Global Mobility
COVID-19
Global Tracker

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Antigua & Barbuda

Travel Restrictions — As of August 10, the Government of Antigua and Barbuda updated its travel advisory effective immediately to ensure the continued safety of travelers and residents. The V.C. Bird International Airport is open for international and regional air traffic. The Antigua Port Authority is open to Cargo Vessels, Pleasure Craft and Ferry Services which are required to follow all protocols issued by Port Health.

| Region: America
| Antigua & Barbuda
| Cayman Islands
| Peru
| Argentina
| Chile
| Saint Lucia
| Aruba
| Colombia
| St Maarten
| Bahamas
| Costa Rica
| St Vincent & the Grenadines
| Barbados
| Curacao
| United States
| Bermuda
| Ecuador
| Uruguay
| Brazil
| Guatemala
| Venezuela
| Canada
| Honduras
| Mexico
| Caribbean Netherlands

Compensation & Benefits
Social Security
Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
Other Relevant Information
Argentina closed its borders to non-residents starting March 15

On October 26, 2020, Argentina’s government ordered the extension of the mandatory lockdown for the Buenos Aires metropolitan region, until November 8. Closing of borders and suspension of flights within, into, and outside of the country remain in place until November 8, 2020. However, the government announced that from November 2, 2020, borders will be open for tourists coming from bordering countries such as Bolivia, Brazil, Chile, Paraguay, and Uruguay, under certain conditions.

On November 7, Argentina’s government changed the mandatory lockdown status for the Buenos Aires metropolitan region beginning November 9 until November 29.

On November 30, Argentina’s government extended the mandatory lockdown status for the Buenos Aires metropolitan region until December 20.

As of December 21, Argentina have extended current international travel restrictions and domestic preventative measures until January 31, 2021. Also, officials have suspended all flights to and from the UK.

On December 21, Argentina’s government extended current travel restrictions, which bans most non-resident foreign nationals from entering the country till at least February 1.

As of January 9, officials in Argentina have issued orders to extend current travel restrictions, which bans most non-resident foreign nationals from entering the country until at least February 1.

On January 29, Argentina’s government extends the lockdown until February 28, 2021 for the Buenos Aires metropolitan region.

As of March 1, international travel officials will continue to enforce the closure of all ports of entry to most nonresident foreign nationals until at least March 12. Only citizens, legal residents, and foreign nationals authorized to travel for labor, commercial, diplomatic, sporting events, and essential family reunification reasons are allowed entry, except from the UK.

As of March 13, Argentina’s government extended the ongoing closure of its borders to nonresident foreign nationals, at least through April 9. The government also extended the suspension of passenger flights to and from the UK, and announced further reduction of flights to and from US, Europe, Brazil, Mexico, Peru, Ecuador, Colombia, Panama, and Chile. The officials are continuing to enforce the closure of all ports of entry for most nonresident foreign nationals until April 9.

Effective from March 26, Argentina has decided to suspend flights from Brazil, Chile and Mexico in response to coronavirus pandemic.

The Argentine National Immigration office is extending transitory and temporary residencies in Argentina, for 30 days from their normal expiration date. This should bring significant relief for individuals whose residence status in Argentina will soon expire and who cannot personally go to the National Immigration office, which remains closed until 26 April.

Due to the ongoing coronavirus health emergency, the Argentine National Immigration Office (Dirección Nacional de Migraciones) is extending for 30 days certain deadlines previously announced in Provision N° 1714/2020.2 that have to do with the automatic extension of transitory and temporary resident status in Argentina. Those measures extend the validity of the individual’s residence status granted under Article 23 (temporary residence) and Article 24 (transitory residence) of Law 25.871 for thirty (30) days (until 17 July 2020). The extension of the individual’s residence status granted under Article 20 (transitory certificates) as a three-month interim residence certificate while the application for temporary or permanent residence is being processed is also being extended for thirty (30) days (until 17 July 2020).

On June 29th, the federal government has implemented a quarantine period for the country until July 17, 2020. The quarantine is being most strictly enforced in Buenos Aires and its suburban areas. As of July 21, a new Argentine “Provision” extends the validity of an individual’s residence status granted under Article 23 (temporary residence) and Article 24 (transitory residence) of Law 25.871 for thirty (30) days (until 17 August 2020) and it extends the validity of the Certificado de Residencia Precaria (residence certificate) for 30 days from their normal expiration date. This should bring significant relief for individuals whose residence status in Argentina will soon expire and who cannot personally go to the National Immigration office, which remains closed until 26 April.

As of April 12, the national immigration directorate will remain closed until April 26.

“Emergency Employment and Production Assistance Program”: created to provide assistance to employers and workers affected by the health emergency, by granting them one or more of the following benefits:

- Postponing the payment of employer’s contributions payable to the Argentine Social Security System (SIPA). (March and April 2020)
- Reducing up to 95% of the employer’s contributions payable to the SIPA (April 2020)
- Compensatory Salaries Agreement: the Argentine Social Security Authorities (ANSES) will pay a portion of the compensatory salary of all workers included in a Collective Wage Bargaining Agreement who provide services to companies of up to 100 employees.
- Production Recovery Program (RePro) Health Emergency Assistance: The Government will pay to all private sector employees under a contract of employment, subject to Collective Wage Bargaining Agreements, an amount for which no contributions will be paid to the SIPA, as provided for in Law No. 14250, as long as they are employed by companies with no more than 100 employees. The amounts paid for each worker will range from ARS 6,000 to ARS 10,000.
- Unemployment Compensation System: all workers meeting the requirements set forth in laws No. 24013 and No. 25371 may have access to an unemployment benefit.
- The amount of the unemployment benefit will be raised during the term indicated by the Chief of the Cabinet of Ministers and will range from ARS 6,000 to ARS 10,000.
- Benefits above mentioned should be regulated by the Competent Authorities.

AFIP declares an administrative recess between April 1st and 12th, for which the procedural deadlines (e.g. social security litigation) are extended. The continuity of the service is guaranteed through minimal staff guards and digital platforms.
Argentina

**Social Security (contd.)**

- "Regime of Regularization of Tax Obligations, Customs, and Social Security Resources" applicable to obligations expired on 11/30/2019 for taxpayers who have a current "MyPyme Certificate" and for non-profit entities. They are eligible to apply for an extension for the regularization regime for social security debts until 30 June 2020 with a reduced number of installments and a higher down payment. The first installment will be due on 16 July 2020

- Resolución AFIP 4693 announced extension of deadlines for employee and employer social security contributions related to March 2020 salaries. The original deadlines of 13 April or 15 April are extended to 16 April or 20 April (depending of the identification number)

- Taxpayers whose main activity is included in the list of affected activities published on AFIP website and who have registered in the Program, will enjoy the benefit of postponement for 60 days from maturity for the payment of employer contributions destined to SIPA for the period accrued March 2020

- In view of the economic hardship caused by the COVID-19 pandemic, the tax authorities established an installment agreement regime to regularize the former installment regimes for social security obligations that were in a noncompliance situation at 30 April 2020, under the following terms:
  - plan is made of up to six equal and monthly installments;
  - the amount of each installment must be at least ARS 1,000;
  - the first installment is due on 16 July 2020 with the following installments due the 16th of the subsequent months;
  - the plan will default with the non-payment of two installments, 60 days after the second non-payment event; and
  - the application must be filed before 1 July 2020

- The Social Security Administration (Administración Nacional de la Seguridad Social) established the new Regulation of withholding tax on salaries and introduction of annual filing via AFIP's website

- As of December 10, the tax authorities have extended until December 31st, the application of the 95% reduction on social security contributions to be paid by employers providing health care services.

**Payroll Reporting and Withholding Changes**

- Regulation of withholding tax on salaries and introduction of annual filing via AFIPs website

- Differences between the final determination and the tax withheld on 2019 salaries must be settled until 10 June 2020 inclusive

- Argentina's tax authorities announced that the filing period for income tax returns prepared by withholding agents for the 2019 fiscal period is now being extended, exceptionally, until July 3, 2020

- As of July 24, the tax authorities have extended from July 31, 2020 to August 31, 2020 the deadline for filing employees' informative tax returns for fiscal year 2019

- As of October 8, the Executive Branch has extended the application of the temporary Income Tax exemption for "frontline workers". The exemption, originally provided for remunerations accrued between March 1 and September 30, 2020 has been extended to December 31, 2020

**Tax Profile / Tax Residency changes**

- As of November 19, Argentina’s National Immigration Office (Dirección Nacional de Migraciones) announced the automatic extension for another 30-day period of certain residency deadlines with the expiry dates now set for December 18

- As of January 20, Argentina’s National Immigration Office has announced the automatic extension for another 30-day period certain residency-related deadlines to February 18. The new Provision will help foreign individuals who, due to COVID-19, had been unable to extend their transitory and temporary residencies personally, as the National Immigration Office remains has remained closed since March 20, 2020

- As of February 26, Argentina’s National Immigration Office has announced the automatic extension for another 30-day period certain residency-related deadlines to 19 March

**Waiver of Penalties & Interest**

- In view of the COVID-19 pandemic, the Federal Congress passed a law establishing a temporary exemption from income tax with the following characteristics:
  - Beneficiaries: professionals, technicians, and workers in all types of operative and auxiliary functions engaged in the public and private health systems, the armed and security forces, migration and custom sectors, fire-fighters and garbage collectors.
  - Exempt income: remuneration accrued for specific and additional duties related to COVID-19 as regulated by Decreto 260/2020, such as "on call" services and extra-time that are specifically identified in salary slips or equivalent documents
  - Term: remuneration accrued between 1 March and 30 September 2020 (this period may be extended by the Executive Branch).
  - By General Resolution 4768 AFIP announced extension of deadlines for annual filling of income tax and wealth tax from end of July to middle August 2020:
    - FY 2019 filing due date: August 10 & 12 2020
    - FY 2019 payment due date: August 11, 12 & 13 2020
  - On August 10th, the local tax authority established that the income and wealth tax returns which expiration dates operate on August 10 and 11 will be considered fulfilled on time if they are made until August 12, 2020, inclusive
  - As of August 21, the tax authorities have further extended, until August 30, 2020, the suspension of their activities, which was previously expected to end on August 16, 2020
### Argentina

**Region:** America

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#### Filing / Payment Due Date (contd.)

- **As of November 5,** the Executive Branch has extended the following deadlines applicable to the regularization regime for unpaid tax, social security. The deadline for applying for the regime is extended from October 31, 2020 to November 30, 2020.
- **As of December 7,** Executive Branch has extended the following deadlines applicable to the regularization regime for unpaid tax, social security and customs duties:
  - the deadline for applying for the regime has been extended from 30 November 2020 to 15 December 2020; and
  - the deadline for paying the first instalment within the framework of plans filed, refinanced or restated between 1 December and 15 December 2020 will be 16 January 2021; and
- **As of March 25,** the tax authorities (AFIP) have established an optional instalment plan for the payment of the once-only tax on wealth, the filing and payment deadline for which is March 30, 2021. Taxpayers may apply for the instalment plan from March 23 to April 28, 2021.
- **As of March 31,** tax authorities postponed the deadline for filing and payment of the once-only tax on wealth from March 30, 2021 to April 16, 2021.
- **As of April 7,** the tax authorities have extended the validity of the instalment agreement regime, applicable to micro, small and medium-sized enterprises to June 30, 2021.

#### Other Relevant Information

- **Tax authorities established the regime of payments that must be made by “Monotributo” and self-employed taxpayers who are eligible for the emergency relief granted under the “nil interest loan” program, introduced in view of the COVID-19 pandemic.**
- **In view of the economic hardship caused by the COVID-19 pandemic, the tax authorities established an instalment agreement regime to regularize the former instalment regimes for tax obligations that were in a noncompliance situation at 30 April 2020, under the following terms:**
  - the plan is made of up to six equal and monthly instalments; and
  - the application must be filed before 1 July 2020.
- **In view of the COVID-19 pandemic, the tax authorities suspended the initiation of collection lawsuits until 1 July 2020. The collection procedure is regulated by Article 92 and subsequent articles of the Tax Procedures Law (Law 11,683 as amended). The suspension does not affect other procedures initiated by the tax authorities to prevent the time in the statute of limitation for the collection of taxes (prescripción) to elapse.**
- **As of July 15, Argentina’s Federal Tax Authority (AFIP) established an instalment plan for the payment of individual income tax & wealth tax for fiscal year 2019 that will be in force until August 31st. The main features of the instalment agreement regime are as follows, depending on the taxpayer’s risk rating [“SIPER”]:**
  - the down payment is 25% of the tax debt; and
  - taxpayers must subsequently pay the remaining amount in 3 monthly instalments; and
  - a variable interest rate applies, which is published on AFIP’s website.
- **As on July 23, Argentina’s tax authorities have further extended, until August 2, 2021, the suspension of their activities, which were previously expected to end on July 17, 2020. However, deadlines for filing and paying tax and social security obligations are not affected by this measure, as their eventual postponement is ruled by specific provisions**
- **As of September 25, the tax authorities have further extended until October 11, the suspension of their activities, which was previously expected to end on September 20. Accordingly, the terms regarding inspections, assessments, appeals, reimbursements and other procedures in connection with tax, social security and customs duties are extended on the basis of General Resolution 1983 of 1983**
- **As of October 30, Argentina has suspended the terms for inspections, assessments, appeals, reimbursements, and other procedures in connection with tax, social security and customs duties to November 8, 2020. However, this suspension will not affect the deadlines for filing and paying taxes**
- **As of November 3, the tax authorities suspended the initiation of collection lawsuits until November 31, 2020. The tax authorities had previously suspended the initiation of collection lawsuits until October 30, 2020**
- **As of November 3, Argentina’s Congress is studying a new tax that would apply to wealth above ARS 200,000,000 owned by resident and nonresident individuals. This tax would be an additional tax to, and different from, the existing Wealth Tax. Its proceeds will be used to fund efforts to combat the coronavirus pandemic and incentivize specific areas of the economy. (subject to approval)**
- **On December 4, a law establishing a once-only emergency tax on wealth was passed with the name “Solidary and Extraordinary Contribution to mitigate the impact of the COVID-19 pandemic”**
- **As of December 18th, Argentinian's Congress approved a new one-time tax that applies to wealth above ARS 200,000,000 owned by resident and nonresident individuals as of 18 December 2020. The tax authority’s regulation will be crucial for providing details on several pending issues.**
- **As of February 5, in view of the COVID-19 pandemic, the tax authorities suspended the initiation of collection lawsuits until February 28, 2021**
- **As of March 2, Argentina confirms characterization of once-only tax on wealth**
- **As of March 5, Argentina reverts characterization of once-only tax on wealth**
- **As of April 7, the tax authorities have further suspended the tax collection procedures, which includes authorities suspending the initiation of collection lawsuits and the application of enforced collection measures until May 31, 2021.**
As of September 1, government of Aruba laid down procedures to be followed for granting entry to visitors. Such procedures include: obtaining an online embarkation/disembarkation card (ED Card) which includes information such as basic traveler information, personal health assessment, a negative COVID-19 test result, Aruba Visitors Insurance, and consent to Aruba’s health protocols and procedures. Additionally, the government introduced procedures to be followed during air travel, arrival, and while staying in the country, which include wearing of masks, social distancing, installation of Aruba Health App, etc.

As of May 12, international travel is permitted from all countries and regions, except Brazil, South Africa, India, and Venezuela.

As of December 17, the Minister of Finance has declared an extension of the beneficial policy regarding severance payments, maintaining the reduced rate of 15% throughout 2021.

An automatic extension of the deadline from 30 June 2020 to 31 July 2020 to file the 2019 summary wage overview and summary statement 3rd parties. The digital portal is currently being expanded for digital submission in light of the COVID-19 pandemic.

On December 30, 2020, the Aruba tax authorities announced on their website that they require electronic payment (e-payment) for all taxes beginning January 1, 2021.

As of September 14, Aruba taxpayers can make an appointment online to file their 2019 individual income tax returns. The actual appointment will take place at the main office of the tax authorities.

On October 26 2020, the Minister of Finance announced the tax relief plan, part 2, in light of the COVID-19 pandemic, aimed at supporting and promoting the local economy.
Travel Restrictions
— Effective June 15, the government will allow boaters, yachts, and private aviation to return to the Bahamas.
— Additionally, effective June 8, domestic borders will be opened for regular domestic commercial flights and for domestic pleasure craft and yachts. This applies to all islands of The Bahamas.
— The Bahamas will lift travel restrictions from previously excluded countries, including China, Europe’s block of countries, the Republic of Korea and Iran. The lifting of the travel ban from these countries will take effect on July 1, when The Bahamas reopens its borders to commercial air carriers.
— As of July 19, the Bahamian government has announced it is closing its borders to commercial flights and ships from the United States. Private flights and charters from the United States will still be permitted.
— Effective July 22, international commercial passenger flights will not be permitted to enter the Bahamas, except flights from the UK, European Union, and Canada.
— The Bahamas has put in place travel parameters for the protection of Bahamians, residents and tourists in the country, namely, by requiring all persons travelling to The Bahamas to have a COVID-19 Travel Visa and a negative RT-PCR COVID-19 test to enter The Bahamas. Upon entry, all persons are required to undergo a mandatory 14-day period of quarantine.
— On August 17, the government extends Grand Bahama lockdown until August 25; declares additional restrictions on New Providence.
— Effective August 25, authorities in the Bahamas announced a 2200-0500 curfew will be imposed in Grand Bahama and the Family Islands of Abaco, Acklins, Andros, Berry Islands, Bimini, Cat Island, Crooked Island, Eleuthera, Exuma, Inagua, and Mayaguana. The curfew is part of ongoing efforts to curb the spread of coronavirus disease (COVID-19) and will be in place indefinitely.
— As of November 2, the Bahamas government has removed the mandatory 14 day quarantine.

Immigration
— The Department of Immigration has issued guidelines detailing how non-residents and foreigners can apply electronically for an extension of stay in The Bahamas, due to challenges caused by the coronavirus (COVID-19).
— The offices have reopened as at June 2, 2020.
— The Bahamas will launch its work/study visa on October 22 to ensure it is available in time for the November 1 tourism re-opening.

Compensation & Benefits
— The Bahamian government has initiated a Business Continuity Loan Program loans range from B$5,000 to B$300,000 with a payment grace period of four (4) months. Additionally, a payroll grant between B$2,000 – B$20,000 is available to MSMEs who qualify for the business continuity loan.

Social Security
— Social Security Sickness Benefit is payable to individuals who contract COVID-19. To qualify for the benefit, you must have been employed on the day of or the day before the illness began, and you must be able to satisfy the contribution conditions.
— Social Security Sickness Benefit is payable to individuals quarantined because of exposure or suspected exposure to COVID-19. To qualify for the benefit, you must have been employed on the day of the day before the day that the quarantine was first imposed, and you must be able to satisfy the contribution conditions.
— Social Security Unemployment Benefit (UEB) is to individuals who are temporarily laid-off because of the economic impacts of Covid-19. To qualify for the benefit, you must satisfy the contribution conditions.

Payroll Reporting and Withholding Changes
— The Bahamian government has implemented a Tax Credit and Tax Deferral Employment Retention Program. Under the program qualifying businesses will be allowed to withhold outstanding business license fees or VAT receipts collected up to a maximum of B$200,000 per month for up to three months.
— At the maximum funding level, B$100,000 would be the form of non-reimbursable tax credit and the other B$200,000 will be in the form of a deferred tax payment. Taxes will be deferred until January 2021 upon which time it will be repaid in equal installments over a 12 month period. Tax credits or tax deferrals are to be used to assist with covering payroll expenses. Qualifying businesses must agree to retaining 80% of its staff complement.
Barbados will be reopening its borders to international travelers and resume commercial flights at the Grantley Adams International Airport beginning on July 12.

Effective from August 5, the Ministry of Tourism has released updated requirements for entry into Barbados. Barbados is monitoring risk assessment and immigration policies according to the following categories: High Risk, Medium Risk, Low Risk and countries with which they share a reciprocal “Bubble”.

As of September 24, inbound travelers from High and Medium-Risk countries will have to undergo a mandatory COVID-19 retest 4-5 days after the first accepted negative test. Additionally, travelers from High-Risk countries will be monitored for 7 days after arrival.

As of September 24, Barbados categorized United Kingdom as a high-risk country.

As of October 1, it is now mandatory for all persons travelling to Barbados from High and Medium-Risk countries to have a negative COVID-19 test result in order to enter the country. These tests must be taken at an accredited or certified facility/laboratory within 72 hours prior to arrival. Persons travelling from Low-Risk countries are strongly advised to take a COVID-19 PCR test before arrival in order to expedite processing through the airport. These persons will be allowed to present results of tests taken up to 5 days prior to arrival. Relevant accrediting bodies and standards include ISO:15189, CAP, UKAS or the equivalent.

As of March 1, authorities require all persons intending to enter Barbados to present a negative COVID-19 polymerase chain reaction (PCR) test result taken no more than 72 hours before arrival. All travelers must submit an online Immigration/Customs form 24 hours before travel, available online or on the BIMSafe mobile application.

As of March 15, all arrivals are required to take a rapid antigen test on arrival. Travelers who test negative are required to complete a mandatory five-day quarantine at a government-authorized quarantine center before another PCR test is administered to confirm if the traveler is safe to exit the quarantine. Travelers will be required to wear a tracking bracelet during the quarantine period.

Effective from May 8, fully vaccinated travelers will not be required to quarantine, if they present a negative PCR test taken within three days of arrival, and test negative at a PCR test taken upon arrival on the island. Additionally, fully vaccinated traveler will be able to fully enjoy Barbados the same day or 1-2 days (dependent on the return of test results).

As of July 16, enhanced screening measures have been implemented at the airport and the mandatory 14-day quarantine for all travelers arriving in Barbados has been replaced with a testing scheme which involves a combination of mandatory requirements for all travelers, and specific requirements for travelers based on the risk category of their country of embarkation.

The Barbados Immigration Department will resume execution of its full work programme starting May 18.

As of July 10, travelers to Barbados will be required to complete the new online Embarkation/Disembarkation (ED) form prior to arrival, when the island resumes for commercial travel on July 12.

As of September 3, Barbados developed a new immigration program named “12-month Welcome Stamp” for entry into the country for individuals who are remotely working currently. The program provides the visitors with the option to work remotely from Barbados for up to a year at a time, with certain conditions including possessing of a valid passport and health insurance, more than US$50,000 income earned from sources outside Barbados over the 12-month period.

As of July 16, the deadline for the PAYE April filing period and subsequent filing periods have reverted to the 15th of the following month.

As of July 16, taxpayers submitting personal income tax returns for the income year 2019 have been granted a further filing and payment extension to June 30, 2020.
— A 2300-0500 curfew is in effect until further notice. Internal movement restrictions are also in force.
— Effective July 1, 2020, commercial flight service will resume at L.F. Wade Airport.
— As of December 4, officials require all individuals wishing to travel to Bermuda to apply for government authorization by completing a form 1-3 days before departure. Authorization will not be granted to travelers who fail to produce proof of having tested negative for COVID-19 via PCR test taken no more than five days before their departure for Bermuda. Residents of Bermuda are not required to demonstrate negative test results prior to arrival; however, such individuals are required to quarantine for 14 days upon their arrival
— As of February 3, anyone entering Bermuda who has traveled in the UK in the past 14 days before arrival is required to self-quarantine for four days regardless of a negative COVID-19 test
— As of March 3, the authorities are still enforcing COVID-19 related travel restrictions, all visitors wishing to travel Bermuda must apply for government authorization, for authorization the travelers must submit a negative report for COVID-19 PCR test, which should be taken no more then 5 days before their departure for Bermuda. Visitors will undergo PCR test upon their arrival at the airport and they will have additional tests on the 4th, 8th and 14th day
— Effective from April 26, all travellers to Bermuda who are arriving from Brazil, India, or South Africa or who have visited Brazil, India or South Africa in the 14 days before they arrive in Bermuda must quarantine in their accommodation for fourteen days
— As of May 10, all unvaccinated passengers are required to quarantine for four days upon arrival and take a PCR COVID-19 test on day four of the isolation; such persons can end the quarantine once they obtain a negative test result. An individual is considered vaccinated two weeks after the date of their final vaccine dose

**Immigration**

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**
— As of May 6, Bermuda Ministry of Finance issued a notice extending the reporting deadline to June 30, 2021 for the common reporting standard (CRS) reporting period for 2020—relief offered in response to the coronavirus (COVID-19) pandemic

**Other Relevant Information**
Travel Restrictions

- Travel restrictions vary by country of origin, but all exempt Brazilian citizens, permanent residence permit holders, foreigners on a mission serving an international organization, and diplomatic foreign officials accredited to the Brazilian government.

- Due to the outbreak in the country president Trump decreed that travelers who have been in Brazil within 14 days of their intended entry date into the United States, with some limited exceptions (e.g., American citizens, Permanent legal residents, diplomats, etc.), their entry in the United States is suspended and this proclamation started on May 26th.

- On July 29 the immigration authorities have published another note about the foreigners entering the country by air services (see it attached). However, there is more flexibility as far as exemptions go, which allow, for example, the entering of foreign nationals who come for tourism purposes and short stays (90 days maximum). The traveler must present a medical insurance covering the intended period in Brazil.

- As of August 7, the Brazilian authorities are extending the restrictions on foreign nationals entering Brazil for 30 more days. The extended restrictions will last until August 29. However, demonstrating some flexibility around the rules, foreign nationals with a granted Brazilian entry visa (i.e., work visa, student visa, etc.) can now enter Brazilian territory with no further restrictions since they fly into and arrive at determined locations.

- As of August 27, Brazil extended the restrictions on entry of foreigners by land (unless for transit) and sea, through at least September 24. The entry of foreign visitors traveling by air is currently permitted.

- As of September 4, the Brazilian authorities extended the restriction on foreign nationals entering Brazil until September 28. Also, foreign nationals who come for business/tourism purposes for short stays (up to 90 days) are required to present proof of medical insurance with certain minimum requirements.

- On September 24, the Brazilian authorities published a note (or “ordinance”) concerning the restriction on foreign nationals entering Brazil for 30 more days. The extended restriction will last until October 24. However, the new ordinance brings no restrictions to travelers flying to fly into and out of Brazilian territory with a granted Brazilian entry visa. There are new rules on the possibility of health insurance policies being valid if issued in Spanish. And developments concerning the activities of the Federal Police are covered in this newsletter.

- On October 5, the Brazilian authorities published a new note (or “ordinance”) extending the restriction on foreign nationals entering Brazil for 30 more days, until November 4, 2020. The new ordinance has also withdrawn the prior requirement of presenting a health insurance policy for visitors. There are currently no further requirements for individuals holding a previously granted Brazilian visa, but visitors without a valid visa may not enter the country until further notice.

- On November 12, 2020, the Brazilian authorities published a new note (or “ordinance”) in the country’s official gazette extending the restriction on foreign nationals entering Brazil for 30 more days, until December 11, 2020. This new ordinance has maintained restrictions only for foreign nationals arriving by land or by water transport – travel by air is exempted.

- As of December 22, an ordinance requires any travelers flying to Brazil (Brazilians and foreign nationals) to present the negative RT-PCR test results and health declaration documents to the airline company (measures will be applied as of December 30). The ordinance has no expiration date.

- As of December 25, all flights originating in or transiting through the UK remain banned until further notice. Additionally, all foreign travelers who have been in the UK in the preceding 14 days of December 25 will be barred from boarding Brazil-bound flights.

- Effective from January 26, Brazil prohibits international flights originating in or transiting through South Africa from landing in Brazil until further notice. Additionally, foreign travelers who have passed through South Africa within the last 14 days will not be permitted entry to Brazil.

- As of March 22, nonresident foreign nationals remain prohibited from entering the country by land and water transportation.

Immigration

- The Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals of immigration applications and immigration status regularization, even if previously scheduled, are now limited to people in extremely urgent situations, which will be strictly analyzed by the authorities on a case-by-case basis. Therefore, the 90-day legal deadline to issue new Passports, Residence Permits, and other immigration documents is temporarily suspended, for the duration of the crisis.

- The government started to approve and publishing visa renewals and work visas that were submitted through the Ministry of Justice’s platform, for applicants already in Brazil with a business visa waiting for their work visa approval. Furthermore, registration will be based on existing health-care protocols and according to the local procedures of each Federal Police unit.

- As of July 10, Brazil’s Federal Police resumed the issuance of Brazilian passports for urgent situations, and when the applicant presents his or her flight tickets for the trip.

- Effective November 3, 2020, the government of Brazil has suspended the March 16, 2020 regulations that barred foreign nationals from entering the country by air services (see it attached). However, there is more flexibility as far as exemptions go, which allow, for example, the entering of foreign nationals who come for tourism purposes and short stays (90 days maximum). The traveler must present a medical insurance covering the intended period in Brazil.

Compensation & Benefits

- Announced measures reduce rates of payroll contributions to the Third Parties (“S System”) due by employers 1 Apr - 30 Jun 2020.

- The Brazilian Federal Government issued some Provisional Measures between March and April of 2020, easing labor laws in order to prevent mass layoffs. Among the new determinations are new rules for home-office set-up, vacation granting, deferral of payment of some payroll charges (such as FGTS), new rules for bank of labor hours, and individual agreements between employee and employer with a higher legal value than the law provisions.
Compensation & Benefits (contd.)

- Also, on April 2020 the Federal Government issued a Provisional Measure (MP 936) implementing the Emergency Employment and Income Maintenance Program which aims to allow a reduction of working hours and the proportional reduction of salary and a temporary suspension of the employment contract. Recently, the Brazilian Supreme Court (“STF”) ruled that these actions may only occur when approved by the Union. Currently, as the Provisional Measure #936 is up to the Brazilian Federal Senate’s final approval before being converted into a formal law, the Brazilian National Congress extended the validity of this Provisional Measure for another 60 days, as from June 1st, 2020
- Allowed a FGTS withdrawal up to BRL 1,045.00 as from June 15 to December 31, 2020
- Online Withdrawal of FGTS balance
- The Provisional Measure 936, which allowed the suspension of the employment contract (up to 60 days) or the reduction of wages (up to 90 days), during the coronavirus crisis was converted into the Law 14.020. The new Law allows these exceptional terms to be extended by an act of the federal government, among other labor provisions.
- Published in July, 2020 the Decree No. 10,410 that promotes a wide update in the regulations of Social Security. The update was necessary after the approval of the New Social Security Provisions (Constitutional Amendment nº 103/2019)

Social Security

- Extension in the deadlines for payment of social contributions due under the Simples Nacional regime: from 20 April 2020 to 20 October 2020; from 20 May 2020 to 20 November 2020; from 22 June 2020 to 21 December 2020
- Possibility of the company deduct from the Social Security employer’s contributions the first 15 days of the employee’s sick leave when proven to result from his/her contamination by Covid-19
- Brazil’s Ministry of Economy has postponed the deadline for payment of social security contributions from June 2020 until November 2020
- In June, 2020, the Ordinance #245/2020 was published, extending the due date of federal taxes for May 2020 to October 2020, including social security contributions for the employers

Payroll Reporting and Withholding Changes

- The Company’s social security payments due for March and April, 2020 were extended to July and September 2020

Tax Profile / Tax Residency changes

- The Federal Police provided guidelines regarding the immigration activities. Thus, some services were limited. Passport delivery, National Migration Registration Card (“CRNM”) and Provisional National Migration Registration Document (“DPRNM”) granting are suspended
- Exceptional claims may be submitted, by e-mail
- The Federal Police in São Paulo will start to put available some vacancies for the visa registration on its website for the next week and they intend to return to its activities gradually
- Online Individual Taxpayers’ Registry (“CPF”) registration and regularization for all individuals
- The Brazilian IRS analyzes to loosen the Brazilian tax residency settings due to the closed borders and fewer fights

Waiver of Penalties & Interest

- Federal taxes payment extension of 06-months to companies under the “Simples Nacional” tax system (simplified tax regime for smaller businesses companies)
- Emergency credit line for some companies (annual revenue of BRL 360 thousand - BRL 10 million on 2019) to aid its payroll costs for a 2-months period, as from April 2020
- Simplification of credit contracting and exemption from Federal Debt and Taxes Negative Certificate (“CND”) for credit renegotiation purposes
- Extension of the validity of the Debt Clearance Certificates related to Federal Tax Credits (“CND”) valid at on March 24 for another 90 days
- Loan for employers, at low rates, to aid the monthly payroll costs

Filing / Payment Due Date

- Extension in tax return filing and payment deadline for all individual taxpayers subject to Brazilian tax law to 30 June 2020
- Extension to filing the Annual Brazilian Capital Declaration Abroad (“CDEB”) to June 1, 2020
- Extension in deadlines of filing and tax payment regarding the Definitive Country Exit Statement (“DSSDP”) for all former Brazilian individual tax residents that ceased tax residency in Brazil in the last CY, to 30 June 2020
- As of August 14, the tax authorities have further suspended, until August 31, 2020, notifications and certain procedural mechanisms for enforcement of administrative collection of federal taxes. The measure also includes the suspension of exclusion of taxpayers from instalment regimies or the registry of non-compliance of requirements for purposes of tax registration
- As of March 31, the Tax Authorities have extended to June 30, 2021 the possibility for taxpayers to submit simple copies of documents without the need of presenting the original documents for confirmation of authenticity
- As of March 30, Brazil extends deadlines for payment of taxes and contributions under simplified regime
- As of April 21, the Ministry of Economy has postponed the deadline for filing individual income tax returns, for income derived by resident individuals in tax year 2020, from April 30 to May 31, 2021

Other Relevant Information

- As of July, 2020, the financial transaction tax (“IOF tax”) was waivered for 90 days
- As of August 6, the deadline for applying for an extraordinary negotiation (a modality of negotiation of tax debts) with the tax authorities is postponed to August 31, 2020
- Citizens and permanent residents exhibiting no COVID-19 symptoms are permitted to return.
- As of August 28, Canada is extending travel restrictions on incoming foreign travelers for another month as coronavirus continues to pose a threat to public safety. Travel restrictions are now being extended until September 30.
- As of September 18, Canada is extending travel restrictions on incoming foreign travelers for another month as coronavirus continues to pose a threat to public safety. Travel restrictions are now being extended until September 30.
- As of October 2, 2020, the US has reached agreements with Canada to limit non-essential travel across borders until October 21, 2020.
- As of October 2, 2020, the US has reached agreements with Canada to limit all non-essential travel across borders until October 21, 2020.
- As of October 2, Immigration, Refugees and Citizenship announced that, in addition to the border restrictions that remain in place, the Government of Canada is further strengthening the public health presence at the border and enhancing quarantine monitoring. The government is also increasing the use of digital tools and processes to allow critical information to be shared more quickly with provinces and territories. In addition, a process is being introduced to support enhanced family reunification, including those in long-term exclusive relationships, international students and entry for compassionate reasons.
- As of November 18, travel restrictions between the Canada-U.S. border will be closed to non-essential travel until December 21 (awaiting formal confirmation).
- Effective January 7, the Government of Canada announced that, in addition to the border restrictions that remain in place, the Government of Canada is further strengthening the public health presence at the border and enhancing quarantine monitoring. The government is also increasing the use of digital tools and processes to allow critical information to be shared more quickly with provinces and territories. In addition, a process is being introduced to support enhanced family reunification, including those in long-term exclusive relationships, international students and entry for compassionate reasons.
- As of December 21, Canada bans all UK flights for 72 hours.
- As of December 21, 2020, to reduce the spread of COVID-19 and enhance the health and safety of Canadians, the government of Canada has announced that, air travelers entering Canada must provide specific information using the ArriveCAN app or website. Submitting the required information, such as travel details and quarantine plans, ahead of entry will also help speed up processing at the border and limit points of contact. Failure to comply could result in penalties.
- As of November 29, Canada extends its restrictions for all travelers entering the country, except from the United States, until January 21.
- As of December 21, Canada bans all UK flights for 72 hours.
- As of December 21, 2020, to reduce the spread of COVID-19 and enhance the health and safety of Canadians, the government of Canada has announced that, air travelers entering Canada must provide specific information using the ArriveCAN app or website. Submitting the required information, such as travel details and quarantine plans, ahead of entry will also help speed up processing at the border and limit points of contact. Failure to comply could result in penalties.
- As of November 29, Canada extends its restrictions for all travelers entering the country, except from the United States, until January 21.
- As of January 13, the US, Canada and Mexico have extended the non-essential travel restrictions until February 22, 2021.
- As of January 20, Canada is extending travel restrictions on non-US international travel until February 21, 2021.
- As of January 29, Canada has suspended air service to Mexico and all Caribbean destinations until April 30 and all travelers entering Canada must undergo a mandatory quarantine in a hotel at their own expense.
- Effective from February 22, 2021, all travelers arriving at land border points will also be required to take COVID-19 tests upon arrival. Additionally, air travelers will be forced into a mandatory three-day hotel quarantine at their own expense and required to take multiple COVID-19 tests.
- As of February 17, Canada has extended travel restrictions until March 21 for U.S. travelers, and until April 21 for travelers from other countries.
- Effective from February 22, 2021, air travelers to Canada (ages 5 and up) must take a COVID-19 molecular test on arrival in Canada before leaving the airport. Travellers will also receive a COVID-19 test kit and instructions before leaving the airport to complete a subsequent COVID-19 test on Day 10 of their 14-day quarantine period.
- Effective February 22, 2021, air travelers must also quarantine in a government-approved hotel at their own expense, for up to 3 days while awaiting the results of their on-arrival COVID-19 test. Travellers are required to book a hotel in the city in which they first arrive, either Toronto, Montreal, Vancouver, or Calgary and provide proof of their pre-paid hotel accommodations prior to boarding their flights.
- Effective February 22, 2021, travelers entering Canada at the land border will receive two COVID-19 At Home Specimen Collection Kits: one to use on the day they arrive in Canada and another for Day 10 of their 14-day quarantine period. Travellers will receive instructions on how to complete their COVID-19 test and send their nose swab sample for testing.
- As of April 21, 2021, Canada has extended travel restrictions until May 21, 2021 for travellers from all countries, including the U.S.
- Effective April 22, all passenger flights and cargo flights from India and Pakistan will be banned for 30 days, exceptions will be made only for cargo flights carrying vaccines and protective equipments.

**Immigration**

- Entry will be denied to most foreign nations with few exceptions; citizens and permanent residents exhibiting no symptoms upon their point of departure will be permitted to return [18 Mar].
- Mandatory isolation for 14 days for all travelers entering Canada.
- There are a number of Visa Application Centers (VAC) open with limited services around the world.
- Canada’s Immigration, Refugees and Citizenship Canada (IRCC) has released an updated guidance to explain which workers can enter the country.
- As of July 21, 2020, Canada has introduced a new exemption to border closures and travel restrictions for accredited foreign representatives and their family members. The incoming official must have a passport containing diplomatic acceptance, consular acceptance or official acceptance issued by Global Affairs Canada on behalf of the Government of Canada. They must also be one of the following: Accredited diplomat, Consular officer, and Representative or official of another country, of the United Nations, or of any international organization of which Canada is a member.
- As of September 21, 2020, immigration services that are not available virtually will begin to resume.
- Effective from February 8, 2021, Canada launches new work permit for Hong Kong graduates, skilled workers.
The CRA notes that there will be no changes to the Canadian withholding obligations of a nonresident entity.

Withholding Changes

- The CRA has issued a new guidance that clarifies that prolonged stays in Canada that solely result from individuals of the United States conducting business in Canada with total number of days exceeding 183, due to the situation of COVID-19, the residency limit of 183 days will not be factored for any individual who has not been able to travel to his country of origin as a result of travel restrictions.

- The CRA has created a temporary procedure that allows taxpayers and their representatives to electronically submit urgent request for Regulation 102 and Regulation 105 waivers.

- The Department of Finance extended the wage and rent subsidy until June 5, 2021.

- Payment deadlines for Employer Health Tax and Workplace Safety Insurance Board premiums have been postponed without penalties or interest in various provinces.

- Eligible employers may access a range of temporary measures such as a 10% wage subsidy and changes to employment insurance for affected employees.

- The CRA announced on December 21, 2020 that individuals who are working remotely from home as a result of COVID-19 may be eligible to deduct certain home office expenses on their Canadian tax returns. The CRA also announced that it was changing the process for claiming home office expenses for the 2020 taxation year, including a shortened qualifying period, to allow individuals to claim additional expenses and to provide a temporary ‘flat rate’ method or a ‘detailed method’ for calculating the deductible amount for those expenses.

- As of January 11, the Canada Revenue Agency (CRA) is extending tax relief for First Nations and indigenous taxpayers in response to coronavirus (COVID-19) pandemic-related restrictions that may temporarily cause employees or employers to work or reside off-reserve. The relief has been extended through June 30, 2021.

- As of February 24, employers with operations in British Columbia can begin in March 2021 to apply for the B.C. employment tax credit—an incentive intended to encourage new jobs and to increase wages paid to employees in British Columbia and provided in response to the coronavirus (COVID-19) pandemic.

- The Canada Revenue Agency and the Department of Finance extended the wage and rent subsidy until June 5, 2021.

- As of March 24, the legislation enacted increases the number of weeks available for benefits under the Canada recovery benefit (CRB), the Canada recovery sickness benefit (CRSB), the Canada recovery caregiving benefit (CRCB), and employment insurance (EI).

Social Security

Payroll Reporting and Withholding Changes

- Withholding remittance deadlines remain unchanged.

- Eligible employers may access a range of temporary measures such as a 10% wage subsidy and changes to employment insurance for affected employees.

- Payment deadlines for Employer Health Tax and Workplace Safety Insurance Board premiums have been postponed without penalties or interest in various provinces.

- If a Canadian resident employee of a non-resident entity is forced to perform their employment duties in Canada on an exceptional and temporary basis as a result of travel restrictions will not necessarily affect the tax residency or permanent establishment of a nonresident entity.

- The CRA has issued a new guidance that clarifies that prolonged stays in Canada that solely result from individuals of the United States conducting business in Canada with total number of days exceeding 183, due to the situation of COVID-19, the residency limit of 183 days will not be factored for any individual who has not been able to travel to his country of origin as a result of travel restrictions.

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- The Canada Revenue Agency and the Department of Finance extended the wage and rent subsidy until June 5, 2021.

- As of March 24, the legislation enacted increases the number of weeks available for benefits under the Canada recovery benefit (CRB), the Canada recovery sickness benefit (CRSB), the Canada recovery caregiving benefit (CRCB), and employment insurance (EI).
As of February 24, the Canadian government has proposed extending certain recovery benefits, for more weeks, that were available during the COVID-19 pandemic.

As of February 16, the government is granting targeted interest relief to Canadians who received income support benefits during 2020 related to the ongoing COVID-19 pandemic. Once individuals have filed their 2020 income tax and benefit return, they will not be required to pay interest on any outstanding income tax debt for the 2020 tax year until 30 April 2022.

As of February 17, the CRA announced certain targeted interest relief for individuals who had a total taxable income of US$75,000 or less in 2020 and received COVID-19-related income relief through certain benefit programs.

As of July 30, the CRA announced a waiver of penalties for individuals who had submitted an application for a new work permit with a valid job offer under either the Temporary Foreign Worker Program or the International Mobility Program.

In response to the COVID-19 pandemic, Immigration, Refugees and Citizenship Canada (IRCC) announced a new temporary process, effective May 12, to support certain foreign workers residing in Canada including those currently unemployed to get back to work quickly. The new process allows foreign workers, who meet the eligibility criteria, to begin work 10 days after submitting their applications for a new work permit. This temporary initiative departs from the current process of submitting an application for a new work permit and being unable to work until the new permit is approved. The current processing time for a new work permit, for someone eligible and in Canada, is currently listed at 89 days. Eligibility criteria are as follows:

- The temporary foreign worker must:
  - Currently be in Canada, with valid status;
  - Have an employer-specific work permit or been authorized to work under a work permit exemption; and
  - Have submitted an application for a new work permit with a valid job offer under either the Temporary Foreign Worker Program or the International Mobility Program.

As of March 5, the Canadian government announced the continuation of Canada emergency wage subsidy (CEWS) and the Canada emergency rent subsidy (CERS) through June 5, 2021.

As of April 16, the Quebec Minister of Revenue effectively extended the deadline for filing individual Quebec income tax returns to May 31, 2021 by announcing that no late-filing penalties or arrears interest would be imposed on returns filed by May 31, 2021.

As of July 30, the Canada Revenue Agency (CRA) and Revenue Québec have extended the income tax payment deadlines for corporation, and trust income tax returns (including instalments payments) to September 30, 2020.

As of February 16, the government decided not to require self-employed individuals to repay their Canada Emergency Response Benefit (CERB) in circumstances in which they mistakenly believed that they were required to do so.

