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The requirement of a public deed for the assignment of court-ordered payment claims (precatórios) in the São Paulo State Court of Justice: CSM Provision No. 2,753/2024 and the effectiveness of assignments executed by private instrument

A exigência de escritura pública na cessão de créditos de precatórios no Tribunal de Justiça de São Paulo: o Provimento CSM nº 2.753/2024 e a eficácia das cessões celebradas por instrumento particular

La exigencia de escritura pública en la cesión de créditos reconocidos en precatórios ante el Tribunal de Justicia de São Paulo: el Provimiento CSM n.º 2.753/2024 y la eficacia de las cesiones formalizadas mediante instrumento privado

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Abstract:
This article examines the public deed requirement for the assignment of court-ordered payment claims (precatórios) in the São Paulo State Court of Justice, established by CSM Provision No. 2,753/2024, investigating whether it applies to earlier assignments executed by private instrument and which body must approve them. The general objective is to analyze the temporal and functional scope of this requirement. The research is qualitative and deductive, combining a literature review, documentary analysis of the applicable rules and the examination of decisions selected from 184 headnotes of judgments rendered between January 2025 and October 2026. Under the Civil Code, assignment has free form, and its formal requirements, like the notice required by article 100, paragraph 14, of the Constitution, operate at the level of effectiveness. The Provision followed this logic by treating the public deed as a condition of effectiveness before the Court's Directorate of Court-Ordered Payment Executions and Calculations (DEPRE), with prospective effects and a transition rule based on the date of execution. Of the 90 headnotes that addressed the issue, 81 hold that earlier private assignments do not require a public deed and must be approved by the enforcement court, while 9, from three chambers, assign the review to DEPRE or link the transition to the date of the request. The article concludes that the public deed is a condition of effectiveness before DEPRE only for assignments executed after the rule came into force, without prejudice to judicial review of earlier ones.

Keywords:
Assignment of credit; Court-ordered payments; Public deed; CSM Provision No. 2,753/2024; Effectiveness of legal transactions.

Resumo:
O presente artigo examina a exigência de escritura pública para a cessão de créditos inscritos em precatório no Tribunal de Justiça de São Paulo, instituída pelo Provimento CSM nº 2.753/2024, com o propósito de verificar se ela alcança as cessões celebradas por instrumento

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particular antes de sua vigência e a quem compete homologá-las. A pesquisa adota abordagem qualitativa e método dedutivo, por meio de revisão bibliográfica, análise documental das normas constitucionais, legais e administrativas aplicáveis e exame de acórdãos do Tribunal paulista selecionados a partir de 184 ementas de julgamentos realizados entre janeiro de 2025 e outubro de 2026. O estudo constatou que, no Código Civil, a cessão é negócio de forma livre e que as exigências formais nele previstas, assim como a comunicação do art. 100, § 14, da Constituição, operam no plano da eficácia, lógica que o Provimento acompanhou ao qualificar a escritura como condição de eficácia perante a Diretoria de Execuções de Precatórios e Cálculos (DEPRE), com efeitos prospectivos e regra de transição baseada na data da celebração. Das 90 ementas que enfrentaram a questão, 81 reconhecem que as cessões particulares anteriores dispensam escritura e devem ser homologadas pelo juízo da execução, ao passo que 9, de três câmaras, atribuem o exame à DEPRE ou vinculam a transição à data do pedido. O estudo conclui que a escritura pública é condição de eficácia perante a DEPRE apenas para as cessões posteriores à vigência da norma, sem prejuízo do controle judicial sobre as anteriores.

Palavras-chave:
Cessão de crédito; Precatórios; Escritura pública; Provimento CSM nº 2.753/2024; Eficácia do negócio jurídico.

