping seasons and/or registration periods, and unless all parties agree otherwise, priority be given to the former club to complete their season with their original squad, in order to safeguard the integrity of a domestic league and any other competition.

Without prejudice of FIFA’s recommendations, employment agreements shall be, as general rule, governed by national law (and sports national

legislation, for instance, RECITJ) and the contractual autonomy of the parties.

In Portugal, according to Liga Portugal’s statement measures, this entity presented several proposals to SJPF, under CCT Professional Players, and SJPF accepted the following: 1. Extension of the employment agreements until the end of the season, considering its duration until the last official match of 2019/2020; 2. Extension of loan transfer agreements and permanent transfer until the end of the season, considering its duration until the last official match of 2019/2020; 3. Acceptation that part of vacation days will be defined by club’s indication; 4. Agree that none of those measures constitutes just cause for termination of the employment agreement. Please bear in mind that the above-mentioned statement recognizes the need to formalize those measures through proper legal mechanisms, without prejudice the [memorandum of understanding of 04-05-2020](#) referred below.

Furthermore, according to Liga Portugal’s statements on unilateral termination at the Liga NOS and LigaPro, the Club’s Presidents decided that none of this clubs will hire a player that unilateral terminates its employment agreement with grounds related to questions or any other exceptional decisions resulting from the effects of COVID-19 pandemic, namely the extension of sports season.

More recently, following the Government’s decision which only authorizes the return of Liga NOS and Portuguese Cup for season 2019/2020 (please see above the chapter about Portugal), FPF, Liga Portugal, SJPF and ANTF determined, in the context of a [memorandum of understanding of 04-05-2020](#), the following measures:

1. The end of sports season 2019/2020 will occur on the following day of the last official match of this season competition;

⁽⁴³⁾ One of FIFA’s recommendations related to the registration period is the following: as an exception to article 6, no. 1, of RSTP, the sports professional whose employment agreement has expired or been terminated due COVID-19, has the right to be registered by an association outside a registration period, regardless of the date of expiry or termination.

2. The employment agreements and training contracts, signed by clubs that participate on Liga NOS and coaches and professional players, and other sports agreement that expires at the end of the current sport's season, as defined on the applicable regulations, must be automatically extended until the end of the season in accordance to de definition stated on the previous number;
 3. Likewise, the permanent transfers and respective sports contracts – in which the clubs participating in Liga NOS are the assignees and that are due to expiry during the current season, as defined on the applicable regulations – must be automatically extended as prescribed in number one.
- b) **FIFA's Recommendations concerning some relevant contractual conditions**

According to FIFA's recommendations, in order to guarantee salary payment to players and coaches and avoid litigation, among other concerns, it is proposed that:

- Clubs and employees (players and coaches) be strongly encouraged to work together to find appropriate collective agreements regarding employment conditions for any period where the competition is suspended due to COVID-19 outbreak. Such agreements should address, without limitation: remuneration (where applicable salary deferrals and/or limitation, protection mechanisms, etc.) and other benefits, government aid programs, conditions during contract extensions, etc. Where the relevant social partners exist, agreement should be reached within CBA structures or another collective agreement mechanism;
- Unilateral decisions to vary agreements will only be recognized where they are made in accordance with national law or another collective agreement mechanism;
- If *i)* clubs and employees cannot reach

an agreement, and *ii)* national law does not address the situation or collective agreements with a players' union are not an option or not applicable, unilateral decisions to vary terms and conditions of contracts will only be recognized by FIFA's Dispute Resolution Chamber or Players' Status Committee where they were made in good faith, are reasonable and proportionate. When assessing whether a decision is reasonable, those entities may consider, without limitation:

- whether the club had attempted to reach a mutual agreement with its employee;
 - the economic situation of the club;
 - the proportionality of any contract amendment;
 - the net income of the employee after contract amendment;
 - whether the decision applied to the entire team or only specific employees.
- Alternatively, all agreements between clubs and employees should be "suspended" during any suspension of competitions, provided proper insurance coverage is maintained and adequate alternative income support arrangements can be found for employees during the period in question.

