

GMS Flash Alert

Immigration Edition

2020-069 | March 18, 2020



Australia - COVID-19 Travel Restrictions and Self-Quarantine Requirements

Effective 15 March 2020, the Australian government has imposed a self-quarantine requirement for all travellers entering Australia. The self-quarantine applies to Australian citizens, Australian permanent residents and foreign nationals, and will require all travellers to self-quarantine in a home or hotel for 14 days.¹

All travellers entering Australia through an international airport will be directed for health screening at the airport.

Earlier, Australia's government announced on 11 March that foreign nationals (excluding permanent residents of Australia) who have been in mainland China, Iran, South Korea or Italy will not be allowed to enter Australia until 14 days after they have left or transited through mainland China, Iran, South Korea or Italy.

These restrictions are temporary and reviewed regularly by the Australian government.

WHY THIS MATTERS

Anyone seeking to enter Australia should not transit through mainland China, Iran, South Korea or Italy at the current time. Those currently in these countries and their employers will need to monitor the situation to determine when the restrictions are to be lifted.

Limited exemptions apply, on a case-by-case basis, which currently includes Year 11 and 12 students in China (apart from those from Hubei Province), to enable them to complete the crucial final years of secondary schooling.

These new travel restrictions are aimed at controlling the circulation of COVID-19 and preventing its spread in Australia. They will have considerable impact on cross-border business travelers and globally-mobile employees between Australia and these countries – or transiting through these countries on their way back to Australia – and could delay, if not prevent, cross-border transfers of such employees and their family members who are covered under the scope of these new rules. Employees and their families who are impacted by the new rules may experience some anxiety and inconvenience.

Australian Citizens, Permanent Residents, and Family Members

Australian citizens, permanent residents, and their immediate family members will be allowed to enter Australia but will need to self-isolate for 14 days if they have visited any of the countries listed above. Immediate family members who are not Australian citizens or permanent residents must contact the Department of Home Affairs before attempting to enter Australia. Immediate family members would include spouses, minor dependents and legal guardians of Australian citizens or permanent residents.

KPMG NOTE

Impact on Visa Holders outside Australia

Visa holders who have been granted visas but have not yet entered Australia may be impacted if their visa condition requires them to enter Australia on or before the period of the travel restriction. Those visa holders who cannot enter by the requisite date will be required to make a new visa application.

This may also impact current visa holders who are outside Australia and may be unable to return prior to the expiry of their current visa.

Australian employers of impacted visa holders attempting to enter Australia should consider delaying the commencement of visa holder's work in Australia or consider whether offshore work arrangements are possible, particularly in consideration of the updated 14 day self-quarantine arrangements for new arrivals.

Impact on Visa Holders inside Australia

The KPMG International member firm in Australia is encouraging employers looking to change their operational arrangements in a way that may impact the nature, hours or method of work for any sponsored visa holders to contact KPMG-Australia professionals (see the Contact Us section below) for advice on how the proposed arrangements may impact visa holders and employer compliance under the migration legislation. We are also assisting businesses to connect with the Australian government on a case-by-case basis as required.

Current visa holders in Australia who are approaching visa expiry must carefully consider options to depart Australia prior to visa expiry, or look to make a new visa application if they wish to remain in Australia while the travel restriction remains in place. In some cases, it may be necessary for temporary visa holders to seek a waiver of a 'No Further Stay' condition on their visa.

The Department of Home Affairs has also published a fact sheet² for impacted visa holders and applications.

Current visa holders looking to depart Australia in the near future are encouraged to check any travel restrictions that may be in place for their next destination country, prior to making travel arrangements.

Other Matters to Consider

Maintaining the safety of your people is a priority. Once that is secured, from an employee mobility perspective, thoughts need to turn to managing costs to protect the business. Part of this will involve planning for and addressing the implications for the business and the individuals impacted across:

- Personal tax, and employer reporting and withholding obligations;
 - Corporate tax; and
 - Employment law.
-

FOOTNOTES:

- 1 For the 15 March announcement – as well as earlier announcements concerning other travel restrictions – see the website for Australia's Department of Home Affairs click [here](#).
- 2 See the Department of Home Affairs 28 February 2020 fact sheet, "[Novel Coronavirus – Information for all affected visa holders and applicants](#)."

* * * *

Contact us

For additional information or assistance, please contact your local GMS or People Services professional* or one of the following professionals with the KPMG International member firm in Australia:



Belinda Wright

Tel. + 61 2 9335 7031

bwright3@kpmg.com.au

Daniel Hodgson

Tel. + 61 8 9278 2053

dhodgson@kpmg.com.au

Ablean Saoud

Tel. + 61 2 9335 8550

asaoud@kpmg.com.au

* Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.

The information contained in this newsletter was submitted by the KPMG International member firm in Australia.

© 2020 KPMG, an Australian partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. The KPMG name and logo are registered trademarks or trademarks of KPMG International. Liability limited by a scheme approved under Professional Standards Legislation.

www.kpmg.com

kpmg.com/socialmedia



© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint ventures. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.