Resumen:
El presente artículo examina la exigencia de escritura pública para la cesión de créditos reconocidos en precatórios ante el Tribunal de Justicia de São Paulo, establecida por el Provimiento CSM n.º 2.753/2024, con el fin de determinar si se aplica a las cesiones formalizadas mediante instrumento privado antes de su entrada en vigor y a qué órgano corresponde homologarlas. La investigación adopta un enfoque cualitativo y un método deductivo que combina una revisión bibliográfica, el análisis documental de las normas constitucionales, legales y administrativas aplicables y el examen de resoluciones del tribunal paulista seleccionadas a partir de 184 sumarios de sentencias dictadas entre enero de 2025 y octubre de 2026. El estudio constató que, en el Código Civil, la cesión es un negocio de forma libre y que sus exigencias formales, al igual que la comunicación prevista en el art. 100, § 14, de la Constitución, operan en el plano de la eficacia. El Provimiento siguió esta lógica al definir la escritura como condición de eficacia ante la Dirección de Ejecuciones de Precatórios y Cálculos (DEPRE), con efectos prospectivos y una regla de transición basada en la fecha de celebración. De los 90 sumarios que abordaron la cuestión, 81 reconocen que las cesiones privadas anteriores no requieren escritura y deben ser homologadas por el juzgado de ejecución, mientras que 9, procedentes de tres salas, atribuyen el examen a la DEPRE o vinculan la transición a la fecha de la solicitud. El estudio concluye que la escritura pública solo es condición de eficacia ante la DEPRE para las cesiones posteriores a la entrada en vigor de la norma, sin perjuicio del control judicial de las anteriores.

Palabras clave:
Cesión de créditos; Precatórios; Escritura pública; Provimiento CSM n.º 2.753/2024; Eficacia del negocio jurídico.

1. Introduction

In enforcement proceedings against public entities, assigning claims embodied in a court-ordered payment requisition (precatório) allows creditors to receive the amount owed to

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them sooner, transferring both the right to the claim and the waiting time for payment to a third party. The Constitution itself authorizes such transfers independently of the debtor entity's consent and makes their effectiveness contingent on notifying the court of origin and the debtor entity (Art. 100, §§ 13 and 14) (BRASIL, 1988). At the federal level, a private instrument is the most frequent form of these transactions, as indicated by a survey in the federal courts in São Paulo, in which 62.25% of the assignments examined took that form (BIVAR NETO; ANDRADE, 2025). The São Paulo State Court of Justice, in turn, issued CSM Provision No. 2,753/2024 under the authority conferred by Art. 42, § 5, of CNJ Resolution No. 303/2019 (CONSELHO NACIONAL DE JUSTIÇA, 2019). When the new rule came into force, a public deed became a condition for the assignment to take effect for the purpose of changing the holder of the precatório before the Directorate of Court-Ordered Payment Executions and Calculations (DEPRE) (SÃO PAULO, 2024a).

In introducing the new requirement, the Provision preserved assignments executed by private instrument before it entered into force and assigned their approval to the enforcement court. However, the transition rule has been applied unevenly. Some decisions take the date of execution as the cutoff and recognize the jurisdiction of the enforcement court regardless of the date the assignment was reported (SÃO PAULO, 2026d). Others refer the matter to DEPRE (SÃO PAULO, 2025c) or require the application to have been pending when the rule came into force (SÃO PAULO, 2025e). This divergence has a significant practical consequence: transactions validly executed under the rules then in force may fail to take effect before DEPRE, affecting assignors, assignees and the predictability of assignments of precatórios. The question guiding this study is therefore whether the public deed requirement introduced by CSM Provision No. 2,753/2024 extends to assignments executed by private instrument before it entered into force, and which body has jurisdiction to approve them.

The hypothesis is that assignments executed by private instrument before the Provision entered into force are valid and do not require a public deed; that the enforcement court has jurisdiction to approve them, with DEPRE responsible for administrative processing and recording; and that a public deed is a condition of effectiveness before DEPRE only for assignments executed after the rule took effect. The general objective is to analyze the temporal and functional scope of the public deed requirement for the assignment of precatórios in the São Paulo State Court of Justice. To that end, the study defines the regime governing assignments of claims under the Civil Code and Art. 100 of the Constitution, examines CSM

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Provision No. 2,753/2024 and its relationship to CNJ Resolution No. 303/2019, and maps the Court's treatment of assignments predating the Provision.

Methodologically, the research adopts a qualitative approach and a deductive method. It combines a literature review emphasizing civil-law and procedural scholarship on public entities, documentary analysis of the relevant constitutional, statutory and administrative provisions, and an examination of decisions of the São Paulo State Court of Justice. The decisions were retrieved through e-SAJ. A total of 184 headnotes of decisions rendered between January 2025 and October 2026 were read and classified by the position taken. Fourteen decisions selected according to the criteria in Section 4 were analyzed in depth.