Regarding the concrete situation of Portugal, it is relevant to say that according to Liga Portugal' statement measures, two of the proposals presented by Liga Portugal to SJPF that were not accepted by this Union are related to financial measures. In concrete, the parties did not reach an agreement, until now, on the possibility to: 1. Accept that players and clubs agree to reduce the salaries; 2. Agree that, in the absence of an agreement between the players and clubs, Liga Portugal and the Union can determine a percentual reduction of the player's annual salaries, with repercussions on April and following months until the end of the season. It is also referred that the parties are free to resort

to another alternative mechanisms foreseen on the applicable legislation.

c) **Additional note**

According to FIFA's Recommendations, in relation to article 6, paragraph 3 of Annex 4 of the RSTP, and claims regarding training compensation, given the current circumstances and in cases where club representatives are unable to physically use postal services due to administrative measures adopted by the respective government, it would be sufficient for the former club to make the offer by email, provided that the former club obtains confirmation from the player, via any credible means, that he has received a copy of the offer.

year which, under article 104(1b) of the CIT Code should have been made by 31-05-2019 (coinciding with the date of delivery of Declaration Form 22), may also be made until 31-07-2020, also without any accruals or penalties;

- The first payment on account and the first additional payment on account of CIT which, according to article 104(1a) and article 104-A(1a) of the CIT Code, should be made in July may now be made until 31-08-2020, without any accruals or penalties.

As can be seen, the Order was drafted by reference to taxpayers whose tax year coincides with the calendar year – which is not common in clubs and sports companies, which align their tax year with the sports season (from July 1 to June 30).

Tax

XIX.A. Extension of reporting and payment deadlines (SEAF Order)

The Government, by virtue of the [SEAF Order](#), established some measures designed to mitigate the cash flow difficulties caused by the pandemic situation. The following deadlines for tax obligations, which would have fallen due in the upcoming days or weeks, were extended as follows:

- The special payment on account of Corporate Income Tax return CIT which should be made in March, pursuant to article 106(1) of the CIT Code, was postponed until 30-06-2020, without any accruals or penalties;
- The Corporate Income Tax return (CIT return) for the 2019 financial year which, pursuant to article 120(1) of the CIT Code, should have been submitted by 31-05-2019, can now be submitted until 31-07-2020, without any accruals or penalties;
- The settlement of CIT for the 2019 financial

Even so, an amendment to the Order was made, clarifying that such extensions would also apply to taxpayers who, adopting a tax year other than the calendar year, have to comply with the same obligations (the special payment on account of CIT or its 1st instalment, the Model 22 CIT Declaration for the 2019 tax year, the first payment on account and the first additional payment on account of CIT) within a period that ends before the extensions set. In practice, the Order and the addendum will tend not to benefit clubs, sports companies and similar companies.

XIX.B. Recognition of the situation of justified impediment to comply with tax reporting obligations (SEAF Order)

The SEAF Order further clarifies that the situations of infection or prophylactic isolation declared or determined by the competent health authorities will be considered sufficient conditions for the application of the figure of justified impediment in the fulfillment of tax reporting obligations, with respect to taxpayers or certified accountants.

XIX.C. Suspension of all enforcement proceedings and payment plans regarding tax debts

Other measures, which enhance those contained in the SEAF Order, were later approved by [Decree-Law no. 10-F/2020](#) regarding the response to the economic consequences of the pandemic to be implemented in the second half of the year. This Decree-Law was subject in the meantime to Declaration of Rectification no. 13/2020 of the Cabinet Presidency.

Firstly, it repeats that all tax enforcement proceedings (“processos de execução fiscal”) will be suspended during the second quarter of 2020, both those ongoing and those which are initiated during this period.

As enforcement proceedings are considered judicial processes, which are either filed with tax enforcement bodies (the tax offices) or with the administrative and tax courts, the suspension had already been decided under the regime for suspension of deadlines equated to judicial holidays contained in article 7(1) of [Law no. 1-A/2020](#). Under this regime, the suspension of legal cases will normally last until the end of the exceptional situation of preventing, containing, mitigating and treating the COVID-19 pandemic, as determined by the Portuguese public health authority. However, in the specific case of tax enforcement proceedings, Decree-Law no. 10-F/2020 sets forth that the suspension will remain in force until 30-06-2020, regardless of the determination made by the Portuguese public health authority (**it should be noted that this suspension, because it is not provided for in Article 177a of the CPPT, does not confer the status of “regularized tax situation”**).