As of April 16, the Quebec government has proposed extending certain recovery benefits, for more weeks, that provide economic relief for those individuals whose employment has been affected by the coronavirus (COVID-19) pandemic.
Caribbean Netherlands

Travel Restrictions
— As of February 26, authorities in the Caribbean Netherlands islands of Bonaire, Sint Eustatius, and Saba (BES) are likely to continue enforcing their own COVID-19-related travel restrictions and entry requirements through at least March. Stricter testing requirements are generally in place for travelers from high- and medium-risk countries; persons without proof of a negative test may not be allowed entry into the islands.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes
— As of September 4, tax authorities started issuing additional payroll and indirect tax assessments to companies that have not fully paid the payroll and indirect taxes for the first and second quarter of 2020. Such tax assessments will include the outstanding amount which should be paid before 16 October 2020. Meanwhile, the companies that have requested extension of payment due to COVID-19 will be granted an extension until 31 October 2020.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Cayman Islands

Region: America

Travel Restrictions
— The borders of the Cayman Islands have re-opened but there is permission to travel into Cayman is required in advance of the travel date and there are various testing and quarantine requirements.
— Most international passenger flights are suspended but there are flights on British Airways and Cayman airways that have been announced. Cruise ships and private vessels have also been banned from docking. Various movement restrictions are in place on Grand Cayman, Cayman Brac, and Little Cayman, with the tightest measures in place in Grand Cayman.
— As of December 3, entry restrictions for most nonresident foreign travelers remain in effect in the Cayman Islands.
— As of January 4, travelers permitted to enter the Cayman Islands include Caymanian citizens and permanent residents, work permit holders, residential property owners, student visa holders, persons with close family ties to residents or work permit holders, and other individuals with approval from authorities.
— Effective from March 22, officials will reduce the mandatory quarantine period to 10 days (instead of 14) for arrivals who have completed a valid vaccination program at least two weeks prior to traveling to the Cayman Islands.

Immigration
— On 16 October 2020, the Cayman Islands introduced a new immigration category called the Global Citizen Certificate. Under the Immigration Regulations, 2020, individuals who are employed outside the Cayman Islands, meet good character requirements and earn US$100,000 or more a year from work outside Cayman, may apply to live in Cayman and work remotely for up to two years.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
— There are no income tax returns or tax payments required of entities / individuals. The Cayman Islands has announced an extension of the FATCA & CRS reporting deadlines to November 16, 2020.

Other Relevant Information
### Travel Restrictions
- As of November 23, Chile has put in place new sanitary/health protocols for individuals who undertake travel that took effect with the reopening of the Santiago International Airport border that apply for travelers. This includes completing a Sworn Health Statement at www.c19.cl government’s webpage, having appropriate health insurance, obtaining a negative SARS-COV-2 test.
- A mandatory curfew is still in effect between 10:00pm and 05:00am.
- Regardless of the PCR test, travelers with a different entry Region as their final Chilean destination will be allowed to continue their journey within 24 hours from the time of their arrival into Chile.
- As of December 21, Chile has suspended direct flights with Britain and banned the entry of foreigners who had been in Britain in the past two weeks.
- Starting from March 31, all persons entering the country must quarantine for 10 days or for the duration of their stay, whichever is shorter.
- Effective April 5, Foreign nationals without regular residence status will not be allowed to enter the country.

### Immigration
- Non-compliance may result in criminal prosecution and administrative sanctions, such as prison, monetary fines, and deportation. Foreign nationals with an ongoing in-country Ministerial Visa request and foreign nationals with expired residence visas who still do not have an approved and valid proof of visa in progress or proof of permanent residence in progress certificate, cannot re-enter the country until their visa / residence in progress certificates are issued or extended, in the event that they have expired.
- The Immigration Department has developed an online system that will allow foreign nationals with approved temporary residence visas to download an electronic visa stamp.
- Travelers will be permitted to enter Chile but will be subject to a mandatory 10-day quarantine from the date of entry into Chile.
- All travelers, regardless of nationality, immigration status or in country final destination, will have to submit themselves to a government monitoring program during a 14 day period, on which they will have to report their symptoms and location to the authorities on a daily basis through a special form that will be sent to them to their personal emails.
- Night curfews are still in effect for the whole of the great Santiago Metropolitan area and most regions of the country, due to the coronavirus disease (COVID-19) outbreak, until further notice. Subject to weekly evaluations, the Government may de-escalate strict quarantine measures for communes showing improvements in their Covid-19 indicators.
- Foreign nationals in Chile must now submit their applications for a Temporary Residence Visa Renewal online. For foreign nationals who live in the Metropolitan Region, these applications must be submitted online through the Immigration Department's website, using the registration code ('clave única'). Those living in other Regions must present their application in person at the Regional Office, except in the Region of Antofagasta where they must submit it by courier.
- As of February 9, the Chilean Government has extended the validity of Chilean ID Cards for foreign nationals where they must submit it by courier. For foreign nationals who live in the Metropolitan Region, these applications must be submitted online. The Immigration Department has developed an online system that will allow foreign nationals with approved temporary residence visas to download an electronic visa stamp.
- As of December 21, Chile has suspended direct flights with Britain and banned the entry of foreigners who had been in Britain in the past two weeks.
- As of March 31, all persons entering the country must quarantine for 10 days or for the duration of their stay, whichever is shorter.
- Effective April 5, Foreign nationals without regular residence status will not be allowed to enter the country.

### Compensation & Benefits
- The Chilean government has introduced measures to protect income of Chilean families as a result of the COVID-19 pandemic. Some of these include:
  - Granting a subsidy to the unemployed
  - A bill which would guarantee payment of income for individuals who because of the emergency must remain at home without the possibility of working remotely.

### Social Security
- The National Congress with the approval of the government has introduced a special benefit to all the population in Chile in which allows the withdrawal of 10% regarding the total pension funds that each individual has in the pension institution.
- This withdrawal of funds is non taxable for the population in Chile.
- As of July 30, the tax authorities have clarified the application of the emergency measure authorizing contributors of the private pension fund system to withdraw up to 150 indexed units (UF) from their individual capitalization account with the aim of mitigating the economic effects of the COVID-19 pandemic. The first payment of that benefit was released on August 13, 2020.
- Granting a subsidy to the unemployed
- A bill which would guarantee payment of income for individuals who because of the emergency must remain at home without the possibility of working remotely.

### Payroll Reporting and Withholding Changes
- The tax relief offered by the Chilean IRS is almost entirely focused on Corporate taxation & Self Employed individuals. For further detail on this relief please refer to the website in the Sources section.

### Tax Profile / Tax Residence changes
- No changes.

### Waiver of Penalties & Interest
- As of March 21, temporary reduction of the rate of the IDPC (impuesto de Primera Categoría) to 10% (from 25%)—a measure has been provided under the framework of the emergency plan for economic and employment reactivation.

### Filing / Payment Due Date
- As of May 4, Chile’s tax authority has extended the deadline to file 2020 Chilean annual income tax returns for companies and individuals to May 31, 2021. The original deadline was April 30, 2021.

### Other Relevant Information
- As of April 16, the Constitutional Committee of the Chamber of Deputies approved a bill, which imposes a single tax on wealth, aiming to obtain more resources to mitigate the impact of COVID-19.
Travel Restrictions

— As of October 1, all eligible international passengers must obtain a medical certificate confirming a negative PCR test result issued no more than 96 hours before their departure flight.
— As of November 5, travelers arriving to Colombia are no longer required to obtain a negative COVID test to enter the country. However, passengers must complete Migracion Colombia’s Check-Mig immigration form and follow other protocols upon arrival. This includes reporting to the Colombian Government any flu-like symptoms that occur within 14 days of arrival in Colombia.
— Effective April 7, the Colombian authorities will tighten COVID-19 related travel restrictions. Non-resident foreign nationals must produce negative COVID-19 PCR test report before boarding flight to Colombia.
— As of May 6, international flights with the UK and Brazil remain suspended due to the spread of variant strains of COVID-19. Only Colombian citizens, residents, and other authorized travelers who have been in or traveled to the UK and Brazil within 14 days before arrival are permitted entry subject to a 14-day mandatory quarantine.

Immigration

— The following are the new measures taken by Colombian Immigration authorities:
  — Migración Colombia will be able to grant an opportunity for amendment and not to carry out administrative processes if foreign citizens did not register their visas or applied for their foreigner ID in the stipulated terms.
  — Suspension of the counting of days of the Special Permits to Stay.
  — Suspension of the term of the validity of the Permits for other activities (POA) until May 30 or more if necessary.
  — Visas application abroad (consulates) will be unadmitted until further notice, only courtesy visas applications could be studied.

Compensation & Benefits

— As of July 16, the Ministry of Labor has introduced special measures aimed at protecting employment during the COVID-19 pandemic. These measures, introduced through Legislative Decree 770 of 2020, are as follows:
  — unemployed individuals who made contributions to the family compensation fund for 1 year in the last 5 years may apply for the benefits granted by the government, which include the grant of an unemployment subsidy for 3 months and the waiver of payment of the mandatory contributions to pension funds and to the health system.
  — regarding the obligation for employers to pay the statutory service bonus to employees (i.e. 50% of the salary), employers and employees may agree on a payment in up to three instalments to be made until 20 December 2020 (normally, the bonus must be paid by the end of June).
— As of November 8, National Congress has extended, until March 2021, the validity of the special programme for supporting formal employment (PAEF). Under this programme, the government provides a monthly subsidy to entities certifying that their income has decreased by at least 20 percent due to the COVID-19 pandemic. Originally, the PAEF applied until August 2020.
— As of December 16, Congress has established an income tax credit for resident individuals and companies making donations to the National Fund for Risk Mitigation with the aim of achieving immunization of the population against COVID-19.

Social Security

— The Ministry of Labor reduced the percentage of the mandatory contribution to pension funds that employers, employees and self-employed individuals are obliged to pay, from 16% to 3% for April 2020 and May 2020. The distribution of the payments continues with the same proportion as follows: the employer must pay 75% of the contribution and the employee the remaining 25%, Self-employed individuals must pay 100% of the contribution. Currently, the employer must pay 12% of the contribution and the employee 4%. On 15 April 2020, the effective date of the change, the Ministry of Finance enacted this reduction through Legislative Decree 558 of 2020.

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes — The Colombian Tax Administration (Dirección de Impuestos y Aduanas Nacionales, DIAN) provided clarifications on the individual income tax residence status in response to the suspension of international flights due to the COVID-19 pandemic. Individuals are deemed to be tax residents in Colombia if they are physically present in Colombia for 183 days or more in any 365-day period. DIAN clarified that the period of stay in Colombia by individuals unable to leave the country due to travel restrictions will be taken into account for the purposes of the 183-day residence criterion.

Waiver of Penalties & Interest — In all of the cases, no penalties will be assessed if the payments are done by the indicated deadline or if the conditions granted for the payment facility have been complied.

Filing / Payment Due Date — Some local authorities have extended the deadlines for the submission and payment of municipal tax returns.
 — Regarding the tax and exchange information that taxpayers must submit to the national tax authority (National Tax and Customs Direction - DIAN), the deadlines for submitting such information were extended.
 — Deadline for taxpayers to pay the second instalment of their 2019 income tax has been set between 21 April and 5 May 2020.
 — The deadline for filing the 2019 income tax return and payment of the third instalment has been set between 9 June and 24 June 2020 depending on the last digit of taxpayers' Tax Identification Number (TIN).
 — In relation to the deadline for taxpayers for filing their annual foreign assets return has been set between 1 June and 1 July 2020.
 — As of March 18, taxpayers qualifying under a preferential regime are to file their annual returns for the tax year 2021 no later than 4 February 2022.

Other Relevant Information — The Ministry of Finance authorized an abbreviated procedure for taxpayers to receive income tax refunds within 15 days (normally 50 days) following the date of filing the tax refund request.
 — The Ministry of Finance enacted a “Solidarity income tax for COVID-19” applicable from 1 May 2020 to 31 July 2020 on monthly salaries paid to public servants, fees paid to individuals who provide services to the government, and pensions, exceeding COP 10,000,000. The tax rates are 15%, 16%, 17% and 20% depending on the payment received.
 — In addition, taxpayers filing their tax returns between 1 April and 1 July 2020 can request for payment agreements through an abbreviated procedure until 6 August 2020.
 — The deadline for requesting early termination of ongoing tax proceedings, mediation in ongoing judicial proceedings on taxes (initial deadline was 30 June 2020), and application of the favorability principle for the collection of tax debts, is extended until 30 November 2020.
 — As of April 13, the Ministry of Finance has reduced the advance payment of Income tax for 2021 to 0%.
— Only Costa Rican citizens and residents are allowed to enter the country, followed by a 14-day quarantine. Various vehicular transit bans are in place. Phase 3 of the country’s COVID-19 recovery plan is slated to remain June 1-19.

— Effective August 1, the Government of Costa Rica announced the gradual opening of the country’s air borders, only for citizens of European Union (specifically travelers boarding in Frankfurt and Madrid), United Kingdom and Canada.

— On August 13, 2020, the Government of Costa Rica announced the extension of the gradual opening of the country’s air borders in toto. In total, 44 countries can enter Costa Rica. The air borders are open only for the following countries: Japan, Thailand, China, Australia, New Zealand, Uruguay, European Union (specifically travelers boarding in Frankfurt and Madrid), United Kingdom and Canada.

— Effective September 1, 2020, the Government of Costa Rica announced that the gradual opening of the country’s air borders for six states of the United States. As of September 1, only the residents of the following states may enter: New York, New Jersey, New Hampshire, Maine, Vermont and Connecticut. The tourists will be required to evidence their driver’s license that are resident in one of said States, among other conditions established for all the travelers, including the COVID19 negative test result, and an insurance policy that covers COVID19 infection within the national territory.

— As of September 1, 2020 travelers from Maryland, Virginia and the District of Columbia will be permitted as well, and as of September 15th, will be permitted travelers from Pennsylvania, Massachusetts and Colorado. In addition, the Government will require that the traveler presents a negative COVID-19 test with the same being executed at least 72 hours before traveling to Costa Rica (this term was of 48 hours). Also, stops in non-authorized cities will be permitted, provided that the person does not leave the airport during said stop.

— On September 10, 2020, the Government of Costa Rica announced the authorization of entry for eight more states of the United States. As of September 15, in addition to residents of Pennsylvania, Massachusetts and Colorado, residents of the following states will also be authorized to enter: Washington, Oregon, Wyoming, Arizona, New Mexico, Michigan and Rhode Island. Additionally, effective October 1, residents of California state will be authorized to enter.

— On October 2, 2020, the Government of Costa Rica announced the authorization of entry from travelers coming from all of the states of the United States effective November 1st.

— Effective October 15, foreign nationals from all Central American countries will be permitted to enter Costa Rica. Those traveling from El Salvador, Beliz, Guatemala, Honduras, Nicaragua, and Panama are required to fill out a Health Pass form, present a negative coronavirus disease (COVID-19) PCR test taken within 72 hours upon arrival, and provide proof of travel insurance that would cover COVID19 related costs.

— As of October 19, the Government of Costa Rica has opened the air borders for Honduras, El Salvador, Guatemala, Nicaragua, Beliz, and Panama.

— Effective November 1, Costa Rica fully reopening its borders. All travelers who enter Costa Rica will no longer be required to present a PCR diagnostic test with a negative result.

— As of March 25, Costa Rica is opening its land borders to foreign nationals starting from April 5, 2021.

— As of March 25th, 2020, foreign residents, as well as those under special categories or the ones belonging to the non-resident subcategory known as Estancia, who are traveling out of the country will lose their immigration status.

— As of July 8, the Immigration Department will not receive residency applications going forward and until September 18, 2020.

— On September 21, Costa Rica’s Immigration Administration published a resolution which, among other items, extends the validity of tourist visas until March 2021.

— As of September 23, Costa Rica immigration offices will remain closed until December 1, 2020.

— As of March 3, the Immigration Administration (DGME) issued a decree, which will allow extension of tourism visas until June 1 for visitors who arrived in Costa Rica after December 17, 2019.

— Effective November 1, Costa Rica fully reopening its borders. All travelers who enter Costa Rica will no longer be required to present a PCR diagnostic test with a negative result.

— As of March 25, Costa Rica is opening its land borders to foreign nationals starting from April 5, 2021.

— Only Costa Rican citizens and residents are allowed to enter the country, followed by a 14-day quarantine. Various vehicular transit bans are in place. Phase 3 of the country’s COVID-19 recovery plan is slated to remain June 1-19.

— Effective August 1, the Government of Costa Rica announced the gradual opening of the country’s air borders, only for citizens of European Union (specifically travelers boarding in Frankfurt and Madrid), United Kingdom and Canada.

— On August 13, 2020, the Government of Costa Rica announced the extension of the gradual opening of the country’s air borders in toto. In total, 44 countries can enter Costa Rica. The air borders are open only for the following countries: Japan, Thailand, China, Australia, New Zealand, Uruguay, European Union (specifically travelers boarding in Frankfurt and Madrid), United Kingdom and Canada.

— Effective September 1, 2020, the Government of Costa Rica announced that the gradual opening of the country’s air borders for six states of the United States. As of September 1, only the residents of the following states may enter: New York, New Jersey, New Hampshire, Maine, Vermont and Connecticut. The tourists will be required to evidence their driver’s license that are resident in one of said States, among other conditions established for all the travelers, including the COVID19 negative test result, and an insurance policy that covers COVID19 infection within the national territory.

— As of September 1, 2020 travelers from Maryland, Virginia and the District of Columbia will be permitted as well, and as of September 15th, will be permitted travelers from Pennsylvania, Massachusetts and Colorado. In addition, the Government will require that the traveler presents a negative COVID-19 test with the same being executed at least 72 hours before traveling to Costa Rica (this term was of 48 hours). Also, stops in non-authorized cities will be permitted, provided that the person does not leave the airport during said stop.

— On September 10, 2020, the Government of Costa Rica announced the authorization of entry for eight more states of the United States. As of September 15, in addition to residents of Pennsylvania, Massachusetts and Colorado, residents of the following states will also be authorized to enter: Washington, Oregon, Wyoming, Arizona, New Mexico, Michigan and Rhode Island. Additionally, effective October 1, residents of California state will be authorized to enter.

— On October 2, 2020, the Government of Costa Rica announced the authorization of entry from travelers coming from all of the states of the United States effective November 1st.

— Effective October 15, foreign nationals from all Central American countries will be permitted to enter Costa Rica. Those traveling from El Salvador, Beliz, Guatemala, Honduras, Nicaragua, and Panama are required to fill out a Health Pass form, present a negative coronavirus disease (COVID-19) PCR test taken within 72 hours upon arrival, and provide proof of travel insurance that would cover COVID19 related costs.

— As of October 19, the Government of Costa Rica has opened the air borders for Honduras, El Salvador, Guatemala, Nicaragua, Beliz, and Panama.

— Effective November 1, Costa Rica fully reopening its borders. All travelers who enter Costa Rica will no longer be required to present a PCR diagnostic test with a negative result.

— As of March 25, Costa Rica is opening its land borders to foreign nationals starting from April 5, 2021.
Curacao

Region: America

Travel Restrictions
— As of July 24, travelers from several countries and territories in the Caribbean and Europe, as well as Canada, Guyana, China, and Hong Kong, may enter Curacao
— As of October 7, Curacao authorities have extended the current 23:00 - 05:00 (local time) curfew, previously implemented in an effort to curb the spread of the coronavirus disease (COVID-19), until at least October 21. A maximum of 20,000 international travelers a month are permitted to enter the island from approved locations. Arrivals from the Caribbean, Europe, Guyana, China, Hong Kong, Taiwan, Canada, and the US states of New York, New Jersey, and Connecticut are allowed to enter Curacao without quarantine. However, prior to travel, visitors must complete the digital immigration card, present a negative COVID-19 test taken a maximum of 72-hours prior to departure, and complete the digital Passenger Locator Card (PLC) 48 hours prior to departure
— As of October 9, the Curaçao Tourist Board announced the country will be reopening to residents of New York, New Jersey and Connecticut. Starting the first week of November, residents of the three states will be the first Americans granted access to the Dutch Caribbean island of Curaçao since travel restrictions were imposed earlier this year
— As of December 22, Travelers from low- and medium-risk countries and territories in the Caribbean and Europe, as well as the US states of Florida, New York, New Jersey, and Connecticut, and Canada, French Guiana, Guyana, Uruguay, China, Hong Kong, India, New Zealand, Taiwan, and Morocco, are permitted to enter Curacao without quarantine. All passengers will be subject to enhanced health screenings
— As of January 11, Curacao has reopened the country’s borders to American travelers from every U.S. state and waived the previously required 14-day visitor quarantine

Immigration
— Arriving residents must self-quarantine for 14 days

Compensation & Benefits
— An emergency package to help companies to keep workers in paid jobs. Help for an employer to cover between 20% and 80% of the monthly salaries of his employees if the estimated loss of his income is above 25%. The condition is that the employer must keep his employees in a permanent job
— All employees who have lost their jobs as from 15 March 2020 will be compensated with maximally Nafl. 1000,- a month

Social Security
— Exemption applicable for employers for remitting social security contribution, subject to certain conditions
— On 17 April 2020, the Emergency Aid Package COVID-19 was introduced. The package contains financial, economic and socioeconomic support measures for individuals
— Social benefit claimants are eligible for a 2-week credit: single ANG75; couple without children / single parent with children ANG150; and couple with children ANG225
— Persons who lost their jobs before 15 March 2020 and are currently unemployed are eligible for a monthly credit: single ANG300; couple, single parent, couple with children ANG450
— Self-employed entrepreneurs who have been out of work since 30 March 2020 can receive an additional benefit of up to ANG1,335
— Employees who were discharged as from 15 March 2020 may be eligible for benefits of up to ANG1,000 per month

Payroll Reporting and Withholding Changes
— As of April 9, Curacao tax authorities extended the filing deadline for 2020 Payroll summaries from April 1, 2021 to May 1, 2021

Tax Profile / Tax Residency changes
— No interest charge for outstanding taxes and premiums

Waiver of Penalties & Interest
— Extended to August 1, 2020

Filing / Payment Due Date
— Curacao will receive financial aid for the loss of income and the measures to save jobs. The money available is Nafl. 105 million for April 2020 and Nafl. 72 million for half of May 2020. This means a total of ANG 177 million for the next six weeks. The financial aid is in the form of a loan for two years, the so-called ‘bulletlening’, at 0% interest. After two years the aid will be refinanced and the period of amortization and other appropriate criteria will be discussed
— Officials in Curacao will relax existing movement and business restrictions, while maintaining the curfew, starting May 8
Travel Restrictions

— Since June 1st the Center of Emergency Operations issued a “Protocol for the Entrance, Permanence and Exit to and from Ecuador”. Such Protocol will be in force for the duration of the state of emergency.
— Movement restrictions are being progressively lifted according to the provisions issued by the Center of Emergency Operations of each city. Currently, curfews and days on which cars can circulate have been modified Ecuador’s main cities, Quito and Guayaquil. Also, businesses can open with limited seating capacity and sanitary measures. Quito’s airport has been open for commercial flights since June 1st.
— As of December 21, all persons departing Australia, South Africa, the United Kingdom, or the European Union are required to present a negative PCR COVID-19 test result and undergo a separate antigen COVID-19 test at the airport.
— As of January 24, all air arrivals must present a negative polymerase chain reaction (PCR) COVID-19 test taken within 10 days before departure. Travelers without a negative result will be subject to an antigen test upon arrival.
— Effective from March 22, travelers must present a negative COVID-19 polymerase chain reaction (PCR) test result for entry; the test must be taken within 72 hours before departure, instead of 10 days, as before. Travelers with proof of having received a full dose of an approved COVID-19 vaccine may enter without a negative PCR test.

Immigration

— Travelers that wish to enter to Ecuador have to submit negative test results for COVID-19. If travelers are unable to get tested abroad, prior traveling to Ecuador, they would be tested upon their arrival. All travelers that arrive in Ecuador must comply a preventive isolation period of 14 days. Costs related room and board of the isolation period must be paid by the traveler.
— All deadlines and terms of immigration administrative procedures are suspended from March 19, 2020 while the state of sanitary emergency is enforced.
— The periods that are elapsing or those that are expired are extended for the duration of the health emergency in the cases of: individuals who hold a tourist visa, temporary residents, permanent residents, as well as the periods of absenteeism for temporary or permanent residents.

Compensation & Benefits

— On-site workdays have been suspended for the public and private sector until April 12th.
— The following work modalities have enter enforce:
  — Reduction of workday: The workday can be decreased up to 30 weekly hours from the regulated 40-hour working week. Such decrease shall be agreed between the employer and the employee and registered within the Ministry of Labor online registry. This measure can be applied over a 6-month period, renewable for a single period.
  — The employer shall pay wages considering the reduced schedule, however the employer’s social security contribution would not be reduced.
  — If the employer wishes to distribute dividends obtained in the fiscal year on which the workday was reduced, the employer must pay the employees for the reduced working hours prior to the distribution of dividends to its shareholders.
  — Suspension of the workday: Applicable to all economic activities that due to their nature it is not possible to apply remote working measures (home office), the reduction or modification of their workday. In such cases, the employer is able to notify the suspension of services to its employees. The suspension of the services does not imply that the employees are dismissed or that the work contract is terminated.
— Working days that were missed due to the suspension of the services shall be recovered by the employees, once the emergency state ends. The employer shall determine the recovery schedule, up to 12 hours during the work week and up to 8 hours on Saturdays. During such recovery schedule no overtime charges apply.
— Employees are obliged to recover the missed work days or to reimburse to the employer the paid wages during the suspension of services.
— Employees could choose not to recover the missed work days. In such case, the employer shall not pay their wages.
— During the suspension of the services, the employer and employee can agree upon a wages’ payment calendar.
### Social Security

#### Payroll Reporting and Withholding Changes
- There are no changes regarding payroll reporting or employer-performed withholdings. However, the following self-withholdings would be applicable from April 2020 onwards:
  - An Income Tax self-withholding of 1.75% over monthly taxable income has been established for financial entities and entities that provide mobile phone services.
  - An Income Tax self-withholding of 1.5% over monthly taxable income has been established for:
    1. Entities that have subscribed exploration and exploitation of non-renewable resources and hydrocarbons agreements,
    2. Entities that have subscribed specific work agreements,
    3. Entities that provide complementary oil services, and
    4. Entities that transport crude oil.

#### Tax Profile / Tax Residency changes
- As of November 24, the Tax Administration has amended the restrictions on the automatic application of tax treaty benefits provided by Resolution NAC-DGERCGC18-0000433. Exceptionally, for a period of 18 months counted from March 11 2020, withholding agents that do not have a valid tax resident certificate of the beneficiary of the payment may automatically apply the benefits granted under the tax treaties concluded by Ecuador. Withholding agents must obtain a valid tax residence certificate of the beneficiaries of payments within 24 months, counted from March 11, 2020. Otherwise, the withholding agent will be required to submit an amended tax return and to pay the outstanding balance and interest due.

### Waiver of Penalties & Interest

#### Filing / Payment Due Date
- As of April 28, Ecuador's the Tax Administration has suspended the deadlines in tax administrative procedures and the statute of limitations on tax collection procedures from 26 April until 20 May 2021.

#### Other Relevant Information
- The Internal Revenue Service (SRI) lifted the suspension of deadlines in administrative procedures from 16 June 2020.
- As of August 17, the Constitutional Court has decided that the exceptional income tax advance payment for fiscal year 2020 is unconstitutional. The Constitutional Court was of the opinion that Decree 1109, issued by the Executive Branch, failed to state that the funds collected through the exceptional income tax advance payment would be exclusively applied to cover expenses aiming to tackle the economic effects of the COVID-19 pandemic. The Constitutional Court ruled that taxpayers having already made exceptional income advance tax payments may request the refund of the amount paid, apply such amount as a tax credit or keep it as a voluntary income tax advance payment.
- Effective September 3, the Executive Branch has established the obligation for certain taxpayers to make an income tax advance payment as an exceptional measure aiming to tackle the economic effects of the COVID-19 pandemic.
- As of September 22, the Tax Administration has provided rules for calculating and paying the exceptional income tax advance payment established to tackle the economic effects of the COVID-19 Pandemic.
Guatemala

Travel Restrictions
— As of 4 May, Guatemala has extended movement and business restrictions
— As of September 18, Guatemala has reopened its international airport for tourists
— As of September 28, Guatemalan authorities extended COVID-19 restrictions including nationwide nightly 21:00-04:00 curfew until October 5
— As of April 18, Guatemalan authorities restricted entry for travelers who have visited Brazil, UK, or South Africa in the 14-days prior to their arrival in Guatemala

Immigration

Compensation & Benefits
Social Security
— Social Security Office issued an agreement deferring the payments of the “employer” quotas, without any recharge for late payment, interest, that corresponds to March, April and May 2020 as follows:
  - Made the payments during July, August and September 2020
  - Made the payments in 18 quotas starting July 2020
  - Quotas withheld to “employees” during March, April and May 2020 must be filed in the same terms / no extension available

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
Other Relevant Information
— A temporary tax for the COVID-19 pandemic (impuesto para la emergencia del COVID-19) will be applicable. The following are some of the most important features of the proposed temporary tax:
  - The tax would be payable by public officers with a salary of more than GTQ 15,000. The Congress indicated that this includes, among others, the president, vice-president, ministers, vice-ministers, and all deputies;
  - The tax would be levied on the taxpayer’s monthly salary;
  - The rate would be 20% over the monthly taxable income; and
  - The temporary tax would be applicable for 3 months
— According to the proposal, the tax is aimed at creating a fund, 50% of which would be used to purchase COVID-19 tests and the other 50% to grant a risk bonus to health workers who are in the front line and at risk of being infected, among others
— The Congress is abolishing the Solidarity tax to mitigate COVID-19 pandemic effects
— The Congress announced the following extraordinary contribution for the crisis caused by the COVID-19 pandemic:
  - individuals deriving income from employment are proposed to be subject to the contribution as follows:
    - Annual income up to 300,000 - 5%
    - Annual income between 300,000 to 600,000 - 7%
    - Annual income above 600,000.01 - 10%
  - individuals deriving income from business activities and calculating tax under the net profit tax regime are proposed to be subject to the contribution rate of 10% for annual income up to 5,000,000.00 and 25% for annual income over 500,000.01
  - individuals deriving income from business activities and calculating tax under the gross income tax regime are proposed to be subject to the contribution rate of 10% for monthly income over GTQ600,000.01
Regional: America

Honduras

Travel Restrictions — As of November 2, authorities reopened the country’s airports and land border crossings to international travel following an extended closure but are enforcing enhanced entry requirements for all travelers. International public land transport services such as buses resumed October 26. All travelers must present a negative result from a polymerase chain reaction (PCR) COVID-19 test taken no more than 72 hours before departure for Honduras and a completed pre-arrival (prechequeo) travel form. Passengers departing via the land borders are also required to complete the online prechequeo form. Travelers may be subjected to additional COVID-19 testing upon arrival.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest — Waiver of 100 percent of late payment interest, penalties and surcharges generated in relation to tax debts and tax obligations pending as of 30 November 2019.

Filing / Payment Due Date — As of July 31, the tax authorities (Servicio Administración de Rentas, SAR) have extended the suspension of administrative deadlines until August 10, 2020.

Other Relevant Information

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Travel Restrictions — As of April 21, travel restrictions between the United States, Mexico, and Canada to control the spread of COVID-19 will remain in effect until May 21
— As of May 18, travel restrictions across the U.S.-Mexico border have now been extended through at least June 21

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date — As of April 27, Mexico’s tax authority has extended the deadline to file 2020 Mexican annual income tax returns for individuals to May 31, 2021. The original deadline was April 30, 2021

Other Relevant Information — As of April 28, Mexico’s Institute of the National Housing Fund for Workers is providing support for eligible employers regarding workers with housing loans and those who were unemployed due to coronavirus. The relief application should be made no later than June 30, 2021
Travel Restrictions

- President Martin Vizcarra extended the country’s lockdown and travel restrictions for another two weeks to May 10.
- As of July 13, The Ministry of Transportation approved the opening of Peruvian airports, including the Jorge Chávez International Airport, for domestic travel only beginning on July 15, 2020.
- As of September 21, commercial flights are suspended until 30 September. Borders are only open to repatriation flights for Peruvian nationals and residents, and these flights are limited.
- As of October 5, Peru restarted passenger air transport internationally as part of Phase 4 of the economic reactivation, which began on October 5, to some countries of the region: Colombia, Chile, Ecuador, Panama, Bolivia, Paraguay and Uruguay.
- As of December 21, Peru has suspended commercial flights from Europe for the next two weeks.
- As of January 1, 2021, Peru will shut down international travel with return of 14-day quarantine.
- Effective from February 15, Peru’s land borders are closed to all passenger transport except that by Peruvian citizens and residents through at least February 28. While limited international flights to Peru continue, nonresident foreigners from or who have had travel layovers in Europe, Brazil, or South Africa are prohibited from entering the country.
- As of March 25, all foreign nationals who have been in Brazil, South Africa, or the UK in the past 14 days, including for short periods during layovers, are prohibited from entering Peru.

Immigration

- The Immigration Authority will grant 45 days to regularize all immigration status once the emergency status is over.
- The Immigration Office reinitiated its activities as of June 3. For that purpose it has implemented a Virtual Platform through which the applications shall be submitted. However not all the immigration proceedings are being processed by the Immigration Office due to the pandemia. For example, visa’s obtention in case the applicant is abroad may not be accepted.

Compensation & Benefits

- Employees (i) whose employment were suspended during the National State of Emergency and (ii), whose employer has up to 100 workers; and, (iii) their gross monthly salary is up to 2,400 soles, would receive a government bonus of PEN760 for a maximum of 3 months.

Social Security

- Individuals not included in Peruvian payroll during the last 6 months are allowed to withdraw PES 2,000 from their private pension fund.

Payroll Reporting and Withholding Changes

- No social security contribution withholding (Private pension fund contribution) related to April 2019.
- The Tax Administration (Superintendencia Nacional de Administración Tributaria, SUNAT) has provided new deadlines for the submission of monthly withholding tax returns by employers as follows:
  - The withholding tax return for February 2020, originally due between 17 April 2020 and 24 April 2020, may be submitted from 5 May 2020 to 11 May 2020. Taxpayers under the “good taxpayers” regime may file the relevant withholding tax return by 12 May 2020.
  - The withholding tax return for March 2020, originally due between 16 April 2020 and 24 April 2020, may be submitted from 15 May 2020 to 22 May 2020. Taxpayers under the “good taxpayers” regime may submit the relevant withholding tax return by 25 May 2020.

Waiver of Penalties & Interest

- As of April 13, the tax administration reduced late payment interest rate on the amount of tax due from 1% to 0.9%.
Filing / Payment Due Date

New dates for filing and making income tax advance payments corresponding to, March 2020, April 2020, May 2020 and June 2020 (i.e. from 12 June 2020 to 11 September 2020). The due date is determined according to the last digit of the tax identification number and on the taxpayer status.

The Peru tax authority (SUNAT) modified the deadline extensions provided by Resolutions 055-2020/SUNAT and 065-2020/SUNAT due to COVID-19. Resolution 075-2020/SUNAT due to Resolution 099-2020/SUNAT provides the following extensions for monthly advance tax declaration and payments:

- For taxpayers with net income up to 2,300 tax units (UIT) in 2019, the deadline for the February advance tax declaration and payment is extended to between 2 July and 7 July 2020, depending on the last digit of the RUC number, or 8 July 2020 for those with good taxpayer status (unchanged from prior extension);
- For taxpayers with net income up to 5,000 tax units (UIT) in 2019, the deadlines are as follows (changed from prior extension, including addition of May and June): the March advance tax declaration and payment is extended to between 10 July and 17 July 2020, depending on the last digit of the RUC number, or 20 July 2020 for those with good taxpayer status; the April advance tax declaration and payment is extended to between 5 August and 12 July 2020, depending on the last digit of the RUC number, or 13 August 2020 for those with good taxpayer status; the May advance tax declaration and payment is extended to between 14 August and 21 August 2020, depending on the last digit of the RUC number, or 24 August 2020 for those with good taxpayer status; and the June advance tax declaration and payment is extended to between 3 September and 10 September 2020, depending on the last digit of the RUC number, or 11 September 2020 for those with good taxpayer status;
- The Tax Administration (SUNAT) postponed the deadlines for complying with tax obligations for taxpayers which do not have the status of "main national taxpayers" (principales contribuyentes nacionales).

- The SUNAT postponed such deadlines in view of the extension of the state of emergency in place to limit the spread of COVID-19 pandemic until 30 June 2020. The SUNAT provided the following new deadlines:
  - Taxpayers with net taxable income that amounted up to 5000 tax units (approximately USD 6.3 million) during fiscal year 2019 may file annual income tax returns from 21 July 2020 to 7 August 2020
  - Taxpayers with net taxable income that amounted up to 2300 tax units (approximately USD 2.7 million) during fiscal year 2019 may file and pay monthly tax obligations for February 2020 from 2 July 2020 to 9 July 2020; file the electronic accounting books and records (purchases and sales) corresponding to February 2020 from 2 July 2020 to 8 July 2020; file tax accounting books and electronic accounting books and records (i.e. other than purchased and sales books) by 20 July 2020; and file informative returns related to the system of electronic issuance of invoices by 10 July 2020
  - Taxpayers with net taxable income that amounted up to 5000 tax units (approximately USD 6.3 million) during fiscal year 2020 and whose tax domicile is located, as from 26 January 2021, in one of the departments or provinces with a high or extreme level of risk regarding COVID 19 pandemic. Such taxpayers may file and pay monthly tax obligations for January 2021 from 12 March to 19 March 2021

Other Relevant Information

- Currently the tax registration number can be requested virtually on the web page of SUNAT: https://www.sunat.gob.pe/ol-at-tramitedoc/registro/iniciar
- As of October 13, the Executive Branch has extended the deadline for submitting a request for the deferment and payment in instalments of tax debts, from September 30, 2020 to December 31, 2020
### Travel Restrictions
- Seaports are still closed. Full business operations resumed May 20, but a 2100-0500 curfew is still in place.
- As of Aug. 24, authorities in Saint Lucia have amended travel restrictions as part of the island country’s efforts to curb the spread of coronavirus disease.
- As of March 16, all travelers aged five and over arriving by sea or air are required to produce proof of having tested negative for COVID-19 using a polymerase chain reaction (PCR) test taken within five days before arrival. Travelers aged 18 and over must also complete a Travel Registration seven days or more before travel, as well as a Health Screening Form.

### Immigration

### Compensation & Benefits

### Social Security

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date
- The March 31 deadline for filing personal income tax returns has been extended to April 30, 2020.

### Other Relevant Information

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Travel Restrictions
— Individuals who have been in China (People’s Republic), Hong Kong, Iran, Italy, Japan, Korea (Republic), Macao, or Singapore in the past 21 days, are not allowed to transit or enter Sint Maarten.
— This does not apply to nationals of the Kingdom of the Netherlands coming from Aruba, Bonaire, Curaçao, the Netherlands, St. Eustatius, Saba and St. Maarten, and to residents of St. Maarten.
— As of July 21, St. Maarten is officially reopening for international tourism on July 1, following the reopening of Princess Juliana Airport (SXM).

Immigration

Compensation & Benefits
Social Security
— On 21 April 2020, the website of the Sint Maarten Stimulus & Relief Plan (SSRP) was launched, centralizing the various emergency measures taken in light of the COVID-19 pandemic. Direct relief is provided in the following forms, among others:
  — The Payroll Support programme will be managed by SZV Social & Health Insurances (Uitvoeringsorgaan Sociale en Ziektekosten Verzekeringen)

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
— On 9 April 2020, the tax administration extended the dates for filing tax returns and the corresponding remittance. The filing date of the individual income tax return has been extended from 31 May 2020 to 31 August 2020

Other Relevant Information
— The SZV Social & Health Insurances will support employers with “Payroll Support Plan”. To support businesses that are facing revenue losses due to the Covid-19 pandemic, and to assist in the prevention of lay-offs, eligible employers will be provided with payroll support for their employees. The government will pay a maximum amount of 80% of the payroll of qualifying businesses for a period of, in principle, no more than 3 months. In addition, the government introduced the “Lockdown Payroll Support Plan”, a programme for employers that do not qualify for the Payroll Support Plan, but incurred a decline in revenue of more than 20% in April 2020 as a result of the lockdown
Travel Restrictions

— The state is working on a “Stay at Home” advisory for the Easter weekend, i.e. from April 10 to April 13, 2020. This is not a formal curfew, but rather a notice to all residents to stay at home over the weekend. If people are attending church services, social distancing must be observed. The Argyle International Airport is open from 8 a.m. to 4 p.m., until April 30. Ports of entry at Union Island, Canouan, and Bequia are closed to yachts and pleasure crafts with effect from March 29 until further notice.
— All international passenger flights at Argyle International Airport (AIA) remain suspended until further notice. Bequia, Canouan, and Union Island ports of entry are closed to yachts and pleasure craft.
— As of July 1, the Council of Ministers of St. Maarten decided to postpone all commercial flights to and from the United States for the next two weeks.

Immigration

— Most persons arriving are subject to a mandatory quarantine.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

— The March 31 deadline for filing personal income tax returns has been extended to April 30, 2020.

Other Relevant Information

Antigua & Barbuda
Argentina
Aruba
Bahamas
Barbados
Bermuda
Brazil
Canada
Caribbean Netherlands
Cayman Islands
Chile
Colombia
Costa Rica
Curacao
Ecuador
Guatemala
Honduras
Mexico
Peru
Saint Lucia
St Maarten
St Vincent & the Grenadines
United States
Uruguay
Venezuela
United States

Region: America

Travel Restrictions

- The United States has closed its northern and southern borders to all non-essential traffic (only at land borders) – defined as tourism or recreational travel – until at least May 30, 2020.
- Individuals who were physically present in the United Kingdom, Ireland, the Schengen Area, Iran, and the People’s Republic of China during the 14-day period preceding their entry or attempted entry into the United States are barred from entering. These restrictions do not apply to U.S. citizens or lawful permanent residents, their spouses and some immediate family members, and certain foreign nationals.
- On May 24, 2020, the U.S. administration issued a proclamation imposing a travel suspension for individuals who have been to Brazil within the 14 days preceding their intended entry into the United States, with some limited exceptions. The proclamation cites ongoing widespread transmission of COVID-19 in Brazil as justification for introducing the travel suspension. This suspension goes into effect on May 26, 2020, and will remain in effect until terminated by President Trump.
- Effective from January 26, 2021, U.S. Centers for Disease Control and Prevention (CDC) Order requires all air travelers bound for the United States to either test negative for COVID-19 within three (3) calendar days of their flight to the U.S., or provide documentation confirming recovery from COVID-19. There are some exceptions.
- On January 25, 2021, U.S. President Joseph R. Biden, issued a proclamation reinstating the travel restrictions for individuals who have been in the Schengen Area of the European Union, the United Kingdom, Ireland, and Brazil within the 14 days preceding their intended entry into the United States. Additionally, South Africa has been added to the list of countries where travelers will be restricted from entry.
- As of April 21, travel restrictions between the United States, Mexico, and Canada to control the spread of COVID-19 will remain in effect until May 21.
- Effective from May 4, travelers who were physically present in the United States during the 14-day period immediately preceding their entry or attempted entry will not be able to enter the U.S. unless they qualify for an exemption.

Immigration

- USCIS has extended deadlines by 60 calendar days from the date of responses to all Requests for Evidence (RFE), Notices of Intent to Deny (NOID), Notices of Intent to Terminate (NOIT) regional investment centers, and Notices of Intent to Revoke (NIR) issued between March 1, 2020 and May 1, 2020 (now further extended). Effective from June 1, 2020, USCIS will accept Form I-907, Request for Premium Processing Service for all eligible classifications. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.
- Effective June 1, 2020, USCIS will accept Form I-907, Request for Premium Processing Service for all eligible Form I-129 petitions.
- Effective June 8, USCIS will accept Form I-907, Request for Premium Processing Service for all eligible Form I-140 petitions.
- Effective from June 1, 2020, the U.S. Centers for Disease Control and Prevention (CDC) Order requires all air travelers bound for the United States to either test negative for COVID-19 within three (3) calendar days of their flight to the U.S., or provide documentation confirming recovery from COVID-19. There are some exceptions.
- On January 25, 2021, U.S. President Joseph R. Biden, issued a proclamation reinstating the travel restrictions for individuals who have been in the Schengen Area of the European Union, the United Kingdom, Ireland, and Brazil within the 14 days preceding their intended entry into the United States. Additionally, South Africa has been added to the list of countries where travelers will be restricted from entry.
Effective June 15, USCIS plans on resuming premium processing for: H-1B petitions requesting premium processing to be filed concurrently with their Form I-129 (or request for a petition filed on or after June 8) and are exempt from the cap because:

- The employer is cap-exempt or because the beneficiary will be employed at a qualifying cap-exempt institution, entity, or organization (such as an institution of higher education, a nonprofit research organization, or a governmental research organization); or
- The beneficiary is cap-exempt based on a Conrad/IGA waiver under INA section 214(l).