The article comprises three sections in addition to the introduction and concluding remarks. Section 2 presents the regime governing the assignment of claims under the Civil Code and Art. 100 of the Constitution, emphasizing the distinction between validity and effectiveness. Section 3 examines CSM Provision No. 2,753/2024, including its legal basis, the requirement in Art. 11, the transition rule and its cutoff dates, the allocation of responsibilities and the reception of the rule. Section 4 then examines the Court's case law on assignments predating the Provision using the classification of headnotes from the period. It first sets out the positions contrary to the hypothesis, then the responses, the grounds supporting the hypothesis and its limits, including verification of the date of prior assignments. Beyond systematizing rules and decisions, the study seeks to contribute in two respects. The first is the distinction between validity for registration under CNJ Resolution No. 303/2019 and the condition of effectiveness adopted by the Provision. The second is an interpretation of the notarial checks prescribed by Art. 12, § 3, of the Provision as grounds for review of earlier private assignments by the enforcement court.

2. Freedom of form and conditional effectiveness: assignment of claims under the Civil Code and Art. 100 of the Constitution

Before examining the São Paulo rule, it is useful to describe the legal institution it regulates. Assignment of a claim is the legal transaction by which the holder of a claim transfers it to another person, who takes the creditor's position in the obligation while the original legal relationship continues. Articles 286 through 298 of the Civil Code take the free transferability of claims as their starting point. A claim may be transferred unless the nature of the obligation, the law or an agreement with the debtor prevents it (Art. 286). Unless otherwise provided, the

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transfer extends to the ancillary rights attached to the claim (Art. 287) (BRASIL, 2002). The debtor is not a party to the transaction. As Leães (2016, p. 144) observes, the transfer occurs irrespective of the debtor's wishes, so the debtor's consent is not an element of the assignment.

The civil-law regime generally allows freedom of form. Article 107 of the Civil Code makes the validity of a declaration of intent contingent on a special form only when the law expressly requires it, and Arts. 286 through 298 contain no such rule. On that premise, Tartuce (2026, p. 281) classifies assignment as a nonformal transaction and argues that Art. 108, which deals with rights in rem over immovable property, does not apply because the matter is governed by the specific rule in Art. 288. Leães (2016, p. 144) reaches the same conclusion: with limited exceptions, such as an assignment included in a settlement or involving a right in rem, agreement between the assignor and the assignee suffices for the transaction to exist, be valid and take effect between them. The formal requirement actually established by the Code has a different scope. Under Art. 288, “the transfer of a claim is ineffective against third parties unless executed by public instrument or by private instrument meeting the formal requirements of Art. 654, § 1” (BRASIL, 2002). The provision places public instruments and private instruments meeting those requirements on equal footing and ties form solely to enforceability against third parties.

The debtor's position is governed by a separate rule. Under Art. 290, an assignment is ineffective against the debtor until notice is given. A debtor who acknowledges the transfer in a public or private writing is deemed to have received notice (BRASIL, 2002). Leães (2016, pp. 145–146) argues that the debtor is distinct from the third parties mentioned in Art. 288. Although the debtor takes no part in making the agreement, the debtor is a party to the obligation transferred. The Code accordingly provides for actual notice without relying on public registration. In a similar vein, Tartuce (2026, p. 281) notes the position adopted in Statement 618 of the Eighth Civil Law Conference, under which notice suffices for the assignment to take effect against the debtor. This distinction bears directly on the present study because the public entity responsible for the precatório is the debtor of the assigned claim.

These provisions make sense in light of the distinction between the validity and effectiveness of a legal transaction. Azevedo (2002, p. 56) explains that the expression “is not valid,” used in the 1916 Civil Code for assignments not notified to the debtor or not registered vis-à-vis third parties, described an issue of effectiveness rather than invalidity. In the author's classification, notice and registration are factors of effectiveness. The 2002 legislature adjusted the vocabulary by adopting the term “ineffective” in Arts. 288 and 290. Leães (2016, pp. 148–

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150) develops the same idea, describing a factor of effectiveness as an external element that is not part of the substance of the transaction but is required for its effects to reach persons beyond the parties. The consequence guiding the following sections is that the absence of a formality required for effectiveness against a given person does not affect the validity of the assignment or the effects it already produces between the assignor and the assignee.