From what is already known of the practical application that the Portuguese Tax Authority is making of these exceptional rules, the tax enforcement proceedings that were active (that is, those that were not suspended for any reason)

and the proceedings declared in failure should now be centrally suspended. In this sense, a new procedural “phase” was created by the Portuguese Tax Authority for the purposes of the international organization of the proceedings, called “Decree-Law no. 10-F/2020”.

The suspension of the proceedings under this exceptional regime prevents any coercive acts, namely – and also according to the Portuguese Tax Authority’s practice – the following:

- Service (“citações”) in tax enforcement proceedings (as we have already said, the commencement of proceedings is not forbidden – which means, incidentally, that executed taxpayers can proceed to pay the debts);
- Set-off (“compensações de crédito”) according to article 89 of the CPPT (unless requested by the taxpayers. The same procedure is being used with respect to the other amounts in order of the proceedings, whether they arise from attachment, excesses or annulment of payments);
- Orders of attachments (“penhoras”), whether automatic or manual, including the proceedings inherent in SSA/SEF – Attachment of Imported Good alerts are suspended (attachments already in progress are maintained but the sums will not be directly applied in the proceedings and they may become a pledge and be applied at the taxpayer’s request);
- Tax reversal (“reversões fiscais”), whereby all procedures related to reversal proceedings are suspended;
- Procedures for verification and ranking of credits (“gradação de créditos”);
- Judicial sale proceedings (“venda judicial”);
- The benefits of the current benefit plans are not due and therefore their non-payment does not constitute grounds for exclusion, without prejudice to the fact that they may continue to be punctually fulfilled if the debtor so wishes.

In addition, it is further clarified that plans for payment in instalments of tax debts are also suspended until the end of the second quarter of 2020. In other words, during this period taxpayers are not obliged to pay the instalments that would otherwise fall due (this without prejudice to the possibility of paying these instalments on time if taxpayers so wish).

It should also be noted that the pending executive proceedings and installment plans are deemed to be suspended at this time (*i.e.*, still during the first quarter), since the Decree-Law takes effect on 12-03-2020. This is, in fact, the solution most congruent with the *raison d'être* of the measure, since the sanitary conditions, the economic risks and the state of emergency that determined it are currently in place. It would not make sense to wait for 01-04-2020 (*i.e.*, the beginning of the second quarter of 2020) for the suspension to take effect.

As for the guarantees already provided in the executive proceedings that are now suspended, these should remain valid in the proceedings and should not be lifted.

Regarding default interest, it should be noted that since the present statute determines the suspension of the debt's enforceability, no default interest should be due while the regime is in force.

Finally, once this extraordinary suspension motivated by the pandemic is concluded, all the processes that are now suspended should resume exactly the procedural phase in which they were at the time of their suspension.

XIX.D. Exceptional regime for compliance with deadlines to pay tax due in the second quarter of 2020 (Decree-Law 10-F/2020)

An exceptional regime was announced for the payment of VAT and the delivery of withholding

tax regarding PIT and CIT due in the second quarter of 2020 in three or six monthly instalments, with no interest.

The payment in instalments shall not involve the establishment or provision of a guarantee in favour of the State neither interest payment.

The measure shall be, without prejudice to taxable persons being able to pay the obligations in question on a single occasion, within the deadlines and under the general conditions foreseen in the standard regulation currently in force.

Companies whose activity depends on the facilities and establishments closed during the period of the fight against COVID-19 (recreational, leisure, entertainment, cultural and artistic activities, sports, restaurants, gambling and betting spaces, activities in open spaces) shall be eligible for the exceptional regime.

Dispute resolution

XIX.A. Brief overview

In the present chapter, we identify and briefly explain the key measures taken in response to the global pandemic, at the national and international levels, with respect to procedural acts and deadlines in pending legal proceedings.