Effective June 22, USCIS plans on resuming premium processing for all other Form I-129 petitions, including:

- All H-1B cap-subject petitions (including those for fiscal year 2021) for both premium processing upgrades and Form I-907 filed concurrently with the Form I-129. This includes petition files requesting a change of status from F-1 to nonimmigrant status.
- All other Form I-129 petitions for nonimmigrant classifications eligible for premium processing and requesting premium processing concurrently with the Form I-129.

The U.S. Department of Labor’s Office of Foreign Labor Certification (OFLC) announced that it will not extend temporary extensions of time and deadlines to respond to certain inquiries and requests for PERM filings for employers impacted by the COVID-19 pandemic. These accommodations allowed for an automatic extension (until May 12, 2020) to respond to OFLC inquiries with an initial deadline falling between March 13, 2020 and May 12, 2020. This extension applied to requests for audit documentation; a response to a Notice of Deficiency; submissions of recruitment reports; business verification and sponsorship documentation; supervised requirement requests; requests for reconsideration of a prevailing wage determination; and any other request for information issued by the Office of Foreign Labor Certification containing a due date. It also extended the 180-day PERM recruitment window by 60 days for all filings that occur by May 12, 2020.

As of July 7, President Trump’s recent amendment narrows the ban’s “valid nonimmigrant visa” exemption to apply only to those individuals who held a valid visa in one of the affected nonimmigrant visa categories (i.e. H-1B, H-2B, L-1, and J-1) as of June 24, 2020. Thus, under the amendment, a person who was outside the U.S. on June 24, 2020, is exempt from the travel ban only if:
- He held a valid, unexpired visa in one of the classifications listed in the proclamation (i.e. H-1B, H-2B, J-1, or L-1) on June 24, 2020, and is seeking to re-enter the U.S. with the same visa that was valid on June 24, 2020, or
- He holds Advance Parole or other U.S. travel document that was valid on June 24, 2020, or issued after that date.

On July 16, 2020, the Department of State (DOS) announced limited exemptions to the U.S. entry bans in effect due to the COVID-19 pandemic. Certain business travelers and foreign students present in the Schengen Area, the United Kingdom, or Ireland within 14 days of their entry into the U.S. are now exempt from the entry bans. Spouses and children of H, J, and L nonimmigrants are further exempt from the June 22 nonimmigrant entry restriction, if the principal nonimmigrants are not subject to the ban. Lastly, third nonimmigrant visa applicants who are in danger of aging out of eligibility are exempt from the April 22 immigrant entry restriction.

As of October 2, the United States Department of Labor’s Office of Foreign Labor Certification has permanently adopted the electronic issuance of PERM labor certifications to employers and their authorized attorneys or agents.

On November 12, 2020, the U.S. Department of State announced that U.S. embassies and consulates will begin providing additional services, eventually leading to a complete resumption of routine visa services. The State Department has announced that the resumption of routine visa services will occur on a post-by-post basis, as post-specific conditions permit, and prioritized after services to U.S. citizens.

Effective from January 26, President Donald Trump lifted a ban on travelers arriving from much of Europe and the United Kingdom, or Ireland within 14 days of their entry into the U.S. are now exempt from the entry bans. Spouses and children of H, J, and L nonimmigrants are further exempt from the June 22 nonimmigrant entry restriction, if the principal nonimmigrants are not subject to the ban. Lastly, third nonimmigrant visa applicants who are in danger of aging out of eligibility are exempt from the April 22 immigrant entry restriction.

As of July 7, President Trump’s recent amendment narrows the ban’s “valid nonimmigrant visa” exemption to apply only to those individuals who held a valid visa in one of the affected nonimmigrant visa categories (i.e. H-1B, H-2B, L-1, and J-1) as of June 24, 2020. Thus, under the amendment, a person who was outside the U.S. on June 24, 2020, is exempt from the travel ban only if:
- he held a valid, unexpired visa in one of the classifications listed in the proclamation (i.e. H-1B, H-2B, J-1, or L-1) on June 24, 2020, and is seeking to re-enter the U.S. with the same visa that was valid on June 24, 2020, or
- he holds Advance Parole or other U.S. travel document that was valid on June 24, 2020, or issued after that date.

Regions:

- Region: United States
- Region: Europe
- Region: Caribbean
- Region: South America
- Region: Asia
- Region: Africa
- Region: Middle East
- Region: Central America
- Region: North America
- Region: Oceania
- Region: South America
- Region: Asia
- Region: Africa
- Region: Middle East
- Region: Central America
- Region: North America
- Region: Oceania

Compensation & Benefits:

Section 139 Qualified Disaster Payments: Under section 139, employers can make payments to employees on a tax-free basis to cover certain expenses resulting from a federally declared disaster.

Emergency Paid Sick Leave & FMLA: The FFCRA requires certain employers with fewer than 500 employees to provide emergency paid sick leave as well as expanded emergency FMLA benefits.

Qualified Retirement Plans: The CARES Act provides additional temporary flexibility and relief for employers and employees with respect to retirement plan distributions, funding, and hardship loans.

High Deductible Health Plans: Notice 2020-15 provides that a health plan may satisfy requirements of a high deductible health plan (HDHP) – and thus allow a covered individual to make tax-favored contributions to an HSA – even if minimum deductible requirements are not met before providing testing for and treatment of COVID-19.

Student Loan Assistance: The CARES Act permits employers to provide tax-free student loan repayment assistance to employees in 2020 through an educational assistance program up to annual limits ($5,250).

Other considerations. Even where there has been no change in law, a shift to a remote workforce may result in new application of existing laws such as state payroll withholding and tax treatment of employer-provided benefits (e.g., meals, office supplies, transportation).
As of August 5, the US Internal Revenue Service (IRS) has clarified guidance on Leave-Sharing plans to address crisis in the form of frequently asked questions. The FAQs specifically provide that an employer who deposits leave in the leave-sharing plan need not include the deposited leave in income or wages.

As of November 16, the IRS released an advance version of Notice 2020-82 announcing a contribution to a single-employer defined benefit pension plan with an extended due date of January 1, 2021, will be treated as timely if it is made no later than January 4, 2021 (which is the first business day after January 1, 2021).

Effective December 27, 2020, US President Donald J. Trump signed into law the “Consolidated Appropriations Act, 2021,” to provide additional coronavirus (COVID-19) relief, thus expanding the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) and a number of tax provisions.

As of January 8, the US Internal Revenue Service (IRS) has issued guidance (Revenue Ruling 2021-02) allowing taxpayers to claim deductions for eligible expenses paid with a loan funded under the Paycheck Protection Program (PPP).

As of March 3, the United States Virgin Islands Bureau of Internal Revenue started the second round of Economic Impact Payments, the payments will be made in the amount of US$ 600 per taxpayer and US$ 600 per dependent aged 16 years or younger.

As of January 8, the US Internal Revenue Service (IRS) has issued guidance (Revenue Ruling 2021-02) allowing taxpayers to claim deductions for eligible expenses paid with a loan funded under the Paycheck Protection Program (PPP).

As of March 10, The House of Representatives approved amendment to American Rescue Plan Act of 2021, the act includes several compensation-benefits such as:
- Extends and expands the employee retention credit till December 31, 2021
- Extends and expands the paid sick leave and the expanded Family Medical Leave Act credit
- Limited the deduction for certain employee compensation for public companies for tax years beginning after December 31, 2026
- The CARES Act allows employers and self-employed individuals to defer the deposit of certain payroll taxes that are otherwise required to be deposited during the period from March 17, 2020, to April 1, 2021.

As of March 11, 2021, President Biden signed into law the American Rescue Plan Act of 2021 (HR 1319), which provides additional relief to address the continued impact of the COVID-19 pandemic on the economy, public health, State and local governments, individuals and businesses. The third round of the direct stimulus payments, which are structured as refundable tax credits against 2021 income taxes, differs from the first two rounds of the Economic Impact Payments in 2020 in several respects.

As of April 2, the IRS released an expanded guidance for employee retention credit for the first two quarters of 2021, which includes: An increase in the maximum credit amount. Expansion of the category of employers that may be eligible to claim the credit. Modifications to the gross receipts test. Revisions to the definition of qualified wages. New restrictions on the ability of eligible employers to request an advance payment of the credit.

As of April 13, the IRS released an advance version of Notice 2022-24, which further amplifies the penalty relief provided to deposits of employment taxes reduced in anticipation of the following credits:
- Paid sick and family leave credits under the Families First Coronavirus Response Act
- Paid sick and family leave credits
- The employee retention credit under the Coronavirus Aid, Relief, and Economic Security Act
- The employee retention credit
- The credit for Continuation Coverage Premium Assistance

As of April 21, the IRS issued a fact sheet with information regarding availability of tax credits for small employers, that provides paid leave for employees receiving COVID-19 vaccinations.

As of April 22, the IRS released an advance version of Rev. Proc. 2021-20, that provides safe harbor for certain taxpayers that received first round of PPP loans but didn’t deduct any of the original eligible expenses.

As of April 29, 2020, the IRS released a fact sheet with information regarding availability of tax credits for small employers, that provides paid leave for employees receiving COVID-19 vaccinations.

As of August 5, the IRS released an advanced version of Notice 2021-20, to address the employee retention credit as it applies to qualified wages paid after March 12, 2020, and before January 1, 2021.

The CARES Act allows employers and self-employed individuals to defer payment of the employer share (6.2%) of social security tax they otherwise are responsible for paying in 2020, effective for payments due after the date of enactment. Fifty percent (50%) of the deferred payroll taxes are due on December 31, 2021, and the remaining amounts are due on December 31, 2022.

As of January 20, The US Internal Revenue Service (IRS) has extended the time period during which employers who elected to defer the employee share of social security tax must withhold and pay the deferred tax. Such employers now can withhold and pay the deferred tax rateably throughout 2021, instead of just the first 4 months of 2021.
United States: America

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**Tax Profile / Tax Residency changes**

- Rev. Proc. 2020-20: Relief for certain nonresidents whose departure from the United States has been delayed by COVID-19-related emergency travel disruptions.
- Effectively permits eligible individuals to disregard a period of up to 60 days of presence in the United States when:
  - Calculating whether they meet the substantial presence test, and/or
  - Determining their eligibility under the Dependent Personal Services or Income from Employment article of an income tax treaty
- Rev. Proc. 2020-27: Qualification for the foreign earned income exclusion and foreign housing cost amount (FEIE) from gross income under Internal Revenue Code section 911 will not be impacted as a result of days spent away from a foreign country due to the COVID-19 pandemic based on certain departure dates.
- For 2019 and 2020, the COVID-19 Emergency will be considered an "adverse condition" that precluded the normal conduct of business for the period:
  - From December 1, 2019 to July 15, 2020, for the People’s Republic of China (excluding Hong Kong and Macau).
  - From February 1, 2020 to July 15, 2020, for all other foreign countries.
- The US Internal Revenue Service (IRS) has updated the list of countries including Congo, Haiti, Iraq, Sudan, and Venezuela for which qualified individuals can exclude a limited amount of foreign earned income from US taxation and claim an exclusion or deduction for certain foreign housing costs (referred to as the US foreign earned income exclusion).

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**Waiver of Penalties & Interest**

- Penalties and interest will not begin to accrue until 16 Jul 2020.
- IRS Form 1099-C (Cancellation of Debt) with regard to:
  - the forgiveness of the original Paycheck Protection Program (PPP) covered loan;
  - the forgiveness of the PPP II covered loan; and
  - the forgiveness of the Treasury Program loan;
- IRS Form 1099-MISC (Miscellaneous Information) regarding:
  - the Economic Injury Disaster Loan (EIDL) grants;
  - specified loan subsidies; and
  - the shuttered venue operator grants.

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**Filing / Payment Due Date**

- Postponed from April 15 to 15 Jul 2020. Some state and local governments have offered extensions to file and pay as well. See KPMG State & Local Extension Matrix at https://assets.kpmg/content/dam/kpmg/us/pdf/2020/03/infra-covid-19-matrix.pdf
- Virginia has supplemented its previous announcement that the date to make tax payments is extended to 1 June 2020 for both corporations and individuals without the imposition of penalties.
- Idaho has announced that taxpayers that are unable to file their 2019 income tax return by 15 June 2020 can obtain an automatic extension to 15 October 2020, provided that they pay a specified amount of the tax due by 15 June 2020.
- As of July 20, the US Internal Revenue Service (IRS) has waived the requirement to file certain information returns or furnish certain payee statements for various COVID-19 relief provisions.
- Specifically, the waiver applies to the following forms:
  - the Department of the Treasury Memorandum (T-MEM) containing certain specified loan subsidies; and
  - the Economic Injury Disaster Loan (EIDL) grants.
- Florida and Idaho have permitted extensions to the filing and payment deadline for certain taxpayers to account for a software outage on a popular tax filing platform. The announcement was made in a US Treasury Department memorandum on September 24, 2020. Affected taxpayers whose tax returns were due by September 15, 2020 gained two additional days to file and pay. E-filed returns and elections filed with such returns by September 17, 2020 are considered timely.
- As of October 8, the Internal Revenue Service (IRS) has pushed back the e-filing deadline for certain taxpayers to file their 2019 and 2020, with an original due date between 11 March 2020 and 15 July 2020.
- As of October 6, the US Internal Revenue Service (IRS) has pushed the Economic Impact Payment (EIP) registration deadline from October 15 to November 15, 2020.
- As of January 7, the US states made further accommodations to their income tax regimes in efforts to provide taxpayers with COVID-19 relief for the 2019 tax year such as:
  - California extended the temporary electronic signature (e-signature) option for taxpayers to facilitate ease of filing electronic returns from December 31, 2020 through June 30, 2021.
  - Connecticut suspended and modified its tax and collection efforts to allow for the deferral of real estate, personal property and motor vehicle tax bills that are due on January 1, 2021.
- As of January 26, the “Taxpayer Certainty and Disaster Tax Relief Act of 2020” provision in the legislation extends and expands the employee retention tax credit (ERTC), originally enacted as part of the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) for a six-month period from January 1, 2021, through June 30, 2021.
- As of March 17, the Governor of Maryland has announced a 3-month interest and penalty free extension of the state income tax filing deadline for 2020 returns, from 15 April 2021 to 15 July 2021.
- As of March 18, the US Internal Revenue Service (IRS) has announced an automatic extension of the 2020 individual income tax return filing and payment deadline from 15 April 2021 to 17 May 2021.
- As of March 29, 2021, the U.S. Department of the Treasury and IRS issued Notice 2021-21, which formalizes tax filing and payment guidance initially provided on March 17, 2021 and provides details on the additional tax deadlines that have been postponed until May 17, 2021.
As of March 16, the Congressional Research Service (CRS) of the US Library of Congress has released a
On March 11, President of The United States signed American Rescue Plan into law, the act will include several
As of March 10, Massachusetts Department of Revenue issued new rules for income generated by certain
On February 27, the U.S. House of Representatives passed H.R. 1319, the “American Rescue Plan Act of 2021
As of January 26, Maryland has enacted various emergency amendments to its Tax Court procedural rules
As of January 7, the US states made further accommodations to their income tax regimes in efforts to provide
As of December 4, the US Internal Revenue Service (IRS) has instructed employees to temporarily accept
As of November 2, The US Internal Revenue Service (IRS) has released draft instructions for federal Form 1040
As of August 28, the U.S. Citizenship and Immigration Services (USCIS) announced that it will avert a planned
The US Internal Revenue Service (IRS) has provided guidance on aspects of the employee retention credit (ERC) relief that are likely to be relevant to employers. The guidance, in the form of additional frequently answered questions (FAQs) covers matters such as the impact of the ERC on income and deductions, use of third party payers such as payroll reporting agents, and foregoing ERCs. The refundable tax credit is 50% of up to USD 10,000 in wages per employee paid by an eligible employer whose business has been adversely financially impacted by COVID-19.
On August 8, 2020, as a response to the COVID-19 health crisis, the U.S. president issued a memorandum directing the Treasury Secretary to defer the collection of certain payroll taxes for the period of September 1, 2020 to December 31, 2020. This is a deferral of payroll taxes owed not an exemption from one’s liability to payroll tax. In particular, the memorandum directs the Treasury Secretary to defer the collection of the employee portion of OASDI, but does not defer the collection of the employee portion of Medicare. Given the relatively low bi-weekly wage threshold amount, many assignees subject to US, payroll taxes may not qualify for this deferral.
As of August 26, the U.S. Citizenship and Immigration Services (USCIS) announced that it will extend a planned furlough of approximately 70 percent of its workforce, scheduled for August 30. Unprecedented spending cuts and a steady increase in revenues from new immigration filings have provided the agency sufficient funding to maintain operations through fiscal year 2020; however, further furloughs after this fiscal year possible, and longer processing times may occur as a result of the internal cost-savings measures taken to avert the furloughs.
As of September 25, a new California law that could affect a large number of mobile workers, permits electing nonresident aliens without identifying numbers such as a social security number or individual taxpayer identification number to be included in group returns. Also, California announced that it will treat out-of-state corporations with employees teleworking in the state in light of the coronavirus-related Executive Order as de minimis activity that does not create a state nexus requiring taxation.
As of October 12, the US Internal Revenue Service (IRS) has reminded taxpayers to file their federal income tax returns by the October 15, 2020 deadline if they previously filed for a federal extension.
As of November 2, The Internal Revenue Service (IRS) has released draft instructions for federal Form 1040 (and related schedules) for individual tax purposes for the 2020 tax year. The draft instructions address a variety of COVID-19-related changes.
As of November 4, the IRS Internal Revenue Service (IRS) announced a tax relief initiative to aid struggling taxpayers during the ongoing COVID-19 pandemic. Taxpayers without income or the ability to pay their tax liabilities can request a temporary suspension of IRS collection activities.
As of December 4, the Internal Revenue Service (IRS) has instructed employees to temporarily accept images of signatures and digital signatures related to the determination or collection of tax liabilities. The temporary deviation is in effect from 1 December 2020 through 30 June 2021.
On December 21, 2020, the United States Congress passed additional coronavirus (COVID-19) pandemic relief legislation, which includes over US$900 billion for various COVID-19 relief programs and US$1.4 trillion in government funding, as well as a bevvy of tax provisions.
As of December 30, 2020, the IRS issued a memorandum allowing taxpayers and their representatives to apply electronic or digital signatures while signing certain tax forms that currently require a handwritten signature. It is effective for certain tax forms that are signed and postmarked between January 1, 2021 and June 30, 2021.
As of January 7, the US states made further accommodations to their income tax regimes in efforts to provide taxpayers with COVID-19 relief for the 2019 tax year such as: Arizona made changes to its state tax platform transitioning to online service; videoconferencing; and phone and virtual options.
As of January 29, Maryland has enacted various emergency amendments to its Tax Court procedural rules effective from 18 December 2020 to 31 June 2021 considering the COVID-19 pandemic.
On February 27, the U.S. House of Representatives passed H.R. 1319, the “American Rescue Plan Act of 2021
As of March 6, the US Senate passed its version of COVID-19 relief bill
As of March 10, Massachusetts Department of Revenue issued new rules for income generated by certain telecommuting non-residents.
On March 11, President of The United States signed American Rescue Plan into law, the act will include several provisons and credits to combat the adverse impact of COVID-19.
As of March 11, The Governor of Connecticut signed a bill, which offers 2020 credits to resident telecommuters.
As of March 16, the Congressional Research Service (CRS) of the US Library of Congress has released a report providing a comparison of the major aspects of the first, second and third rounds of direct payments that the US Congress has authorized to mitigate the economic impact on US individuals of the COVID-19 pandemic.
As of April 1, the IRS extended certain tax deadlines for individual taxpayers from April 15 to May 17, 2021.
Travel Restrictions
- The border is closed. Uruguayan citizens and permanent residents may enter; other foreign nationals may not.
- The Uruguayan government issued a decree modifying the conditions to enter and leave the country under the national emergency declared as a consequence of COVID-19. Beyond Uruguayan citizens and permanent residents, the new decree authorizes foreign nationals to enter the country in these situations: Family reunification cases involving parents, spouses, concubines or single children with incapacities; and duly and previously authorized entrances regarding labor, economic, business or judicial related affairs.
- On March 24, Uruguayan authorities announced the closing of its borders for all foreign nationals, only Uruguayan citizens and permanent residents will be allowed to enter the country.

Immigration
- Immigration office are open and processing residence requests, and other procedures with previous appointment.

Compensation & Benefits
Social Security
- The employer social security contributions payment of partners of personal companies corresponding to the months of March 2020 and April 2020 was delayed.
- 60% of said employer social security contributions will be paid in 6 installments starting in June, and the remaining 40% will be subsidized by the State.
- The Executive Branch regulated the procedures for Social Security Additional Assistance Tax (IASS Additional Tax). The IASS Additional Tax taxes the income corresponding to retirement benefits, pensions, military and police retirement benefits, and similar passivity benefits in charge of public, parastatal and private institutions to a range that spans between 5% and 20%. The liquid remuneration, considering IASS, after deducting the additional tax, the healthcare contribution and the passivity contribution, must not be inferior to the highest of these figures: a) UYU 100,000; b) the maximum remuneration of said range. The additional tax will be destinated entirely to the Social Security Bank (BSS). IASS Additional tax will be applied on accrued income corresponding to the months of April and May 2020.
- However, the Executive Branch could extend its application for a period of two months to companies corresponding to the General Assembly.
- As of March 31, the Uruguayan authorities waived Employer’s Social Security Pension Contributions for certain companies.

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
- The Tax Authorities have deferred the deadlines for filing tax returns and payment of taxes on notional dividends, as a measure to mitigate the economic effects of the COVID-19 pandemic.
- As of September 17, tax authority extended deadlines for making tax advances payments for certain taxpayers. Small taxpayers whose income in the previous fiscal year did not exceed 6 million Indexed Units may make advance payments of the net wealth tax, corporate income tax and control of corporations tax (originally due in September 2020) in November 2020.
- As of December 30, 2020, Uruguayan tax authority extended the deadline for making tax advance payments for medium taxpayers (taxpayers of the Special Control of Companies, CEDE group) and small taxpayers whose income in the previous fiscal year did not exceed 6 million indexed units. Such taxpayers may make advance payments of corporate income tax, net wealth tax, and control tax on companies corresponding to November 2020, in January 2021.
- As of April 16, Uruguay extends deadlines for certain tax obligations. The extension applies for taxpayers whose taxable income from the previous tax year does not exceed 6 million Indexed Units.

Other Relevant Information
- DGI Resolution No. 653/2020 of 04/01/2020, published 04/02/2020: establishes an extension of due dates in order to comply with new requirements respecting electronic tax receipts, for providers registered in the Registro de Proveedores Habitantes (Registry of Authorized Providers) before October 1st, 2019.
- “I”) Numeral 3 bis of Resolution No. 4834/2019, of December 9th, 2019, is replaced by the following: 3° bis) Transitory – Providers registered in the Registro de Proveedores Habitantes (Registry of Authorized Providers) before October 1st, 2019, will have until June 1st, 2020 to comply with all requirements established in the previous numeral.
- The Executive branch regulated the procedures through which Solidarity Fund COVID-19 will be administrated and how the new Health Emergency Tax (COVID-19 Tax) will be applied. The COVID-19 Health Emergency Tax, distributed monthly, taxes salaries and nominal benefits, in cash or in kind, derived from personal services provided to: i) the State, ii) Departmental Governments, iii) Autonomous Entities and Decentralized Services, iv) non-governmental public law entities and v) public property entities in which the State or any public entity possesses majority interest, regardless of the legal nature of the dependency relationship. The tax will be applied according to a range that spans between 5% and 20%, excluding the annual complementary salary charge (aguinaldo) and the holiday salary. The liquid remuneration after deducting the COVID-19 tax, CEES, RPP, Fil and the healthcare contribution, must not be inferior to the highest of these figures: a) UYU 95,000 and b) the liquid amount that corresponds to the maximum remuneration of said range. Healthcare personnel (doctors and non-doctors), exposed to the infection of SARs-CoV-2 are exempt from the application of this tax, according to the conditions set in the regulations. The COVID-19 Health Emergency Tax will be applied on accrued income corresponding to the months of April and May 2020. However, the Executive Branch could extend its application for a period of two months maximum, upon informing the General Assembly.
- For a foreign employee to enter to Uruguay for a period of 7 days or less the person will have to: i) request permission to Migration through the Ministry of the company’s activity; ii) contact a health insurance that guarantees their assistance if COVID-19 is suspected or confirmed during their stay in Uruguay; iii) present a negative result of the SARS-CoV-2 virus detection test (by PCR-RT technique), carried up to 72 hours before entering the country; iv) fill a form at the borders as an affiliate, stating a) the absence of symptoms and contact with positive cases of COVID-19 in the 14 days prior to his/her admission into Uruguay; b) indicating the urgent reason to enter the country, accompanied by a letter founding them; c) the period of their stay and working procedures, indicating if it implies contact with other people or workers, registering the address place and contact telephone number; d) having a temperature less than 37.3°C to enter the country, and e) mandatory use of a facial mask in opportunities of contact with other people. Finally, the authorities encourage the foreign people to download the Coronavirus UY app.
- For a foreign employee to enter to Uruguay for a period over 7 days in addition to comply with the compliance of the above procedures, the person will have to: a) comply with a preventive social isolation during the first 7 days; and b) a new RT-PCR test must be performed on the 7th day of stay in Uruguay, and of its results will determine if the person can enter or not to the country. In case of presenting symptoms associated with COVID-19 during the development of the activity in the country, the person should isolate themselves avoiding contact with other people, in accordance with the provisions of the Executive Power and immediately, report to the doctor contracted health insurance, complying with the measures of hygiene by the Ministry of Public Health, and the use of collective public transport should be avoided.
**Travel Restrictions**

- As of July 21, the government declared nationwide seven-day quarantine in Venezuela
- The Venezuelan authorities extend state of emergency and the nationwide lockdown, in place to limit the spread of the coronavirus disease (COVID-19) until August 12
- As of August 31, authorities in Venezuela will impose the highest level of quarantine restrictions nationwide between August 31 and September 6, as part of the nation’s “7+7” plan to curb the spread of coronavirus disease. Under this rule, seven days of flexibility is permitted for businesses and individuals, followed by seven days of full quarantine, on a rotational basis. Airports are still closed for national and international flights and all borders are blocked.

**Immigration**

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

- On 27 April 2020, the Minister of Labor increased the monthly minimum salary from VES 250,000 to VES 400,000. The measure is applicable as from 1 May 2020. The increase affects the payroll contributions calculation.

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

- Income tax exemption introduced for individuals with gross Venezuelan source income for fiscal year 2019 does not exceed VES 450,000; Published on April 2, 2020 (and in force since that date)

**Filing / Payment Due Date**

- March 31, 2020 There was no extension of the deadline by the government

**Other Relevant Information**

- On March 13, 2020, an overall alarm status was declare for the purposes of attending the COVID 19 health emergency
- As of February 16, the government has provided that resident individuals are required to pay income tax only on net Venezuelan source income for fiscal year 2020 exceeding 5,000 Tax Units
Travel Restrictions
— As of April 23, Armenian authorities eased restrictions on movement between provinces.
— As of May 4, foreign nationals are currently prohibited from entering Armenia from countries the government has deemed as high risk for transmitting COVID-19. Currently, the list includes Australia, Canada, China, Georgia, Iran, Israel, Japan, Russia, South Korea, Turkey, the UK, the US, all EU countries, Iceland, Liechtenstein, Norway, and Switzerland. The temporary travel ban excludes Armenian citizens, residents and their families, and freight transport.
— As of June 12, the Armenian government announced an extension of the state of emergency until July 13, due to the coronavirus disease (COVID-19) pandemic.
— As of August 13, Armenian authorities extend national state of emergency through September 11 and ease other restrictions.
— As of September 8, authorities in Nagorno-Karabakh lifted serious restrictions on people leaving and entering the Armenian-populated region which were imposed following the outbreak of the coronavirus pandemic.
— According to the Government decision of January 11, the quarantine regime has been prolonged until 11 July 2021 aimed at diminishing the risks of spreading COVID-19.
— As of January 26, international flights have resumed, and land borders are open to all foreigners. International arrivals require a negative COVID-19 polymerase chain reaction (PCR) before entry, or they must self-isolate for 14 days. Individuals may also take a COVID-19 test after arriving in Armenia and end self-isolation early if the results come back negative.
— As of January 29, from February 1 to March 1, 2021, a pilot program will be implemented that will allow passengers to cross the state border with a view to traveling from Armenia to Russia and in the opposite direction in case of a negative COVID-19 test result (valid for maximum 72 hours).
— As of February 24, international arrivals via air or land must produce proof of having tested negative for COVID-19 using a polymerase chain reaction (PCR) test taken no more than 72 hours prior to arrival. Individuals arriving without the required documentation must submit to a test on arrival and self-isolate until a negative result is confirmed.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
— On May 14, amendment to Tax Code entered into force, according to which taxpayers or tax agents pay penalty at 0.04% for each overdue day instead of previous 0.075%, starting from April 21, 2020. New rate of penalty is applicable also for cases when the calculation of penalties had started before date of amendment.

Filing / Payment Due Date
— 20 April 2020

Other Relevant Information
As of June 29, 2020:

- Travelers from the following countries do not need to show a negative COVID-19 test or commit to quarantine: Belgium, Germany, Denmark (including the Faroe Islands), Estonia, Finland, France, Síes çevi, Iceland, Italy (partial travel warning for Lombardy), Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Switzerland, Slovakia, Slovenia, Czech Republic, Hungary, Bulgaria, Romania, Croatia, Ireland, Cyprus, Andorra, Monaco, San Marino, Vatican City, Spain.

- Note: Due to a high number of cases, travelers from the Gütersloh district in Germany will need a negative COVID-19 test (administered in the last 48 hrs.) to travel to Austria. The regulation applies only to people who are residents in the listed countries or Austrian citizens. It is also a prerequisite that you have not been in any country other than Austria or those European countries in the past 14 days.

- From the UK, Sweden, and Portugal only essential travel in conjunction with a negative COVID-19 test or self-quarantine is permitted.

- Entry by air is prohibited to third-country nationals from states outside the Schengen area. Third-country nationals traveling from inside the Schengen area by air have to carry a medical certificate proving a negative COVID-19 test result or are obligated to commit to a 14-day quarantine.

- Travel restrictions between Austria and Croatia to end from mid-June.

- After June 15, measures such as COVID-19 tests or quarantine when entering Austria will no longer be necessary for a total of 31 countries in Europe. The announced easing applies to all EU, EFTA, and EEA countries, including the four small states of San Marino, Andorra, Monaco, and the Vatican. Exceptions are Portugal, Sweden, Spain, and the United Kingdom, which require a negative COVID-19 test or a 14-day home quarantine to enter Austria after June 15th. With Spain, full freedom of travel is likely to be restored from July 1st. The borders to Italy are also passable without restrictions from June 16th, however a partial travel warning is given for the Lombardy region.

- Austria has planned to remove travel restrictions with Spain from 21 June 2020.

- As of July 8, Austria’s government has introduced travel warnings for the following European countries: Albania, Bosnia and Herzegovina, Bulgaria, Great Britain, Kosovo, Moldova, Montenegro, North Macedonia, Portugal, Romania, Russia, Sweden, Serbia, Turkey, Ukraine and Belarus. A partial travel warning applies to the Lombardy region in Italy until including July 5, 2020.

- When returning to Austria from the following countries, a health certificate confirming a negative COVID test (not older than 4 days) or a mandatory 14-day home quarantine are still required: Albania, Bosnia and Herzegovina, Bulgaria, Great Britain, Kosovo, Moldova, Montenegro, North Macedonia, Portugal, Romania, Russia, Sweden, Serbia, Turkey and Belarus.

- Effective July 27, Austria will impose new travel restrictions on 32 countries or areas with a high risk of coronavirus. The "red list" of the Austrian government includes: Bangladesh, Brazil, India, Indonesia, Mexico, Nigeria, Pakistan, Peru, Russia, Senegal, USA, Turkey, Ukraine, Philippines, Chinese province of Hubei, Chile, Ecuador, South Africa.

- Effective August 1, authorities in Austria have lifted a suspension on direct flights from Albania, Belarus, Bosnia and Herzegovina, Bulgaria, China, Egypt, Iran, Kosovo, Moldova, Montenegro, North Macedonia, Portugal, Romania, Serbia, Sweden, Switzerland, United Kingdom, and Ukraine.

- Effective August 10, Austrian foreign ministry advises against travel to Spain.

- As of October 15, Austria removes seven Croatian counties from COVID-19 warning list. The seven counties that are exempt from the travel warnings are Brod-Posavina, Istria, Koprivnica-Križevci, Osijek-Baranja, Šibenik-Knin, Varazdin and Zadar.

- As of October 16, The Austrian authorities are planning to place Kuchi (Salzburg) under lockdown from October 17.

- As of October 19, Hungarians can now cross into Austria without any coronavirus-related restrictions.

- As of November 14, Austrian authorities to implement nationwide lockdown from November 17.

- As of December 19, Turkey tightens coronavirus disease-related international entry restrictions. Travelers arriving from a designated "risk area" will be required to self-isolate for 10 days; however, those in quarantine can end the quarantine after five days if the traveler presents a negative PCR test result.

- As of December 21, no passenger flights are allowed to land from Britain until January 1, 2022.

- As of January 24, the UK and Greece have announced that they will lift their travel restrictions.

- The Austrian government has "changed Hungary’s safety risk assessment to positive".

- As of December 21, all countries in Europe are now considered as "safe" for travel.

- Effective May 19, Austria plans to allow travel from EU/Schengen countries and epidemiologically safe third-countries.

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Austria, please click here: https://reopen.europa.eu/en/map/AUT.

**NOTE:** The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Immigration

- Applications and further information in the context of residency permits are to be filed by e-mail or regular mail at the Austrian embassies and consulates (no filing in person).

- Austrian embassies and consulates currently do not issue visa or accept visa applications upon expiration of a residency permit an application for an extension can be timely filed by e-mail or regular mail at the competent authority - when filed timely, continued presence in Austria (and work if it had been authorized before already) is allowed.
Austria

Region: Europe

Compensation & Benefits — As of June 26, 2020:
- The government passed a measure known as ‘Corona short time work’ according to which, there is a reduction of working time between 10 percent and 90 percent, and guaranteeing employees 80 percent up to 90 percent of their previous net income. The employee is still paid by the employer, and the employer is entitled to apply for a refund from the Public Employment Service Austria (“Arbeitsmarktservice” (AMS)). The Corona short time work is applicable for a period of up to six months, until end of September 2020.
- Bonus payments up to EUR 3,000 to employees as a reward for special efforts during the COVID-19 pandemic are exempt from tax payments in 2020.
- Employees are still able to obtain lump-sum commuter allowance and they remain deductible despite employee working in home office.
- The government provides for the possibility of raising the tax exemption for meal vouchers from EUR 4.40 to EUR 6.00, for food vouchers from EUR 1.10 to EUR 2.00, and to deduct the expenses for business meals in the amount of 70 percent instead of 50 percent.
- As of February 25, the Austrian parliament (Nationalrat) has approved the second bill on COVID-19 tax measures (2. COVID-19 Steuerrahmengesetz). The bill aims to prolong the application of already existing measures to support taxpayers during the COVID-19 pandemic and provides for a home office tax benefit.

Social Security — Contributions:
- Employers are entitled to request deferrals of social security payments as well as to extend deferred payments. Late payment fines may be waived, enforcement of due contributions will be postponed.
- The social security authority for self-employed individuals also offers deferral of social security payments as well as reduction of the contribution basis in order to reduce social security contributions.
- Benefits:
  - A special Corona-short-time work hours model is introduced. Employees can reduce their working hours (up to 95% possible) and employers pay the income for the actual working hours, whereas the AMS (Austrian unemployment office) provides a financial support via a differential payment of 80 to 90%. The AMS also introduced further possibilities in terms of refunds of the social security payments in this regard.

Payroll Reporting and Withholding Changes — Special rules are to be taken into account when employees are subject to the Corona-short-time work model.

Tax Profile / Tax Residency changes — The mutual agreement between Austria and Germany has been amended for frontier workers for the days spent working from home due to COVID-19 pandemic measures which will be deemed to be spent in the state where the workers would have carried out the work without the current COVID-19 pandemic measures. This rule will not be applicable to working days which would have been spent in the home office anyway or in third countries, in particular if working from home is part of the respective contractual labor agreements. The mutual agreement further stipulates that concerned frontier workers intending to make use of the mutual agreement are obliged to collect relevant evidence, i.e. a statement by the employer about the days spent in home office due to the COVID-19 pandemic.

Waiver of Penalties & Interest — Relief from interest or penalties for late payments of tax is available for taxpayers that are able to demonstrate that a liquidity issue is linked to the COVID-19 situation.

Filing / Payment Due Date — The deadline for filing annual tax returns for 2019 has been extended until August 31, 2020 (please note: currently – if represented by a tax adviser – the deadline for filing the 2018 income tax returns was end-April 2020, but the same extension applies)

Other Relevant Information
Belgium
Region: Europe

Travel Restrictions
- Belgium lifts restrictions for EU travel starting 15 June
- As of July 17, Belgium will not be opening its borders for non-essential travel by travelers from the 12+1 countries on the list issued by the European Commission until further notice
- As of August 1, Belgium bans travel to areas of Spain, France, Switzerland, and other European locations amid the COVID-19 pandemic
- As of August 28, the Belgian government, with a nod to European Commission recommendations, is adjusting its border restrictions as it assesses the evolving COVID-19 situation in countries around the world, and is alternatively leaving certain restrictions in place and putting measures/conditions in place to allow for travel by certain categories of travelers
- The Federal Public Service of Foreign Affairs has categorized EU/Schengen countries (and sometimes regions within countries) in green, orange and red zones. All countries outside the EU and Schengen are currently considered red zones. Traveling to green zones is allowed, travelling to orange zones is allowed under certain conditions (for instance quarantine) and travelling to red zones is prohibited unless for essential reasons of travel. Professional travel is considered essential. Travelers returning from red zones are required to quarantine for 14 days and are required to submit to a PCR test. Quarantine and testing are recommended for orange zones. All other EU and Schengen countries are considered green zones. The website of the Federal Public Service of Foreign Affairs is updated daily.
- As of January 18, persons arriving in Belgium from countries that are considered highly affected by the specific COVID-19 context will need to be tested on the 5th day. This obligation does not apply if people complete a self-assessment document which, after analysis, authorizes them to do so.
- On 23 September 2020, the Belgian authorities announced the start of a new phase in their response to the COVID-19 public-health crisis, shifting to a longer-term approach to health-risk management and a greater accountability of Belgian citizens. As from October 1, 2020, new rules governing, social distancing, mask-wearing, “close contact,” and quarantining come into effect. There have also been some recent changes to presence in and travel to/from so-called green, orange, and red zones, and other travel restrictions
- As of October 1, Belgium has announced they are relaxing travel restrictions to the Canary Islands and Valencia region, it will no longer be mandatory for visitors to go into a quarantine upon return to the country from these regions
- Effective from December 18, all travelers are still required to fill in the Passenger Locator Form (PLF), travelers coming from a red zone will also be required to go into quarantine for ten days, with a test on day seven
- On December 21, the Belgian authorities have announced that all passenger travel by air, by rail and by sea from the UK has been banned
- As of January 13, travel with red zone countries is either strongly discouraged or prohibited. All countries are designated red zones except for Australia, New Zealand, Rwanda, Singapore, and South Korea, Thailand, and limited areas within Denmark, Finland, France, Greece, Iceland, Ireland, Norway, and Spain
- As of January 18, persons arriving in Belgium from countries that are considered highly affected by the Coronavirus disease and do not have their main residence in Belgium will be obliged to prove a negative result of the COVID-19 test, before entering the country
- As of April 27, Belgium bans travel from India, Brazil, and South Africa
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Belgium, please click here: https://reopen.europa.eu/en/map/BEL

Immigration
- Individuals who are stuck in Belgium due to travel restrictions imposed by other countries can exceptionally apply for an extended stay and work authorization
- As of July 22, the visa activities in Belgium’s Embassies and Consulates abroad are gradually resuming so as to facilitate the processing of visa applications and issuance of visas for the 10 categories of travelers with an essential function or need
- As of August 28, the government has agreed to gradually resume visa operations and activities in Belgian Embassies and Consulates abroad to facilitate certain visa applications

Compensation & Benefits
- On July 15, the Federal Public Service for Finance published Circular 2020/C/100 providing clarifications on the granting of a tax-free cost compensation for e-working to employees who do not receive any other form of compensation for those costs. Conditions and formalities apply. The circular’s application field exceeds the specific COVID-19 context
- The Belgian tax administration issued a circular, which will serve as a guidance regarding employees that will continue to telecommute post-COVID-19. The circular will be effective from March 1
- As of March 10, Belgium government increased Tax-free E-work cost compensation for the second quarter of 2021, from EUR129.48 to EUR144.31
Social Security

Contributions:
- Employers with difficulties paying their social security contributions to the NSSO can request a ‘mutually agreed instalment plan’ for the first and second quarter of 2020. The mutually agreed instalment plan can be spread over 24 months (instead of the 12 months which normally apply).
- The NSSO can exempt an employer from paying late-payment interests, surcharges and indemnities (which normally are due in case of late payment where the late payments are made within the framework of a mutually agreed instalment plan).
- If certain conditions are fulfilled, can request a postponement of social security contributions till 15 December 2020. For companies which are mandatory closed, this postponement applies automatically (no other conditions).

Benefits:
- Employers can apply for temporary unemployment due to the Covid-19 crisis (both in respect to white-collar employees and blue-collar employees) or temporary unemployment due to economic reasons (only in respect to blue-collar employees). Employers would hereby be exempt from paying the wages, while employees can benefit from an unemployment allowance.

Payroll Reporting and Withholding Changes

On 6 August 2020, the Federal Public Service for Finance published clarifying Circular 2020/C/103 providing clarifications in respect of the temporary 50% wage tax exemption. The most important clarifications are summarized below.
- The exemption applies to wage tax due on taxable remuneration of employees, excluding holiday pay, end-of-year bonus and arrears.

Tax Profile / Tax Residency changes

On 5 March 2021, the Belgian tax authorities announced an extension of mutual agreements with Luxembourg and the Netherlands until 30 June 2021. Current COVID-19 mutual agreements Belgium concluded in 2020 with France, Luxembourg, Germany and the Netherlands to avoid the negative tax consequences for cross-border workers had been extended to March 31, 2021.

On 23 March 2021, the German Ministry of Finance announced that the mutual agreement, signed on 6 May 2020, on the taxation of frontier workers under article 15 of the Belgium - Germany Income and Capital Tax Treaty (1967), as amended by the 2002 protocol, applicable as from 11 March 2020, has been prolonged until 30 June 2021.

As of March 30, the mutual agreement concluded between Belgium and France on May 15, 2020 regarding the taxation of income earned by cross border and frontier workers under the Belgium – France Income Tax Treaty (1964) during the COVID-19 pandemic is prolonged until June 30, 2021.

As of April 8, tax authorities announced the extension of mutual agreements with France and Germany until June 30, 2021.

Waiver of Penalties & Interest

Waiver of taxation on cost compensation of EUR 126.94 per month to employees who are e-working due to the COVID-19 crisis.

Filing / Payment Due Date

Other Relevant Information

As of September 2, Belgium has implemented a new measure with respect to contact tracing of foreign employees working in Belgium across sectors such as Construction, Cleaning, Agriculture and Horticulture, and Meat. For such employees, the employers are required to collect personal information, place of residence, telephone number, etc. and keep the same updated at all times.

As of January 21, the Belgian government implemented a new measure at the end of August last year: the pre-tracing of foreign workers temporarily employed in Belgium. Whereas this measure was initially limited to the construction, cleaning, agriculture and horticulture, and meat sectors, it has now been modified and applies to any employer or user. The measure applies until March 1, 2021 but can be extended.