For claims embodied in precatórios, the civil-law regime coexists with specific constitutional provisions. After 1988, assignment of these claims was first authorized in Art. 78 of the Transitional Constitutional Provisions Act, added by Constitutional Amendment No. 30/2000. Constitutional Amendment No. 62/2009 made permanent provision for these assignments by inserting §§ 13 and 14 into Art. 100 of the Constitution (SOUZA, 2024, pp. 205 –206). Section 13 allows the creditor to assign all or part of the claim without the debtor's consent and excludes the assignee from the priorities under §§ 2 and 3. Section 14, as amended by Constitutional Amendment No. 113/2021, makes the effectiveness of the assignment contingent on notifying the court of origin and the debtor government entity by petition (BRASIL, 1988). Cunha (2026, p. 365) observes that, until that notice is given, the assignment produces no effects before the court or against the debtor entity. The Constitution therefore prescribes no form for the transaction. It requires an act of notification that, like notice under Art. 290 of the Civil Code, operates at the level of effectiveness.

Taken together, these elements establish the framework for this study. Under federal law, assignment of a claim embodied in a precatório is a transaction with no prescribed form and is valid between the parties once they agree. Statutory and constitutional requirements, such as an instrument meeting the requirements of Art. 288, notice under Art. 290 and notification under Art. 100, § 14, govern the effectiveness of the transaction against third parties, the debtor and before the court, without affecting its validity. The next section uses that framework to examine CSM Provision No. 2,753/2024, which made a public deed a condition of effectiveness before the Directorate of Court-Ordered Payment Executions and Calculations (DEPRE).

3. A public deed as a condition of effectiveness before DEPRE: content and scope of CSM Provision No. 2,753/2024

The administration of precatórios in the São Paulo State Court of Justice is part of a layered regulatory system. The Constitution assigns courts responsibility for organizing their registries and ancillary services (Art. 96, I, “b”). The National Council of Justice (CNJ), through

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Resolution No. 303/2019, standardized the administration of precatórios and corresponding operational procedures nationwide while leaving room for local regulation (BRASIL, 1988; CONSELHO NACIONAL DE JUSTIÇA, 2019). CSM Provision No. 2,753/2024 occupies that space. The Superior Council of the Judiciary issued it on September 10, 2024, and it was published in the Electronic Judicial Gazette on September 12 as a measure expressly supplementing the CNJ resolution (SÃO PAULO, 2024a). The nature of the measure guides its interpretation. It is a rule organizing judicial services for processing payment requisitions, without the status of civil legislation. Changing the formal requirements of legal transactions would require a federal statute because the Constitution grants the federal government exclusive authority to legislate on civil law (Art. 22, I) (BRASIL, 1988). As discussed below, the Provision itself limits the requirement to effectiveness before DEPRE.

The direct basis for the requirement is Art. 42, § 5, of CNJ Resolution No. 303/2019, as amended by Resolution No. 482/2022. It authorizes the president of the court to issue regulations requiring a public instrument of assignment as a condition of validity for the registration governed by the following articles of the resolution. It preserves the validity of assignments by private instrument reported in the case record or registered by the date the local rule is published (CONSELHO NACIONAL DE JUSTIÇA, 2019). In this text, validity refers to registration, the administrative act of recording the assignment against the precatório, and not to the contract between assignor and assignee. Moreover, the CNJ included a savings clause in the authorization, reflecting a concern that the change of form should not affect existing assignments. The requirement is optional, and each court decides whether to adopt it.