XIX.B. National courts and the Portuguese Court of Arbitration for Sport

As part of the measures adopted in response to the pandemic caused by the SARS-CoV-2 coronavirus and the COVID-19 disease, Law no. 1-A/2020, as amended by Law no. 4-A/2020, established exceptional rules in relation to procedural acts and deadlines in pending legal proceedings.

With respect to non-urgent proceedings (*i.e.*, proceedings other than interim relief proceedings, and other than those expressly qualified as urgent under the law or by the court) pending notably before judicial, administrative and tax courts, as well as arbitral tribunals, including the Portuguese Court of Arbitration for Sport (PCAS), the above referenced Law determined the suspension of all procedural deadlines, effective as of 09-03-2020 and until the adoption of a subsequent diploma determining the revocation of this exceptional regime.

Notwithstanding the above, the legislator provided, in the context of the amendments introduced by Law no. 4-A/2020, for the possibility, applicable only to non-urgent proceedings, of proceedings resuming and of procedural acts – both in-person or not – being performed, if all parties consider that they have the necessary conditions to ensure their performance, through informatic platforms that allow for their performance or through adequate distance communication methods such as conference call, video call or other equivalent methods. It remains unclear, however, how the notion of all parties considering that they have the necessary conditions for the performance of such procedural acts, which has raised interpretative doubts among practitioners, shall be construed and applied by courts.

With respect to urgent proceedings, by virtue of the amendments introduced by Law no. 4-A/2020, they shall continue to run without any suspension of procedural deadlines. These shall, then, proceed under the following terms:

- All acts that require the physical attendance of the procedural participants shall be performed through adequate distance communication methods;
- In cases where it is not possible to perform the acts that require the physical attendance of the procedural participants through

adequate distance communication methods, and where the life, physical integrity, mental health, freedom or the immediate economic survival of the parties involved is at stake, the acts may be performed in-person, as long as that does not require the presence of a number of people that exceeds the recommendations of health officials and is in accordance with the guidelines laid down by the respective superior councils;

- If none of the scenarios identified above applies, the general rules on the suspension of procedural deadlines shall apply.

On 11-03-2020, CPAS' Directive Board approved Circular No. 1/SG/2020, informing that all technical and material conditions were gathered, to respond to the cases where the CPAS' users and employees are not able to be physically present at its facilities to perform acts in pending proceedings. Indeed, and while, on the one hand, the technological infrastructures for videoconference allow for the performance of acts remotely, without the physical presence of arbitrators, counsel and other intervening participants at the CPAS' facilities being necessary, on the other hand, the processing of cases is made electronically, using the available technologies and e-mail, which means that most acts of conduction of the proceedings may be performed through remote working.

XIX.C. Court of Arbitration for Sport and FIFA's jurisdictional bodies

At the international level, it is worth noting that on 16-03-2020, the Court of Arbitration for Sport (CAS) published its emergency guidelines with the measures adopted in connection with the pandemic, modified by the CAS on 24-04-2020, determining, in particular, the following:

- in case the parties opt to transmit the written statements in advance by facsimile or by electronic mail, the filing is valid upon receipt of the facsimile or of the electronic

mail, provided that the copies are uploaded to the CAS e-filing platform, within the first subsequent business day of the relevant time limit;

- parties may request an extension of time (with the exception of the time limit for the filing of the statement of appeal) of a maximum of 2 weeks, which can be decided by the CAS Secretary General without consultation with the other party or parties;
- the parties are allowed to agree on the suspension of the proceedings, in which case the CAS Court Office will issue a letter confirming said suspension; and
- CAS will not host any in-person hearing before 17-05-2020 (in the original version of the guidelines, the CAS determined that no in-person hearing would be held before 01-05-2020).

In the context of FIFA's *Covid-19 Football Regulatory Issues*, of 07-04-2020, FIFA established, among other things, that decisions rendered by FIFA judicial bodies (*Players' Status Committee, Dispute Resolution Chamber e Disciplinary Committee*), in the context of the RSTP, must be respected by its addressees.

FIFA also determined that requests for extension of deadlines, related with the COVID-19, should, in principle, be granted, and the extension limit was increased to 15 days (instead of 10 days).

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