On March 5, announced the extension of Belgium - Luxembourg Income and Capital Tax Treaty until June 30, 2021.
Belarus: Europe

Travel Restrictions
— As of March 25, 2020, Belarus instituted a mandatory 14-day self-quarantine requirement for persons entering Belarus from countries where the COVID-19 virus is actively circulating
— As of September 29, Moscow and Minsk will be lifting restrictions in mutual trips once the situation with COVID-19 stabilizes. Russia’s Aeroflot resumed flights from Moscow to Minsk on September 28. The Belarusian air carrier Belavia will resume flights to Moscow on September 30
— As of October 29, the Republic of Belarus has temporarily restricted entry via ground border posts for some categories of physical persons from Latvia, Poland and Ukraine
— As of December 10, Belarus will close its land borders to its own citizens later this month (December 2020)

Immigration
— As of March 14, the Government of Belarus has implemented enhanced screening and quarantine measures to reduce the potential spread of COVID-19. Travelers arriving in Belarus should be prepared for temperature checks at airports. Those arriving from China, Iran, South Korea or Italy or other countries where the virus is active, are encouraged to undergo testing and should be prepared for follow-up by local health authorities. Visit the website of the Ministry of Health of the Republic of Belarus for additional information on these new measures

Compensation & Benefits
Social Security
— Effective November 1, Belarus indexed child benefits, social pensions, allowances and bonuses, additional benefits for pensioners over 75 and other payment

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
Other Relevant Information
— As of April 29, Belarus will earmark about Br110 million to boost the domestic economy menaced by the coronavirus. There will be five packages. They provide for a number of monetary and prudential measures, support for the real economic sector and protection of the consumer market. The government is working on an additional package of fiscal measures, not yet announced
**Travel Restrictions**

- BiH abolished self-isolation measures for those permitted entry. The BiH Council of Ministers has announced that it will allow entry to the citizens of Croatia, Serbia, and Montenegro as of June 1. There is still a ban to entry for non-resident foreign nationals.
- As of August 12, Bosnia and Herzegovina maintains COVID-19 travel restrictions. Business and transport disruptions to continue.

**Immigration**

- Because of public health measures to prevent the spread of COVID-19, effective March 17, 2020, the U.S. Department of State has limited its consular operations.
- The embassy still can assist with emergency services to U.S. citizens. Please visit our website for additional information.
- Effective March 17, 2020, routine consular services (immigrant and non-immigrant visas, notary services) were suspended.
- Bosnian Ministry of Foreign Affairs has stated that foreign nationals whose residency in Bosnia and Herzegovina has or soon will lapse will be able to continue residing in Bosnia and Herzegovina. Please visit [www.sps.gov.ba](http://www.sps.gov.ba) for instructions on the process.

**Compensation & Benefits**

**Social Security**

- The government will bear social security contributions of employees, calculated on statutory minimal wage, for those entrepreneurs and legal entities that closed firms according to the decision of the government.
- The government will subsidize the social security contributions in the amount of BAM 244.85 per employee for entrepreneurs and legal entities, starting from the April 2020 tax period up until a month after the abolition of the state of disaster.
- In light of the COVID-19 pandemic, the Assembly of Brcko District adopted the Law on alleviation of the negative economic impact caused by the pandemic on economic operators. The main measures in the field of taxation are the following:
  - Social security contributions: the government will subsidize social security contributions for entrepreneurs and legal entities as from the April 2020 tax period until the date of abolishment of the state of emergency. The subsidy will be approved for employers that closed their businesses and exporters that stopped export, provided that they recorded a drop in turnover of 20% compared to the same month in 2019, and will be borne by the government provided that all previous income tax liabilities and social security contributions have been paid, including those for the February 2020 tax period.
  - The amount of the subsidy, which will be determined by the government, cannot exceed BAM 860 (EUR 439.71) per employee. Other employers will be entitled to receive the subsidy according to the special decision of the government. The subsidy in that case cannot be below 30% of the paid taxes and social security contributions. The procedure for granting the subsidy in both cases must be adopted by the Department for Economic Development, Sport and Culture of the government (Odjeljenje za privredni razvoj, sport i kulturu).

**Payroll Reporting and Withholding Changes**

**Filing / Payment Due Date**

- In light of the COVID-19 pandemic, the Assembly of Brcko District adopted the Law on alleviation of the negative economic impact caused by the pandemic on economic operators.

**Waiver of Penalties & Interest**

- Bosnian Ministry of Foreign Affairs has stated that foreign nationals currently in BiH whose residency in BiH has already lapsed (or soon will) need to act now to continue residing in BiH.
**Travel Restrictions**

— As of January 26, authorities in Bulgaria are extending the nation’s coronavirus disease (COVID-19) emergency epidemic situation until at least April 30.

— Effective from 13 March until 30 April 2021, there is a temporary ban on entry in Bulgaria. The ban does not apply to Bulgarian nationals, nationals of EU member countries and Schengen Zone, and their family members as well as for nationals of the United Kingdom and Northern Ireland, the Commonwealth of Australia, Canada, Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia, Uruguay, United Arab Emirates, Ukraine, North Macedonia, Albania, Serbia, Kosovo, Montenegro, Bosnia-Herzegovina, Moldova, Israel, Kuwait, Belarus, Turkey; persons with continuous, long-term or permanent residence status in Bulgaria and members of their families, holders of Bulgarian visa D or holders of residence permit issued in EU or Schengen country and their family members; Others: The travelers specified above are allowed to enter in case of transit or after presenting negative PCR test performed within 72 hours before the entry.

— As of March 13, all travelers (as specified above) entering from any African country must self-isolate for at least 10 days upon arrival. These persons must take a COVID-19 polymerase chain reaction (PCR) test at the end of the 10 days; the self-isolation ends if the test is negative.

— Effective May 1, the authorities will ban entry from India, Bangladesh, Brazil, and several African countries, including South Africa, Tanzania, and Zimbabwe.

— The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Bulgaria, please click here: https://reopen.europa.eu/en/map/BGR

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

**Immigration**

— The term of validity of the following documents issued to foreign nationals in Bulgaria is extended with 6 months - residence certificates of foreign nationals who have been granted permanent residence, long-term residence in the EU, long-term residence as family members of EU citizens or citizens of the EEA or the Swiss Confederation, provided that the term of validity of such residence documents expires during the period from 13 March 2020 until 31 January 2021.

— Effective from 13 March until 30 April 2021, a ten-day quarantine applies to persons entering Bulgaria who are Bulgarians or persons with continuous, long-term or permanent residence in Bulgaria who do not provide negative PCR test upon entry in the country.

**Compensation & Benefits**

— The term of validity of the following documents issued to foreign nationals in Bulgaria is extended with 6 months - residence certificates of foreign nationals who have been granted permanent residence, long-term residence in the EU, long-term residence as family members of EU citizens or citizens of the EEA or the Swiss Confederation, provided that the term of validity of such residence documents expires during the period from 13 March 2020 until 31 January 2021.

— Effective from 13 March until 30 April 2021, a ten-day quarantine applies to persons entering Bulgaria who are Bulgarians or persons with continuous, long-term or permanent residence in Bulgaria who do not provide negative PCR test upon entry in the country.
| Country                  | Belgium | Bosnia and Herzegovina | Bulgaria | Croatia | Cyprus | Czech Republic | Denmark | Estonia | European Union | Finland | France | Georgia | Germany | Greece | Guernsey | Hungary | Iceland | Ireland | Isle of Man | Italy | Jersey | Latvia | Lithuania | Luxembourg | Malta | Moldova | Montenegro | Netherlands | Norway | Poland | Portugal | Romania | Russia | Serbia | Slovakia | Slovenia | Spain | Sweden | Switzerland | Ukraine | United Kingdom |
|-------------------------|---------|------------------------|----------|---------|--------|--------------|---------|---------|---------------|---------|--------|---------|---------|--------|---------|---------|---------|---------|---------|-----------|-------|---------|--------|-----------|-------------|-------|---------|-----------|----------|--------|---------|----------|----------|--------|---------|----------------|--------|----------------|
| Social Security         | No changes in the social security and health insurance threshold and rates were implemented |
| Payroll Reporting and   | Payroll reporting and withholding remains unchanged |
| Withholding Changes     |         |                        |          |         |        |              |         |         |               |         |        |         |         |        |              |         |         |               |         |        |         |          |         |        |         |          |         |        |         |                |        |                        |
| Tax Profile / Tax       | No changes in the tax residence status and criteria were implemented |
| Residency changes      |         |                        |          |         |        |              |         |         |               |         |        |         |         |        |              |         |         |               |         |        |         |          |         |        |         |          |         |        |         |                |        |                        |
| Waiver of Penalties &   | Within up to two months after the lifting of the state of emergency, upon late payment of any obligations of individuals who are debtors under loan agreements and other types of financing, provided by financial institutions |
| Interest               | Where the claims have been acquired by banks, financial institutions or third parties, default interest and penalties shall not be charged, the obligation may not be subject to accelerated payment, and the agreement or contract may not be rescinded by reason of non-performance. |
| Filing / Payment Due    | No changes for filing of Individual income tax return and payment deadlines for year 2020. The deadline remains unchanged i.e. remains 30 April 2021 (which is pushed to 5 May this year due to Easter holidays). The above does not apply only to persons, carrying out economic activities as traders in the sense of the Commercial Law, including sole traders, as well as individuals registered as farmers, who are obliged to file a personal income tax return. They should submit their tax return and pay the personal income tax within the timeframe 1 March – 30 June of the year, following the year of receipt of the income. |
| Date                    |         |                        |          |         |        |              |         |         |               |         |        |         |         |        |              |         |         |               |         |        |         |          |         |        |         |          |         |        |         |                |        |                        |

**Other Relevant Information**
**Croatia**

**Region:** Europe

**Social Security, Compensation & Benefits**

**Immigration**

- Entering into Croatian territory is allowed to:
  - EU/EEA nationals
  - non-EU/non-EEA nationals provided that they are:
    - Health care professionals, health researchers and associates, nursing professionals and persons requiring urgent medical treatment
    - Cross-border workers
    - Carriers of goods and other transport personnel to the extent necessary
    - Diplomats, police officers in the performance of their duties, civil protection services and teams, staff of international organizations and international military personnel in the performance of their functions
    - Transit passengers
    - Passengers traveling for tourism or other business reasons or having other economic interest, and passengers traveling for the purpose of education and have appropriate documentation proving the same
    - Passengers traveling for urgent personal reasons (e.g. they own a property in the Republic of Croatia) or have any other immediate personal reason and have appropriate documentation proving the same
- For all passengers entering the Republic of Croatia from third countries in accordance with point g) above, health supervision with 14 days quarantine/self-isolation is mandatory.
- Quarantine/self-isolation can be shortened to seven days if a passenger does a nasal and pharynx swab at his/her expense seven days after entering Croatia and gets a negative PCR test result for SARS-CoV-2.
- Passengers referred to in points a, b, c, d, transit passengers and passengers traveling for tourism or other business reasons or having other economic interest, and passengers traveling for the purpose of education may enter Croatia without the obligation of self-isolation upon presentation of a negative nasal and pharynx swab test for SARS-CoV-2, not older than 48 hours (starting from the time of taking the swab until arrival at the border crossing), or with the obligation of 14 days quarantine/self-isolation if they do not have a negative PCR test.
- For EU/EEA nationals a 14 day quarantine/self-isolation is not mandatory.
- Effective from November 28, new stricter COVID-19 restrictions will come into effect and will be in place until at least December 21
- As of December 1, Croatian authorities have imposed new restrictions at the country’s border crossing points, travelers who present a negative result of the Coronavirus test, not older than 48 hours, will be permitted to enter the country
- As of December 21, Croatia has announced a 48-hour ban on flights from Britain
- As of January 5, only travelers arriving from green areas in the EU and Schengen area may enter Croatia without restrictions, including Greenland, Nordland, and Agder in Norway, and Epirus, the Ionian Islands, Crete, and the South Aegean regions of Greece. The rest of the travelers from the EU and Schengen areas are required to present a proof of COVID-19 negative test taken within 48 hours. This also includes travelers from Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, Ukraine, and China
- As of January 13, permitted travelers from UK and South Africa must undergo a mandatory 14 day self-isolation period on arrival in addition to possessing proof of having tested negative for COVID-19 using a PCR test taken no more than 48 hours prior to arrival
- As of January 18, all travelers arriving in Croatia from an EU or EEA member state which is considered epidemiologically safe by the European Center for Disease Prevention and Control (ECDC) will be permitted to enter the country, without being obliged to present a negative result of the Coronavirus test or follow quarantine rules
- As of March 12, Croatian authorities extended the COVID-19 related international travel restrictions until March 31, only travelers from Iceland, parts of Norway, Australia, New Zealand, Rwanda, Singapore, South Korea, Thailand, and China are allowed to enter the country without restrictions
- As of April 15, the Croatian authorities have extended the COVID-19 related travel restrictions until April 30. Only the visitors arriving from regions designated as “Green” by the European Centre for Disease Prevention and Control (ECDC) will be allowed to enter the country

**Compensation & Benefits**

- Government introduced new measures for preservation of jobs for certain sectors affected by COVID-19

**Travel Restrictions**

- The European Union has a ‘Re-open EU’ website with frequently updated information.
- As of April 15, the Croatian authorities have extended the COVID-19 related travel restrictions until April 30. Only the visitors arriving from regions designated as “Green” by the European Centre for Disease Prevention and Control (ECDC) will be allowed to enter the country
- Effective from November 28, new stricter COVID-19 restrictions will come into effect and will be in place until at least December 21
- As of December 1, Croatian authorities have imposed new restrictions at the country’s border crossing points, travelers who present a negative result of the Coronavirus test, not older than 48 hours, will be permitted to enter the country
- As of December 21, Croatia has announced a 48-hour ban on flights from Britain
- As of January 5, only travelers arriving from green areas in the EU and Schengen area may enter Croatia without restrictions, including Greenland, Nordland, and Agder in Norway, and Epirus, the Ionian Islands, Crete, and the South Aegean regions of Greece. The rest of the travelers from the EU and Schengen areas are required to present a proof of COVID-19 negative test taken within 48 hours. This also includes travelers from Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, Ukraine, and China
- As of January 13, permitted travelers from UK and South Africa must undergo a mandatory 14 day self-isolation period on arrival in addition to possessing proof of having tested negative for COVID-19 using a PCR test taken no more than 48 hours prior to arrival
- As of January 18, all travelers arriving in Croatia from an EU or EEA member state which is considered epidemiologically safe by the European Center for Disease Prevention and Control (ECDC) will be permitted to enter the country, without being obliged to present a negative result of the Coronavirus test or follow quarantine rules
- As of March 12, Croatian authorities extended the COVID-19 related international travel restrictions until March 31, only travelers from Iceland, parts of Norway, Australia, New Zealand, Rwanda, Singapore, South Korea, Thailand, and China are allowed to enter the country without restrictions
- As of April 15, the Croatian authorities have extended the COVID-19 related travel restrictions until April 30. Only the visitors arriving from regions designated as “Green” by the European Centre for Disease Prevention and Control (ECDC) will be allowed to enter the country
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Croatia, please click here:

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
**Payroll Reporting and Withholding Changes**
- No changes for payroll reporting. Exemption from payment for taxpayers whose business activity is severely affected by COVID 19 – see column Filing/Payment due date. Exemption does not apply to the II. pillar of pension insurance
- Total social security exemption applies to employers using the grant provided by the Croatian Employment Fund to support job preservation. Exemption from payment of social security contributions applies only to the social security contributions due on the amount of the grant (please see column Compensation and Benefits)

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**
- Taxpayers unable to pay liabilities may defer payment. KPMG: Until 20th June (3 months from 20th March plus possibility of prolongation for additional three months if the special circumstances caused with COVID 19 continue).
- KPMG: The measure applies to entrepreneurs, including individuals entrepreneurs (individuals with self-activity registered).

**Filing / Payment Due Date**
- Filing due date for personal income tax annual documents remained the same (31.01.2020 and 29.02.2020). Entrepreneurs can postpone tax payment with waiver of penalties and late interest, as explained in the following column
- Taxpayers whose business activities are during these special circumstances banned, disabled or significantly impeded by decisions of the competent authority and have a decrease in income of at least 50% may be fully or partially exempted from paying their tax obligations due from 1st April, until 20th June 2020

**Other Relevant Information**
- Foreign workers who have business reasons can enter Croatia provided they are in possession of a an invitation letter or similar documentation issued by a Croatian entity showing the business purpose of their visit. Those foreign workers who do not have such evidence must announce their arrival and the reasons for the same to uzg.covid@mup.hr
- The Ministry of Internal Affairs invited all visitors to announce their arrival to Croatia by registering on entercroatia.mup.hr in order to minimize the waiting period on the Croatian border
- As of July 26, the Croatian government adopted measures with the goal of preserving jobs for employers with businesses that have been negatively affected by the coronavirus (COVID-19) pandemic. The value of the grant is HRK 4,000 monthly for each full-time employee, and a proportional value for each part-time employee, as well as HRK 250 for any employee toward pension insurance contributions based on individual capitalized savings
Travel Restrictions

- Effective from March 1, 2021, internationals wishing to enter Cyprus will be permitted to do so without the need to present a negative result of the PCR test, if they have been vaccinated against the disease.
- As of December 5, the government of Cyprus has approved the changed action plan for resumption of flights at airports, and it has replaced groups that are currently being used to permit internationals enter Cyprus, with four other categories – Green, Orange, Red, Grey.
- As of February 25, authorities have classified each foreign country into one of three categories – A, B, and C - based on COVID-19 transmission risk.
  - Travelers from countries in Category A must self-isolate for 72 hours upon arrival and take a polymerase chain reaction (PCR) test within 72 hours after completing the quarantine period.
  - Travelers who have visited a Category-B country in the previous 14 days must produce a negative result from a COVID-19 test taken no more than 72 hours prior to departure for Cyprus in addition to meeting the requirements for Category-A travelers.
  - Direct travel from Category-C countries is permitted for Cypriot nationals only with few exceptions. Travelers who have visited a Category-C country within the previous 14 days have the same testing requirements as those arriving from Category-B countries, but they must also undergo a 14-day quarantine in government-assigned accommodation; individuals may be released from quarantine after 10 days if they achieve a negative result in a second test.
- Effective from March 1, the Cypriot government has begun using a four-tiered color-coded system for classifying countries by risk of disease transmission. The tiers include the same “green,” “orange,” and “red” levels as the European Centre for Disease Control’s (ECDC) categorization system in addition to a “gray” level designating country from which travelers must obtain special permission in order to enter Cyprus.
  - As of March 5, the Cypriot government announced the opening of borders for vaccinated UK tourists planning to visit the country from May 1.
  - As of March 30, UK passengers arriving in Cyprus are not required to quarantine upon their arrival. However, all persons coming from the UK must present a negative PCR test 72 hours before departure and a second negative test upon their arrival in Cyprus.
  - Effective April 22, travelers arriving from Ireland will no longer be subject to double testing in order to enter Cyprus. The travelers are now only required to present a COVID-19 PCR negative report taken within 72 hours prior to departure.
  - Effective May 10, tourists from 65 countries worldwide will be permitted to visit Cyprus, including all Schengen Zone countries, the UK, the UAE, Canada, Israel, Qatar, Egypt, Switzerland, New Zealand, the US, Australia, etc.
  - As of May 18, travelers from Slovakia will be required to undergo two COVID-19 tests, one before and another after their arrival in Cyprus, as well as stay self-isolated since the country has moved from the orange category to the red one.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Cyprus, please click here: https://reopen.europa.eu/en/map/CYP

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration
- As of March 16, the Ministry also announced that all persons, no matter their country of origin, should submit an application for the CyprusFlightPass 24 hours before entering Cyprus.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes
- An exemption from paying the increased contributions for General Healthcare System, for a period of 3 months.
- For further details regarding this matter please refer to the attached internal alert.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
- On March 12, 2021, the Minister of Finance has extended the filing deadlines for certain tax returns to September 30, 2021.

Other Relevant Information
Czech Republic

Region: Europe

Travel Restrictions

- Issued a new protective measure effective from July 1, 2020, to replace existing regulations on the crossing of Czech borders. These measures are called traffic lights which divide the EU/Schengen area into two groups – green (low risk) and red (high-risk).
- Starting on July 1, 2020, and updated on July 20, 2020, the “traffic lights” list has been extended to cover several non-EU countries (e.g., Canada, Japan, Korea) based on the recommendation of the European Commission.
- As of July 28, foreign travelers coming from countries on the low-risk list are allowed to enter the Czech Republic freely. The list includes most EU/Schengen Area countries and six from outside of Europe: Australia, Canada, Japan, New Zealand, South Korea, and Thailand. Foreign nationals who are temporary or permanent residents of countries not on the low-risk list are also prohibited from entering, unless they hold a Czech Republic permit or visa.
- The Czech Ministry of Health has added a protective measure regulating the entry of foreign nationals into the Czech Republic. The newest protective measure entered into effect on August 3, 2020, amends the approach to crossing borders by relaxing the testing requirement, changing the “traffic light” rules, and allowing easier reunification for partners.
- As of September 1, new measures will apply for those entering the Czech Republic, introduced by the Ministry of Health. The restrictions will apply to both Czech citizens and foreign nationals travelling into the Czech Republic. Travelers from red countries (including Czech citizens and foreign nationals) must complete an arrival form and show a negative PCR test or undergo quarantine upon entering the Czech Republic. Travelers from orange countries may arrive without completing an arrival form. However, foreigners who are coming for work or to study must present a negative PCR test before going to their workplace or the educational institution. Travelers from green countries (including Czech citizens and foreign nationals) do not need to complete an arrival form or undergo a PCR test or quarantine to enter the country.
- As of December 21, Czech Republic banned flights from Britain until further notice.
- As of November 9, new measures will apply for those entering the Czech Republic, introduced by the Czech Ministry of Health. The restrictions will apply to both Czech citizens and foreign nationals travelling into the Czech Republic. Travelers from red countries (including Czech citizens and foreign nationals) must complete an arrival form and show a negative PCR test or undergo quarantine upon entering the Czech Republic. Travelers from orange countries may arrive without completing an arrival form. However, foreigners who are coming for work or to study must present a negative PCR test before going to their workplace or the educational institution. Travelers from green countries (including Czech citizens and foreign nationals) do not need to complete an arrival form or undergo a PCR test or quarantine to enter the country.
- As of February 5, the traffic light classification of risky countries has changed. There are four categories instead of original three categories – green (low risk), orange (middle risk), red (high risk), dark red (very high risk).
- All persons coming from countries in the dark red category must complete an arrival form before crossing the Czech borders and present a negative result of the PCR test upon their arrival in the Czech Republic. Moreover, they must undergo an additional PCR test in the Czech Republic not earlier than 5 days as of their arrival to Czechia. In the meantime, they must be self-quarantined.
- As of April 28, Czech authorities tighten restrictions on travel to and from India and other countries considered extremely risky due to COVID-19 concerns until at least May 31.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Czech Republic, please click here: https://reopen.europa.eu/en/map/CZE.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration

- On 12 March 2020, Czech embassies stopped accepting all types of visa applications. However, there are specific groups of individuals at the moment who can submit their applications such as employees enrolled in the government programmes known as “Key and Scientific Personnel” and “Highly Qualified Employee”, “Qualified Employee”.
- In addition, the approval process for suspended applications should start again if the application was submitted in low risk countries.

Compensation & Benefits

- Quarantined employees are paid by their employer 60% of the reduced average earnings for the first 14 calendar days of quarantine.
- Effective from January 1, 2021, several important changes have come into effect that have an impact on employees and employers in the Czech Republic. Such changes include abolition of super-gross salary taxation and the solidarity tax surcharge, and the introduction of new progressive taxation of individuals.
Czech Republic

Region: Europe

Social Security

Contributions:
- Self-employed: annual social security premium for 2020 will be reduced by CZK 2,544 for a person’s primary activity/CZK 1,018 for their secondary activity, for each month between March and August 2020 in which the independent gainful activity was performed (i.e. only difference exceeding CZK 2,544 or 1,018 has to be paid).
- Self-employed: exemption from payment of minimum monthly health insurance contributions between March and August 2020 (only difference exceeding CZK 2,352 has to be paid).
- No fines to self-employed (and employers) for late payment of health insurance premium for March–August 2020.

Benefits:
- Employees: Based on the new law adopted 29 October 2020 nursing allowance to parents (so called „osetrovne”) will be paid in respect of children younger than 10 years on monthly basis and will equal to 70% of the reduced assessment base, derived from the average daily earnings of the parent for the last 12 months (min CZK 400,-/per day). The nursing allowance will be payable from 14 October 2020 during the validity of the pandemic emergency measures, max. until June 2021.
- Self-employed: nursing allowance in the form of state subsidy (Program of Ministry of Industry and Trade called “Osetrovne for OSVC”) is also newly available to self-employed persons under certain conditions.

Payroll Reporting and Withholding Changes

- No penalties should be assessed for late payment of health insurance premiums relating to period from March 2020 – August 2020
- The premiums should be paid by 21 September 2020 at the latest
- Employers (payroll agents), can now apply to postpone wage tax prepayments on employment income for the period from February to July 2020 or postpone paying withholding tax otherwise due between 31 March and 31 August 2020. However, the postponement is only possible until 30 September 2020. A postponement or payment in instalments may only be permitted on the basis of an individual application filed by the taxpayer
- Default interest will accrue on the outstanding amount of the wage tax prepayments on employment income (or withholding tax) during the period of postponement till 30 September 2020. The tax administrator may waive the default interest based on an individual application if the taxpayer can prove that the delay was caused by COVID grounds

Tax Profile / Tax Residency changes

- On December 31, 2020, the government officially published the bill with significant tax changes including progressive taxation of individuals, with effect from January 1, 2021

Waiver of Penalties & Interest

- Income tax return and payment deadlines have been extended to 1 Jul 2020. After that, fines and late-payment interest may be deferred if the taxpayer can prove the delay was caused by COVID-19

Filing / Payment Due Date

- Extended by three months to 1 July 2020
- The Ministry of Finance published a third “liberation package” that allows relief from interest, and penalties for the late filing of individual (personal) income tax returns for 2019 and for late payments of tax provided both the return is filed and the tax is paid by 18 August 2020.
- On March 8, the Czech Republic government approved relief from interest, and penalties for the late filing of individual (personal) income tax returns for 2020 and for late payments of tax provided both the return is filed and the tax is paid by 3 May 2021 (with respect to deadline of 1 April 2021) or 1 June 2021 (with respect to deadline of 3 May 2021) if filed electronically.

Other Relevant Information

- The Ministry of Finance has extended a general waiver of income tax prepayments payable on 15 June 2020, without an obligation to file an application. This only applies to taxpayers (individuals) using the calendar year as their taxable period. Individuals can also file for waiver of income tax prepayments payable on 15 September and 15 December
- As of 11 November, the Ministry of Finance announced tax and economic relief measures in connection with the COVID-19 pandemic. The measures includes the following:
  - tax relief for those operating in the retail and services sectors and that had to close their business premises beginning 22 October 2020. It relates to road tax, income tax prepayments, and default interest related to value added tax
  - rent relief program as support for certain lease expenses
  - extension of deadline for meeting general terms and conditions. Investors may extend the deadline for meeting general terms and conditions by two years, increasing the deadline to five years from the existing three years
Effective from December 7, the following initiatives were introduced by minister Jeppe Kofod to improve the conditions for business travel:

- Persons will be able to take a PCR test when returning to Denmark. If the test result is negative, persons will be permitted to go back to work. However, it is recommended for them to undergo a second PCR test, after four days. Persons will also be required to follow all the recommendations introduced by the country’s health authorities.
- Denmark’s Ministry of Foreign Affairs will also introduce a web-based hotline for businesses that have additional questions regarding the quarantine measures, entry restrictions, testing procedure, etc.
- The Ministry of Foreign Affairs has changed its guidelines so that business travel can be categorized as necessary travel.

Sweden has suspended all travels for Danish citizens for a month starting December 21.

As of January 5, authorities have categorized countries as “open,” “quarantine,” or “high-risk” based on infection rates and other health indicators in those countries.

- Travelers from open countries are permitted entry to Denmark for any reason and are not required to present a negative COVID-19 test result.
- Travelers from quarantine countries or regions may travel into Denmark if they have a recognizable purpose for the trip.
- Travelers from banned countries and regions are only permitted entry for specifically defined purposes, such as work, study, or family reasons, and must present a negative COVID-19 test taken no more than 72 hours before arrival.

As of February 7, it is required to have a negative test that is no more than 24 hours old at the time of boarding an aircraft with a destination in Denmark. On arrival a rapid test must be taken upon arrival in Denmark. Hereafter all entrants must isolate for 10 days. The isolations can be broken after a negative PCR test, but not earlier than four days after.

As of March 28, the authorities have decided to keep in place entry restrictions for all arrivals from outside the country, which were set to expire on April 5, at least until April 20, for those who do not have an essential purpose of entry to the country.

Effective from April 21, the Danish authorities have announced that the country will start reopening its borders for travel to and from Denmark.

Effective April 29, the Danish government suspends flights from India. However, Danish citizens can continue to enter Denmark from India.

As of May 1, fully vaccinated residents in Denmark are now eligible to travel to orange countries around the world without requiring a test or needing to self-isolate on their return.

Effective from May 10, the Danish authorities have added Israel to the orange list, which means that travelers from Israel can now enter Denmark without the need to test for COVID-19 or isolate upon arrival.

As of May 16, Denmark is now open to tourism from all EU and Schengen countries, Australia, Israel, New Zealand, Singapore, South Korea, and Thailand.

As of May 17, the Danish authorities decided to move Nepal to the red list of countries. Also, they have moved Malta and several regions of Spain and Portugal from the orange list to the yellow list, thereby removing quarantine requirement for arrivals from these countries/regions.

The European Union has a Re-open EU website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Denmark, please click here: https://reopen.europa.eu/en/map/DNK.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Immigration

- Immigration applications are still being processed, with delays. Work and residence permit applications can be submitted online. It is possible to take the biometric scan in Denmark again.
- The Danish government has lifted some immigration restrictions to foreign spouses and life partners, as well as children or parents of a Dane or resident foreigner hence they are now allowed to enter Denmark if they legally have permission.

### Compensation & Benefits

- The government has decided to provide compensation to employers who has been effected from the Covid-19. The compensation are valid from 14. March till 8. July. It covers up to 90 % of the employee salary with a maximum cap of DKK 30,000.
- The compensation period has been extended to 29th August, however the final outcome of the deal has not been decided yet.
- The government has decided to payout an amount which is equal to three weeks of the employees vacation. The amount was originally due when the employee retired. They expect to payout the amount in October at the latest. It is now possible to apply for the amount equal to three weeks of vacation.
- The government has introduced a new tax free gift voucher for employers to give their employees in 2021. The gift voucher may only be used in the adventure industry (hotels, restaurants, amusement etc.). Maximum amount is 1,200 DK, if it exceeds it will be taxable for the employee.

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The Danish social security system is financed mainly by taxes while social security contributions are low (EUR 1,350 p/a for employer and EUR 150 p/a for employee). The payment of withheld employee tax for April, May and June has been postponed with 4 months respectively.

- Taxes for the self-employed due for payment in April are postponed until 20 June 2020 and taxes for self-employed due for payment in May are postponed until 20 December 2020.
- No specific measures for the payment of social security contributions are adopted.

Sickness benefits:
- Employers can claim sickness benefits from the first day of absence for employees who are ill with the Covid-19 or have a valid reason to believe that they could have Covid-19 and for employees who are quarantined according to the official guidelines by health authorities.
- Self-employed can claim sickness benefits from the first day of absence if they are ill with Covid-19 or have a valid reason to believe that they could have Covid-19 and if self-employed must be quarantined accordingly to the official guidelines by health authorities.
- Unemployment benefits are extended with three months during Covid-19.

The government has announced to postpone further the payment deadlines for wage tax (including labor market contributions). This measure is taken in order to enable companies to pay their late payments slower and return to the normal payment deadlines without running into liquidity problems. In practice, companies can postpone the payment of wage tax and labor market contributions that would normally be due for August, September and October for 4 ½, 5 ½ and 6 ½ months, respectively.

The government has introduced a new bill with initiatives such as postponement of wage tax. More information to come once processed.

According to the new rules, individuals are offered to opt into a temporary scheme that, among other things, should help Danes living abroad who have a place of residence available to them in Denmark (e.g., a holiday cottage) and who will become fully liable to tax in Denmark if they stay in Denmark for more than three consecutive months or for more than 180 days during a 12-month period. Full tax liability will not be triggered if the individual over-stays during his or her time in Denmark in the period between 9 March and 30 June 2020.

The new rules also offer a temporary optional scheme that, among other things, aims to help assignees who are fully liable to tax in Denmark and whose foreign employment income will no longer be taxable under the favorable rules under section 33(A) of the Danish Tax Assessment Act if they stay in Denmark for more than 42 days during a six-month period. If they opt for this scheme, a stay in Denmark during the period from 9 March up to and including the date where the work in the country of work is resumed – however no later than 30 June 2020 – shall be disregarded. Please note that the salary income for the period will be liable for Danish taxation.

The new rules provide for a number of relaxations of the tax scheme for foreign researchers and highly-paid individuals as well.

Interest will still be calculated based on the usual deadlines – this has not been postponed.

Filing Extended until 1 Sep 2020. Payment due date still related to old deadlines.

Tourists are only allowed to stay in Denmark if they stay more than 6 days
- Tourists are allowed to stay in all regions in Denmark and not only outside Copenhagen
- As of February 4, Denmark announced it would start the development of digital vaccine certificates, to be used for travel and potentially more

Tourists are allowed to stay in all regions in Denmark and not only outside Copenhagen
- As of February 4, Denmark announced it would start the development of digital vaccine certificates, to be used for travel and potentially more
Travel Restrictions

— Effective June 15, Finland’s borders have opened to Estonian citizens and residents for all forms of travel, including tourism
— Travelers arriving from the countries where the current COVID-19 infection rate is below 15 per 100,000 individuals over the previous 14 days will be able to enter without quarantine
— Based on the coronavirus infection rate, starting from Monday 31 August, a two-week restriction on freedom of movement will apply to passengers arriving in Estonia from the following European countries: Andorra, Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, France, Germany, Greece, Iceland, Ireland, Italy, Liechtenstein, Luxembourg, Malta, Monaco, the Netherlands, Poland, Portugal, Romania, Spain, Sweden, Slovenia, Switzerland, and the United Kingdom
— As of September 1, authorities in Estonia have exempted Frankfurt, Helsinki, Copenhagen, London, Riga and Warsaw from the air traffic restrictions
— Effective September 14, authorities in Estonia have decided to lift the mandatory two-weeks isolation requirement for citizens arriving in the country from Finland, Latvia and Lithuania
— As of November 9, the limit concerning restrictions on the freedom of movement in Estonia is 50. The limit is reviewed on a weekly basis on Fridays and the new limit will take force the following Monday. Based on the coronavirus infection rate, a 10-day restriction on the freedom of movement will apply to passengers arriving in Estonia from the following European countries: Andorra, Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia*, Liechtenstein, Lithuania*, Luxembourg, Malta, Monaco, the Netherlands, Norway, Poland, Portugal, Romania, San Marino, Slovakia, Slovenia, Spain, Sweden, Switzerland, the Vatican and the United Kingdom
— Effective from January 15, travelers reaching Estonia from Iceland, Greece and Finland and on, who haven’t been to any other country in the 14 days before travelling to Estonia, will be able to enter without facing any restrictions
— Effective from January 25, all persons entering Estonia from the countries of the European Union, European Economic Area, as well as those in the Schengen Zone, in which the infection rate is higher than 150 people per 100,000 inhabitants, during the last 14 days, will be subject of 10-day restrictions on freedom of movement, upon their arrival
— As of February 2, Estonia permits travel from European Union and Schengen Area countries, the UK, Andorra, Monaco, San Marino, and Vatican City, Australia, New Zealand, Rwanda, Singapore, South Korea, and Thailand. Travelers from the UK are required to present proof of a negative PCR COVID-19 taken within the 72 hours prior to travel and must self-isolate for 10 days on arrival
— As of March 2, testing and quarantine requirements do not apply to travelers who can present a certificate to prove they have contracted and recovered from COVID-19 in the previous six months. The same applies to individuals who can present a certificate confirming they have been vaccinated against COVID-19 in the previous six months
— Effective April 5, travelers arriving from Lithuania, and Finland will undergo entry restrictions similar to restrictions faced by travelers from European Union.
— As of May 12, cross-border commuters from Latvia may enter the country without needing self-isolate provided they have a negative COVID-19 test taken within the previous seven days
— The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Estonia, please click here: https://reopen.europa.eu/en/map/EST

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome
## Immigration
- Foreign nationals who have close relatives in Estonia can access the country, provided they have no symptoms of COVID-19 and have special authorization from the police.
- Access is also granted to people providing vital services, foreign nationals needing to enter in the framework of international military cooperation, and international cargo.
- A person can transit through Estonia to their home country if they have no symptoms of COVID-19.
- There are no restrictions on exiting the country.
- As of July 16, Estonia has announced the launch of the world’s first “Digital Nomad Visa” for people who use telecommunications technologies to earn a living and conduct their life in a nomadic manner, with no set base. This allows such people to work from foreign countries, public libraries, co-working spaces and other areas.

## Compensation & Benefits
### Social Security
- **Contributions:**
  - Wage subsidy: Unemployment Insurance Fund will pay social security, unemployment insurance tax and mandatory funded pension, and income tax on the subsidy part of a wage, employers will pay the aforementioned taxes and contributions on the employees’ part of a wage.
  - The state will pay advance payments of social tax to sole proprietors in the first quarter 2020.
  - For March-May, employers are not obliged to pay minimum social security obligation if the employees have been sent on unpaid leave or working with reduced workload. 1 July 2020-31 August 2021, the contributions into mandatory funded pension funds are suspended. Individuals can choose to suspend their contributions as of Dec 2020 until August 2021.

## Payroll Reporting and Withholding Changes
### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest
- The Estonian Tax and Customs Board (ETCB) has suspended the calculation of interests on their tax arrears for the period of emergency with retroactive effect as from 1 March.
EC guidelines effect a 30-day (extendable) halt to all non-essential travel in/out of the Schengen Area free-travel zone (but will only be effective if implemented by member states with external borders simultaneously). Member states have agreed to implement these measures without delay.

- The European Union (EU) plans to prolong travel restriction at its external borders.
- Commission invites Member States to extend restriction on non-essential travel to the EU until 15 June.
- The European Union will not fully open internal borders before the end of June, meaning restrictions on travel to and from other countries will only start easing in July.

The European Council has proposed a common approach toward the gradual lifting of the restrictions on non-essential travel at external borders in the European Union. As a result, the European Commission published further recommendations, strongly encouraging all EU Member States to re-open their borders for free movement within the EU by June 15 and to simultaneously prolong external border restrictions for non-essential travel until June 30, 2020.

With the recommended period for maintaining a travel restriction at the external borders ending on 15 June 2020, the EU Commission’s latest Communication1 puts forward an approach for a gradual and coordinated phasing out of these travel restrictions, based on a set of common principles and criteria for identifying those third countries with which it is possible to lift the travel restriction on non-essential travel into the “EU+ area.”

- Internal borders: Several Member States have already lifted the internal border controls and restrictions to free movement within the EU including post-travel quarantine requirements on such movement, and others are planning to do so as of 15 June 2020. The Commission strongly encourages the remaining Member States to finalize the process of lifting the internal border controls and restrictions to free movement within the EU by 15 June 2020.
- External borders: The Commission recommends prolonging the current travel restriction on non-essential travel to the EU until 30 June 2020. The intervening period should be used by the Commission and the Member States to prepare a list of those third countries for which travel restrictions can be lifted.
- Assessment of approximation of epidemiological situation and response to COVID-19 in the third country.
- Application of containment measures during travel, including physical distancing while building and maintaining trust.
- Reciprocity and travel advice.
- For all third countries that are not on that list by 30 June, the Commission recommends that Member States prolong the travel restriction on non-essential travel until they are put on the list.
- The Commission also recommends lifting the travel restriction on non-essential travel from the following countries/partners as of 1 July 2020: Albania, Kosovo, North Macedonia, (Serbia and Montenegro have been excluded from this list) and Bosnia and Herzegovina has been excluded from the list as of July 15.
- As of July 11, EU officials confirm no restrictions on travel to Egypt.
- As of August 7, EU has updated the list of third countries for which member states should gradually lift travel restrictions at the external borders. These countries are Australia, Canada, Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia, Uruguay and China (subject to confirmation of reciprocity).
- As of October 13, EU introduced uniform color codes for travel zones. A fourth color, grey, will be allocated to areas with not enough data. Travelers coming from a red, orange or grey zones could be required to quarantine or take a test for Covid-19 when arriving into a country, while those coming from a green zone would not face any measures.
- As of October 22, the EU advised its member states to close their borders to Canada, Georgia, and Tunisia as a part of coronavirus measures.
- As of October 22, member states should gradually lift the travel restrictions at the external borders for residents of the following third countries: Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, Uruguay and China, subject to confirmation of reciprocity.
- As of 23 December 2020, many countries in Europe are introducing travel restrictions on travelers arriving from the United Kingdom as a result of the spread of the new virus strain.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to travel within the EU, please click here: https://reopen.europa.eu/.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.


**Immigration**

- The EU Regulations for coordination of social security continue to apply.
- Frontier workers: workers who reside in one EU country and who normally travel to another EU country to work are covered by social security in the country where they work. Due to Covid-19 the access to the workplace might be restricted.
- Frontier workers who work exclusively in their country of residence during Covid-19 lockdown will not change the country of social security, as this change in the working pattern is temporary and for social security purposes is viewed as a temporary posting. It is possible to obtain a certificate (A1) or other forms of documentation, once it is known when the work in the country of residence will cease. Frontier workers who work partially in their country of residence and partially in their country of work will qualify as multi-state workers for social security purposes.
- Multi-state workers: workers who work less than 25 pct. in the country of residence are covered by social security in the country where the employer is located, normally the country of work. An assessment of 25 pct. is done for work during a 12 months period.
- Multi-state workers, residence and employer in the same EU country: diminished traveling activity during Covid-19 pandemic does not lead to any changes to social security. It is not necessary to apply for a new certificate (A1).
- Multi state workers, residence in one EU country, employer in another EU country: once work is resumed, assess over 12 months period if 25 pct. is exceeded. 12 months period begins with the time when the working pattern changed due to Covid-19. If 25 pct. is exceeded, consider applying for art 16-agreement or obtaining other form of documentation for unchanged status of social security from the competent authorities.

**Payroll Reporting and Withholding Changes**

- The European Commission (EC) has referred the Netherlands to the European Court of Justice (ECJ) in a matter concerning the taxation of transfers of pension capital by mobile workers. The EC is of the opinion that current Dutch legislation for the transfer of pension capital to another EU member state is a serious obstacle to the free movement of workers under article 45 in the Treaty of the Functioning of the EU (TFEU), the freedom to provide services under article 56 in TFEU, and the freedom of capital under article 63 in TFEU.

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**

- The European Commission has prolonged all measures set out in the State aid Temporary Framework until 31 December 2021.
Travel Restrictions

As of 10 August 2020, internal border control will be reinstated between Finland and the Netherlands and between Finland and Belgium. Restrictions on external border traffic will be reinstated for traffic from Andorra to Finland.

This means that holiday/pleasure trips from Andorra, Belgium, or the Netherlands are no longer allowed. Employees arriving from these countries will have to prove the reason for their stay in Finland.

Employment-based traffic in the Schengen internal borders is still allowed; however, the individual needs to carry prove of employment. Self-quarantine is recommended for those arriving in Finland from countries subject to internal border control.

Travel to Finland is expected to be possible for the following groups of travelers:
- Finnish nationals and their family members;
- Nationals of EU and Schengen countries residing in Finland and their family members;
- Those coming from Norway, Denmark, Iceland, Estonia, Latvia, and Lithuania;
- Those coming from Italy, Greece, Malta, Germany, Slovakia, Hungary and Liechtenstein;
- Those coming from Cyprus, Ireland, San Marino, and the Vatican;
- Those coming from Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia, Uruguay, and China (provided that reciprocity in China’s case is confirmed by the EU);
- Third-country nationals who have a valid residence permit granted by the Finnish authorities;
- Travel with pleasure craft.

Travel will also be permitted in the following cases:
- Travel across other Schengen internal borders and from the United Kingdom for employment or commission-related commuting;
- Essential travel in order to work and other essential traffic (as defined and substantiated).

The purpose and requirements of travel based on employment relationship or assignment are determined during the border check. During border checks, the person on a work trip may be asked to present documents to verify that the entry requirements are fulfilled. Such documents may in particular relate to information on the employment relationship and assignment. Other essential traffic is assessed on a case-by-case basis based on information gathered during the border check.