The São Paulo State Court of Justice exercised that power in Chapter V of the Provision, which deals with the assignment of claims. The opening provision of Art. 11 states that “from the date this Provision comes into force, a public deed shall be mandatory as a condition for the effectiveness of the assignment of the claim for purposes of changing the holder of the precatório before DEPRE” (SÃO PAULO, 2024a, Art. 11). The requirement is prospective and applies from entry into force. The Provision uses the expression “condition of effectiveness” in place of the wording of the CNJ resolution, consistent with the distinction between validity and effectiveness in the previous section. Moreover, effectiveness in this context is limited to a change of holder before DEPRE. The paragraphs of the article complete the transition rule. Under § 1, assignments executed by private instrument before entry into force are to be duly recorded. Under § 2, only the enforcement court may approve them, and it notifies DEPRE

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through a structured petition (SÃO PAULO, 2024a). Section 1 therefore uses the date on which the transaction was executed.

Articles 8, 12 and 18 of the Provision allocate responsibilities. Under Art. 8, after presentation of the precatório, DEPRE handles matters concerning the claim already entered, including approval of assignments by public deed, while matters of a judicial nature remain with the enforcement court. Article 12 limits DEPRE to formal review of an assignment by deed, supported by the public instrument and proof of notice to the debtor entity. It directs that uncertainties extending beyond the formal requirements be resolved by the competent court, with payment suspended (§ 2). Article 18, § 1, follows the same approach, referring disputes over the underlying transaction and complex matters to the competent court (SÃO PAULO, 2024a). Article 12, § 3, helps explain the deed's role in this system by giving the notary specific duties. These include checking the chain of assignments in the enforcement proceedings, stating the fraction assigned, obtaining the assignor's declaration that there is no attachment or other restraint, and requiring a public power of attorney conferring specific authority. Prior checks thus take place at the notarial stage, allowing DEPRE's review to remain strictly formal.

These notarial checks relate to Art. 6-A of Law No. 8,935/1994, added by Law No. 14,711/2023. At the request of the interested parties, notaries notify the court of the ongoing negotiations and, once the deed is drawn up, of the assignment itself (BRASIL, 1994). Cunha (2026, pp. 364–366) examines this notification mechanism. The provision regulates what the notary does when an assignment is made by deed, without imposing that form on the parties.

Entry into force was deferred. Article 33 prescribed ninety days from publication and validated procedures adopted under the earlier rules (SÃO PAULO, 2024a), so the Provision entered into force on December 11, 2024. The opinion underlying the Provision, published in the same issue of the Electronic Judicial Gazette, explains that assignments executed by private instrument up to entry into force would be preserved and would continue to be reviewed by the enforcement courts. The ninety-day period was intended to give notarial services and assignee companies time to prepare for the new requirement (SÃO PAULO, 2024b). This rationale suggests that the transition rule was designed to protect completed transactions and that the vacatio legis gave the market time to adapt, without setting a deadline for giving notice of earlier assignments.

CNJ Resolution No. 303/2019 and the Provision adopt different transition cutoffs. The resolution preserves private assignments reported in the proceedings or registered by publication of the local rule, which in São Paulo occurred on September 12, 2024 (CONSELHO

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NACIONAL DE JUSTIÇA, 2019). The Provision preserves assignments executed before it entered into force (SÃO PAULO, 2024a). The São Paulo rule therefore uses execution of the transaction in place of notification and sets a later date. This broader rule is consistent with the resolution because Art. 42, § 5, merely permits the court to require public form. A court free to dispense with the requirement can also adopt it with broader protection for earlier transactions.

The rule met with mixed reactions. For Ferraz (2024), the requirement represents progress because notarial involvement would make assignments more secure and predictable for assignors, assignees and debtors. Laurentiz (2024), by contrast, argues that public form adds cost and delay without taking other available forms of documentation into account and that the security attributed to the deed can be achieved by other means. Subsequent data help put the matter in perspective, at least at the federal level. Technical Note NI CLISP No. 27/2025 of the federal judiciary in São Paulo examined 622 cases with payments in 2025 and found that 62.25% of the assignments had been formalized by private instrument and 37.74% by public deed. The note associates the use of the deed with the practice induced by the São Paulo Provision, concludes that assignments may generally be executed by private instrument, and suggests evaluating adoption of the requirement in the federal judiciary (BIVAR NETO; ANDRADE, 2025). Although the data do not concern the São Paulo State Court of Justice, they indicate that private instruments remain the most common form, giving the transition rules practical significance.

In summary, CSM Provision No. 2,753/2024 is an administrative rule making a public deed a condition for the effectiveness of assignments before DEPRE, with prospective effect. It uses the date of execution as the transition cutoff and assigns approval of earlier private assignments to the enforcement court. Because it does not address the validity of the transaction, it leaves the civil-law regime described in the previous section intact. Application of the transition rule has nonetheless left two questions open: whether the relevant date is that of execution or of the approval request, and which body should review earlier assignments notified after entry into force. The next section examines the São Paulo State Court of Justice's answers to these questions.

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4. Assignments executed before entry into force: cutoff date, jurisdiction and limits in the case law of the São Paulo State Court of Justice

To determine how the São Paulo State Court of Justice has applied the transition rule, we consulted decisions available in e-SAJ rendered from January 2025 through October 2026 that mention CSM Provision No. 2,753/2024 and discuss assignments of precatórios by private instrument.[6] The search returned 184 decisions. Reading the headnotes showed that slightly fewer than half, 90 in all, addressed the precise question under study: private assignments executed before the rule entered into force. The other decisions concerned assignments executed after entry into force or related matters such as succession, social security claims and small-value payment requisitions.

A clear pattern emerged among the 90 decisions. In 81, from fifteen public law chambers, the Court dispensed with the deed or recognized the jurisdiction of the enforcement court. The remaining nine, concentrated in the Third, Eighth and Ninth Chambers, referred review to DEPRE or used the date of the application as the cutoff. Of all 184 decisions, fourteen were selected for full-text review, taking care to include both lines of authority and decisions from different chambers and periods. Because the classification was based on headnotes, the figures indicate the Court's general tendency, and the full text of each decision still needs to be examined.

The arguments against the hypothesis fall into three groups. The first, based on regulations and legal scholarship, is advanced by Germano, Nalini and Gonçalves (2023). They contend that a deed is mandatory on the basis of rules issued by the Office of the Attorney General of the Union and the Office of the Attorney General of the National Treasury. These rules require a deed when claims held by third parties are offered in settlement of debts to the Union under Art. 100, § 11, of the Constitution. In the authors' view, they constitute the statutory exception to freedom of form under Art. 107 of the Civil Code. The second argument invokes Special Appeal No. 1,102,473/RS, decided by the Special Court of the Superior Court of Justice under the procedure for repetitive appeals, whose holding mentions an assignment of legal fees by public deed (BRASIL, 2012). The third is practical and rests on the view that public form would improve transactional security and market confidence (FERRAZ, 2024) and,

[6] The search was performed in the free-text field of the e-SAJ Case Law Search, which covers the full text of decisions, using the expression “2.753” AND “instrumento particular” AND cessão AND precatório AND “escritura pública”, with the results filtered to appellate decisions. Of the 184 decisions located, 11 concern assignments executed after entry into force and 83 concern other subjects.

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coupled with prior registration, would make it harder to assign the same claim to multiple people (GERMANO; NALINI; GONÇALVES, 2023). On that point, the National Committee of the National Forum on Precatórios itself recognizes that the judicial administration should adopt mechanisms to prevent fraud in assignments (CONSELHO NACIONAL DE JUSTIÇA, 2026). The first two objections are addressed after examining the nature of the requirement and the third immediately thereafter.

These objections appear in two lines of decisions in the São Paulo State Court of Justice. In the first, the Third Public Law Chamber held that DEPRE had authority to approve even assignments executed before entry into force if the application was made afterward, because there is no vested right to a procedural regime (SÃO PAULO, 2025c). In the second, the Eighth Public Law Chamber held that the transition rule in Art. 11, § 2, covers only applications already pending when the Provision entered into force. An assignment notified after that date would therefore be subject to DEPRE's procedure and authority (SÃO PAULO, 2025e, 2026a). Although a minority position, this approach appears frequently in the Eighth Chamber and also in the Third and Ninth. In August 2025 the Eighth Chamber itself had applied the transition rule to an earlier assignment based on the date of the transaction (SÃO PAULO, 2025a).