Return traffic by Finnish citizens and residents have been allowed during the whole restriction period and continue to be so. Other essential traffic also continues to be permitted.

As of August 13 Finland plans to mandate quarantine for arrivals from high-risk countries. COVID-19 tests (health checks) are to be performed on travelers under sections 14, 15 or 16 of the Communicable Diseases Act. As a rule, test are voluntary, however, if a person does not submit to a test voluntarily, a regional state administrative agency may order mandatory testing. If there is reason to suspect that a traveler has been exposed to coronavirus, it may be possible for the authorities to issue a personal quarantine order to a person arriving from a high-risk area for 14 days.

As of September 1, the Finnish health authority issued a new traffic light model to help communicate to citizens, businesses and others the level of coronavirus infection risk associated with travelling abroad. The model is intended as guidance only and does not replace border traffic restriction decisions made by the Finnish government. Additionally direct flights arriving to Turku from Skopje, North Macedonia, are suspended until September 10.

Effective September 19, the threshold for countries to gain unrestricted entry will rise to 25 cases per 100,000. As of September 21, arrivals from Cyprus, Estonia, Germany, Iceland, Latvia, Liechtenstein, Luxembourg, Malta, the Netherlands, Portugal, Spain, Switzerland, and Liechtenstein are allowed to enter the country without restrictions. Travel restrictions on travelers from Rwanda. Accordingly, only travelers from Vatican City, Australia, New Zealand, Norway, Slovakia, Sweden, and the Vatican City, as well as residents of Australia, Canada, Georgia, Japan, New Zealand, South Korea, Rwanda, Thailand, Tunisia, and Uruguay, can enter the country without restrictions.

Effective from September 28, Finland will implement new restrictions on travelers arriving from Sweden and Estonia.

As of September 10, Finland’s Border Guard categorizes countries in two categories as per entry into Finland with restrictions, with Category 1 including:
- Internal border controls for arrivals from Austria, Belgium, Czech Republic, Denmark, France, Greece, Hungary, Italy, Luxembourg, Malta, the Netherlands, Portugal, Spain, Switzerland, and Liechtenstein.
- External border for arrivals from Andorra, Bulgaria, Iceland, Croatia, Romania, San Marino, the United Kingdom, Cyprus and Monaco.

Whereas Category 2 of restrictions includes all external border traffic other than that referred to Category 1 – and is applied for entry from countries as Russia, China, the United States, Turkey, etc., which are not EU/Schengen members and are not included in EU’s list of epidemiologically safe countries.

As of November 19, Finnish government decided to extend the entry restrictions until December 13. The restriction applies to EU countries, Schengen countries and Great Britain.

As of November 10, Finland’s Border Guard categorizes countries in two categories as per entry into Finland with restrictions, with Category 1 including:
- Internal border controls for arrivals from Austria, Belgium, Czech Republic, Denmark, France, Greece, Hungary, Italy, Luxembourg, Malta, the Netherlands, Portugal, Spain, Switzerland, and Liechtenstein.
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Effective from September 28, Finland will implement new restrictions on travelers arriving from Sweden and Estonia.
### Travel Restrictions (contd.)

- As of February 21, according to the Finnish Ministry of the Interior, both internal and external border restrictions that are currently in place and were set to expire on February 25 will remain in force at least until March 18.
- As of February 25, all permitted individuals traveling from the UK, Brazil, Ireland, Portugal, or South Africa must enter mandatory self-isolation for 14 days on arrival due to variants of COVID-19 active in those countries. These travelers are also required to provide proof of a negative COVID-19 test result taken within the previous 72 hours upon arrival.
- As of February 29, the Finnish government has decided to further extend the current restrictions on entry into Finland until March 18, 2021.
- On March 11, the Finnish government decided to extend the travel restriction on entry into the country until April 17, 2021. The authorities have restricted entry from all the Schengen countries accept for Iceland.
- On April 22, the Finnish government decided to prolong the country’s entry restrictions until May 25, 2021.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Finland, please click here: https://reopen.europa.eu/en/map/FIN.

### Immigration

- The Ministry of Economic Affairs and Employment has announced a list of tasks that are (i) essential to secure the supply chain or (ii) critical for the business’ operations in a particular sector. Employees working in the areas that are designated critical must be granted entry to Finland. Workers who meet the criteria of “essential work” and are about to travel to Finland, will have to present at the border a document from their employer stating that the work is essential for the security of supply into the country or for a given industry. Normal requirements for legal entry must also be met (including valid visa/residence permit/visa-free nationality).
- Limited reception of residence permit applications has resumed in Finnish missions abroad. The exact situation depends on each mission and should be checked directly with the Embassy/Consulate in question.
- Self-isolation is recommended for all those arriving in Finland from countries other than those for which travel has been opened up (as listed under Travel Restrictions).
- Time limit for proving identity after residence permit application submission has been extended until 31 December 2020. This applies to submissions submitted abroad.
- On December 25, the Finnish Ministry of Foreign Affairs has published a ‘guidance’ on the procedures that those wishing to apply for a visa during the COVID-19 pandemic on the basis of family ties or an established relationship should follow, in the cases when the Finnish embassy or representative mission is closed due to the pandemic.

### Compensation & Benefits

- Sickness allowance on account of an infectious disease provides cover for loss of income if the physician responsible for infectious disease control in the municipality or hospital district has ordered you into quarantine or isolation, or to be absent from work in order to prevent the spread of an infectious disease. Also, if you provide for a child aged under 16 years, you can receive infectious disease allowance if your child has been ordered to stay at home due to an infectious disease and for this reason cannot work.
- Waiting period before people can claim unemployment benefits is eliminated until 31.12.2020.

### Social Security

- Contributions:
  - The term of payment is lengthen three months for employment pension and self-employed persons’ pension.
  - Companies can re-borrow part of already paid employee’s pension contributions.
- Benefits:
  - Pension insurance contribution reduced by 2.6 % until the end of 2020.

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

- A governmental proposal (33/2020) has been given on 2nd of April, according to which late payment interest can be reduced by 3 percent to 4 %. If certain criteria are met starting from 1st march 2020. A postponement of payment of taxes has also been proposed. The proposal has been approved by Parliament and enacted by the president on 30.4.2020 as proposed and will come into force on 1 May 2020.
- As of April 15, the Finnish tax authorities reduced the interest rate for late payment of undue taxes from 7% to 2.5%.

### Filing / Payment Due Date

- Corporate taxpayers and entrepreneurs can request certain payment arrangements.

### Other Relevant Information

- Temporary changes on 1.4.-31.12.2020 in employment contract law and cooperation law regarding among other things lay offs.
- As of October 13, the tax administration has updated its guidance on outward expatriates and the application of the “6-month rule” in respect of the COVID-19 pandemic.
Borders, entry and exit, and visa and residence permits are all (for the most part) closed. Existing residence permits and related documents ‘regularizing’ assignees’ presence are being extended.

The State of Health Emergency in France has imposed restrictions on access to mainland France and to French Overseas territories.

Starting 8 April, a travel attestation is requested to enter France.

France to maintain tight international travel restrictions until at least June 15th.

Restrictions on France’s borders with European countries (European Union, Schengen area, United Kingdom) will be extended until June 15 at least and borders with non-European countries will remain closed for this time being.

In addition, self-isolation measures will apply to any French or foreign person entering France –except for those coming from Europe.

Restrictions for EU travel are lifted as of 15 June for most countries and are starting to lift as of 1 July for other countries.

As of August 17, the French Ministry of Interior has published a list of countries where the risk of COVID-19 infection is considered high – as such, anyone traveling from those countries must have a negative COVID-19 test before being allowed to enter France. The list includes: South Africa, Algeria, Argentina, Armenia, Bolivia, Bosnia and Herzegovina, Brazil, Chile, Colombia, Costa Rica, Equatorial Guinea, India, Israel, Palestinian Territories, Kyrgyzstan, Kosovo, Kuwait, Madagascar, Maldives, Mexico, Moldova, Montenegro, Oman, Peru, Qatar, Dominican Republic, Serbia and Turkey.

As of October 31, France will go into lockdown, and non-essential trips will not be authorized. The internal borders with the European Union area will remain open, while the external borders will remain closed. All arrivals would have to undergo a COVID-19 test in France, which obligation has so far been imposed for only certain categories of travelers.

As of December 9, international travelers from the European Economic Area (EEA), as well as Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Switzerland, Thailand, and the UK, are permitted to enter without restriction. Most arrivals from other locations remain barred, though exceptions are made for French nationals and residents, as well as for persons traveling for essential reasons, including certain necessary workers, diplomats, students, and those visiting for urgent family reasons. All such arrivals are required to complete a form declaring themselves to be COVID-19 free and present a certificate declaring their reason for travel.

As of December 15, France lifts lockdown and resumes international travel for countries under France’s list of epidemiologically safe countries.

As of December 21, France suspends all travel from UK for 48 hours.

As of January 6, travel to mainland France from countries identified as a ‘COVID-19 circulation zone’ remains strictly limited.

As of January 7, France extends its U.K. travel ban until further notice.

As of January 26, every traveler wishing to enter France from the EU and non-EU countries must present a negative result of the PCR test, not older than 72 hours, while those coming from countries outside the European Union will also be required to follow quarantine, upon their arrival.

Effective from March 12, the French authorities will ease certain restrictions for travelers arriving from Australia, Britain, Ireland, Japan, New Zealand, Singapore and South Korea. The passengers traveling from these 7 countries will no longer have to provide documentation proving that they have a "compelling" reason for their visit.

As of April 15, the French government announced a temporary suspension of flights to and from Brazil.

Effective April 24, visitors arriving from Argentina, Brazil, Chile, and South Africa will have to undergo mandatory quarantine for 10-days.

Effective from May 8, stringent entry restrictions will apply on Bangladesh, Nepal, Pakistan, Qatar, Sri Lanka, Turkey, and United Arab Emirates.

Effective May 17, France will impose stricter restrictions on arrivals from Bahrain, Colombia, Costa Rica, and Uruguay, as these countries have been added to the list of COVID-19 high-risk countries.

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to France, please click here: https://reopen.europa.eu/en/map/FRA.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration

France has extended provisional permits to all permits holders who are unable to leave the country because of the Coronavirus pandemic.

Arrivals from the UK and some other countries are asked to self-isolate for 14 days. Arrivals from outside the European area are required to certify that their journey to France is essential and complete relevant documentation.

Compensation & Benefits

A partial activity scheme aims at encouraging employers to temporarily reduce employees’ working time and avoid dismissals.

The scheme can be implemented for up to 1,607 hours per year per employee regardless of the industrial sector and activity. Employees are paid an allowance by the employer equal to at least 70 percent of their gross remuneration. Employers receive an allowance in return.

Access to the partial activity scheme will be extended, from May 1, 2020, to employees subject to an isolation measure because of their vulnerability, as well as to employees who are parents of a child under 16 years of age without a child care solution.
Contributions:

- The compensation paid to the employee is unchanged: during the partial activity, he receives 70% of his gross remuneration (approximately 84% of the net salary), and at least the net minimum wage.
- The coverage of this compensation by the State and Unedic will be 85% of the compensation paid to the employee, up to (unchanged) 4.5 SMIC. Companies will therefore be reimbursed 60% of gross salary, instead of 70% previously.
- In accordance with the commitments made within the framework of the Interministerial Tourism Committee of May 14, the sectors subject to specific legislative or regulatory restrictions due to the health crisis, will continue to benefit from 100% support.
- Whatever their type of activity all employees in the private sector are eligible for the exceptional bonus. Originally provided for under the 2020 Finance Law, the exceptional purchasing power premium, or PEPA, was conditional on the implementation of a profit-sharing agreement within the company before June 30, 2020.
- However, as of March 20, 2020, manifestly taken by surprise when faced with the rush of economic actors, the Government called on companies that could afford to pay the tax-free bonus of 1,000 euros to employees “who have the courage to go to their place of work” during the coronavirus pandemic, but denied that it was a kind of disguised “risk premium”.
- The Government also announced the abolition of the obligation to set up a profit-sharing agreement for companies with less than 250 employees.
- The premium payment deadline has been extended to August 31, 2020.
- There are new criteria allowing to adjust the premium according to the beneficiaries. For instance, working conditions linked to the Covid-19 epidemic may also be taken into account.
- Under certain conditions, this premium can be increased up to 2,000 euros.
- When realized during the health crisis, overtime hours will be exempted from income tax and social security contributions up to an increased amount of EUR7,500 (instead of EUR5,000).
- As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery:
  - The compensation paid to the employee is unchanged: during the partial activity, he receives 70% of his gross remuneration (approximately 84% of the net salary), and at least the net minimum wage.
  - The coverage of this compensation by the State and Unedic will be 85% of the compensation paid to the employee, up to (unchanged) 4.5 SMIC. Companies will therefore be reimbursed 60% of gross salary, instead of 70% previously.
- In accordance with the commitments made within the framework of the Interministerial Tourism Committee of May 14, the sectors subject to specific legislative or regulatory restrictions due to the health crisis, will continue to benefit from 100% support.
- A new system will start in July called the Reduced Activity for Maintaining Employment scheme, Companies still impacted by the health crisis will be required to negotiate a collective agreement to resort to several measures such as the reduction of working time, and in return the State should continue to provide financial support to businesses.
- In addition, it is expected that the partial activity scheme will be reviewed with changes implemented in September 2020.

Benefits:

- French expatriates who have returned to France between 1 March 2020 and 1 June 2020 and who do not exercise any professional activity are affiliated to health and maternity insurance without a waiting period.
- Employees are paid an allowance by the employer equal to at least 70 percent of their gross remuneration, i.e., approximately 84 percent of their hourly net salary, and which cannot be less than €8.03 per hour of work.
- The employer will in return benefit from a lump-sum allowance which is co-financed by the state and Unedic (the organization overseeing France’s unemployment schemes) equal to 100 percent of the amounts paid to the individuals up to 4.5 times the hourly minimum wage. The scheme is extended to employees of foreign companies without an establishment in France with respect to employees who are covered by the French social security and unemployment insurance system.
- If teleworking is impossible, all costs incurred will be considered justified professional costs, incl.
- Employees are paid an allowance by the employer equal to at least 70 percent of their gross remuneration, i.e., approximately 84 percent of their hourly net salary, and which cannot be less than €8.03 per hour of work.
- The employer will in return benefit from a lump-sum allowance which is co-financed by the state and Unedic (the organization overseeing France’s unemployment schemes) equal to 100 percent of the amounts paid to the individuals up to 4.5 times the hourly minimum wage. The scheme is extended to employees of foreign companies without an establishment in France with respect to employees who are covered by the French social security and unemployment insurance system.
As of May 18, France has started offering free COVID-19 PCR tests for newcomers, as the country has begun lifting restrictions and decided to welcome tourists back in the country. EU countries would be required to present a negative result of the Coronavirus test, not older than 72 hours, so they could be permitted to enter the country. For the frontier workers that qualify for the regime of frontier workers: they continue to benefit from the specific provisions for frontier workers. For the frontier workers that do not qualify for the regime of frontier workers (e.g. working outside the frontier zones as determined in the DTA), the workdays at home will considered to remain taxable in the habitual working state and not in the residency state. The Luxembourg Ministry of Finance announced that the mutual agreement of 19 May 2020 on the taxation of frontier workers under the France - Luxembourg Income and Capital Tax Treaty (2018) will be prolonged until 31 August 2020. On 16 July 2020, Luxembourg and France signed a special agreement referring to the taxation of frontier workers France - Luxembourg Income and Capital Tax Treaty (2018) during the COVID-19 pandemic. This agreement clarifies that the COVID-19 pandemic constitutes a force majeure in the context of the general mutual agreement on frontier workers signed between Luxembourg and France. This means that the days being worked by frontier workers in their residence state due to the COVID-19 pandemic are not taken into account for the calculation of the 28-day rule. As of August 3, France and Italy concluded a mutual agreement regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic. As of September 1, the mutual agreement concluded between Luxembourg and France regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic has been prolonged until December 31, 2020. As of September 1, the mutual agreement concluded between France and Switzerland on May 13, 2020 regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic has been prolonged until December 31, 2020. On 11 July 2020, France and Luxembourg extended the mutual agreement on the taxation of frontier workers under the France – Luxembourg Income and Capital Tax Treaty (2018) during the COVID-19 pandemic. This agreement clarifies that the COVID-19 pandemic constitutes a force majeure in the context of the general mutual agreement on frontier workers signed between Luxembourg and France. This means that the days being worked by frontier workers in their residence state due to the COVID-19 pandemic are not taken into account for the calculation of the 28-day rule. As of August 26, the payment of payroll tax instalments due in July and August 2020 for salaries paid in June and July 2020, respectively, (or during the second quarter of 2020 in certain cases) may be postponed by 3 months if a taxpayer chooses so. The French tax administration has issued a commentary on its website stating that presence in France by reason of the sanitary crisis would not in itself have an impact on residence, given the temporary nature of the stay in France. People residing in France and working for Germany: There will be no impact on taxation of the workers' wages in case of extension in the number of days as a result of COVID-19. France has agreements with Germany (period from 11 March through 31 May – can be extended) and Belgium (period from 11 March through 30 June – can be extended) regarding frontier workers who are currently e-working at home due to the COVID-19 pandemic: For the frontier workers that qualify for the regime of frontier workers: they continue to benefit from the specific provisions for frontier workers. For the frontier workers that do not qualify for the regime of frontier workers (e.g. working outside the frontier zones as determined in the DTA), the workdays at home will considered to remain taxable in the habitual working state and not in the residency state. The Luxembourg Ministry of Finance announced that the mutual agreement of 19 May 2020 on the taxation of frontier workers under the France - Luxembourg Income and Capital Tax Treaty (2018) will be prolonged until 31 August 2020. On 16 July 2020, Luxembourg and France signed a special agreement referring to the taxation of frontier workers France - Luxembourg Income and Capital Tax Treaty (2018) during the COVID-19 pandemic. This agreement clarifies that the COVID-19 pandemic constitutes a force majeure in the context of the general mutual agreement on frontier workers signed between Luxembourg and France. This means that the days being worked by frontier workers in their residence state due to the COVID-19 pandemic are not taken into account for the calculation of the 28-day rule. As of August 3, France and Italy concluded a mutual agreement regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic. As of September 1, the mutual agreement concluded between Luxembourg and France regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic has been prolonged until December 31, 2020. As of September 22, the mutual agreement on the taxation of frontier workers during the COVID-19 pandemic, approved by the competent authorities of France on July 16 2020 and of Italy on July 23 2020, is prolonged until December 31 2020. On December 7, 2020, Luxembourg announced that France and Luxembourg reached an agreement extending the neutralization of days worked from home due to the COVID-19 pandemic until March 31, 2021. As of December 16, the mutual agreement reached between Belgium and France on May 15, 2020 regarding the taxation of income earned by cross-border and frontier workers under the Belgium - France Income Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021. As of December 16, the mutual agreement concluded between France and Germany on May 13, 2020 regarding the taxation of income earned by cross-border and frontier workers under the France - Germany Income and Capital Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021. As of January 15, French Prime Minister Jean Castex announced that all persons arriving in France from non-EU countries would be required to present a negative result of the Coronavirus test, not older than 72 hours, so they could be permitted to enter the country. On March 10, France and Luxembourg extended mutual agreement on cross-border workers until June, 30 2021. As of March 11, France and Switzerland extended mutual agreement on cross-border and frontier workers until June 30, 2021. As of March 17, Germany and France prolong mutual agreement on cross-border and frontier workers until June 30, 2021. As of March 30, the mutual agreement concluded between Belgium and France on May 15,2020 regarding the taxation of income earned by cross border and frontier workers under the France – Belgium Income and Capital Tax Treaty (1989) during the COVID-19 pandemic is prolonged until June 30, 2021. As of April 12, the French tax authorities have tightened their approach to tax residence. Also, the agreements with Germany, Belgium, Switzerland, Italy, and Luxembourg regarding cross-border workers have been extended until June 30, 2021. As of September 22, the mutual agreement on the taxation of income earned by cross-border and frontier workers under the France – Italy Income and Capital Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021. As of September 22, the mutual agreement on the taxation of income earned by cross-border and frontier workers under the France – Italy Income and Capital Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021. 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Region: Europe

**Travel Restrictions**

Due to the novel coronavirus (COVID-19), international air, land and sea transport services for transportation of passengers is suspended until July 15, 2020 (this restriction shall not apply to flights where a foreign aircraft lands in Georgia without passengers for the purpose of taking passengers from Georgia, also for cargo, governmental and military flights, flights to be carried out for outpatient care, emergency and technical landing purposes, etc.)

The state of emergency has ended on the territory of Georgia from May 23, 2020, while the Georgian authorities have started gradually lifting COVID-19 lockdown measures since April 27, 2020.

Authorities announce resumption of international flights from July 1 (This announcement has not been stipulated in respective legal act yet)

Effective from November 1, authorities in Georgia will permit a limited number of international flights. Restrictions on direct flights will be lifted between Tbilisi Airport (TBS) and the following destinations: Doha Airport (DOH), Warsaw Chopin Airport (WOW), Athens International Airport (ATH), Amsterdam Schiphol Airport (AMS), Vienna Airport (VIE), Berlin Schonefeld Airport (SXF), and Bergamo Airport (BGY), Kutaisi Airport (KUT), Katowice Airport (KTW), Vilnius Airport (VNO), Dortmund Airport (DTM), Munich Airport (MUC), Paris Charles de Gaulle (CDG), and Riga International Airport (RIX)

On November 26, the Georgian Government has announced further restrictions to be introduced from Saturday, November 28. These measures will remain in place until January 31 with temporary easing periods between December 24 and January 3 and January 6 and January 11

Effective February 1, international commercial air travel is now permitted; however, land and maritime borders remain restricted

Effective from March 1, travelers from Armenia, Azerbaijan, Ukraine, Kazakhstan, Russia, and Belarus will be able to enter Georgia provided they produce a negative result from a COVID-19 polymerase chain reaction (PCR) test taken no more than 72 hours prior to departure and take a second test at their own expense within three days of their arrival; this measure also applies to residents of EU countries, Bahrain, Israel, Saudi Arabia, US, UAE, and Switzerland. Most other foreign nationals must present a vaccination certificate to immigration officials; any recognized COVID-19 vaccine qualifies

As of March 22, air travel is permitted from any country for individuals who have completed a full course of vaccination against COVID-19. Land borders are closed to foreigners

**Immigration**

Immigration services related to the permits may be provided distantly via online platforms (for example, obtaining work residence permit). As for visas, an applicant require visa to enter Georgia may apply for short-term multiple-entry electronic visa on the basis of a visa application that is submitted through the e-VISA PORTAL, for other type of visas, it shall be determined in each particular case. However, due to current developments around COVID-19 traveling in Georgia for non-Georgian citizen is suspended for the period of state emergency

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

Late payment interest (LPI) applied to the tax liabilities of the individuals/companies engaged in hospitality sector with respect to the IIT/WHT and PT with extended payment due dates (until November 1, 2020) will be waived

Note: above-mentioned is announced on the official web-site of the Revenue Service, however no amendments have yet been made to respective legislation

**Filing / Payment Due Date**

Payment due dates has been postponed until November 1, 2020 for the individuals/companies engaged in hospitality sector with respect to taxes accrued based on below tax returns:

- 2019 individual income tax (IIT) return and respective advance tax payment;
- 2019 property tax (PT) return and respective advance tax payment;
- Withholding tax (WHT) returns for February, March, April and May

Note: above-mentioned is announced on the official web-site of the Revenue Service, however no amendments have yet been made to respective legislation

**Other Relevant Information**

Prime Minister Giorgi Gakharia announced that Georgia will restart public transport and reopen shops, shopping malls and cafes and restaurants by June 8, in an attempt to ease restrictions introduced to curb the spread of the coronavirus disease (COVID-19)
**Travel Restrictions**

- Air and sea travel to Germany from outside the EU+" area" are still very restricted.
- Since 1 July 2020 a so called "white list" had been implemented for countries with a similar epidemiological situation. These countries will be exempt from any travels restrictions.
- The list will be updated on a bi-weekly base. Currently 7 countries are mentioned on the German "white list".
- 3 countries (Japan, South Korea and China) currently fulfill the epidemiological requirements for the "white list". But due to the lack of reciprocity of entry permissions, the countries cannot be added at present. They will be added to the list as soon as reciprocity is assured.
- For countries not listed on the "white list", further exemptions from the travel restrictions have been implemented.
- Traveler arriving from a high risk country are required to put oneself into quarantine for 14 days and report this to local authorities. There are certain exemptions possible to this obligation. Especially holder of a medical certificate might be exempt.
- Recently Germany added several areas of EU-member states to its COVID-19 risk list. Especially parts of Romania, Bulgaria, Spain, and Belgium.
- As a basic rule, the following applies with regard to COVID-19:
  - A travel warning for unnecessary tourist travel will continue to apply to all countries that are classified by the Federal Government as risk areas.
  - For countries for which entry is only possible to a limited extent, quarantine after entry is planned or which, in an overall view, do not permit unrestricted travel, it is generally not advisable to undertake unnecessary tourist travel.
  - For countries where both the incidence of infection is low and unrestricted travel is possible and there are no other reasons against it, the travel warning is lifted and special caution is advised.
  - As of October 9, Georgia and Tunisia have been removed from the positive list and therefore travelers coming from these countries will now be subject to the current travel restrictions.
  - On October 15, 2020 the German government published a new model ordinance on quarantine measures which must be implemented by the German federal states by November 8, 2020 within the framework of a separate state ordinance.
- In particular there will be the following innovations:
  - Travelers from a high-risk area must register their entry to Germany digitally and be quarantined for 10 days.
  - The quarantine ends in principle at the earliest five days after entry, if the person has a negative test result confirming that there is no infection with the coronavirus SARS-CoV-2 (Covid-19). However, this test may be carried out at the earliest on the fifth day after entry and must be kept for ten days after testing and presented immediately to the competent authority on request. If symptoms typical of Covid-19 appear within 10 days of entry, the person must visit a medical practice or test center to undergo further testing.
  - There will again be exceptions to the quarantine obligation, which are not exhaustively listed in the model regulation.
  - Effective from November 8, further European countries have been classified as high risk countries: Italy, Sweden (excluding Västernorrland), Portugal (excluding Madeira and the Azores) and Denmark (excluding Færøe Islands and Greenland).
  - As of November 22, Germany added Latvia and Lithuania to its list of high-risk countries and removed Iceland.
  - As of November 30, German authorities have expanded the list of persons obliged to self-isolate upon arrival, by adding the whole territory of Portugal in the list of COVID-19 high-risk areas, alongside with two other regions of Estonia and Greece.
  - As of December 28, travelers arriving in Germany who have stayed in high-risk areas - as defined by the Robert Koch Institute - within the previous 10 days must self-isolate for 10 days upon entry. The quarantine duration may be shorter if a traveler provides negative COVID-19 test results, depending on local state law.
- Please find the updated list with the indicated high risk areas from the RKI as of 24th of December 2020 as follows:
  - [https://www.rki.de/DE/Content/InfAZ/N/Neuartiges_Coronavirus/Transport/Archiv/Risikogebiete_Risikogebiete_24122020_en.pdf?__blob=publicationFile](https://www.rki.de/DE/Content/InfAZ/N/Neuartiges_Coronavirus/Transport/Archiv/Risikogebiete_Risikogebiete_24122020_en.pdf?__blob=publicationFile)
  - Effective from January 11, travelers arriving in the country who have visited risk areas within the previous 10 days will have to provide a negative COVID-19 test no older than 48 hours upon arrival or take a test as soon as they arrive in the country. In addition, these travelers will need to self-isolate for 10-days; the self-isolation can be ended on day five with a second negative test.
  - New regulations apply to persons entering from regions with a particularly high risk of infection. These include regions with particularly high numbers of cases (high incidence areas) and regions where certain virus variants (virus variant areas) have spread. In addition to the general testing and detection obligation, special measures are therefore provided for entries from these special risk areas. In particular, these travelers are obliged to carry proof of a negative test result or corresponding medical certificate confirming the absence of infection with the SARS-CoV-2 coronavirus with them already upon entry and to present it to the competent authority or the authority commissioned by it upon request. This test must have been carried out at the earliest 48 hours before entry or must be carried out on entry into the Federal Republic of Germany.
Travel Restrictions (contd.)
- Effective from February 14, Germany has temporarily closed its borders for Czechia and Austria citizens, after a surge in the number of the Coronavirus infections identified recently in both countries.
- Effective from April 7, Netherlands is considered as high risk area. France (Department Moselle) is considered as virus variant area. Furthermore, UK, Ireland, Portugal, Czech Republic and Austria are no longer considered as virus variant area.
- Effective from March 30, all visitors wishing to enter Germany are obliged to submit a negative COVID-19 test result prior to boarding, irrespective of which risk area they are arriving from. The new regulations will be enforced until May 12, 2021.
- Effective from April 26, Germany’s government has classified India as ‘area of variant of concern’ and a transportation ban has been put in place until 12 May 2021 for travelers from India.
- As of May 17, the German Government decided to allow vaccinated travelers, as well as those who have fully recovered from the COVID-19, to skip testing and quarantine requirements while entering the country. However, it will not apply to travelers from a country with a high risk of COVID-19.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Germany, please click here: https://reopen.europa.eu/en/map/DEU
 NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration
- Immigration processing of foreign talent is delayed; both application processes for visa and for long-term work and residence permits are similarly affected.

Compensation & Benefits
- Tax Exemption for Additional Payments made by Employers to Increase Reduced Hours Compensation:
  - Under the reduced hours compensation benefit scheme, employees are usually compensated 60% (67% if employees with children) of the difference in monthly net earnings due to reduced hours - paid by the Federal Labor Agency. A new bill provides that additional amounts paid by employers to help compensate for lost wages from March to December 2021 shall be tax exempt up to 80% of the difference between the regular net remuneration and the actual remuneration.
  - As of February 5, the Ministry of Finance announced further measures to support taxpayers during the COVID-19 pandemic. The Federal Cabinet (Bundesregierung) agreed to further increase the maximum amount for a loss carry-back from EUR 5 million (double if jointly assessed) to EUR 10 million (double if jointly assessed) for tax years 2020 and 2021.
  Note: This is currently a suggestion by the Government which needs to be put into a law and which requires confirmation by Parliament.

Social Security
- Contributions
  - The German government has introduced simplified regulations for the payment of short-time work compensation (Kurzarbeitergeld – “reduced hours compensation benefit scheme”) from an employment law perspective. Access to the benefit scheme has been made easier for employers/enterprises. During the pandemic period, social security contributions due by the employer on the subsidy are (fully or partly) compensated by the employment agency if specific conditions are fulfilled.
  - Benefits (Public Subsidy)
    - In Germany, there is a “Reduced hours compensation benefit scheme”. Under this scheme, employees are currently compensated 60% (67% if having children) of the difference in monthly net earnings due to reduced hours.
    - The German parliament adopted a bill to increase the public subsidies to 70% (77% if having children) after 3 months and further to 80% (87% if having children) after 6 months of continued “reduced working” - provided certain conditions are met. The increase was initially limited in time until 31 December 2020 but has - with small adjustments and some preconditions – been prolonged until Dec. 31, 2021.
  - Extension Agreements
    - Social security contributions (both employer’s and employee’s share) have in total to be forward to the authorities by the employer. In the light of COVID-19, it will be easier to negotiate extension agreements with the collecting agencies.

Payroll Reporting and Withholding Changes
Germany

Region: Europe

Tax Profile / Tax Residency changes
— As of January 27, Austria and Germany revise agreement on taxation of frontier workers who are currently e-working at home due to the COVID-19 pandemic. The new agreement entered into force on January 16, 2021 and replaces the previously revised version.
— As of March 17, Austria and France prolong mutual agreement on cross-border and frontier workers until June 30, 2021.
— On 23 March 2021, the German Ministry of Finance announced that the mutual agreement, signed on 6 May 2020, on the taxation of frontier workers under article 15 of the Belgium - Germany Income and Capital Tax Treaty (1967), as amended by the 2002 protocol, applicable as from 11 March 2020, has been prolonged until 30 June 2021.
— As of March 24, Germany and the Netherlands have announced the prolongation of the mutual agreement on the taxation of frontier workers during the COVID-19 pandemic, signed on 6 April 2020, under article 14 of the Germany -Netherlands Income Tax Agreement (2012), as amended by the 2016 protocol, until at least 30 June 2021.
— As of April 30, the mutual agreement concluded between Germany and Switzerland on June 11, 2020 regarding the taxation of income earned by frontier workers during the COVID-19 is prolonged until June 30, 2021.

Waiver of Penalties & Interest
— As of March 24, the German Ministry of Finance issued a decree which prolongs the application of the tax-related liquidity assistance measures which were put into effect in March 2020. Enforcement measures and late payment penalties will be waived until 30 September 2021, if the debtor of a pending tax payment is directly affected by COVID-19 and the penalties relate to late payment in the period between 1 January 2021 and 30 September 2021.

Filing / Payment Due Date
— By circular dated Dec. 21, 2020, the German tax authorities informed that the deadline for filing tax returns prepared by tax advisors for tax returns of tax year 2019 is extended by one month to March 31, 2021.
— A potential further extension until Aug 31, 2021 is being discussed.
— As of February 15, Germany further extends filing deadline for tax returns for tax year 2019 prepared by tax advisors until 31 August 2021.
— As of February 16, the draft bill, presented in the lower house of the German parliament, provides for a six-month extension of the 2019 tax period—which normally ends at the end of February 2021—unless the tax return was requested beforehand by the competent tax office in the taxpayer’s specific case.

Other Relevant Information
**Travel Restrictions**

- Effective from May 14, the Greek authorities will allow EU & non-EU Vaccinated Tourists to enter the country, further the tourists with antibodies or who tested negative will also be allowed to enter the country.
- Effective from April 5, flights from Albania, North Macedonia & Turkey can enter the country through any of its airports.
- As of April 15, the Greek authorities lifted quarantine restrictions for the travelers arriving from the EU countries, US, UK, Serbia, Israel, and UAE.
- Effective from April 25, the countries that will be allowed to enter Greece without having to follow quarantine restrictions include Australia, New Zealand, South Korea, Russia, Rwanda, Singapore, and Thailand.
- As of April 30, the Greek authorities extended COVID-19 related international travel restrictions until May 14. Additionally, only the passengers arriving from the UK, Australia, New Zealand, South Korea, Thailand, Rwanda, Singapore, United Arab Emirates, Russia, Serbia, US and Israel for essential reasons will be allowed to enter the country.
- Effective May 15, the Greek authorities will reopen its international borders for visitors.

**Immigration**

- As of October 22, the Greek government proposed an exemption from the special solidarity contribution for 2020 for individuals who receive income from business and investment activities (dividends, interest, royalties and capital gains). The exemption would not apply to income from employment and pensions. In addition, the government proposed an exemption from the special solidarity contribution for 2021 for individuals who earn employment income (from the private sector). The measure is aimed at reducing the tax burden during the COVID-19 pandemic and is in line with the draft Budget 2021.

**Social Security**

- As of February 28, Greece extended the deadline for the payment of social security contributions of employers and self-employed persons from April 2021 to December 2021.

**Payroll Reporting and Withholding Changes**

- As of November 30, newly enacted laws in Greece include tax measures concerning the taxation of individuals. In addition to reduced rates and an alternative tax system for foreign-source income for individuals, the special solidarity contribution is abolished, and there are an employment tax exemption for “free shares,” favorable tax treatment of capital gains realized from stock options and on free shares, and special taxation for pilots and sports coaches.

**Waiver of Penalties & Interest**

- As of September 22, Greece has decided that the amount of rent that has not been collected due to the application of COVID-19 measures will not be subject to personal income tax.
- As of October 5, the Greek tax authorities have determined the conditions under which companies can benefit from the compulsory 40 percent and optional 30 percent reduction of the payment of the rent of real estate property. Greece previously decided that the amount of rent not collected due to the application of COVID-19 measures will not be subject to personal income tax.

**Systemic Exclusion of Turkey**

- On October 1, 2020, the Ministry of Finance announced the end of the 3-month suspension on the operation of the ultimate beneficial owner (UBO) register. As a result, businesses must submit their records to the UBO register by November 1, 2020. The suspension had been granted to allow taxpayers to become familiar with the registry system.
- As of March 22, Greece has announced a seventh round of the repayable state cash advance measure.

**NOTE:** The link is sensitive to browser choice and it is recommended to open it in Chrome.

[Europa.eu](https://reopen.europa.eu/en/map/GRC)
As of November 9, the Greek government has announced an extension of the Repayable State Cash Advance Measure, a suspension of deadlines for tax liabilities and a deduction for reduced rent income.

As of February 28, Greece extended the deadline for beneficiaries to file the necessary documentation for the first five (5) rounds of the Repayable State Cash Advance Measure until June 31, 2021.

As of September 22, Greece has decided that the amount of rent that has not been collected due to the application of COVID-19 measures will not be subject to personal income tax.

As of October 5, the Greek tax authorities have determined the conditions under which companies can benefit from the compulsory 40 percent and optional 30 percent reduction of the payment of the rent of real estate property. Greece previously decided that the amount of rent not collected due to the application of COVID-19 measures will not be subject to personal income tax.

As of March 22, Greece has announced a seventh round of the repayable state cash advance measure.
Travel Restrictions — The government will pay employees an amount equivalent to Guernsey’s minimum wage. This is currently set at £8.50 per hour (£8.05 for 16- and 17-year olds). For a 35-hour week this figure would equate to a gross figure of £298. The States of Guernsey will meet 80% of this figure (i.e. £238 per week based on a 35 hour week). Employers must make up the remaining 20% (equivalent to £60 per week). Employers are encouraged to ‘top-up’ these amounts further if they are able to do so.
— The government will pay up to 100% of the minimum wage for businesses who have seen their turnover reduce to below 40% of normal levels.
— As of September 16, employed people in Guernsey and Alderney with gaps in their contribution record due to having reduced earnings in the lockdown period March 25 to June 19, will be awarded contribution credits and will not have to pay to plug the gaps.

Immigration — Under the current procedures, those arriving into Guernsey are required self-isolate for 14 days by officers from Guernsey Border Agency.

Compensation & Benefits — The government will pay employees an amount equivalent to Guernsey’s minimum wage. This is currently set at £8.50 per hour (£8.05 for 16- and 17-year olds). For a 35-hour week this figure would equate to a gross figure of £298. The States of Guernsey will meet 80% of this figure (i.e. £238 per week based on a 35 hour week). Employers must make up the remaining 20% (equivalent to £60 per week). Employers are encouraged to ‘top-up’ these amounts further if they are able to do so.
— The government will pay up to 100% of the minimum wage for businesses who have seen their turnover reduce to below 40% of normal levels.

Social Security — Employers are still responsible for paying the social security employer contribution of 6.6% but are able to request that this is deferred for Quarters 1 and 2. The quarterly returns should still be submitted on time. Deferring payment of social security employer contributions does not apply to professional services (for example advocates, accountants) and regulated financial businesses.
— On August 17, the Committee for Employment & Social Security made the Social Insurance (Contributions) (Amendment and Transitional Provisions) Regulations 2020 in order to introduce some amendments to the rules governing the social security contributions. The Regulations also grant contribution credits to those qualified as employed contributors at 25 March 2020, who lack contributions on their record during the period of lockdown from that date to 19 June 2020 due to the pandemic.
— As of April 15, the Committee for Employment & Social Security approved conferring social security contribution credits to persons who were employed on January 23, 2021, and did not make any contributions for the period of the second lockdown imposed from January 23 to March 21, 2021.

Payroll Reporting and Withholding Changes — Option to defer for SI purposes only.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date — On September 24 2020, the Revenue Service extended the deadline for submitting income tax returns for tax year 2019 from November 30 2020 to February 28 2021.

Other Relevant Information — The Revenue Service will issue interim tax assessments to taxpayers that receive income in 2020 which does not have tax deducted at source, i.e. business or rental income, bank interest or an old age pension. The interim tax assessment will include an estimation of the expected income for 2020, on which tax is due by 30 June 2020 and 31 December 2020. As taxpayers’ financial circumstances may have changed due to the COVID-19 crisis, an online form has been developed to enable taxpayers to provide the Revenue Service with a more accurate estimation of their income for 2020. By submitting this form, taxpayers will be able to pay tax only on their estimated income.
Travel Restrictions

- Effective September 1 foreign citizens can enter Hungary if they have a permit which entitles them to stay in Hungary for more than 90 days (e.g. residence permit, registration card), however they will need to go into a 10 days home quarantine, and they can be only exempted with 2 negative Covid tests, which test has to be taken in Hungary, 48 hours apart.
- Entry permit can be requested for foreign citizens, who do not have a permit for more than 90 days, from the Hungarian police, an equity request needs to be submitted.
- As of December 21, Hungary banned fights from Britain until further notice.
- As of January 28, Hungary has announced that Hungary will prolong its existing COVID-19 restrictions until at least March 1.
- As of March 4, the Hungarian government added four more countries to the list of countries, from which people on business trips can return to Hungary without facing travel restrictions. The list now consists of countries in the European Union and European Economic Area, United States, China, Russia, India, Indonesia, Israel, Japan, South Korea, Turkey, Ukraine, Singapore, Bahrain, United Arab Emirates, Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan were newly added to the list.
- As of March 29, authorities in Hungary have extended COVID-19 restrictions, due to expire March 29, through at least April 8.
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Hungary, please click here: https://reopen.europa.eu/en/map/HUN
- NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration

- Immigration Office’s customer office only accepts applicants in urgent cases and with appointments. Immigration applications are still being processed, new applications can be submitted online, but a biometric data must be taken personally with appointment. Some applications are being put on hold due to COVID (e.g. Iranian citizens). Applicants whose permit is granted can enter Hungary however they will need to go into a 14 days home quarantine.

Compensation & Benefits

- As an additional measure necessary to ease the impact of the COVID-19 pandemic and support employers, the government introduced temporary subsidies of employees’ wages. Upon the joint application by the employer and employee, the subsidy is paid directly to the employee each month for a period of 3 months.
- No social tax is payable on the fringe benefits referring to the so-called Széchenyi Card in the 22 April 2020 – 30 June 2020 period. The corresponding thresholds of the fringe benefits have been also increased.
- On November 11, 2020, the government announced a new tax-free teleworking allowance applicable to employees working from home during the state of emergency re-introduced from 4 November due to the COVID-19 pandemic. The teleworking allowance, which may be claimed without substantiation of actual expenses, amounts to 10% of the statutory minimum wage (HUF 161,000 in 2020). The terms of teleworking must be provided in the employment contract.
- As of February 1, Hungary has extended the applicability of allowances (increased limits and no social contribution tax) that were introduced to ease the adverse effects of the COVID-19 pandemic until June 30, 2021.

Social Security

Contributions:

- In certain sectors, employers will not be liable to pay their part of social security liabilities (17.5%+1.5%) with respect to employment income provided by them in the March-June 2020 period. From 1 July 2020 the social tax will be 15.5% (instead of 17.5%).
- In certain sectors, employees will only be liable to pay 4% healthcare social security contribution on the employment income received in the March-June 2020 period (normally aggregated 18.5% social security contribution).
- The upper limit of the aforementioned healthcare social security contribution will be HUF 7,710/month. During the unpaid leave HUF 7,710/month will be paid by employers.
- The payable rehabilitation contribution is two-thirds of the contribution arising under general circumstances.
- The payable rehabilitation contribution tax) that were introduced to ease the adverse effects of the COVID-19 pandemic until June 30, 2021.

Benefits:

- The Hungarian government has adopted a possibility of receiving a state support. The state support must be requested jointly by the employer and an employee and is awarded if certain conditions are met. This governmental support is exempt from social security contributions and tax liabilities.

Payroll Reporting and Withholding Changes

- Personal income tax will remain due for the Mar-Jun 2020 period.
- Deadlines for financial reporting obligations are extended from 31 May 2020 to 30 September 2020.
- As of February 16, Hungary’s government has decided to impose immunity certificates for all persons who have recovered or inoculated against the Coronavirus pandemic disease.
Iceland Region

Travel Restrictions

People living in Iceland are strongly advised against unnecessary travel to high-risk areas due to COVID-19. Greenland is the only country in the world that is not considered a high-risk area. Special rules apply when travelling to Iceland, and it is important that everyone who travels to Iceland familiarizes themselves with the current infection prevention measures. Exemptions from travel restrictions do not grant exemption from testing and quarantine requirements. New rules at the border apply from 27 April 2021.