Most decisions take a different approach, most commonly relying on the date of execution as the temporal cutoff. The decision that addressed the issue most directly stated that notice of the assignment gives it publicity and effect without constituting a new transaction. The relevant date under the Provision is therefore the date the assignment was executed rather than the date the application was filed. On this basis, an assignment executed in 2014 and reported in 2025 was exempted from the deed requirement (SÃO PAULO, 2026b). Likewise, the Seventh Public Law Chamber observed that Art. 11 does not require the approval application to have been filed before entry into force and that interpretation should not add a restriction absent from the transition rule (SÃO PAULO, 2026d). Other decisions waive the deed for assignments made before December 2024 (SÃO PAULO, 2025a, 2025b, 2026c, 2026g). This reading is supported by the wording of Art. 11, § 1, and the purpose of the vacatio legis discussed in Section 3 (SÃO PAULO, 2024a, 2024b). Moreover, because notification concerns effectiveness (Section 2), its date does not change when the transaction was formed.

The jurisdictional question received a similar answer. Several decisions assign approval of earlier private assignments to the enforcement court under Art. 11, § 2, of the Provision (SÃO PAULO, 2025a, 2025b, 2026c, 2026e). This follows from the allocation of functions examined in Section 3, which reserves approval of assignments by public instrument to DEPRE

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and assigns exclusive jurisdiction over earlier private assignments to the enforcement court (SÃO PAULO, 2024a). Referring those assignments to DEPRE, as the Third and Eighth Chamber decisions cited above propose, would give a body responsible for formal review the task of examining transactions that by definition lack the notary's prior checks under Art. 12, § 3. The jurisdiction of the enforcement court therefore follows from the structure of the Provision itself.

One decision also confirms that the deed requirement operates at the level of effectiveness. The Sixteenth Public Law Chamber considered an assignment of a claim subject to a small-value payment requisition, executed by private instrument after entry into force. It upheld denial of the change of holder while explaining that this did not render the transaction between the assignor and assignee void (SÃO PAULO, 2026f). This decision accords with the scholarly interpretation in Section 2 (LEÃES, 2016, pp. 148–150; TARTUCE, 2026, p. 281).

This outcome answers the first two groups of objections. The rules of the Office of the Attorney General of the Union and the Office of the Attorney General of the National Treasury cited by Germano, Nalini and Gonçalves (2023) govern a specific use of third-party claims before the federal government and are subordinate legislation, whereas Art. 107 of the Civil Code requires a statute to prescribe a special form. The situation resembles that considered by the Superior Court of Justice in Appeal in Writ of Mandamus No. 67,005/DF, which recognized the validity and effectiveness of an assignment of a precatório by private instrument (BRASIL, 2021). The court found that the district statute invoked required a deed only for tax offset purposes (BRASIL, 2021). The same decision dismisses the second objection by clarifying that the repetitive-appeal holding in Special Appeal No. 1,102,473/RS mentions a deed but does not address the required form of assignment (BRASIL, 2021). Tartuce (2026, p. 281) reproduces this ruling in his discussion of freedom of form in assignment, but summarizes it in a way that could suggest a general deed requirement for precatórios. The ruling itself shows that the requirement was limited to the situation provided for in the district statute. Neither argument therefore establishes public form as a general condition for the validity of assignments of precatórios.

The third objection, concerning security and fraud prevention, is the most substantial because a private instrument can be backdated to evade the requirement. Addressing this concern does not require applying the deed requirement retroactively, because the legal system already supplies criteria for determining the date of a private document. Article 221 of the Civil Code makes a private instrument, including an assignment, effective against third parties only

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upon public registration. Under the sole paragraph of Art. 409 of the Code of Civil Procedure, a private document is deemed dated as against third parties from registration, the death or physical incapacity of a signatory, presentation to a public office or court, or any act or fact that establishes with certainty that the document was made earlier (BRASIL, 2002, 2015). The enforcement court must therefore apply these criteria when verifying the asserted earlier date, making a case-specific check that addresses the risk of fraud without affecting duly executed transactions.

This conclusion is consistent with the position expressed within the National Council of Justice. In examining a similar rule of the Rio de Janeiro State Court of Justice, the National Committee of the National Forum on Precatórios rejected retroactive application of the deed requirement to earlier private assignments. According to its opinion, Resolution No. 303/2019 governs the administration of precatórios rather than civil relationships between private parties. The savings clause of Art. 42, § 5, would serve no purpose if earlier assignments continued to be unworkable in administrative practice. Isolated attempts at fraud do not authorize the disregard of duly performed acts (CONSELHO NACIONAL DE JUSTIÇA, 2026). As of the research date, no decision by the CNJ plenary on the opinion was found. The opinion should therefore be treated as a relevant technical position without the authority of a final decision of the Council.

Finally, the decisions themselves identify limits to the position adopted here. Recognizing that an earlier assignment is exempt from the deed requirement does not mean automatic approval. The enforcement court must examine the regularity of the actual instruments, the parties' representation and the chain of transfers (SÃO PAULO, 2026d), and require proof of the earlier date of the transaction under the criteria outlined above (SÃO PAULO, 2026i). Assignments executed after entry into force, meanwhile, are subject to the deed requirement (SÃO PAULO, 2026f) and DEPRE review (SÃO PAULO, 2025d, 2026h). Thus the position that prevailed among the decisions examined retains control over earlier assignments. Civil law applies to those assignments and permits freedom of form, the enforcement court reviews them, and DEPRE handles administrative processing and recording.

5. Concluding remarks

This study began by asking how far the public deed requirement introduced by CSM Provision No. 2,753/2024 extends to assignments executed by private instrument before its

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entry into force and which body has jurisdiction to approve them. The analysis confirmed all three propositions of the hypothesis.

The first was supported by the examination of the civil and constitutional regimes and of the Provision itself (Sections 2 and 3). Under the Civil Code, assignment of a claim has no prescribed form and is valid between the parties from the time they agree. Requirements concerning third parties, the debtor and the court, including notification under Art. 100, § 14, of the Constitution, operate at the level of effectiveness. The Provision neither changed nor purported to change that regime. As a rule governing the organization of judicial services, it made the deed a condition of effectiveness before DEPRE with prospective effect. Altering the form of the transaction would require federal legislation. The difference between validity for registration in CNJ Resolution No. 303/2019 and the condition of effectiveness in the Provision reinforces that reading. Consequently, assignments executed before December 11, 2024 are valid and do not require a deed. The relevant date is the date of execution, as indicated by Art. 11, § 1, the rationale for the vacatio legis in the underlying opinion and 81 of the 90 classified decisions. The date of notification does not change that cutoff because notice concerns effectiveness. The contrary arguments based on rules of the Office of the Attorney General of the Union and the Office of the Attorney General of the National Treasury, Special Appeal No. 1,102,473/RS and the risk of fraud do not undermine the conclusion. The first two do not concern the general form of assignments and the third is addressed by judicial verification of the date of the private instrument (Section 4).

The second proposition was also confirmed in light of the responsibilities assigned by the Provision and the case law examined (Sections 3 and 4). Article 11, § 2, reserves approval of these assignments exclusively to the enforcement court. This is consistent with Arts. 8, 12 and 18, § 1, which limit DEPRE to formal review of assignments by deed and refer matters concerning the transaction to the competent court. The allocation has a basis: for assignments by deed, the notary carries out the prior checks in Art. 12, § 3. Private assignments lack that review and their examination requires a judicial determination. DEPRE handles administrative processing and records the decision.

As for the third proposition (Sections 3 and 4), assignments executed after entry into force require a deed to change the holder of the precatório before DEPRE. A later private assignment is not void, but does not produce this specific effect, reinforcing the conclusion that the requirement operates at the level of effectiveness.

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Confirmation of the hypothesis has limits. Dispensing with the deed does not entail automatic approval. The enforcement court must verify that the transaction was executed earlier under the legal criteria for dating a private document and check the regularity of the instruments, the parties' representation and the chain of transfers. Moreover, decisions, particularly from the Eighth Public Law Chamber, continue to tie the transition to the application date or assign review to DEPRE. The plenary of the National Council of Justice has yet to consider the position expressed by the National Forum on Precatórios. Finally, the research was restricted to a single court, a particular period and a specific search expression, and the decisions were classified from their headnotes. This does not obviate full-text review in broader studies. Future research could track changes in the Court's positions, compare the rules adopted by other courts and examine how the requirement affects the cost and dynamics of assignments of precatórios.

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