Who can travel to Iceland?
- Icelandic citizens and their families.
- People with permanent residency in Iceland.
- Residents of the EEA/EFTA area.
- Citizens of Andorra, Monaco, San Marino or Vatican City.
- Others need to apply for exemptions in advance.*

* PLEASE NOTE that unnecessary travelling from high-risk countries is banned. You can apply for an exemption from the travel ban on the National Commissioner Office’s website. The ban does not apply to foreigners residing in Iceland, including on the basis of a residence permit or other kind of right of residence, family members of Icelandic citizens and foreign nationals residing in Iceland, foreigners who are in long-term domestic partnerships with Icelandic citizens or foreign nationals who are legally residing in Iceland, foreign nationals who are able to show a certificate of vaccination or a certificate that they have had COVID-19 and are no longer infectious. Further information on exceptions from the ban can be found here.

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, testing and quarantine requirements. New rules at the border apply from 27 April 2021. The current measures at the border are valid until 31.5.2021

- Measures taken due to counterfeit certificates: If the slightest suspicion arises that an individual has presented a forged certificate, he/she will be obliged to be tested twice with quarantine in between.
- If your stay is short: A tourist is obliged to pre-register a departure date from Iceland if it is available. If the length of stay is shorter than the required time in the quarantine, it will be examined separately, as there is a risk that the person in question will not follow the rules on quarantine.
- The current measures at the border are valid until 31.5.2021

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to travel within the EU, please click here: https://reopen.europa.eu/en/map/ISL


The current infection prevention measures. Exemptions from travel restrictions do not grant exemption from testing and quarantine requirements. New rules at the border apply from 27 April 2021.

The main rules at the border on testing and quarantine:
- All travellers must pre-register before arriving in Iceland and confirm their departure day, if available.
- Presenting certificates. A negative PCR test certificate against COVID-19 must be presented. Rapid antigen tests are not valid. The test must have been taken within 72 hours before departure on the first leg of the journey. Passengers with an approved vaccination certificate or a certificate of previous infection do not need a PCR test.
- Everybody must undergo testing on arrival to Iceland. This includes children, those who have been vaccinated and those who have already had COVID-19.
- Everyone should quarantine, but passengers who present a vaccination certificate or a certificate of previous infection only need to quarantine until a negative result is obtained from the border testing. If you don’t get a message within 24 hours the result is negative.
- Testing and quarantine Those who do not present a vaccination certificate or a certificate of previous infection at the border must quarantine for five days and go for another test at the end of quarantine. Passengers coming from high-risk areas are required to stay in a quarantine hotel during quarantine.
- Passengers from other countries may quarantine at home provided that their accommodation meets certain conditions.
- It is recommended that travellers download the Raking C-19 app. It is used, amongst other things, to communicate negative testing results and helps to trace infections if necessary.
- Conditions for home quarantine: Those who are quarantined must stay in accommodation that meets the conditions and rules of conduct according to the instructions of the Chief Epidemiologist. This means that an individual must be alone at the place of residence, but if additional people stay there, they are all subject to the same quarantine conditions. Those who cannot stay in accommodation that meets the requirements of the Chief Epidemiologist must stay in a quarantine hotel.
- Violation of home quarantine: If an individual is found to be breaking quarantine, the Chief Epidemiologist can decide that the individual should complete quarantine in the quarantine hotel.
- Quarantine hotel: Those who are not able to stay at home during quarantine and/or prefer to stay in a quarantine hotel have this option. Passengers from high-risk areas abroad are required to stay at the quarantine hotel. The stay is free of charge. Special consideration is given to children in quarantine hotels, e.g. for outdoor activities and other facilities.
- Go directly to the quarantine location from the border entry point by airport bus, taxi, rental car or private car. Travellers are advised to stay overnight at a guesthouse near the border entry point if they are tired or the weather is bad.
- Testing and quarantine of children: Children born in 2005 or later are tested at the border. They are exempt from the obligation to present a negative PCR certificate upon arrival. If a child travelling with a person who is required to be quarantined, the child stays with them and is released from quarantine if the second test from the companion is negative. If the companion is exempt from double screening and quarantine, so is the child. A child travelling alone must be quarantined until a negative result is obtained from border testing.

Special precautions:
- Meanings taken due to counterfeit certificates: If the slightest suspicion arises that an individual has presented a forged certificate, he/she will be obliged to be tested twice with quarantine in between.
- If your stay is short: A tourist is obliged to pre-register a departure date from Iceland if it is available. If the length of stay is shorter than the required time in the quarantine, it will be examined separately, as there is a risk that the person in question will not follow the rules on quarantine.
- The current measures at the border are valid until 31.5.2021

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to travel within the EU, please click here: https://reopen.europa.eu/en/map/ISL

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
Iceland

Region: Europe

Immigration

- Foreign nationals who are currently staying in Iceland with expired visas and cannot leave the country for reasons related to the COVID-19 pandemic are allowed to stay in Iceland without a residence permit or visa until 10 August 2020. This applies to those who are unable to leave Iceland because of the travel restrictions that went into effect on 20 March, as well as foreign nationals who are in quarantine or isolation. However, people who were residing in Iceland without current and legal documentation before the 20 March travel restrictions went into place and will have no bearing on pending deportations for these individuals.
- As of November 3, foreign nationals who reside in Iceland will be eligible to work remotely for overseas companies and stay in the country for up to six months.

Compensation & Benefits

Social Security

Contributions:
- It is possible to postpone the payment deadline for social security contributions if certain conditions are met.
- Employers can postpone the payment deadlines for up to three payments of social security tax that are due between 1 April – 1 December 2020. The payment deadline for all the postponed payments is 15 January 2021.

Benefits:
- Individuals are temporarily authorized to withdraw up to ISK 12,000,000 from their personal additional pension savings. The withdrawal shall be made in up to 15 equal monthly payments, with a maximum amount of ISK 800,000.
- The authorization is only available between 1 April – 31 December 2020 and income tax must be paid from the withdrawals, unlike when the pension savings are used to make down payments on mortgages.

Payroll Reporting and Withholding Changes

The parliament allows employers facing operational difficulties in 2020 to apply for deferral of payment for up to three payments of the withholding tax on salaries that should be paid on 1 April 2020 up to and including 1 December 2020.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

- Instead of fully including concessions of debt in excess of operating losses as income due to financial distress in the years 2020, 2021 and 2022 business entities and individually run businesses shall be allowed to distribute part of the concessions between the income years 2020 – 2022 if certain conditions are met. I.e. fully utilizing carry forward of losses, maximum depreciation and amortization.
- If, in end of the year 2022, debt concessions of more than ISK 500,000,000 remain, tax entities are permitted to include the excess as income in equal amount over the income years 2023 – 2027.
- If the debt concessions are less than ISK 500,000,000 in the end of the year 2022, they will not be included in the tax entities income.
- According to the Icelandic Income Tax Act, business entities can transfer operating losses to net their tax base for up to 10 years but netting operating losses to their income for the previous year has never been allowed, until now.
- If companies foresee an operating loss for the year 2020, they can apply to further postpone income tax payments for the operating year of 2019. The income tax payment shall then be postponed until the 2021 tax payment deadline. The maximum amount of income tax that can be postponed will be ISK 20,000,000.
- If further conditions are met a company can then deduct 20% of the operating losses for the year 2020 from the postponed income tax base from the year 2019 (a maximum of ISK 20,000,000).
- As of March 10, government of Iceland is providing grants to individuals and legal entities engaged in business, who have suffered 60% or greater reduction in income due to COVID-19.
Region: Europe

**Travel Restrictions**

- As of July 23, the Irish government announced an initial “Green List” of 15 countries last week. Travelers to Ireland from a Green List country may now enter the country without a mandatory quarantine period. Visitors, including students, from any countries not on the list are still required to undertake a mandatory 14-day isolation period. The Green List is subject to regular review every fortnight. The initial Green List countries are: Malta, Finland, Norway, Italy, Hungary, Estonia, Latvia, Lithuania, Cyprus, Slovakia, Greece, Greenland, Monaco, San Marino, and Gibraltar.

- As of September 16, Irish people would be allowed to visit countries such as Germany, Iceland, and Cyprus next Monday without the need for quarantine on their return, before the current green list concept is shelved altogether next month in favor of an EU-wide ‘traffic light’ plan. The traffic light plan is expected to be ratified in Luxembourg on October 13 at the monthly meeting of the EU’s General Affairs Council.

- As of September 17, Ireland tightened its COVID-19 travel restrictions by imposing quarantines on travelers from Italy and Greece. Additionally effective from September 21, new list of countries to impose quarantine on travelers include Cyprus, Finland, Germany, Iceland, Latvia, Lithuania and Poland. Countries removed from the previous Green List include Estonia, Greece, Greenland, Hungary, Italy, Norway and Slovakia.

- As of November 11, Ireland eased travel restrictions and changed COVID-19 testing rules. Arrivals from EU “Red” countries from midnight on November 29th will not be required to restrict their movements for the full 14 days if a negative COVID-19 test result is produced at least five days after their arrival. Also, Dublin Airport will soon have an on-site testing facility for passengers.

- As of November 29, travelers to Ireland, regardless of their origin, will be allowed to exit quarantine early if they pass a COVID-19 PCR test performed at least five days after their arrival. Previously, foreigners coming from high-risk regions were required to restrict their movements for a full 14 days from their entry into Ireland.

- As of January 27, Ireland suspends visa-free travel from South Africa and Brazil.

- As of February 1, Irish government has introduced new Irish entry visa and transit visa requirements for individuals travelling to Ireland who are nationals of South Africa and South American countries.

- As of May 10, Ireland removed Italy and Austria from its list of countries where arrivals are subject to mandatory hotel quarantine.

- As of April 30, passengers who travel from any country per the list of designated countries issued by the Irish government within 14 days prior to arrival in Ireland, including transit travel through a designated country must complete a 14-day mandatory hotel quarantine.

- As of May 9, Ireland removed Italy and Austria from its list of countries where arrivals are subject to mandatory hotel quarantine.

- As of June 1, Ireland announces the requirement for a pre-departure negative PCR (COVID-19) test for passengers arriving in Ireland from all countries, with some limited exemptions.

- As of April 30, passengers who travel from any country per the list of designated countries issued by the Irish government within 14 days prior to arrival in Ireland, including transit travel through a designated country must complete a 14-day mandatory hotel quarantine.

- As of November 29, travelers to Ireland, regardless of their origin, will be allowed to exit quarantine early if they pass a COVID-19 PCR test performed at least five days after their arrival. Previously, foreigners coming from high-risk regions were required to restrict their movements for a full 14 days from their entry into Ireland.

- As of January 16, 2021, the Irish government has announced the requirement for a pre-departure negative PCR (COVID-19) test for passengers arriving in Ireland from all countries, with some limited exemptions.

- As of April 30, passengers who travel from any country per the list of designated countries issued by the Irish government within 14 days prior to arrival in Ireland, including transit travel through a designated country must complete a 14-day mandatory hotel quarantine.

- As of May 9, Ireland removed Italy and Austria from its list of countries where arrivals are subject to mandatory hotel quarantine.

- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Ireland, please click here: https://reopen.europa.eu/en/map/IRL

**NOTE:** The link is sensitive to browser choice and it is recommended to open it in Chrome.

**Immigration**

- Issuance of visas has been temporarily suspended; only emergency visas are being processed (certain health-care professionals, immediate family members of Irish citizens, legal residents, and those entitled to free EU movement, etc.).

- Individuals whose permissions have been extended (this does not include entry to Ireland for visa-required nationals). Accordingly, non-EEA visa-required nationals who leave Ireland after the expiry of their permission will need to apply for an entry visa to be able to return to Ireland. However, due to the temporary suspension of the entry visa system as a result of COVID-19, an individual is currently only able to apply for an emergency/priority visa in limited circumstances.

- As of July 7, 2021, all non-EEA nationals living in Dublin who need to renew their permission to reside here can now complete the process online and no longer have to appear in person at the registration office.

- As of July 9, the Burgh Quay Registration Office in Dublin will re-open from 20 July 2020 to facilitate first-time registrations for Irish Residence Permits. In addition, a new online registration renewal system for all non-European Economic Area (EEA) nationals based in Dublin seeking to renew their IRP will be available from 20 July 2020.

- As of January 27, Ireland suspends visa-free travel from South Africa and Brazil.

- As of February 1, Irish government has introduced new Irish entry visa and transit visa requirements for individuals travelling to Ireland who are nationals of South Africa and South American countries.

- As of May 10, the Immigration Service Delivery (ISD) has announced the decision to continue to temporarily cease accepting new visa applications for all visa-required countries until further notice. Visa applications will continue to be processed for visa-required nationals who fall into a priority or emergency category under guidance issued by the ISD, which includes healthcare workers, frontier workers, posted workers and persons travelling for imperative business reasons.
Ireland
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**Compensation & Benefits**
- A taxable Benefit-in-Kind (BIK) will not arise for the reimbursement by an employer of holiday/flight cancellations or costs of assisting employees returning to Ireland. This is provided that the employee is considered PRSI eligible to the business and was required to return to Ireland to deal with issues related to the COVID-19 crisis, the costs are reasonable and the employee is not otherwise compensated for the loss, e.g. by an insurance claim. This can include family members on holiday or due to go on holiday with the employee – with effect from 1 January 2021, this temporary concession has been withdrawn, and thus the normal BIK rules apply in respect of such reimbursements.
- Revenue have confirmed that a taxable benefit-in-kind will not arise when employers provide equipment such as laptops, printers, scanners and office furniture in order for employees to set up a working space in their homes.
- Updated guidance has also been issued on e-working arrangements to cover employees working remotely as a result of COVID-19. The e-working tax relief measures include payment of a tax-free daily allowance of €3.20 to compensate employees for additional utility costs incurred due to working at home. Alternatively, employers may reimburse a given percentage of documented qualifying utility costs incurred. When the employer makes no contributions to the employee, the employee may make a claim for relief to Revenue by filling a tax return after the tax year-end.
- As of August 7, the Irish government introduced a new Employment Wage Subsidy Scheme (EWSS) on 23 July 2020, which applies from 1 July 2020 and is expected to be in place until 31 March 2021. Under the EWSS – which is intended to help support businesses and employees detrimentally impacted by the coronavirus crisis – the employer will pay the employee his normal wages and following the submission of the payroll return, will then receive a subsidy from the Revenue in respect of eligible employees.
- As of January 26, Ireland confirms temporary extension of certain benefit-in-kind concessionary tax measures into 2021:
  - benefit-in-kind on provision of COVID-19 testing;
  - benefit-in-kind on facilitation of flu vaccination;
  - benefit-in-kind on employer provided vehicles;
  - use of company cars by employees in the motor industry;
  - payment of taxi fares by an employer;
  - small benefit exemption; and
  - benefit-in-kind on employer provided accommodation.

**Social Security**
- Contributions:
  - Subsidy payment: exempt from PAYE, USC and employee PRSI via payroll. Any top up payment is subject to PAYE and USC but is exempt from employee PRSI.
  - Employers PRSI will not apply to the subsidy payment. A reduced rate of 0.5% will apply to the top up payments.
  - An extension by an additional 60 days to the 90 day filing period for employers to make a claim for employee eligibility for Ireland’s expatriate regime under the Special Assignee Relief Programme (SARP).
  - Not strictly enforcing the 30 day notification requirement to obtain a PAYE Clearance or payroll obligation in respect of an employee of a foreign subsidiary who is forced to work temporarily in Ireland due to COVID-19.

**Benefits**
- Employees who are laid off due to Covid-19 can avail of an enhanced emergency COVID-19 Pandemic Unemployment payment of €350 per week.
- The COVID-19 illness payment to employees of €350 per week (must have an appropriate level of social security contributions).
- Employers may reimburse a given percentage of documented qualifying utility costs incurred. When the employee makes no contributions to the employee, the employee may make a claim for relief to Revenue by filling a tax return after the tax year-end.
- An extension by an additional 60 days to the 90 day filing period for employers to make a claim for employee eligibility for Ireland’s expatriate regime under the Special Assignee Relief Programme (SARP).
- Exceptional cases which do not meet this extended filing deadline can apply to Revenue for consideration on a case by case basis.

**Payroll Reporting and Withholding Changes**
- The Irish Revenue will also not seek to enforce Irish shadow payroll obligations for employees of a foreign employer who normally work wholly outside Ireland and who relocate temporarily to Ireland as a consequence of COVID-19 and will perform duties for their foreign employer while in Ireland. This temporary concession has been withdrawn with effect from 1 January 2021.
- As of July 10, the Irish Revenue will also not seek to enforce Irish shadow payroll obligations for employees of a foreign employer who normally work wholly outside Ireland but who relocate temporarily to Ireland as a consequence of COVID-19 and will perform duties for their foreign employer while in Ireland. This temporary concession has been withdrawn with effect from 1 January 2021.
Tax Profile / Tax Residency changes

- Existing Revenue guidance provides that a day spent in Ireland after an intended day of departure provided the individual is unavoidably present in Ireland due to ‘force majeure’ circumstances can be ignored in computing days spent in Ireland. Where a departure from Ireland is prevented due to COVID-19, Revenue will consider this ‘force majeure’ for the purposes of establishing an individual’s tax residence position. Revenue have provided additional guidance regarding the applicability of ‘force majeure’ which can be found here.
- Irish immigration authority issued a policy, which further extends the residence permissions to September 20, 2021.

Waiver of Penalties & Interest

- Authorities will work with taxpayers having difficulty making payments and waive some interest and debt enforcement for a defined period.

Filing / Payment Due Date

- The wage subsidy scheme aims to assist employers who have experienced a downturn due to COVID-19 in retaining their staff on their payroll. It is expected to run for 12 weeks from 26 March 2020.
- The scheme is available for employers who can demonstrate a minimum of a 25% decline in turnover or customers’ orders being received, as a result of which they are unable to pay normal wages.
- The scheme will refund employers up to a maximum of €410 for each qualifying employee.
- The Minister of Finance has announced changes to the Temporary Wage Subsidy Scheme (TWSS) as follows:
  - Subsidy has been increased from 70% to 85% where an employee has an Average Net Weekly Pay (ANWP) of up to EUR 412 per week. In addition, tapering is not applied to the subsidy where an employer wishes to pay a greater level of topup (beyond the outstanding 15%) to bring the employee’s pay up to EUR 350 net per week.
  - A flat subsidy of up to EUR 350 per week is granted to employees with ANWP between EUR 412 and EUR 500.
  - The subsidy available to employees earning ANWP between EUR 500 and EUR 586 has not been changed (i.e. they will continue to receive a subsidy up to 70% of previous ANWP, up to a maximum of EUR 410 per week).
  - A tiered approach is now applicable to employees with ANWP of more than EUR 586 per week (maximum subsidy of EUR 350 per week).
- No subsidy is available for employees whose current net pay exceeds more than EUR 960 per week.
- The new subsidy rates and the relevant tapering will become fully operational for payroll submissions made on or after 4 May 2020.
- UK has updated family immigration regulations for Northern Ireland. Family members of those born in Northern Ireland (and who are entitled to British or Irish nationality by virtue of their birth in Northern Ireland) are now within the scope of the EU settlement scheme. Immigration route will be available to the family members of those born in Northern Ireland, regardless of whether the person holds British or Irish citizenship.
- To address the uncertainties regarding COVID-19 and the difficulties of not having a valid Irish Residence Permit (RPP) card, the Immigration Service Delivery Function has implemented a temporary measure for between now and 20 July 2020. Non-EEA individuals currently in Ireland awaiting their first-time registration for certain categories of stamps and who hold a valid permission to remain, i.e., a valid entry stamp, can apply to the Burgh Quay Registration Office to request a letter confirming their permission to remain in Ireland and the conditions attaching to their permission.
  - Stamp 1: Employment Permit Stamp 1 (General and Critical Skills); Hosting Agreements
  - Stamp 1A: Trainee Accountant
  - Stamp 1G: Spouse/Partner of Critical Skills Employment Permit Holder
  - Stamp 2: Student
  - Stamp 4: Spouse of an Irish National; Family Reunification Beneficiaries
- As part of the stay-at-home COVID-19 pandemic measures, the Health Services Executive has clarified that, temporarily, childminding services qualifying for the childcare services relief should only happen in the home of the child. In such a case, Revenue confirmed that the individual providing child minding services may still qualify for the income tax exemption known as childcare services relief.
- As of October 29, Irish Revenue has published updated guidelines concerning the tax treatment of expenses and benefits for certain workers who are working remotely (“e-workers”) in response to the coronavirus (COVID-19) pandemic.
Isle of Man
Region: Europe

Travel Restrictions
— The Isle of Man’s borders are closed
— From 20 July 2020, the Isle of Man will move from Level 5 to Level 4 in the Isle of Man Borders framework, enabling Isle of Man residents to leave the Island. Isle of Man residents who wish to return to the Island from 20 July 2020 will be required to hold a Manx Entry Permit, and must complete a Landing Form within 48 hours of returning to the Island.
— Non-IOM residents can enter the Island on compassionate grounds, subject to an application process.
— Non-IOM residents seeking to move permanently to the Isle of Man to live or work can apply for an exemption to travel to the Isle of Man.
— An air bridge corridor between the Isle of Man and Guernsey will open from 21 July 2020.
— As of July 2, the state of emergency on the Isle of Man has been lifted.

Immigration

Compensation & Benefits

Social Security
— A nil rate of secondary Class 1 (Employers) Contributions for relevant sectors (including tourist accommodation, catering and entertainment, travel and tour operators and logistics) in respect of March 2020 remittances has been introduced. This is likely to be extended for two further months.

Payroll Reporting and Withholding Changes
— The deadline for employers’ tax returns for the year ended 5 April 2020 is extended from 5 May 2020 to 5 June 2020.

Tax Profile / Tax Residency changes
— No late filing penalty for individual taxpayers if the 2018/19 personal tax return is filed by 5 Jun 2020.
— All tax returns for the year ended 5 April 2020 have now been issued.
— The deadline for the submission of personal tax returns for the tax year 2019-20 has been extended from 6 October 2020 to 6 November 2020, whether the tax return is submitted online or on paper.

Other Relevant Information
— A number of funding and support packages are available to employers. See https://covid19.gov.im/businesses/funding-support/.
— There has also been a temporary work permit relaxation. See https://www.gov.im/news/2020/apr/06/temporary-work-permit-relaxation.
— On 30 April 2020, a new regulation was passed with respect to the tax treatment of household expenses incurred by employees working from home due to the COVID-19 pandemic and reimbursed by the employer. The employer will be able to reimburse an amount of GBP 8 per week or GBP 35 per month for household expenses incurred by employees working from home, which will be tax exempt. Payments in excess of these amounts will be treated as remuneration subject to withholding tax under the Income Tax Instalment Payments (ITIP) scheme. The provision of assets and services for use at home is not covered by this measure and will be treated as normal benefits in kind. The measure entered into force on 30 April 2020 and took effect retroactively from 2 March 2020.
— As of July 2, a number of public counters reopened on June 22 2020, with reduced hours in many cases, in order to address a variety of tax issues from taxpayers relating to income tax, social security contributions and customs and excise duties.

Armenia  Austria  Germany  Netherlands
Austria  Belgium  Greece  Norway
Belarus  Belgium  Guernsey  Portugal
Bosnia and Herzegovina  Belgium  Hungary  Romania
Bulgaria  Bosnia and Herzegovina  Iceland  Russia
Croatia  Bulgaria  Isle of Man  Serbia
Cyprus  Czech Republic  Italy  Slovakia
Czech Republic  Denmark  Jersey  Slovenia
Denmark  Estonia  Latvia  Spain
Estonia  European Union  Lithuania  Sweden
European Union  Finland  Luxembourg  Switzerland
Finland  France  Malta  Ukraine
France  Georgia  Moldova  United Kingdom
Georgia  Montenegro 
As of August 24, the government of Italy has amended certain of its travel restrictions aimed at curbing the spread of coronavirus disease (COVID-19). All persons entering Italy who have either stayed in or transited Croatia, Greece, Malta, or Spain within the previous 14 days must produce proof of having tested negative for COVID-19 using a molecular or antigenic swab test taken no more than 72 hours prior to arrival.

On September 7, the Italian government published a new decree extending the current coronavirus-related measures in force to October 7, 2020, one week before the current state of emergency is scheduled to end. The law confirms the validity of the statutory provisions already in force and points out the necessity of a very careful normalization. The decree has introduced also the possibility of reunions for “international couples,” when one of the two is in a country from which it is forbidden to enter Italy. They will need to self-certify and prove their “stable relationship.”

As of September 22, the Italian government removed quarantine obligation for travelers entering from Bulgaria. Serbia has been removed from the list of banned countries. Entries to Italy from Serbia remain still limited and subject to border evaluation. The Italian government has extended the obligation to produce proof of having tested negative for COVID-19 using a molecular or antigenic swab test taken no more than 72 hours prior to arrival for travelers who have been in the following French regions 14 days before coming to Italy: Auvergne-Rhone-Alpes, Corsica, Hauts-de-France, Ile-de-France, Nouvelle Aquitaine, Occitanie, province-Alpes-Cote d’Azur. Alternatively, such travelers need to be tested in Italy within 48 hours since arrival and self-isolate until they get the results of their test.

Effective from December 4, the Italian prime minister has announced further restrictions on travel to and within Italy over the Christmas and New Year period under the latest emergency decree.

As of December 7, Italian airline Alitalia together with the United States airline Delta Air Lines will carry out quarantine free flights from the United States to Italy. Travelers will be required to present a negative Coronavirus test result, not older than 48 hours before departure, or take an antigen test at the airport before departure. Additionally, after arrival, travelers will have to take another antigen test. If the result is negative, passengers will be permitted to enter Italy without the need to follow quarantine rules.

Effective from December 10, all travelers reaching Italy from the European Union Member States, the Schengen Area and the United Kingdom will have to test upon arrival or present a medical document proving they have been tested in the last 48 hours before their arrival and resulted negative for COVID-19.

As of February 15, authorities in Italy are maintaining international travel restrictions, travel from outside the EEA – with the exception of that from Australia, New Zealand, Rwanda, Singapore, South Korea, and Switzerland - is currently prohibited unless conducted for study, proven work needs, or urgent health or family reasons.

As of March 13, the Italian government allows travelers from the United States to make trips to Italy’s Malpensa Airport without being required to follow quarantine rules, the travelers from the US planning to visit Italy must present COVID-19 negative result before boarding and must take another test upon arrival.

As of March 30, the Italian authorities to quarantine all arrivals for five days from other EU countries.

As of April 25, Italy has barred foreign travellers who have been in India in the past 14 days from entering the country. Italian residents will be allowed to return from India with a negative test result at their departure and one at their arrival and must go into quarantine. A further test is necessary at the end of the quarantine period.
Travel Restrictions (contd.)

— As of April 28, Italy bans travelers from Bangladesh
— As of April 29, Italy bans travelers from Sri Lanka
— As of May 1, all travelers who wish to travel to Italy from the European Union or Schengen Zone countries remain obliged to follow quarantine rules upon their arrival, as the country’s government has extended such preventive measures until at least May 15
— Effective from May 16, travelers from the European and Schengen Area countries, United Kingdom, and Israel, will be permitted to visit Italy, quarantine-free if they have been fully vaccinated against the Coronavirus
— The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Italy, please click here: https://reopen.europa.eu/en/map/ITA
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome

Immigration

— Processing of immigration and residence permits has slowed. Appointments to obtain residence permits are likely to be postponed for some time
— Travelers entering Italy (for example, Italian citizens or residents returning from abroad) shall provide the airline or train service they are using with a specific self-certification for the trip that contains proof of the urgent, well detailed, and justified reasons for returning to Italy, an address where they are going in Italy, and then commit to spending 14-days in self-isolation; plus they must provide a phone number where they can be reached. Such documents and the details contained therein will be verified by the authorities
— As of May 11, those resident permits previously extended until April 30, 2021, have now been extended until July 31, 2021

Compensation & Benefits

— Employees who are placed on short time working may be able to benefit from the CIGS fund. Paid by the Social security Agency INPS, this guarantees 80% of contractual wages subject to certain limits. Administrative procedures for accessing such funds have been eased

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

— As of March 30, the mutual agreement concluded between France and Italy regarding the taxation of income earned by cross border and frontier workers under the France – Italy Income and Capital Tax Treaty (1989) during the COVID-19 pandemic is prolonged until June 30, 2021

Waiver of Penalties & Interest

Filing / Payment Due Date

— As of May 5, the Ministry of Economy and Finance has announced that the suspension of certain tax payments and collection agents’ activities will be extended until May 31, 2021
Italy

Other Relevant Information

— On 26 June 2020, the European Commission announced it had approved under EU State aid rules four Italian aid schemes aimed at supporting companies and self-employed individuals affected by the COVID-19 pandemic. The aim of the Italian measures is to ease the liquidity constraints that companies and self-employed individuals are experiencing due to the negative consequences of the COVID-19 pandemic.

— On 29 June 2020, the European Commission approved four Italian aid schemes meant to support businesses and self-employed workers facing the implications of the COVID-19 pandemic, consisting of tax waivers and tax credits.

— As of March 29, Italy has gazetted Law Decree No. 41/2021 providing further urgent measures to mitigate the effects of the COVID-19 pandemic for taxpayers and support affected enterprises, including the suspension of certain tax payments and collection agents’ activities and the cancellation of certain tax debts.
Travel Restrictions

— Travel is permitted into Jersey in accordance with the stipulated safe travel policy and related guidance.
— With effect from 13 October 2020, all passengers arriving from a green travel status area, are now required to isolate until they receive a negative PCR test result. Passengers arriving from countries assessed as ‘amber’ or ‘red’ are required to isolate for 5 and 14 days respectively, in accordance with Jersey’s Safer Travel guidance, in addition to taking a PCR test.
— Travelers arriving from ‘green’ rated countries may be able to have an exemption from isolation if they submit evidence of a negative PCR test conducted in their country of departure but will have to undergo a PCR test on Day 5 of arrival. Arrivals from ‘amber’ and ‘red’ countries have to isolate for 5 and 14 days respectively, with a PCR test on Day 5 for arrivals from ‘amber’ rated countries.

Immigration

— No further extension for visa holders and applicants who had permissions to stay till 31 July 2020. Such visa holders/applicants are now expected to take all reasonable steps to leave Jersey/UK and in order to facilitate this, will be granted a grace period to 31 August 2020.

Compensation & Benefits

— Eligible employers can apply for refund of 80% of the first £2,000 of employees’ wages up to maximum payment of £1,600 per month per person.
— Subject to certain criteria, eligible business owners, sole-traders or partners can apply for refund of 80% of 2019 gross average monthly earnings up to maximum payment of £1,600 per month.
— The above scheme which was due to end on 31 August 2020, has been extended until March 2021.

Social Security

— Deferral of payment of social security contributions.
— Extension for employers to pay Class 2 social security contributions for up to 12 months for the quarters commencing on 1 January 2020 and 1 April 2020.
— On 9 September 2020, the States made the COVID-19 (Social Security-Reduction of Contribution Rates) (Jersey) Regulations 2020 in order to reduce the employee and self-employed social security contribution rates by 2% below the standard earnings limits that are payable to the Social Security Fund. The reduction will apply for 9 months, from 1 October 2020 to 30 June 2021. The Regulations will come into force on 1 October 2020.
— As of October 1, the Minister for Social Security has extended the deferral period for the payment of social security contributions by employers and self-employed persons through the Social Security (Contributions) (COVID-19) (Amendment) (Jersey) Order 2020.
— As of November 5, following the approval of the reform to switch all Prior Year Basis (PYB) taxpayers to the Current Year Basis (CYB), the States decided to amend the deadline for paying the long-term care (LTC) contributions through the Social Security (Amendment of Law No. 13) (Jersey) Regulations 2020.
— As of November 17, the States of Jersey have issued the Social Security contribution thresholds and limits for the year 2021. The Jersey tax year commences on January 1, and due to COVID-19, a temporary reduction in employee contributions applies until June 2021.
— As of April 1, Jersey Minister for Social Security deferred social security contribution payments for the first quarter of 2021 for employers and self-employed persons.

Payroll Reporting and Withholding Changes

— From 8 August 2020 payments made by employers to employees (who choose to work from home) to cover the cost of working from home is taxable.
— Certain benefits provided to employees in relation to the pandemic e.g. COVID-19 testing, PPE etc are exempt from tax.

Tax Profile / Tax Residency changes

— Proposed ‘nil’ reporting under CRS currently suspended.
— Where companies’ operating practices have to be adjusted to compensate for the Corona virus outbreak, the Comptroller will not determine that a company has failed the economic substance test.
— Where a company is incorporated in another jurisdiction and has been tax resident in Jersey on the basis of management and control, any temporary changes dictated by the Corona virus pandemic will not disturb the determination of corporate tax residency from that prevailing before the outbreak.

Other Relevant Information

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— Where companies’ operating practices have to be adjusted to compensate for the Corona virus outbreak, the Comptroller will not determine that a company has failed the economic substance test.
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Travel Restrictions

- The Latvian government lifted the country’s state of emergency on June 10. From 9 November 2020 government declared state of emergency in Latvia. Government on 1 December 2020 agreed to extend the state of emergency in Latvia until 11 January 2021.
- When arriving in Latvia, you have to observe self-isolation from many EU countries, including Estonia. The list of red areas is updated each Friday. The self-isolation is required if the Cumulative number of COVID-19 cases per 100,000 population exceeds 50 in a 14-day period.
- On September 17, the Latvian government decided to shorten the self-isolation period, instead of the previous 14 days now entering Latvia from countries mentioned in red and yellow list must self-isolate for 10 days.
- Any arrivals from these countries in which the 14-day cumulative incidence of COVID-19 is greater than 50 cases per 100,000 inhabitants must self-isolate for 10 days upon arrival. As of 5 December 2020, only Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand and Vatican City have incidence rates below this threshold; travelers from all other permitted countries are required to self-isolate. Travelers do not need to self-isolate if they have stayed in a country with a COVID-19 incidence lower than the defined threshold for at least 14 days immediately before entering Latvia. If the 14-day cumulative incidence per 100,000 inhabitants of the country does not exceed 50 anymore, then travelers may stop self-isolation.
- On December 21, Latvia has banned all arrivals from the UK and departures from Latvia to the UK until December 31.
- As of January 20, travelers from EEA nations, as well as those from Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Switzerland, and Thailand, are permitted to enter Latvia. All arrivals are required to fill out an online form within 48 hours prior to travel. Any arrivals from countries in which the 14-day cumulative incidence of COVID-19 is greater than 50 cases per 100,000 inhabitants must self-isolate for 10 days upon arrival.
- Starting January 15, upon entering Latvia, all travelers entering Latvia aged 12 and over will be required to present a negative COVID-19 test from within the previous 72 hours.
- Effective from March 17, all persons returning to Latvia from nonessential trips to a non-EU or Schengen country must take a COVID-19 test upon arrival at their own expense. Those who test positive must self-isolate at a government-designated facility for 10 days; those who test negative can self-isolate for 10 days at a place of their own choosing.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Latvia, please click here: https://reopen.europa.eu/en/map/LVA

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration

- As of 12 October 2020, all persons who intend to enter Latvia must fill in an electronic confirmation form on the Covidpass.lv website. Electronic confirmation must be completed not earlier than 48 hours before crossing the Latvian border.

Compensation & Benefits

- Downtime benefit for self-employed persons and employees, if the business’ income has decreased by 20% when compared to the average income of August, September and October of 2020 or 30% when compared to the corresponding month in 2019.
- Allowance for parents, who cannot work remotely, whose kids under the age of 10 or kids with disabilities up to the age of 18 are studying remotely.
- Changes in sick leave policy, when the absence is connected with Covid-19.
- Employer can compensate its employee’s expenses having arisen from working remotely up to EUR 30.00, the compensation is exempt of income tax and social security contributions.

Social Security

Contributions:
- Postponement of current and overdue tax payments, for up to three years, or the ability to make instalment payments when the delay is related to COVID-19 without triggering late-payment penalties
- Cancellation of advance payments of individual (personal) income tax for the taxation year 2020, and no late-payment fees for failure to remit the advance payments. A payer of personal income tax may make advance payments from the income of economic activity for the taxation year 2020 voluntarily.

Benefits:
- Employees of companies in industries most affected by COVID-19 will be paid by the government at a rate of 70% of their wages capped at €700, and plans are being evaluated how the state could pay sick leave payments to COVID-19 patients and persons in quarantine, instead of payments being made by employers.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

As of April 1, the Latvian authorities provide tax support measures for individuals impacted by COVID-19, which include an extension of income tax return filing deadline and lifting of the 80% restriction on expenditure deductibility for business income.

Other Relevant Information
Travel Restrictions

- Effective from January 25, 2021, and every individual returning from countries affected by new COVID-19 mutations will be required to show test results performed within 48 hours prior to arrival, or upon their arrival in Lithuania.
- As of January 27, authorities in Lithuania have extended domestic and international entry restrictions until at least February 2.
- As of February 1, Iceland, Reunion, and Martinique, and Guadeloupe have been removed from Lithuania’s list of countries severely affected by the Coronavirus pandemic’s new variants. At the same time, Norway’s capital, Oslo, has been added to the list, upon an increase of cases within its territory.
- As of February 8, travellers from all countries worldwide wishing to enter Lithuania from February 8 will have to present negative results of the Coronavirus test, not older than 48 hours or will have to get tested upon their arrival in Lithuania.
- As of February 11, travelers who possess a medical certificate confirming they have been fully vaccinated against COVID-19 or that they have had COVID-19 within the 90 days prior to entry are exempt from the requirement to self-isolate.
- As of February 15, Lithuania has announced that the quarantine period will be shortened, from 14 days to 10 days for all persons wishing to enter the country.
- As of February 22, Lithuania had updated its list of highly affected world countries, including those in the European Union, by marking Albania, the Kingdom of Bahrain, the Republic of Seychelles, and Slovakia, as countries where the risk to get infected has increased. This means arrivals from these countries will be subject to stricter entry measures upon arrival in Lithuania.
- As of February 27, travellers from the United States wishing to enter Lithuania will face stricter quarantine rules, while those coming from Spain and Portugal will go through an easier procedure of entry.
- Effective from March 10, travelers from Malta and Serbia seeking to enter Lithuania will be facing stricter quarantine rules, because the Lithuanian government added the two states to the list of countries considered profoundly affected by COVID-19 and its new strains.
- Effective from March 15, travelers from Sweden, Hungary, and Jordan wishing to enter Lithuania will be facing stricter quarantine rules.
- As of March 22, Lithuania’s government has added Cyprus, Poland, and Palestine to the list of countries that are subject to stricter quarantine rules. Israel and Slovenia have been removed from Lithuania’s list of countries affected by the Coronavirus pandemic.
- As of April 6, Lithuania’s government added Belgium, Netherlands, Bosnia and Herzegovina, Moldova, Bermuda, and Curacao to the list of countries that are subject to stricter quarantine rules. Malta have been removed from Lithuania’s list of countries affected by the Coronavirus pandemic.
- As of April 13, the Lithuanian authorities introduced more stringent measures for visitors arriving from Croatia and Turkey. The measures include submitting a negative Coronavirus test result and undergoing mandatory self-isolation for 10 days.
- Effective April 19, visitors arriving from Argentina, Chile, and Puerto Rico will be subject to stricter isolation requirements.
- Effective from May 3, all persons entering the territory of Lithuania from India or any other country placed on the high-risk list, including Andorra, Argentina, Bahrain, Bermuda, Brazil, Cyprus, Croatia, the Netherlands, South Africa, France, Puerto Rico, Seychelles, Sweden, Turkey, and Uruguay and several European Economic Area countries will be subject to stricter restrictions.
- Effective from May 10 to May 16, stricter entry restrictions will apply to arrivals from Costa Rica, the Maldives, and Mongolia.
- As of May 17, Lithuania removed France, Turkey, Andorra, Puerto Rico, and Mongolia from the list of countries/regions most severely affected by the pandemic.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Lithuania, please click here: https://reopen.europa.eu/en/map/LTU

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

Immigration

Specific financial measures are implemented to assist certain businesses which cannot fully operate due to quarantine:
- Possibility to postpone loan payments for up to six months without changing interest
- Possibility to receive partial (up to 50%) premiums rent compensation
Social Security

Contributions:
— Self-employed:
  — For individuals the deadline for submitting the annual PIT return and tax as well as social security contribution payment is deferred until 1 July 2020 (instead of 4 May 2020);
  — Self-employed individuals who are subject to monthly health insurance payments may defer the payments for 2 years as of the end of extreme situation.
— All taxpayers:
  — Possibility to apply for tax instalment (loan) agreement to defer tax underpayments (without interest);
  — Suspended recovery of tax underpayments;
  — Relief from penalties and late payment interest (some tax payers are released automatically, some need to submit an application).

Benefits:
— Self-employed individuals may apply for a monthly EUR 257 allowance from the Government.
— To help employers preserve jobs during the idle time subsidies will be paid to compensate part of salaries. The amount of subsidy will be 70 or 90% of salary (but not more than minimum salary). The subsidy will be paid for no longer than 3 months.
— Specific financial measures are implemented to assist certain businesses which cannot fully operate due to quarantine.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
— Possibility to apply for tax instalment (loan) agreement to defer tax underpayments (without interest);
— Suspended recovery of tax underpayments;
— Relief from penalties and late payment interest available (some tax payers are released automatically, some need to submit an application)
— Tax measures aimed to alleviate the hardships caused by the COVID-19 pandemic. For taxpayers directly affected by the consequences of COVID-19 (included in the list issued by the Lithuanian tax authorities), the collection of reported overdue taxes will not be enforced and late payment interest on existing overdue taxes will not be calculated, until the end of the emergency situation and two months afterwards (dates to be confirmed by the Lithuanian government). Taxpayers will have a possibility to apply for tax instalment (loan) agreement to defer tax underpayments (without interest).

Filing / Payment Due Date

Other Relevant Information
On March 10, France and Luxembourg extended mutual agreement on cross-border workers.

On December 9, 2020, Luxembourg announced that it has reached an agreement with Belgium under the Belgium-Luxembourg Income and Capital Tax Treaty (1970) (as amended through 2009), prolonging the neutralization of days worked from home due to the COVID-19 pandemic until March 31, 2021 for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans. All the days worked at home during the COVID-19 crisis will be taxed in Luxembourg towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans. All the days worked at home during the COVID-19 crisis will be taxed in Luxembourg towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans. All the days worked at home during the COVID-19 crisis will be taxed in Luxembourg towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans.

On October 13 2020, Luxembourg announced that the mutual agreement under the Germany - Luxembourg Income and Capital Tax Treaty (2018) during the COVID-19 pandemic. This agreement clarifies that the COVID-19 pandemic constitutes a force majeure in the context of the general mutual agreement on frontier workers signed between Luxembourg and France. This means that the days being worked by frontier workers in their residence state due to the COVID-19 pandemic are not taken into account for the calculation of the 29-day rule. All the days worked at home during the COVID-19 crisis will be taxed in Luxembourg towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans. All the days worked at home during the COVID-19 crisis will be taxed in Luxembourg towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans.

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Luxembourg, please click here: https://reopen.europa.eu/en/map/LUX

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Travel Restrictions
- In response to the Covid-19 pandemic, the government has resolved to extend ban on third-country nationals up to and including 15 June 2020
- As of July 8, the ban on the entry of third-country nationals into the territory of Luxembourg is once again extended until 15 September 2020
- As of December 15, there are no entry restrictions on travelers from countries within the European Union or Schengen Area, the UK, Andorra, Monaco, San Marino, and Vatican City. Additionally, residents of Australia, China, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, and Uruguay are also permitted to enter the country. Most travelers from other countries remain prohibited from entry.
- Effective from January 29, Luxembourg’s government has announced that all persons seeking to enter the country by air, until February 28, will be obliged to present the negative results of a Coronavirus test, not older than 72 hours, upon their arrival.
- Effective from May 1, any travelers that have stayed in India in the preceding 14 days must submit to a COVID-19 test on arrival and quarantine for seven days before taking a second COVID-19 test.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Luxembourg, please click here: https://reopen.europa.eu/en/map/LUX

### Immigration
- Residence of third-country nationals holding one of the following documents, which would expire on 1 March 2020, shall remain valid for the duration of the state of crisis: short- and long-stay visas; temporary authorizations to stay; residence cards; residence permits.

### Compensation & Benefits
- Contributions:
  - From 1 April 2020 and until further notice, the payment of social security contributions can be postponed without a formal request. The competent institution (CCSS) will inform the companies concerned when these measures come to an end.
- Benefits:
  - Other measures can be set up in the following days
  - Belgium, France, Germany have confirmed a freeze of the days from a social security perspective until 31/12 (25% rule).

### Social Security
- From 1 April 2020 and until further notice, the payment of social security contributions can be postponed without a formal request. The competent institution (CCSS) will inform the companies concerned when these measures come to an end.
- Benefits:
  - Other measures can be set up in the following days
  - Belgium, France, Germany have confirmed a freeze of the days from a social security perspective until 31/12 (25% rule).

### Payroll Reporting and Withholding Changes
- Belgium, France, Germany have confirmed a freeze of the days from a social security perspective until 31/12 (25% rule).

### Tax Profile / Tax Residency changes
- The days that Belgian, French and German tax residents work from home due to COVID-19 will not count towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans. All the days worked at home during the COVID-19 crisis will be taxed in Luxembourg towards the 24-day tax threshold for the Belgians, the 29-day threshold for the French or the 19-day threshold for the Germans.
- The Luxembourg Ministry of Finance announced that the mutual agreement of 19 May 2020 on the taxation of frontier workers under the France - Luxembourg Income and Capital Tax Treaty (2018) will be prolonged until 31 August 2020.
- On 16 July 2020, Luxembourg and France signed a special agreement referring to the taxation of frontier workers France - Luxembourg Income and Capital Tax Treaty (2018) during the COVID-19 pandemic. This agreement clarifies that the COVID-19 pandemic constitutes a force majeure in the context of the general mutual agreement on frontier workers signed between Luxembourg and France. This means that the days being worked by frontier workers in their residence state due to the COVID-19 pandemic are not taken into account for the calculation of the 29-day rule.
- On August 24, Belgium and Luxembourg announced the mutual agreement on the taxation of frontier workers will be prolonged again until 31 December 2020.
- As of September 1, France and Luxembourg have prolonged the mutual agreement on cross-border and frontier workers until December 31, 2020.
- This deadline has now been extended till September 30th 2020 for Germany. The agreement with Germany is automatically extended on a monthly basis till one of the competent state authorities denounces this agreement, at least one week before the start of each following calendar month.
- On October 13, 2020, Luxembourg announced that the mutual agreement under the Germany - Luxembourg Income and Capital Tax Agreement (2012), signed on April 3, 2020, with respect to the taxation of frontier workers, will be replaced by a new agreement that will extend the COVID-19 related measures envisaged in the previous one, to salary and pension income from governmental and public services.
- On December 7, 2020, Luxembourg announced that France and Luxembourg reached an agreement extending the neutralization of days worked from home due to the COVID-19 pandemic until March 31, 2021.
- On December 9, 2020, Luxembourg announced that it has reached an agreement with Belgium under the Belgium-Luxembourg Income and Capital Tax Treaty (1970) (as amended through 2009), prolonging the neutralization of days worked from home due to the COVID-19 pandemic until March 31, 2021.
- On March 10, France and Luxembourg extended mutual agreement on cross-border workers.
Waiver of Penalties & Interest

<table>
<thead>
<tr>
<th>Filing / Payment Due Date</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>— Extension of the legal deadline to file the 2019 personal income tax return to 30 June 2020</td>
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<tr>
<td>— On December 21, 2020, the Luxembourg Ministry of Finance announced an extension of the corporate and personal income tax returns for 2019 and 2020. The extensions are as follows:</td>
<td></td>
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<tr>
<td>— 2019 tax returns</td>
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<tr>
<td>— 2020 tax returns</td>
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<tr>
<td>— Personal income tax and commercial profits of individuals: from March 31, 2021 to June 30, 2021</td>
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<tr>
<td>— A draft law on the extension will be submitted to the parliament in January 2021</td>
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<tr>
<td>— As of January 24, the proposed tax return deadline extensions are intended to provide relief for individuals and businesses in response to the coronavirus (COVID-19) pandemic as follows:</td>
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<tr>
<td>— Deadline for filing the individual income tax returns for 2019—extended to 31 March 2021</td>
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<tr>
<td>— Deadline for filing the individual income tax returns and corporate tax returns for 2020—extended to 30 June 2021</td>
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<tr>
<td>— Deadline for the Luxembourg resident taxpayers to file form 931 and elect to pay the 20% withholding tax on qualifying interest paid by foreign paying agents for 2020—extended to 30 June 2021</td>
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<tr>
<td>— Deadline for married couples and individuals in a partnership to elect for individual taxation for tax year 2020—extended to 30 June 2021</td>
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</tbody>
</table>

Other Relevant Information

— Parents have been awarded special leave to look after children who have the virus, or whose schools or child care facilities have closed. This leave will not count towards the usual “leave for family reasons” threshold calculations.
— On March 5, announced the extension of Belgium - Luxembourg Income and Capital Tax Treaty until June 30, 2021.
— On April 2, announced the deductibility of COVID-19-related rent reductions. The allowed deduction will be equivalent to twice the amount of rent reduction.
--- Maltese Embassies and Consulates have suspended all Visa services until further notice
--- As of July 15, Maltese authorities will allow flights to Malta from 48 countries such as Andorra, Australia, Austria, Belgium, Bulgaria, Canada, China, Czech Republic, Croatia, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Indonesia, Ireland, Italy, Japan, Jordan, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Monaco, Morocco, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Rwanda, San Marino, Slovakia, Slovenia, South Korea, Spain, Switzerland, Thailand, Tunisia, Turkey, United Arab Emirates, United Kingdom, Uruguay, Vatican City listed as safe regarding the coronavirus disease (COVID-19) pandemic. Travelers from these countries will be allowed entry into Malta without COVID-19 testing or self-isolation upon arrival
--- As of August 7, Malta authorities reimpose restrictions following spike in COVID-19 cases
--- On December 1, authorities in Malta have updated their international COVID-19 related entry restrictions. Officials are maintaining a list of "Corridor Countries" from which travelers are permitted entry to Malta. As of November 27, the list of Corridor Countries is as follows: Andorra, Australia, Austria, Belgium, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Indonesia, Ireland, Italy, Japan, Jordan, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Monaco, Morocco, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Rwanda, San Marino, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, Thailand, Tunisia, Turkey, United Arab Emirates, United Kingdom, Uruguay, and Vatican City
--- As of December 21, Malta has banned flights to and from Britain until further notice
--- As of January 26, authorities have indefinitely banned travelers from the UK, Brazil, and South Africa who are not Maltese citizens or permanent residents from entering Malta; all other travelers arriving from the UK must submit to a PCR test upon arrival and self-isolate for 14 days.
--- Non-Maltese nationals traveling from the UK for essential purposes must obtain permission to enter Malta
--- As of March 29, all countries previously placed in the green category have been moved to the orange category, the Ministry informed. All travel activity from the countries placed on the red list remains banned, except for repatriation travel purposes.
--- The European Union has a "Re-open EU" website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Malta, please click here: https://reopen.europa.eu/en/map/MLT

**NOTE:** The link is sensitive to browser choice and it is recommended to open it in Chrome.

--- No new work permit applications are being accepted and processed in respect of individuals who are not already in Malta.
--- Resident and work permit of all foreign workers in the health, disabled and care of the elderly sectors are being automatically extended by three months.
--- Residence permits of non-EU nationals are being extended by 3 months upon filing of documentation by means of email.
--- As of August 2021, new work/residence permit applications on behalf of individuals who are not in Malta are being accepted.

--- A number of benefits have been announced including (a) €350 grant to employers for each employee required to be on mandatory quarantine leave (b) wage supplements to employers operating in certain sectors (c) €800 grant to full-time workers who lose their job (d) grants to families with children where both parents/guardians work in the private sector and neither is able to telework (e) grants to workers considered to be vulnerable who are ordered to stay at home and cannot telework.

--- Contributions:
--- Social security payments by employers for the period March-June 2020 can be deferred. Contributions to be settled by 31 October 2020. No interest or penalties will be charged for the deferral of payments incl. social security.
--- The deferral is primarily aimed at, but not limited to, companies and self-employed persons that suffer a significant downturn in their turnover (approx. 25% or more in registered sales) resulting from the Covid-19. Companies and self-employed persons not adversely hit by Covid-19 are advised and encouraged not to avail of this scheme.
--- Specifically excluded from this scheme are those companies and self-employed persons which have failed to comply with their tax obligations (submission of documents / returns and payments) falling due by the 31st December 2019 and who opted to pay VAT under the Mini One Stop Shop (MOSS).

--- In the context of this pandemic, employees in all sectors are increasingly working remotely where possible, this may have significant implications especially where the employee is working from a Country which is not his/her habitual place of work and/or his country of residence. In such circumstances personal tax, social security and corporate tax issues may arise for the individual and/or the employer.

--- No penalties / interest will be imposed if the said SSC deferral is duly availed of. The Commissioner for Revenue notified that the deadline for the payment of the provisional tax payments due by 30 April 2020 was extended to 31 May 2020.
--- The Commissioner for Revenue issued a notice announcing that the deadline for submitting the income tax return for year of assessment 2020 is extended to 31 August 2020 due to the COVID-19 pandemic.
Moldova

Region: Europe

Travel Restrictions
— As of 17 March 2020, all passenger flights and charters are suspended until 1 April 2020, as well as all international train routes.
— It is forbidden the crossing of the state borders by foreign national who want to enter in Moldova, with the exception of:
  ~ Foreign nationals and stateless individuals who have their domicile in Moldova or a permanent / temporary stay in Moldova
  ~ Drivers and auxiliary staff, who carry out transport of goods
  ~ The aircrafts / ships’ crew
  ~ Railways’ crew
— The National Public Health Emergency Commission in Moldova issued a State of Public Health Emergency effective May 16 until June 30

Immigration
— Foreigners who were legally in Moldova when the state of emergency was imposed and who will leave Moldova within 30 days after the state of emergency ends, will not be liable to sanctions, even if during this period they were no longer meeting the legal requirements to stay in Moldova

Compensation & Benefits
Social Security
— Companies that have totally or partly ceased their operations but continue to pay salaries will be refunded between 60-100% of individual income tax withheld, social insurance and medical assistance contributions, depending on the circumstances
— As of 1 January 2021, there will be a switch regarding the social security contributions between employees and employers as follows:
  ~ The social contributions due by the employer will be of 24% (with a few exceptions for limited categories of activities where the rates are different). Currently, the employer social contribution rate is 18% and the employee’s part is 6%. Thus, as of 2021, the employee’s part of social contribution will be cancelled and only the employer will have the obligation to pay the social contribution at the full rate of 24%
  ~ The medical insurance contribution will be covered just by the employees at a rate of 9%, thus the employer’s part of medical insurance contribution is cancelled
— Currently, the rates are: 4.5% for the employee and 4.5% for the employer
— Thus, based on these changes, the social security liabilities paid by employees will decrease with 1.5%
— According to the Law No. 257 dated on 22.12.2020, starting with 01.01.2021, health insurance contributions related to income derived by non-resident individuals will be allowed for deduction, in the case of income derived from the activity carried out according to the labour contract (agreement) or other civil contracts, including payments made to managers, founders or members of the administrative council and/or other payments received by members of the management team of the resident legal entity, regardless of the place where the administrative obligations of the relevant persons effectively take place, and related to income in the form of incentives granted by the employer (beneficiary) to non-resident individuals

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
— In the case of non-resident individuals, an original paper based certificate of residence and / or an electronic version, issued by the competent authority of the individual’s state of residence remains mandatory. The validity of a residence certificate issued for a fiscal period has been extended. The certificate is now also valid during the first 60 days of the next fiscal period.

Waiver of Penalties & Interest
Filing / Payment Due Date
— The deadline for filing of tax returns and payment of taxes for individuals is April 30, 2021

Other Relevant Information
— On 5 September 2020, the State Tax Service approved the form CPDIV20 on the extension of the deadline for the individual income tax return at the request of individuals
— As of March 9, Moldovans making donations to combat COVID-19 pandemic, are entitled to receive deduction while completing the income tax return
Travel Restrictions
— Entry to Montenegro is allowed for travelers and residents from countries who have less than 25 cases per 100,000 citizens. As of 30 June, entry to Montenegro is allowed for travelers and residents of all EU countries. While travelers from these countries are currently not subject to quarantine, the final decision rests with local officials. The list of applicable countries is updated regularly by the Institute for Public Health, and may be found here: [https://www.ijzcg.me/me/novosti/covid-19-popustanje-mjera-u-medunarodnom-saobracaju](https://www.ijzcg.me/me/novosti/covid-19-popustanje-mjera-u-medunarodnom-saobracaju)
— As of 16 July, Council of the EU has updated non binding list of countries for which member states should gradually lift travel restrictions at the external borders, removing Montenegro from the list
— As of December 8, non-resident foreign nationals may enter Montenegro, provided they reside in a country on the "Green list" or have been in a Green list country for at least 15 days before traveling to Montenegro; no self-isolation or proof of negative COVID-19 tests are required. The Green list includes all EU countries, as well as Azerbaijan, Canada, China, Japan, New Zealand, South Korea, the UK, and Turkey, among others. Residents of countries classified as medium risk and placed on the "Yellow list" - specifically Albania, Australia, Bosnia and Herzegovina, Israel, Kosovo, Lebanon, North Macedonia, Serbia, Seychelles, Singapore, and the US - must produce a negative COVID-19 test taken no more than 72 hours before arrival. Travelers may also produce a positive test result for antibodies to COVID-19; there does not appear to be a time limit on these tests

Immigration
— Permits for permanent residence, permits for temporary residence and permits for temporary residence and work of foreigners who have expired and on the basis of which they exercise some of their rights or perform an obligation shall be considered valid until 7 October

Compensation & Benefits
Social Security
— 90 days deferral of payment due date for social security liabilities due for payment during March, April and May. It is further prescribed that social security liabilities due for payment during March, April and May can be settled in 24 equal monthly installments from the due date

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
— According to current regulation, taxpayers are not abolished from penalty interest charges on differed tax payments

Filing / Payment Due Date
— 90 days deferral of payment due date for social security liabilities and personal income taxes which are due for payment during March, April and May. Personal income tax and Social security liabilities due for payment during March, April and May can be settled in 24 equal monthly installments from the due date
— Deadline for filing of statutory financial statements and corporate income tax returns is extended from 31 March 2020 (initial deadline) to April 15, 2020.
— It is important to note that the decision to extend the statutory deadline relates solely to the filing of financial statements and corporate tax returns, but not to the payment of corporate income tax liability.
— Deadline for filing annual PIT return is extended from 30 April 2020 (initial deadline) to 15 May 2020
— Always consult the checklist for travelling to the Netherlands before travelling.
— Travel Ban: If you are a European Union or Schengen national or if you are a 3rd country national holding a valid residence permit in an EU Member State or Schengen country, the entry or travel ban does not apply to you. Otherwise, the EU travel ban applies to you and you can only travel to the Netherlands if you fall into one of the exemption categories for the travel ban.
— Exemptions apply to residents from certain Non-EU countries, that are placed on the EU ‘safe country list’; this is reviewed and updated regularly. Countries can be added or removed from the list depending on the health situation. At present residents of the following countries are admitted: Australia, Iceland, Japan, New Zealand, Rwanda, Singapore, South Korea, and Thailand. The travel ban for China, including the Special Administrative Regions of Hong Kong and Macao will be lifted as soon as China also allows EU citizens to enter China again. Uruguay was removed on 16 December 20 due to the changed health situation.
— The non-European part of the Dutch Kingdom is also exempt from the travel ban, this includes Aruba, Bonaire, Curacao, Sint Maarten, Saba and Sint-Eustatius.
— Residents of other Non-EU countries, provided they are in possession of an approval notice from the Dutch immigration authority (IND) for highly skilled workers (e.g. holders of EU blue card, Intra-Corporate Transfer or researchers), or for study (higher vocational education) are also exempt from the travel ban. In addition to the approval notice the highly skilled worker should carry a written statement from their employer stating that their work requires them to be present in the Netherlands also detailing the reasons. The statement must also explain why it’s not possible for the highly skilled worker to postpone their travel.
— The exemption also applies to their immediate family members (spouse/partner and children). Family members travelling alone should carry documents demonstrating the family ties and a copy of the residence permit or approval notice of the highly skilled worker or student.
— Per January 23rd, the list of exemptions is reduced, as a result, business travellers, students, highly skilled migrants to enter the Netherlands for up to 50 days will no longer be granted an exemption.
— Exceptions continue to apply if the travel is considered essential in the medical health care sector or in food distribution.
— Non-EU nationals holding a valid Dutch residence permit, a valid MVV-entry visa or a valid EU permit in another EU Member State (so long as they are immediately travelling to their home country) are also exempt.
— As per January 23rd people in a long-distance romantic relationship that wish to travel to the Netherlands for a short period to stay with their partner will, as a temporary rule, no longer be granted entry. This will be at least until the government has implemented the self-quarantine requirement (see below). It’s expected that from 22 February onwards the former rules will revive.
— Internal Schengen borders are open, however EU country leaders are debating further measures to reduce non-essential intra EU travel as much as possible and starting 27 January, the border with Belgium has been partially closed again. Further official announcements may follow in the near future.
— Flight ban: Effective from January 23, flights from non-EU and Schengen-associated states where rapidly spreading variants of COVID-19 have been identified have been suspended. These locations currently include Argentina, Bolivia, Brazil, Cape Verde, Chile, Colombia, Dominican Republic, Ecuador, French Guiana, Guyana, Panama, Paraguay, Peru, South Africa, Suriname, the United Kingdom, Uruguay, and Venezuela. Passenger ferries from the UK area are also banned from docking in the Netherlands. These strict measures will last until ultimately February 22, or may be cancelled even sooner if the obligation to self-quarantine has been implemented into legislation (expected to take a few weeks). Self-quarantine: All travellers from abroad, including Dutch or EU nationals, are strongly advised to self-quarantine for 10 days upon arrival. The self-quarantine can be ended after 5 days if a negative test is taken from the fifth day of quarantine. Cross-border workers are exempt from the self-quarantine duty.
— Moreover, government announced on 20 January that it will finally be implementing a self-quarantine requirement in official legislation. Until the legal framework is approved, self-quarantine can’t really be enforced. It’s expected the new framework will be in place no later than 22 February.
— Health declaration for air travel: Passengers travelling by air must fill in a health declaration and carry this with them. Some airlines allow the passengers to complete this health declaration digitally when you check in.
— Negative test declaration: If you are coming from a country that is not in the EU or Schengen area and you are not a national of an EU or Schengen country, you must fill in a negative test declaration and carry it with you.
— Negative PCR test result: Effective from December 29th, all travellers reaching the Netherlands from another EU Member State or the Schengen Area by aircraft, ship or coach and originating from a high-risk area, must present a negative test result. The swab should have been taken no more than 72hrs before arrival in the Netherlands. Only if you are coming from a country on the EU list of safe countries (Australia, Iceland, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, China including Hong Kong and Macao, Aruba, Bonaire, Curacao, Sint Maarten, Saba and Sint-Eustatius) do you not need to take a test. Exception may only be made for cross-border commuters.
— Negative rapid test result: As of January 24, people travelling to the Netherlands from a high-risk country, additionally must present a negative result of a so-called antigen rapid test, or LAMP (loop mediated isothermal amplification) test taken within 4 hours before departure to the Netherlands. If your flight or connecting flight is delayed and you have checked in already, the negative rapid test result will remain valid, provided that the airport will not be closed. If you depart from a high-risk region where rapid testing is unavailable but you change planes to an airport that offers rapid testing, get tested there and present the result before you board the flight to the Netherlands.
— Non-medical face masks: Non-medical face masks must be worn from the time a person boards the plane until all the arrival procedures are completed.
**Travel Restrictions (contd.)**

- As of March 4, the Dutch authorities extended ban on flights with the UK, South Africa, and many countries in Central and South America until April 1, the ban was extended due to concerns related to the spread of variant strains of COVID-19 found in those countries.
- As of May 16, there is a ban on passenger flights from India, South Africa, and countries in Central and South America until June 1, 2021.
- Effective May 15, passengers from five European countries including Finland, Iceland, Ireland, Malta, and Portugal will be allowed to enter the Netherlands for tourism purposes. Also, the residents of the North Aegean region of Greece and the Spanish Balearic Islands will be allowed to enter the country.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Netherlands, please click here: https://reopen.europa.eu/en/map/NLD

**Note:** The link is sensitive to browser choice and it is recommended to open it in Chrome.

**Immigration**

- See the travel restrictions for the categories that may travel to the Netherlands.
- The Netherlands resumes consular services (granting of visas) gradually in the countries where possible, this depends on the health situation in the country.
- If the embassy in your country is still closed, the Ministry of Foreign Affairs will only be able to issue an MVV entry visa if you fall under an exception category of the EU travel ban or if you need an MVV visa with exceptional urgency. Local situation should allow for it and that also differs per embassy, it’s therefore still possible that someone can’t collect the MVV entry visa.
- Your case will only be considered urgent if you meet these 3 criteria:
  1. You provide evidence that you can travel to the Netherlands, e.g. no physical restriction and the border is open.
  2. Flights are departing from your home country to the Netherlands.
  3. Your work comes under the vital professions
- You need to explain why your case is urgent and must prove that the urgency relates to a vital profession. In this case your employer may contact the IND for assessment of your case.
- In the meantime, the IND still handles applications and authorizations in person desk services are being restored gradually. IND can allow appointments to provide biometrics or to collect the residence permit (ID document). For the most updated immigration measures we refer to the website of the Immigration authority the IND.

**Compensation & Benefits**

- The authorities confirmed – by means of a Decree – that a change in the travel pattern of employees does not impact the (taxation of) a fixed travel allowance, i.e. employers can apply the fixed travel allowances as if the pre-crisis travel pattern is still applicable. This approval was initially applicable to 2020 only. This approval is extended until 1 April July 2021. Note that it is relevant in this respect that the fixed travel allowance was already granted to the employee on 12 March 2020 or before. If an employer charges the fixed travel allowance per 1 January / 1 February / 1 April 2021 (e.g. to payment based on actual travel days), this can be postponed until 1 April July 2021.
- The authorities confirmed that fixed (expense) allowances, already granted on 12 March or before, can remain unchanged and based on the same facts as in the pre-crisis period. Therefore, an employee may continue to receive these fixed allowances tax free. This approval is applicable to 2020 only and has not been prolonged.
- Under the work-related expenses scheme there is a fixed tax-free threshold. The threshold amounts to 1.7% of the total salary for tax purposes of all employees up to EUR 400,00 and 1.2% (2020) respectively 1.18% (2021) of the excess of the total salaries. Due to COVID-19, the 1.7% has been increased to 3%, for 2020 and 2021.
- If companies apply for the subsidy for wage costs due to COVID-19 (“NOW”) there might be limitations on the possibility to award bonuses and distribute dividends for the financial year or financial years in which the subsidy period falls.
- For the excess of the total salaries, the deemed income can be set at a lower level than prescribed in the Dutch Wage Tax Act.
- The deemed income rules (“gebruikelijk inkomen”) are applicable to individuals working for an entity in which they have a substantial interest (>5% of the shares) have been eased for 2020 and 2021. Under certain circumstances, the deemed income may be set at a lower level than prescribed in the Dutch Wage Tax Act.

**Social Security**

- Contributions: Based on a Decree the Deputy Minister of Finance approved that every business that was facing financial difficulties as a result of the COVID-19 crisis was eligible for a deferral of payment request for a large number of relevant taxes for businesses, e.g. payroll tax and social security.
- Therefore, employers were able to request the authorities for an extension of the payment deadline via the website of the Dutch tax authorities, using a simple online form or via a written request. This was possible until 1 April 2021, but has been extended to 1 July 2021. As soon as the request is received, the Dutch tax collector will, in principle, immediately put the tax collection measures on hold for three months. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. For instance, a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties is required. If extension of payment has been requested for 3 months, and after that period the current obligations cannot be paid, it is necessary to submit a request for the extended postponement to the Dutch collector. This request must be received before 1 July 2021.
- The commencement date for the repayments and payback period for the deferred tax liabilities granted under this emergency deferral regime was extended. The government has previously announced a further extension to the payback period from 24 to 36 months and recently pushed back the commencement date for the repayments from July 1, 2021 to October 1, 2021.
Payroll Reporting and Withholding Changes

Payroll and withholding obligations remain applicable. The authorities will however be flexible if employers are not able to meet all administrative obligations in time, such as a timely and correct identification of a new employee. This relaxation was applicable until 1 April 2021, but has been extended until 1 July 2021.

Tax Profile / Tax Residency changes

— Personal income tax: no specific measures (yet) for employees

Note that the Netherlands has concluded an agreement with Germany and Belgium on the allocation of levy rights on employment income in situations where employees need to work from home or are exempted from working or are receiving social security benefits due to COVID-19.

Waiver of Penalties & Interest

— Both payment interest and interest on tax due are temporarily reduced to 0.01%. The reduction for payment interest is applicable until 31 December 2021. The reduction for interest on tax due is applicable until 1 October 2020.

— With effect from January 1 2021, penalties will again be imposed on non- or late payment of taxes. This means, for example, that penalties may be imposed on non- or late payment of wage tax for the period December 2020 (which is payable in January 2021). The penalties are not applicable if the employer applied for the deferral of payment under the current policy as a result of the COVID-19 crisis.

Filing / Payment Due Date

— The filing deadlines for wage tax (personal income tax/wage tax) have not been revised. The filing deadline for personal income tax has been extended by one week until 8 May 2021. For the filing of personal income tax returns it is possible to apply for an extension.

— Based on a Decree the Deputy Minister of Finance approved that every business that was facing financial difficulties as a result of the COVID-19 crisis was eligible for a deferral of payment on request for a large number of relevant taxes for businesses, e.g. payroll tax and social security.

— Therefore, employers were able to request the authorities for an extension of the payment deadline via the website of the Dutch tax authorities, using a simple online form or via a written request. This was possible until 1 April 2021, but has been extended to 1 July 2021. As soon as the request is received, the Dutch tax collector will, in principle, immediately put the tax collection measures on hold for three months. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. For instance, a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties is required.

— If extension of payment has been requested for 3 months, and after that period the current obligations cannot be paid, it is necessary to submit a request for the extended postponement to the Dutch collector. This request must be received before 1 July 2021.

— The commencement date for the repayments and payback period for the deferred tax liabilities granted under this emergency deferral regime was extended. The government has previously announced a further extension to the payback period from 24 to 36 months and recently pushed back the commencement date for the repayments from July 1, 2021 to October 1, 2021.

— As of March 15, under the current emergency payment deferral regime, taxpayers may request – until July 1, 2021 – a 3-month deferral for payment of qualifying taxes. Alongside the deferral, a prolonged payback period for deferred taxes of 36 months applies, which commences on October 1, 2021.

Other Relevant Information

— Travelers arriving in the Netherlands from the following countries and regions should self-quarantine for 10 days at home or in the holiday accommodation, even in case of no symptoms or if tested negative for COVID-19:

  - Andorra, Austria, Belgium, Bulgaria, Croatia, Curacao, Cyprus, Czech Republic, Denmark, Estonia, Finland: Päijät-Häme and Helsinki-Uusimaa region, including the cities of Helsinki, Espoo and Vantaa.
  - France, Germany, Greece, Hungary Ireland: counties of Dublin, Donegal, Limerick and Louth.
  - Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco: Norway: City of Oslo and the county of Viken.
  - Poland, Portugal, Romania, San Marino
  - Slovakia, Slovenia, Spain, Sweden, Switzerland, United Kingdom, any country outside the EU and Schengen, except for: Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand and China.

— As of August 31, the government has announced that it will extend beyond 2020 – and in some cases amend the application of – a number of tax measures that aim to mitigate the economic effects of the COVID-19 pandemic.
The borders are closed, but Norwegian citizens are still allowed to travel back home. The country’s justice ministry relaxed travel restrictions for EU/EEA nationals. EU/EEA nationals can now travel to Norway to work if the work is imminent. They will require one of the following documents:

- a work contract with a Norwegian employer (when you travel, make sure to bring your work contract a work contract is required while travelling), or
- a work contract with a company in another EU/EEA country that has given you an assignment in Norway (when you travel, make sure to bring your work contract and a confirmation from the company in Norway which shows that the company you are employed by is going to carry out an assignment for them while travelling, the person is required to bring his/her work contract and a confirmation from the company in Norway which shows that the company he/she is employed by is going to carry out an assignment for him/her), or
- have his/her own company in another EU/EEA country and have an assignment in Norway (when you travel, make sure to bring documentation of your company and a confirmation/work contract from the customer or company you are going to do an assignment for while travelling, the person is required to bring documentation of his/her company and a confirmation/work contract from the customer or company he/she is going to do an assignment for)
- be an independent entrepreneur who has established or is going to establish a business activity in Norway. You The person can show this for example with a description of the business and your his/her planned role in the business, as well as a budget if you have family members (from EU/EEA).

On 12 May 2020, the rules for EEA citizens who can travel to Norway were changed regarding who can travel to Norway. Here is a list of whom can travel to Norway now to visit family:

- We emphasize that citizens of Sweden, Denmark, Finland and Iceland relate to the same rules as stated here for all EEA citizens.
- EEA citizens who visit a spouse who resides in Norway. EEA citizens who visit a cohabitant who resides in Norway. You are regarded a person is a cohabitants if you he/she have lived in a permanent and established cohabitation relationship for at least two years, or you he/ she have or expect children together, and are going to live together
- EEA citizens who visit their children under the age of 18 who live in Norway
- EEA citizens who visit stepchildren under the age of 18 who are resident in Norway (spouse or cohabitant's children)
- EEA citizens under the age of 18 who are visiting parents residing in Norway
- Girlfriends or boyfriends of EEA citizens cannot travel to Norway now
- Norway will likely keep travel restrictions in place until August 20
- 18 May 2020 the Minister of Justice set forth a new bill suggesting to uphold entry restrictions for the rest of 2020 (until 1 January 2021). The bill has not been approved yet
- Norway and Denmark will allow tourists to travel between the two countries from mid-June
- Norway is allowing business travelers from all the other Nordic countries (Denmark, Finland, Iceland, Sweden, Faroe islands and Greenland) from 1 June
- From 1 July, all third-country nationals who have been granted residence permit under the immigration rules can enter Norway. This will, for example, include skilled and seasonal workers in all industries. In addition, it is opened to foreigners with technical expertise, who are exempt from the requirement of a residence permit, can enter Norway. This includes among other installers and repairers who will carry out the necessary service and maintenance work
- UDI (immigration authorities) will send a letter to your representative/employer confirming that you can come to Norway from 1 July. Your employer should forward this letter to you, and you have to bring with you as a confirmation when you travel to Norway. Employees traveling to Norway are required to bring this letter (which should be forwarded by their employers) as a confirmation
- As of July 24, Norway updated its list. It has lifted restrictions starting July 15, 2020, but Portugal the United Kingdom, Ireland, Malta and Romania, Spain and Andorra remains excluded from the list
- Effective August 8, Norway lifts travel restrictions for north Sweden region
- As of August 10, Norwegian citizens who travel to France, Switzerland, Monaco, the Czech Republic and some regions in Sweden for non-essential purposes must undergo ten days of mandatory quarantine upon return
- As of August 12, the Norwegian government has moved to further tighten travel restrictions against coronavirus
- Effective August 22, Norway will impose a 10-day quarantine on all people arriving from Britian, Austria, Greece and Ireland
- Effective September 5, Norway added Italy and Slovenia to 10-day Covid-19 quarantine list. Additionally, restrictions will also apply to the Vatican and San Marino, but will be eased for those coming from Cyprus and six regions of Sweden and one in Denmark
- As of September 19, quarantine is mandatory upon arrival in Norway from entire Denmark, Slovakia, Hungary, Estonia and new regions in Sweden and Finland (Etelä-Savo)
- As of September 26, authorities tighten COVID-19 restrictions in Oslo. Authorities have included new locations in their list of "high risk" international travel regions including Iceland, Lithuania, the Vasterbotten region in Sweden, and the Finnish regions of Central Finland and Pajanne-Hameed. Travelers arriving from these locations must self-isolate for ten days upon arrival
- As of October 1, the Ministry of Foreign Affairs is maintaining its global advice against all non-essential travel to all countries. This advice currently applies until 15 January 2021.
As of May 11, quarantine is mandatory upon arrival in Norway from: Andorra, Austria, Azores, Belgium, Bulgaria, Canary Islands, Croatia, Cyprus, Czech Republic, Estonia, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Madeira, Malta, Monaco, Netherlands, Poland, Portugal, Romania, San Marino, Slovakia, Slovenia, Spain, Switzerland, Aaland, Vatican City

Effective from January 2, Norway lifts ban on flights from United Kingdom. However, separate rules of quarantine and testing for travelers arriving from the UK will continue

Effective from January 29, the Government is imposing far stricter rules on foreign nationals who seek entry to Norway. Only foreign nationals who reside in Norway will be permitted to enter. Certain exceptions apply

As of February 18, health personnel in Norway, who have been fully vaccinated against the Coronavirus pandemic, and have critical functions in hospitals or other health services, will be exempted from the quarantine rules

Effective from March 1, Norway's government has announced that daily commuters from its neighboring countries, Sweden and Finland, will once again be permitted to work in the but under strict test and control rules

Effective from April 1, all persons entering the country must undergo a COVID-19 test and wait for the results at the border test station, in addition to the requirements to present the results of a test taken before arrival and quarantine

As of May 3, only Norwegian citizens and foreign nationals who reside in Norway can enter the country, with certain exceptions. There is mandatory testing, travel registration, quarantine, and quarantine hotels for those who can travel to Norway

As of April 30, the Norwegian Government announced stricter quarantine regulation for employees arriving in Norway. Employees arriving in Norway from "red" countries must stay in quarantine for 10 days, without any possibility to work during this time

As of October 31, Norway has decided to extend the EU-wide entry ban on third-country citizens until June 2021

As of November 9, travelers from red countries must present a certificate of a negative Covid-19 test when they arrive in Norway. The test must have been taken less than 72 hours before entry. If the person does not present such a test, he or she may be refused entry

As of November 9, Norwegian embassy announced the latest travel restrictions for Norway. Travelers from red countries must show a certificate on negative COVID-19 test when they come to Norway. The test must have been taken less than 72 hours before the entry. If the person does not show such a test, they may be denied entry. As per recent changes in entry restrictions to Thailand and the resumption of semi-commercial flights, a visitor’s visa to Norway can as of 1 November 2020, and until further notice, be granted under certain conditions

Norwegian authorities extended COVID-19 restrictions by three weeks until December 17

Norwegian authorities extended travel restrictions for passengers arriving from the UK until January 29, 2021, for an indefinite period to contain the spread of COVID-19 and its mutations

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Norway, please click here: https://reopen.europa.eu/en/map/NOR

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome
Norway

Immigration

— The Immigration authorities has set up a temporary arrangement where it is possible for some applications to be uploaded electronically in the online application portal and the Immigration authorities (UDI) are processing applications, however with a delayed processing time.
— For persons that are granted a permit they will most likely be subject to quarantine regulations upon arrival. If an Entry Visa is required they will have to check with the relevant Foreign Service Mission whether it is possible to get this Entry Visa.
— Updated information can be found on the Immigration authorities web page: https://www.udi.no/en/about-the-corsa-situation/
— EU/EEA nationals arriving in Norway must follow the rules for quarantine and isolation. You can read more about quarantine and isolation at www.helsenorge.no (external website).
— The quarantine period has been reduced from 14 days to 10 days.
— Persons who cross the border between Sweden and Norway, or Finland and Norway, while traveling between their residence and place of work, are exempt from quarantine duty as long as they are in employment. The quarantine exemption only apply for the time they travel to/from work and during work hours. They must still be in quarantine during their free time.
— Effective May 21, foreign national residents of Norway will no longer have to register with the National Registry of Norway. To leave and re-enter Norway, they will only need to provide residence permit, travel documentation, and travel itinerary as evidence to the customs officials.

Compensation & Benefits

— Introduction of the Government’s proposition involving changes in the Act on the Obligation to Pay Wages during Layoffs. The government is also offering leaves to parents due to COVID-19 situation. There are also changes in sick leave policies and its payment.

Social Security

— The temporary measures include:
  — Social security contribution obligation reduced with 4% for two months
  — The Norwegian government has proposed a reduction of employers’ social security contribution for May and June.
— Benefits:
  — Covid-19 diagnosis: the period of payment of full wages is reduced to 3 days (originally 16 days)
  — Parental leave increased with 10 days per parent.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

— None for the time being. However, accept of fewer home trips than previously to fulfill commuting requirements.

Waiver of Penalties & Interest

— This relates to employers payroll reporting, not the individuals tax return.

Filing / Payment Due Date

Other Relevant Information

— Effective from February 20, the Norwegian Ministry of Trade and Industry has introduced a new entry scheme through which companies can apply to bring to Norway essential foreign workers from abroad.
As of 13 June 2020, Poland has restored full border traffic within the internal borders of the European Union, and travelers have regained the right to free entry, exit and transit through the territory of the Republic of Poland. Importantly, they do not have to quarantine. International rail traffic within the EU’s internal borders has also been resumed, and from 17 June 2020, international flights have been partially resumed.

Our country’s borders that are also the EU’s external borders, remain closed. They may be crossed only by:

- Polish citizens,
- foreigners who are spouses or children of citizens of the Republic of Poland or remain under the constant care of citizens of the Republic of Poland;
- holders of a Polish Charter,
- diplomats,
- people who have the right of permanent or temporary residence in the Republic of Poland or a work permit,
- in particularly justified cases, the commander of the Border Guard post, after obtaining the consent of the Commander-in-Chief of the Border Guard, may allow a foreigner to enter the territory of the Republic of Poland in accordance with the procedure specified in the Act of 12 December 2013 on foreigners (Journal of Laws of 2020, item 35),
- foreigners who run a means of transport designed for the transport of goods
- citizens of European Union Member States, European Free Trade Agreement (EFTA) Member States – parties to the Agreement on the European Economic Area or the Swiss Confederation and their spouses and children, when traveling through the territory of the Republic of Poland to their place of residence or study
- foreigners with a permanent residence permit or a long-term resident’s European Union residence permit, in the territory of other European Union Member States, a Member State of the European Free Trade Agreement (EFTA) – parties to the agreement on the European Economic Area or the Swiss Confederation and their spouses and children, when traveling through the territory of the Republic of Poland, to their place of residence or study
- Till 17 January 2021 international rail traffic has been suspended
- As of December 17, authorities in Poland to tighten existing COVID-19 restrictions from December 28 until January 17. During this time, all international arrivals will be required to self-isolate for 10 days, unless arriving by private vehicle
- As of December 21, flights from the UK to Poland have been banned until further notice
- From 7 January 2021, civil aircrafts travelling internationally from airports located within the territories of the countries listed below are prohibited from landing in Poland: The United Kingdom of Great Britain and Northern Ireland. The ban does not concern flights chartered before 6 January 2021. The ban of flights also does not apply to countries which have notified Poland about the implementation of solutions ensuring that only passengers with a negative result of a diagnostic test for SARS-CoV-2 will be allowed to board aircrafts. The list of such countries shall be published in the announcement of the Minister of Foreign Affairs. Effective until: 13 January 2021
- As of March 30, incoming travel is permitted from EU and Schengen Area countries, as well as from Australia, Belarus, Canada, Georgia, Japan, New Zealand, South Korea, Switzerland, Thailand, Tunisia, and the UK.
- Most travel from other countries is prohibited with certain exceptions in place for students and essential workers, among other groups
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Poland, please click here: https://reopen.europa.eu/en/map/POL

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Immigration

- Pursuant to the provisions introduced under the “Anti-Crisis Shield”, the validity period of work and residence permits that would end during the period of state of epidemic threat or the state of epidemic announced due to the spread of SARS-CoV-2, i.e., after 14 March 2020, shall be extended. Under the new law, for the entire period of the epidemic and until the end of the 30th day following the date of recall of the state of epidemic threat or the state of epidemic, the following will be extended:
  - Residence permits and residence cards,
  - D-type national visas,
  - Work permits and declarations on entrusting work to foreigners.
- The validity period of the documents listed above will be extended automatically. Thus, foreigners and their employers, for whom work permits or declarations on entrusting work were issued, do not need to take any further steps. In the current mode, extension of the national visa will not involve placing a new visa in the passport. Similarly, no new residence cards will be issued if the decisions on granting residence permits and residence cards have expired.
- In the event of documents’ validity expiry, the automatic extension of validity period for Polish residence permits and visas does not provide for traveling to other EU Schengen countries, as the provisions apply only to legal residence and work in Poland.
Immigration (contd.) — As for the legal performance of work by foreigners on the territory of Poland, the automatic extension of the validity period shall apply to:
- Work permits types A-E
- Seasonal work permits,
- Declarations on entrusting work to foreigners.

Immigration (contd.) — However, employers must keep in mind that the employed foreigners should perform work for the entity entrusting the work and on the terms set out in the permit or the declaration on entrusting work. Thus, there is no possibility to arbitrarily change the employment conditions for foreigners, e.g. to decrease salary and working time, without first introducing the relevant changes to the permit or declaration.

Immigration (contd.) — It must be stressed that the new regulations do not release employers from the obligation to obtain a work permit or a declaration on entrusting work if they intend to employ a new foreign worker.

Immigration (contd.) — Extension of deadlines
- The new regulations provide for automatic extension of deadlines, to up to the 30th day following the date of recall of the state of epidemic threat or the state of epidemic, for the submission of applications for:
  - Extension of a national visa (type D) or a Schengen visa (type C),
  - extension of the period of visa-free travel – this applies only to citizens of selected countries, where provided by the visa waiver agreements,
  - Granting a temporary residence permit,
  - Granting a permanent or long-term EU resident permit.
- All the above-mentioned administrative procedures require submitting an application to the office of the voivode competent for the place of stay or residence of the foreigner on Polish territory. Some procedures (related to temporary and permanent residence) require that the foreigner shows up at the office in person. Because of restrictions due to the epidemic and restrictions related to handling cases by voivodship offices, foreigners will have more time to submit the relevant applications once the state of epidemic threat and the state of epidemic are recalled. Throughout this period, their stay in Poland is considered legal within the meaning of the provisions of the Act on Foreigners, if the relevant applications are submitted within the time limits provided for by the regulations of the Anti-Crisis Shield (30 days from the day following the end of the state of epidemic threat or the state of epidemic caused by COVID-19). - The deadlines for leaving the territory of Poland in connection with refusal of granting a visa, refusal of granting a residence permit, canceling a visa or revoking the residence permit are also automatically suspended for 30 days after the end of the epidemic.

Immigration (contd.) — Other regulations related to foreigners
- Pursuant to the provisions of the COVID-19 Act, foreigners residing within the territory of Poland are entitled to the downtime benefit, provided that they are:
  - Citizens of EU Member States, other non-EU EEA countries and Switzerland with the right to reside or permanently reside on Polish territory, or
  - Foreigners legally residing in Poland.

Compensation & Benefits — As of November 17 28 November 2020, effective from 1 January 2021 Poland has adopted additional tax measures to mitigate the effects of the COVID-19 pandemic, one of which is extending the deductibility of qualified donations.

Social Security — Anti-crisis shield 6.0 exempts from social security contributions companies most affected by the COVID-19 pandemic for the period of November 2020. The applications can be filed by the end of January 2021. The previous regulations concerned the periods March-May and July-September 2020.

Benefits:
- Parents to children under the age of 8 are entitled to an additional 14 days (extended by additional 14 days) off to care for their children. The costs of this additional leave will be covered by the government.
- Additional parental leave can also be applied for children older than 8 years provided that they are disabled;
- Parents are entitled for regular 60 days benefit which may also be applied in case kindergarten is closed,
- The act extending the possibility of the above benefits until 17 January 2021 has been adopted.

Payroll Reporting and Withholding Changes — As of 31 December 2020 the Ministry of Finance postponed the effective date for a withholding tax collection mechanism applicable for both corporate income tax and individual (personal) income tax purposes. The new effective date is 30 June 2021.
Poland

tax profile / tax residency


The amendments refer primarily to the rules on remuneration of posted workers in the European Union and the period of posting.

Their goal is to establish a common framework of provisions, measures, and control mechanisms for more efficient and uniform action in the field of posting of workers.

waiver of penalties & interest

In case of the personal income tax advances collected by taxpayers in March, April and May 2020, the obligation to pay these advances to the Revenue Office was delayed until 20 August 2020 (for March), 20 October 2020 (for April) or 20 December (for May) for the taxpayers that were adversely affected by the pandemic.

Effective from November 19, the Government has decided to grant qualified taxpayers a further extension of tax advance payments. Accordingly, certain individual entrepreneurs and legal entities that have been severely affected by the COVID-19 pandemic will be allowed to postpone payment of individual income tax advances. Payment of tax advances withheld from employees’ and contractors’ salaries follows the below schedule:

- tax advances withheld in October 2020, otherwise due to be paid by 20 November 2020, will be deferred until 20 May 2021;
- tax advances withheld in November 2020, otherwise due to be paid by 20 December 2020, will be deferred until 20 June 2021; and
- tax advances withheld in December 2020 will be deferred until 20 July 2021

filing / payment due date

On 11 June 2020 following the approval of the State aid temporary framework to increase flexibility of State aid rules to support the EU economy in the context of the COVID-19 pandemic, the European Commission found that all the proposed Polish schemes are compatible with the State aid rules. Under the schemes, the public support will take the form of direct grants; repayable advances; tax and payments advantages; deferrals of tax payments; and wage subsidies.

Entrepreneurs are entitled to wage subsidies if, due to COVID-19, they have recorded a decrease in their turnover.

A monthly subsidy of:

- 50% of the minimum national wage per employee per month may be granted if, due to a temporary suspension of the business activity, the employees cannot perform their work at all; or
- 40% of the average statutory wage may be granted if the employer had to reduce the employees’ working hours.

The subsidies are limited to the employees whose salary in the month prior to the application for the subsidy has not exceeded 300% of the average national salary. The wages may be subsidized for a period of 3 months.

Sole entrepreneurs and persons employed under a civil law contract are entitled to a monthly allowance of 50% of the minimum national wage per employee per month may be granted if, due to a temporary suspension of the business activity, the employees cannot perform their work at all; or

The act on granting public aid for the purpose of saving or restructuring entrepreneurs entered into force. Thanks to the act, PLN 120 million annually for 10 years will go to companies that will be among the enterprises who find themselves in a difficult situation in connection with the coronavirus. Companies will also be able to obtain relief for the restructuring of some public-law receivables with an estimated value of PLN 50 million per year.

The address of the new solutions will be companies that are under bankruptcy or face the threat of liquidation. The aid may be directed only to restructuring activities or financial liquidity support in connection with the implemented restructuring. The support is to go to both the SME sector and large companies.

As of October 1, Anti-crisis shield 5.0 came into force. The act concerns further, detailed solutions aimed at combating COVID-19. New regulations are supposed to aid especially tourism and entertainment industry.

On 15 December, Anti-crisis shield 6.0 was signed by the President of Poland. New regulations are supposed to aid companies most affected by COVID-19 pandemic.

On December 15, 2020, the head of the tax administration on issued a ruling regarding the tax treatment of allowances paid to employees as compensation for their increased electricity and internet bills incurred in response to directions from their employers to work remotely.

On May 15, Poland’s government provided details around a new stimulus plan aimed at supporting the economy following the coronavirus (COVID-19) pandemic. The plan includes the following measures:

- an increase to income for the “tax-free allowance” for low-wage earners.
- an increase to the threshold that triggers for individual taxpayers, application of the higher income tax bracket of 32% to PLN 120,000 (currently PLN 85,528).
- an increase to the total tax and contribution burden for non-deductible health insurance contributions.

Other relevant information

On 11 June 2020 following the approval of the State aid temporary framework to increase flexibility of State aid rules to support the EU economy in the context of the COVID-19 pandemic, the European Commission found that all the proposed Polish schemes are compatible with the State aid rules.
As of August 1, Portugal has announced new air traffic rules. Air traffic continues to remain open with countries in the European Union and the Schengen Area as well as the United Kingdom. Additionally, regular flights will be resumed with the following twelve countries outside the EU: Australia, Canada, China, South Korea, Georgia, Japan, Morocco, New Zealand, Rwanda, Thailand, Tunisia and Uruguay.

As of November 17, Portugal extends restrictions on flights from non-EU countries. Effective from January 23, Portugal will indefinitely prohibit most flights with the UK in an effort to stem the spread of a variant strain of coronavirus disease (COVID-19).

As of January 29, Portugal plans to suspend most flights with Brazil until February 14 to stem the spread of a new strain of coronavirus disease (COVID-19).

As of February 10, border controls between Spain and Portugal will be prolonged until at least March 1, due to the current Coronavirus situation. Until March 1, only authorized persons will be allowed to cross the borders.

As of February 12, authorities permit entry for travelers from the EU and Schengen Area countries, Australia, China, New Zealand, Rwanda, South Korea, Singapore, and Thailand. Arrivals from Austria, Belgium, Croatia, Cyprus, Denmark, France, Germany, Hungary, Italy, Luxembourg, Malta, Netherlands, Poland, Romania, Sweden, and Switzerland. Travelers from these countries must present evidence of a negative PCR test taken within 72 hours of boarding. Arrivals from Czech Republic, Estonia, Ireland, Latvia, Lithuania, Slovakia, Slovenia, and Spain require similar evidence and must also self-isolate for 14 days. Other travelers do not require a COVID-19 test unless their destination is the Azores or Madeira.

As of March 30, Authorities in Portugal have clarified that flights from the United Kingdom and Brazil will remain suspended. Additionally, citizens of countries in which the incidence rate is greater than 150 per 100,000 are permitted only for essential trips, but they must follow quarantine rules.

As of April 21, the Portuguese government prolonged the air traffic measures to mitigate the spread of COVID-19. The measures include:
- Suspension of air traffic to and from its territory for all flights except for some flights from the European Union or Schengen Area countries, including Liechtenstein, Norway, Iceland, and Switzerland.
- Tightening of restrictions with other EU countries.
- Mandatory 14-days self-isolation for all visitors entering from South Africa, Brazil or any other country where the COVID-19 rate is higher than 500 cases per 100,000 inhabitants.

As of April 29, the Portuguese authorities lifted COVID-19 related border controls with Spain.

As of May 4, travellers from India, Cyprus, Croatia, Brazil, France, Lithuania, the Netherlands, South Africa, and Sweden will have to undergo 14 days of quarantine after arrival.

Effective May 17, Portugal will allow tourists from the UK, European Union member states, Iceland, Liechtenstein, Norway, and Switzerland to enter the country.

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Portugal, please click here: https://reopen.europa.eu/en/map/PT

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
Romania

Region: Europe

Travel Restrictions

- The list of high-risk countries has been expanded. Romania has expanded the yellow list of high-risk countries for which travel restrictions apply and included several EU countries that have recorded a surge in COVID-19 cases in recent days.
- Thus, effective from October 7, Romania updated the travel restrictions and quarantine/self-isolation for 14 days for travelers entering Romania, especially for those coming from "high-risk epidemic areas / yellow/red zone" – i.e. travelers coming from Israel, Andorra, Montenegro, Bahrain, Anda, Argentina, Guam, Boni, Saint Eustatius and Saba, Spain, Czech Republic, Costa Rica, Puerto Rico, Bahamas, Republic of Moldova, France, Netherlands, Gibraltar, French Polynesia, Saint Martin, Lebanon, Belgium, Panama, Cape Verde, USA, Peru, Kuwait, Columbia, Brazil, Armenia, Azerbaijan, Oman, Iraq, Malta, Paraguay, Luxembourg, Belize, United Arab Emirates, Palestine, Denmark, Libya, Hungary, Chile, Slovakia, Ukraine, Austria, Curacao, Georgia, Qatar.
- People coming from these countries who go into quarantine have the possibility to get out of isolation on the tenth if they take a COVID-19 test on the eighth day and the result is negative. Furthermore, they should not present any symptoms. People who will spend less than three days (72 hours) in the country and who present a negative COVID-19 test taken within 48 hours before entering Romania will not have to quarantine.
- As of Oct. 14, travelers from Andorra, Belgium, Czech Republic, France, Gibraltar, Island, Malta, Moldova, Montenegro, Netherlands, Slovakia, Spain, and the UK must self-isolate for 14 days on arrival. According to EU Commission recommendation, travelers arriving from other European Economic Area (EEA) countries, Australia, Canada, Japan, New Zealand, Rwanda, South Korea, Switzerland, Thailand, Tunisia, and Uruguay, may enter without restrictions on special circumstances. However, this should be double checked before initiating any travels to Romania.
- Effective from December 21, Romania has banned all flights to and from the UK for two weeks.
- As of January 26, Romania's National Committee for Emergency Situations updated the "Yellow List" of countries with high COVID-19 infection rate, travelers arriving from countries marked in the list should undergo mandatory quarantine for 14 days at home or at a stated location.
- The European Union has a Re-open EU website with frequently updated information about travel restricti

Immigration

- Romania is still under the state of alert situation.
- The validity of the immigration documents which expired during the state of alert period (i.e. work permits, visas, residence permits) for non-EU/EEA/Swiss nationals or certificates of registration for EUEEA/Swiss nationals continue to be considered valid until the "state of alert" is terminated. The documents will be renewed within 90 days after the state of emergency imposed by Covid-19 situation is terminated.
- Limited public hours and safety restrictions maintained at the immigration office for direct applications of the individuals at the immigration counter.
- On-line applications continue to apply for all applications, before going to the counter.
- On November 9, the Government of Romania announced additional restrictions. These restrictions will remain in place for 30 days and are subject to being renewed. Required professional or personal declaration forms for movement during this time; travelers can present a self-declaration for both personal and professional purposes, but you can also present a service card and employer declaration for professional travel.
- People who will spend less than three days (72 hours) in the country and who present a negative COVID-19 test taken within 48 hours before entering Romania will not have to quarantine.
- As of October 7, Romania updated the travel restrictions and quarantine/self-isolation for 14 days for travelers entering Romania, especially for those coming from "high-risk epidemic areas / yellow/red zone" – i.e. travelers coming from Israel, Andorra, Montenegro, Bahrain, Anda, Argentina, Guam, Boni, Saint Eustatius and Saba, Spain, Czech Republic, Costa Rica, Puerto Rico, Bahamas, Republic of Moldova, France, Netherlands, Gibraltar, French Polynesia, Saint Martin, Lebanon, Belgium, Panama, Cape Verde, USA, Peru, Kuwait, Columbia, Brazil, Armenia, Azerbaijan, Oman, Iraq, Malta, Paraguay, Luxembourg, Belize, United Arab Emirates, Palestine, Denmark, Libya, Hungary, Chile, Slovakia, Ukraine, Austria, Curacao, Georgia, Qatar.
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Compensation & Benefits

- On 16 October 2020, the Ministry of Finance issued a proposal granting employers a deduction for expenses incurred in COVID-19 testing of their employees, together with an exemption of these amounts from income tax and social security contributions at the level of the employees. The incentive will be available during the state of emergency or state of alert due to the COVID-19 pandemic.

Social Security

- Benefits: 
  - Technical unemployment allowance available, which can be supported by the Unemployment Insurance Budget
  - Granting free paid days to parents for the purpose of childcare in the case of temporary closure of educational establishment
  - Possibility to communicate on e-mail with the authorities about social assistance, including online application filing
  - The payment of the ‘return to work incentive’ for 90 days to persons who qualify

Payroll Reporting and Withholding Changes

- Waiver of Penalties & Interest
  - All tax obligations which have their due date after 21 March 2020 and which are unpaid do not qualify as overdue, and therefore they are not subject to late payment interest and penalties.
  - All tax related foreclosure procedures involving garnishments are suspended by law.
  - Both measures cease to produce effect 30 days from the end of the state of emergency situation, declared by the Romanian state as of 16 March 2020.
  - On October 26, Romania announced the rescheduling is granted for tax amounts exceeding RON 500 in the case of individuals. In the case of late payment of the scheduled amount, interest at 0.01 percent per day of delay and a total penalty of 5 percent of the unpaid amount are due.

Other Relevant Information

- The deadline for filing the annual tax return was officially postponed for 30 June. The format of the tax return will also be modified so that it include two types of bifoncations:
  - 5% for online filing
  - 2% for payment of the related income tax and social security contributions by 30 June.
- On October 26, 2020, Romania enacted the rescheduling of the payment of taxes for a period of a maximum of 12 months.
- As of March 29, the period to apply for tax amnesty is extended from March 31, 2021 until January 31, 2022. The period for when tax payments can be rescheduled is extended from 31 March 2021 until 30 September 2021.
**Travel Restrictions**

- Yes, entry to Russia is restricted until further notice
- 14-day quarantine applies to individuals arrived from other countries
- Regular and charter flights into and out of Russia are significantly restricted until further notice
- Moscow lockdown to end as Russia eases COVID-19 restrictions
- As of September 21, Russia has resumed flights to neighboring Belarus, Kazakhstan and Kyrgyzstan and will resume flights to South Korea from September 27
- As of November 17, Russia has gradually moved to re-open its borders after grounding nearly all international flights this spring due to the coronavirus pandemic. Nationals and residency holders of countries with which Russia has resumed direct air traffic are allowed to enter Russia, given they have a valid visa or other required travel documents and arrive in Russia directly from the respective country of their citizenship or residency.
- Currently, this rule includes the following countries: Belarus, Cuba, Egypt, Ethiopia, Kazakhstan, Kyrgyzstan, the Maldives, Serbia, Seychelles, South Korea, Switzerland, Tanzania, Turkey, the UAE, Britain and Japan
- Effective from December 22, Russia suspends air traffic with the UK for one week
- As of December 25, Russian authorities have ordered people arriving from the UK to quarantine for two weeks
- As of January 26, Russia has lifted a travel ban for Finland, Vietnam, India and Qatar

**Imigration**

- Due to self-isolation measures it is not possible to obtain relevant immigration documents in Moscow and some other regions.
- It is possible to extend work permits
- Home self-isolation mandated for individuals in Moscow and some other Russian regions

**Compensation & Benefits**

- Additional benefits are established for certain categories of citizens (parents with many children, elderly people, etc.)
- Pension contributions for 2020 payable by individual entrepreneurs engaged in the economic sectors most affected by the COVID-19 pandemic are reduced by the amount of one minimum monthly salary (in 2020: RUB 12,130). Accordingly, the fixed pension contribution is set at RUB 20,318, regardless of the income received.
- As of October 27, the Ministry of Finance (MoF) clarified the tax treatment of expenses incurred by employers in connection with the COVID-19 testing of employees. If the testing of employees for COVID-19 is conducted in the framework of provision of safe working conditions for employees, these employees are not deemed to have gained an economic benefit (income) from their employers. Accordingly, no individual income tax is due in such cases

**Social Security**

- Payment deadline of mandatory contributions is extended for certain categories of payers
- Lower tax rates are introduced for companies operating in certain businesses (e.g., tourism, air carriers) and taxpayers of a mid- and small-size businesses meeting certain criteria
- As of February 8, the Ministry of Finance (MoF) has clarified that payments made to employees as reimbursement of expenses incurred by those employees in connection with COVID-19 testing are not subject to social security contributions if such expenses are incurred for the purpose of meeting legislative requirements of ensuring safe working conditions

**Payroll Reporting and Withholding Changes**

- As of July 21, Russia proposes to amend tax residence rules. Individuals who have been physically present in Russia for 90 to 182 days in 2020 may opt to be recognized as Russian tax residents with respect to the 2020 tax period on the basis of an application submitted to the tax authorities. The application may be filed in any format along with the individual income tax return
- As of August 7, the president of Russia on July 31, 2020 signed a law that provides for an additional option for individuals to establish Russian tax residency for 2020. An individual who spent from 90 to 182 days in Russia during 2020 will be considered Russian tax resident for 2020 if the individual follows certain procedures. The general tax rate applicable to Russian tax residents is 13 percent and for tax nonresidents, 30 percent.

**Tax Profile / Tax Residence changes**

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**Waiver of Penalties & Interest**

- Yes, various waivers apply depending on the taxpayer type
- As of February 8, due to the continuing spread of the COVID-19 pandemic, Russia has proposed to temporarily suspend, until 1 September 2021, the accrual of penalties for the late payment of property tax due by individuals for the 2020 tax period

**Filing / Payment Due Date**

- General 2019 personal tax return filing deadline (30 April 2020) was extended till 30 July 2020. General tax payment deadline for 2019 (15 July 2020) remained unchanged
- As of December 28, 2020, Russia has extended the deferral of tax debt collection for individual entrepreneurs and small and medium-sized businesses until May 1, 2021, which was previously October 1, 2020

**Other Relevant Information**

- A process of DTT revision launched with regard to increase of DTT rate on dividends and interests to 15%. New rules on taxation of deposits and coupon income introduced
- Starting from 1 January 2021 the Law (Federal Law no.102-FZ) introduces personal taxation of interest income from bank deposits in Russian banks.
- Such income exceeding the annual threshold (calculated as RUB 1 million multiplied by the key interest rate of the Bank of Russia) will subject to tax at the rate of 13%, irrespective of the taxpayer’s tax residency status
As of 6 June, Council of the EU has updated non binding list of countries for which member states should gradually lift travel restrictions at the external borders, removing Serbia from the list. Brazil (by air only, up to 98 days, with full insurance coverage paid up front), Central African Republic, Côte d’Ivoire, DR Congo, Congo, Egypt, Jamaica, Maldives, Mexico, Oman, Palau, Pakistan, Republic of the Sudan, San Marino, Tanzania, Turkey, USA, without quarantine and tests for COVID-19, as well as to Slovakia and Malta from certain countries.

There is a ban for Serbian citizens to enter into: Azerbaijan, Angola, Algeria, Andorra, Antigua and Barbuda, Argentina, Australia, Austria, Armenia, Bahamas, Belgium, Belize, Bolivia, Botswana, Brunei, Burkina, Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Canada, China, Chile, Chad, Cyprus, Colombia, Costa Rica, Comoros, Cuba, Czech Republic, Denmark, Dominica, DPR Korea, East Timor, El Salvador, Estonia, Equatorial Guinea, Eritrea, Ethiopia, Fiji, Finland, France, Georgia, Germany, Ghana, Guinea, Guinea Bissau, Greece, Grenada, Honduras, Israel, India, Indonesia, Iraq, Italy, Japan, Jordan, Kazakhstan, Kuwait, Kyrgyzstan, Laos, Lesotho, Lithuania, Lichtenstein, Libya, Luxembourg, Madagascar, Malawi, Mali, Maldives, Malta, Mauritius, Morocco, Muscat, Namibia, Nepal, Netherlands, New Zealand, Norway, North Korea, North Macedonia, Nigeria, Niger, Netherland, Panama, Papua New Guinea, Paraguay, Palestine, Peru, Poland, Portugal, Philippines, Romania, Russia, Russian Federation, Saint Kitts and Nevis, Samoa, Sao Tome and Principe, Saint Vincent and the Grenadines, Sao Tome and Principe, Saint Lucia, South Sudan, Senegal, Syria, Togo (not by air), certain emirates of UAE (Dubai), UK, Ukraine, Zambia, with performed one or two PCR tests, or with self-isolation of a prescribed length.

Serbia abolished travel restrictions due to COVID-19, and has started restoring commercial flights since 6 May, all obligations regarding residence and work permits are performed on a regular basis, before 6 May, all obligations regarding residence and work permits are performed on a regular basis.

In addition, the Government issued Ruling that work permits issued to a foreigner in line with the provisions of the Law on Employment of the Foreigners, which have expired during the State of emergency, will be considered valid until the State of emergency ceases.

Moreover, Serbian citizens may enter into: Bahrein, Barbados, Benin, Bulgaria (if entered from Serbia), Croatia, Dominican Republic, Ecuador, Ethiopia, Guinea (by air only), Haiti, Hungary, Ireland, Iceland, Iran, Djibouti, Kenya, Korea, Laos, Lebanon, Liberia, Nauru, Qatar, Saint Vincent and the Grenadines, Sao Tome and Principe, Saint Lucia, South Sudan, Senegal, Syria, Togo (not by air), certain emirates of UAE (Dubai), UK, Ukraine, Zambia, with performed one or two PCR tests, or with self-isolation of a prescribed length.

As of 6 May, all obligations regarding residence and work permits are performed on a regular basis, before relevant authorities. Appointment is mandatory for submission of required documents for obtaining/extending permits.

**Compensation & Benefits**

**Social Security**

- Deferral for the payment of salary tax and social security contributions on salaries for March, April, and May 2020 (on behalf of the employee and on behalf of the employer), for the private sector until 4 January 2021.

**Payroll Reporting and Withholding Changes**

- Deferral for the payment of salary tax and social security contributions on salaries for March, April, and May 2020 (on behalf of the employee and on behalf of the employer), for the private sector until 4 January 2021.

**Waiver of Penalties & Interest**

- During previous period, applicable default interest rate has changed several times, due to changes in the annual reference rate of the National Bank of Serbia, and reduction of interest rate for payment of late tax liabilities by 10%, to the level of the annual reference rate, for the period between 15 March and 6 May 2020.
  - In period from 15 March 2020 until 6 April 2020, the interest on late paid tax is reduced from 11.75% to 1.5% per annum.
  - In period from 9 April 2020 to 6 May 2020, the interest on late paid tax is reduced from 1.75% to 1.5% per annum.
  - In period from 7 May 2020 to 10 June 2020, the interest rate is again calculated as a sum of the annual reference rate and 10bp, resulting in increase of interest rate from 1.5% to 11.5% per annum.

**Other Relevant Information**

<table>
<thead>
<tr>
<th>Region: Europe</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Travel Restrictions</strong></td>
</tr>
<tr>
<td><strong>Compensation &amp; Benefits</strong></td>
</tr>
<tr>
<td><strong>Social Security</strong></td>
</tr>
<tr>
<td><strong>Payroll Reporting and Withholding Changes</strong></td>
</tr>
<tr>
<td><strong>Waiver of Penalties &amp; Interest</strong></td>
</tr>
<tr>
<td><strong>Other Relevant Information</strong></td>
</tr>
</tbody>
</table>
People with permanent or temporary residence in Slovakia will be allowed to travel to the Czech Republic, Poland and Hungary, but also to Austria, Slovenia, Croatia, Germany and Switzerland for 48 hours without the necessity of showing negative Covid-19 tests and without being placed in a two-week compulsory quarantine upon return.

Travel restrictions between Hungary, Austria, and Slovakia was completely lifted for residents/citizens of these states.

As of September 14, Slovakia has imposed travel restrictions for anyone coming from the Czech Republic. Travelers from the Czech Republic will have to present a negative coronavirus test that is not older than 72 hours or register via https://korona.gov.sk/en/ehranica to be quarantined for five days and then get tested.

As of October 23, Slovakia’s State Secretary of the Ministry of Foreign and European Affairs has urged Slovakian citizens to postpone all international trips.

As of November 25, Slovakia added Greece on its COVID-19 Red List. Citizens of Greece wishing to enter Slovakia will be required to follow quarantine rules.

Currently the “low risk countries” from the epidemiological point of view in relation to COVID-19 in Slovakia are the following: Australia, China, Finland, Iceland, Ireland, Japan, New Zealand, Norway, Singapore, South Korea and Taiwan. Travelers arriving to Slovakia from other than the “low risk countries” must follow the quarantine rules.

As of December 21 all travelers arriving to Slovakia who have visited Britain in the previous 14 days must follow the quarantine rules. They will have to follow the quarantine rules for a period of 14 days, which can be ended in the 8th day of isolation, if the traveler gets tested for COVID-19 and results negative.

As of March 23, all persons returning from abroad will be obliged to quarantine when entering Slovakia, even those who have taken the second dose of the vaccine.

Effective April 19, the Slovak authorities will allow passengers who have visited the European Union or Iceland, Norway, Switzerland, Liechtenstein, or the UK in the past 14 days to enter the country, provided they have recovered from COVID-19, or have been vaccinated against COVID-19.

Effective from April 26, the quarantine measure will not apply to persons with a temporary or permanent residence permit in a neighbouring country within 100 kilometres of an open border crossing with the Republic of Slovakia, who work in Slovakia within 100 kilometres of an open border crossing. In this case it will be necessary to be able to present a negative Covid-19 test results not older than 7 days of Slovakia, who work in Slovakia within 100 kilometres of an open border crossing. In this case it will be necessary to be able to present a negative Covid-19 test results not older than 7 days.

As of March 23, all persons returning from abroad will be obliged to quarantine when entering Slovakia, even those who have taken the second dose of the vaccine.

Effective from April 26, the quarantine measure will not apply to persons with a temporary or permanent residence permit in a neighbouring country within 100 kilometres of an open border crossing, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Slovakia please click here.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

As of December 7, commuters must present a negative result of antigen or PCR Coronavirus test, no older than 7 days to enter Slovakia.

Travel restrictions between Hungary, Austria, and Slovakia was completely lifted for residents/citizens of these states.

As of July 20, the Slovak Government issued a separate Regulation stipulating calculation of decrease of net turnover and revenues as stated above.

As of May 11, Slovaksians can now enter Cyprus with only covid-19 negative test results, Slovakia’s citizens no longer need to quarantine upon their arrival in Cyprus.

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Slovakia please click here.
**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

| Waiver of Penalties & Interest | — Termination of all penalties for late payment of taxes  
| — Penalties will be waived provided that taxpayers fulfil their obligations by 30 June 2021 at the latest (not applicable for municipal taxes and waste charges) |

**Filing / Payment Due Date**

— The proposal of the Government also changes the deadlines for filing income tax returns. The deadline for filing income tax returns is moved to the end of the calendar month following the pandemic period. Within the same deadline also the income tax will be due (see link:https://www.danovky.sk/en/parliament-approved-extraordinary-measures-in-the-financial-area)

**Other Relevant Information**

| Armenia | Austria | Belgium | Belarus | Bosnia and Herzegovina | Bulgaria | Croatia | Cyprus | Czech Republic | Denmark | Estonia | European Union | Finland | France | Georgia | Germany | Greece | Guernsey | Hungary | Iceland | Ireland | Isle of Man | Italy | Jersey | Latvia | Lithuania | Luxembourg | Malta | Moldova | Montenegro | Netherlands | Norway | Poland | Portugal | Romania | Russia | Serbia | Slovakia | Slovenia | Spain | Sweden | Switzerland | Ukraine | United Kingdom |
**Travel Restrictions**

- Passenger air traffic to and from Ljubljana Airport is relaunched.
- Public transport (bus, railway) is relaunched (passengers are required to keep 1.5 m safety distance, wear a mask and disinfect hands), taxis are operating, but need to disinfect the car after every passenger.
- The night curfew was lifted as of 12 April 2021.
- Gatherings up to 10 people are allowed.
- Masks are mandatory in all enclosed public spaces, in personal vehicles and in all open public spaces, if a safety distance of at least 1.5 m can not be maintained (some exceptions apply: kids up to 6 years old, preschool teacher when interacting with kids, during sport activities, if 3 m safety distance is maintained, for those driving in personal vehicles alone or with member of same household, ...)
- Persons coming from countries that are on the red list, are required to remain in quarantine for 10 days.
- Persons entering Slovenia from Croatia, Italy, Hungary or Austria (all on the red list, updated as of 5 May 2021), are required to remain in quarantine for 10 days, except if any of general or special exception applies.
- Persons may enter Slovenia without restrictions and no quarantine is required, if they come from countries that are NOT on the red list.
- Effective from March 26, a negative RAT test is no longer listed among the general exceptions for entry into Slovenia.
- Effective from March 29 until 12 April 2021, all travelers, that do not want to self-quarantine, arriving from countries on the "Red List" of high-risk countries must either produce a negative result from a COVID-19 polymerase chain reaction (PCR) test - taken in an EU member state or a Schengen Area country within the previous 48 hours - or proof of COVID-19 vaccination showing that at least seven days have passed since the second dose of the Pfizer-BioNTech vaccine, at least 14 days since the second dose of the Moderna vaccine, or 21 days since the first dose of the AstraZeneca vaccine.
- As of 10 April 2021, the ministry of interior announced continuation of traffic-related measures imposed at the border to reduce the spread of COVID-19.
- As of April 14, the Slovenian government added Austria, Denmark, and Spain to its high-risk COVID-19 countries list. The authorities also introduced several changes to its entry restrictions, which include:
  - Journalists on business trips and travelers visiting for essential purposes related to health matters will now be exempted from the restrictions, provided they leave the country within 12 hours of entry.
  - Cross-border workers doing important tasks abroad can enter the country without undergoing self-isolation, provided they submit a negative PCR or rapid antigen test and return back to their country within five days.
  - Coronavirus test certificates and COVID-19 medical recovery certificates issued in the US and the UK will be valid.
- As of 15 May 2021 a person that has to selfquarantine, can prematurely end selfquarantine if presenting negative PCR test after 5 days.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Slovenia, please click here: https://reopen.europa.eu/en/map/ SVN.

**NOTE:** The link is sensitive to browser choice and it is recommended to open it in Chrome.

**Immigration**

- The Slovenian border is open for EU citizens and foreigners.
- 10-day quarantine is mandatory for persons coming from Countries on the red list.
- As of 12 March 2021 travelers may enter Slovenia and do not have to self quarantine for 10 days if any of 3 general exceptions applies:
  - presenting negative PCR, that is not older than 48 hours test,
  - presenting confirmation of positive PCR test that is older than 10 days but not older than 6 months, medical certificate confirming that the person has recovered from COVID-19, but not more than 6 months ago,
  - presenting proof of COVID-19 vaccination.
- Person may also enter Slovenia without PCR test and does not have to self-quarantine, if any of 14 special exceptions applies: international transport, transiting the territory of Slovenia, persons with diplomatic passports, persons under the age of 13 for reasons of education, training or scientific research.
- Other special exceptions to self quarantine when entering Slovenia and presenting negative PCR or negative RAT, that is not older than 7 days is for: daily commuting cross-border workers, those that are older than 13 and daily or periodically cross border for reason of education or training, persons who own or lease land in the border area, persons crossing border for urgent reasons.
- Entry to Slovenia may be refused to a person, that has no permanent residence in Slovenia and is tested positive for coronavirus or shows signs of COVID-19.
- Entry may be refused to a person, that won’t be able to leave territory of Slovenia due to measures adopted in the neighbor countries.
On 29 May 2020, the parliament adopted further amendments to the "Law Determining the Intervention Monthly crisis allowance in the amount of EUR 200 for working employees in private sector. Such allowance is paid by the employer if the employee’s last monthly gross salary has not exceeded three times of minimum salary (currently EUR 2.821) for the work performed in the period between 13 March and 31 May 2020 and is not subject to tax and social security contributions.

As of July 11, the Slovenian government has proposed to extend the option to request a refund of salary compensation for employers whose revenue will likely drop by more than 10% in 2020 due to the COVID-19 pandemic. The government proposed to extend the duration of the emergency tax measure regarding the refund of salary compensation of 80% of the employee’s salary until 31 July 2020 or, in the case of a decision by the government, until 30 September 2020.

As of July 11, additional measures were announced in response to COVID-19: a refund of salary compensation for employees affected by a quarantine decision for which the employer cannot organize work at the employee’s home. The amount of the refund is based on the one established under the Labor Law for those cases in which it is not possible to provide work due to business reasons. A request is possible for quarantine decisions issued until 30 September 2020 at the latest.

On August 27, the Slovenian Government has extended the duration of the measure regarding the refund of salary compensation for workers that are temporarily waiting for work until September 30 2020 (previously until July 31 2020). The refund covers 80% of the employee’s salary.

As of 24 October 2020 the Slovenian Assembly regulated reimbursement of employees’ salaries who have been temporarily laid-off and those who have been absent due to force majeure or child care in the amount of 80% of average monthly salary until 31 December 2020 for employers whose revenue will likely drop by more than 20% in 2020 due to the COVID-19 pandemic.

As of 28 November 2020, Slovenian Assembly extended a measure of subsidy for short-time work until 30 June 2021.

As of 28 November 2020 Slovenian Assembly extended and amended a measure of reimbursement of compensation for laid-off workers in the amount of 100% or 80% of average monthly salary based on the state aid in the amount of 800 000 has not yet been used) for employers whose revenue will likely drop by more than 20% in 2020 due to the COVID-19 pandemic from 1 November until 31 January 2021.

On 31 December 2020 new measures were adopted:

- Monthly crisis allowance in the amount of EUR 200 for working employees in private sector. Such allowance is paid by the employer if the employee’s last monthly gross salary has not exceed two times of minimum salary (1.881,16 eur) for the work performed in December 2020 and is not subject to tax and social security contributions;
- workers whose employment was terminated due to business reasons or limited-term employment has expired after 18.10.2020 and do not qualify for unemployment allowance, are entitled to 513,63e per month for the duration of pandemic.

On 5 February 2021 new Act entered into force that extended some measures and announced new measures:

- minimum wage subsidy in the amount of 50 EUR (paid by the State) in the first half of 2021 (from January until June 2021) and relieving employers of the burden of paying social security contributions for employees in the second half of 2021;
- the Act extends measure regarding the refund of salary compensation for workers that are temporarily waiting for work from 1 February until 30 April 2021 (the Act regulates possibility to extend this measure twice for 1 month. As of 10 April the Government has extended the measure until the end of May);
- solidarity allowance for unemployed workers, whose employment was terminated after 12 March 2020 and are still unemployed on 5 February 2021 in the amount of 150 EUR;
- one-off solidarity allowance for recipients of disability insurance compensation that work part-time; the Act eliminates inequality between workers who received a business performance allowance or Christmas allowance and were therefore not entitled to a crisis allowance of 200 EUR in December 2020.
### Slovenia

**Region:** Europe

#### Social Security
- Monthly crisis allowance paid in December 2020 in the amount of 200 EUR is not subject to tax and social security contributions.
- Act on Additional Measures for Mitigation of Consequences COVID-19 (adopted on 5 February 2021) regulates new minimum base of social security contributions payment from July 2021 until December 2021 and stipulates minimum base in the amount of minimum wage (instead of 60% of average wage).
- The Act that entered into force on 5 February 2021 extends measure of short-term absence due to illness – until 31 December 2021 employees are entitled to three days of sick leave without a doctor's certificate (this measure can be applied once in calendar year).

#### Payroll Reporting and Withholding Changes
- There will be some changes in payroll reporting to the tax authority (in REK-1 forms).
- The Act adopted on 31 December 2020 stipulates tax exemptions on risk allowances that were received by medical workers in public sector and those working in social security programmes, in risk environment etc.

#### Payroll Reporting and Withholding Changes
- No changes

#### Waiver of Penalties & Interest
- Taxpayers may postpone payment up to 24-months or pay monthly installments (up to 24) if unable to gain income, all without incurring late-payment interest (This measure also applies to pre-payment and withholding tax).
- The measure primarily applies to corporate entities, however, also to independent self-entrepreneurs.

#### Filing / Payment Due Date
- Independent self-entrepreneurs have the option to recalculate the tax prepayments based on assumption of the expected business result of the fiscal year.
- The statute of limitation for execution of tax shall not be running for those taxpayers, who apply the measures according in line with the Emergency Act. (unless already started tax execution)
- According to the Act, that entered into force on 31 December, enforcement proceedings pending under Enforcement and Security Act shall be suspended from 31 December 2020 if the debtor is natural person, unless qualified as urgent matter ( or if it is a matter of enforcement due to the recovery of claims for legal maintenance and compensation for lost maintenance due to the death of the one who gave it.). This measure is valid until 31 January 2021 (and can be extended for 3 months).
- Slovenia extended filling deadline for business returns until 30 April 2021.
- On 25 March 2021 Slovene Government extended until 30 June 2021 application for deferral or instalment payments of tax liabilities, as regulated in Article 67 and 68 of Act Determining the Intervention Measures to Mitigate the Consequences of the Second Wave of COVID-19 Epidemic.

#### Other Relevant Information
- On 24 April 2020, the European Commission approved the State aid scheme notified by Slovenia to support its national economy in the context of the COVID-19 pandemic. The scheme was approved under the State aid Temporary Framework adopted by the European Commission on 19 March 2020, to support the whole economy of Slovenia in the form of direct grants, wage subsidies, exemption from paying social security contributions reduction of certain taxes and water fees, public guarantees, deferred payment of certain credits and compensatory payments.
- As of August 21, The Slovenian tax authorities have issued frequently asked questions about tax measures due to COVID-19 pandemic. On 12 August 2020, the tax authorities published an amended version of a first document published on 15 April 2020.
- On 21 December 2020, the European Commission approved EUR 900 million Slovenian State aid scheme to support uncovered fixed costs of companies affected by coronavirus outbreak.
- Slovene Tax Authority continuously publishes amended versions of frequently asked questions about tax measures due to COVID-19 regulated in 8 AntiCorona Acts (last documents were published on 5 February 2021).
- On 12 May 2021, the Government adopted a decision to extended the epidemic by another 30 days from 17 May 2021.
Spain

**Travel Restrictions**

- Sanitary/health control measures to allow entry through Spain’s maritime and air borders (not land) came into force last 23 November. Amongst the new health control measures put in place for travelers, before entering the country: have their temperatures taken, submit to a document check, and undergo what the authorities are calling a visual check (“un control visual”).

- The most important one is that all passengers from a country or risk zone listed in Annex II who intend to enter Spain, must have a Diagnostic Test for Active Infection (hereinafter PDIA) for SARS-CoV-2 with a negative result, performed in the seventy-two (72) hours prior to arrival in Spain. The list of countries can be found in the link to this Flash Alert [https://home.kpmg/es/en/home/insights/2020/11/flash-alert-2020-459.html](https://home.kpmg/es/en/home/insights/2020/11/flash-alert-2020-459.html).

- Besides the travel restrictions on non-essential travelers (valid until 30 April but expecting another extension) and the health measures still in place, there are other measures for international travelers from the following countries:
  - From Brazil and South Africa there are flight limitations until 00:00 hrs of May 11 (peninsular time).
  - The flight limitations from UK was lifted last March 30 at 18:00 (peninsular time) however, there is still the Travel restriction of non-essential travels until 30 April (please note British citizens are now third country nationals).
  - Portugal and Spain decided to extend land border control until 00:59 (peninsular time) of 1 May (possible extension as well).
  - From Tuesday 30 March, Spain’s government will require negative PCR test results, not older than 72 hours, for all persons crossing the land border from France until the health emergency due to COVID-19 is declared finished.
  - Until 3 May (24:00 hrs peninsular time), there will be a 10 days quarantine for international travelers arriving at any airport located in the Kingdom of Spain, with or without intermediate stopovers, coming from the following countries:
    - America: Federative Republic of Brazil, Republic of Peru, Republic of Colombia
    - Effective May 1, Spain imposes a ten-day quarantine restriction for all travelers arriving from India
  - The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Spain, please click here: [https://reopen.europa.eu/en/map/ESP](https://reopen.europa.eu/en/map/ESP).

**Immigration**

- The current need of a previous appointment in order to control the flow of people entering administrative facilities is creating important difficulties:
  - TIE: the need of appointment to apply and then another for pick-up
  - The Foreign ID-card (TIE-tarjeta de identidad de extranjero) is creating a complicated situation: The police stations in main cities are overwhelmed by the number of appointments needed to cover the demand.
  - The ministry of interior published an official note to help foreigners to explain the lack of ID-card at their jobs, banks, etc, [http://www.inclusion.gob.es/](http://www.inclusion.gob.es/)
  - VISA: Spanish Consulates abroad: Depending on the health emergency situation on the country the consulate is, procedure might be different.

**Compensation & Benefits**

- The government has exempted the guaranteed minimum income vital from individual income tax up to an annual maximum amount of 1.5 times the IPREM in view of the emergency caused by the COVID-19 pandemic.

- As of January 2021, Spain has extended its scheme supporting hundreds of thousands of workers furloughed due to COVID-19 until May. The ERTE furlough scheme, which has benefitted millions of workers since the beginning of the pandemic, had been due to expire on January 31 under a previous such agreement.
Spain

Social Security

Contributions:
- Companies affected by the Record of Temporary Employment Regulation (ERTE) can be exempt from social security contributions corresponding to the employees affected during the duration of the ERTE. After that moment companies may request a deferral of payment of contributions at an interest of 0.5%.
- Companies that have maintained their activity will be able to benefit from a 6-month moratorium for social security contribution due for April, May and June if certain requirements are met. Otherwise, these companies may request a deferral of the payment of social security contributions at a reduced interest of 0.5%.
- There is a 50% reduction of employers’ social security contributions (February-June) for non-occupational contingencies for activities related to tourism.

Benefits:
- Workers subject to periods of isolation or contagion as a result of the COVID-19 virus are to be deemed in a situation akin to an occupational illness, exclusively as regards the temporary disability benefit under the social security system.

Payroll Reporting and Withholding Changes

There has been no general extension on the obligation to submit the withholding taxes periodical returns (111 and 216 Forms) and to make payment of withholding taxes to the Authorities (see however the possibility to defer small tax debts for certain small size companies indicated in column “Waiver of Penalties & Interest” and also de deferral applicable to individuals and small size companies for the assessments and self-assessments that were due in April mentioned therein).

Tax Profile / Tax Residency changes

The Spanish General Directorate of Taxes (DGT) Tax Authorities issued a ruling V1983-20 dated 17 de June, according to which days spent in Spain by an individual as a consequence of the lockdown should be computed for the purposes of the domestic 183-days criterion contained in the Personal Income Tax Law to determine a taxpayer’s tax residency status.

Waiver of Penalties & Interest

Tax deferrals will be granted for six months (upon request) to individuals or entities with a volume of business not exceeding €6,010,121.04 in 2019, for tax debts arising from assessments and self-assessments with filing and payment deadlines between 13 March 2020 and 30 May 2020 (up to a maximum of €30,000). These deferrals will not accrue interest for the first three months.

Furthermore, for individuals and entities with a volume of business not exceeding €600,000 in 2019, the filing and payment deadlines of the assessments and self-assessments that were due between 15 April and 20 May 2020, have been extended to 20 May 2020.

Limitation periods and expiration dates on administrative procedures have been suspended during the state of alarm.

Filing / Payment Due Date

The general filing and payment deadlines for the 2019 annual Personal Income Tax and Net Wealth Tax returns have not been extended as a consequence of Covid-19.

The Territories of Araba and Gipuzkoa have however approved extensions on the filing deadlines of Personal Income Tax returns.

The deadline for filing tax returns and payment of determined taxes have been extended to 20 May 2020 (previously 20 April 2020) for state’s tax obligations (e.g.: individual income tax prepayments), which submission and payment period, either by assessment or self-assessment, applies from 15 April 2020 to 20 May 2020. For direct debit tax payments, the submission is extended to 15 May 2020, however, the charge to the account will be made on 20 May 2020.

The deadlines for filing and paying certain returns and tax debts and the expiration dates of certain procedures that had been previously extended to either 30 April 2020 or 20 May 2020, have been further extended to 30 May 2020.

Other Relevant Information

New assignments to Spain and hiring new personnel from abroad might be delayed due to ongoing travel restrictions and border crossing limitations, as well as the limited access to immigration services due to the temporary closure of offices and suspension of appointments.

Tax deduction percentages are increased by 5% for certain donations made by both personal income tax taxpayers and non-resident income tax taxpayers (who operate in Spanish territory without a permanent establishment). This measure applies as from 1 January 2020.

The Cabinet approved an extraordinary outlay of €30.5 billion that will go towards paying pensions (€14 billion) as well as unemployment checks and subsidies (EUR16.5 billion).
The Swedish government announced on 2 July that it is following the recommendations of the European Commission by extending the entry ban into Sweden for foreign nationals coming from a country outside the European Union (EU)/European Economic Area (EEA)/Switzerland until 31 August. The entry ban essentially applies to all foreign citizens traveling to Sweden from all countries except EU member states, the United Kingdom, Norway, Iceland, Liechtenstein, and Switzerland. However, from 4 July the entry ban will no longer apply to EU nationals, their family members, or holders of a Swedish work/residence permit. Also residents of certain specified countries are exempted from the entry ban (see list below): Algeria, Australia, Georgia, Japan, Canada, Montenegro, New Zealand, Rwanda, Serbia, South Korea, Thailand, Tunisia, Uruguay.

As of July 28, Swedish officials announced that the government of Sweden will cancel travel advice to its citizens, allowing them to travel to Norway and Denmark. However, as of September 10, Sweden has lifted the advice against non-essential travel to Cyprus.

Effective from January 25, Sweden bans entry from Norway for non-essential purposes until February 14. As of September 10, Sweden has lifted the advice against non-essential travel to Cyprus. However, from 4 July the entry ban will no longer apply to EU nationals, their family members, or holders of a Swedish work/residence permit.

NOTE: The link below is sensitive to browser choice and it is recommended to open it in Chrome.


In continuation to the entry ban enforced since March 2020, the Swedish Government has decided to stop non-essential travel to Sweden from countries outside the EU. This ban will be in effect until December 22.

Effective from November 5, the recommendation of non-essential travel to Lithuania has been removed. Swedish travelers arriving in Lithuania will not have to go through isolation if they can show a negative PCR-test.
### Compensation & Benefits

**Taxation:**
- Employer paid Covid19 medical testing tax free
- Temporarily tax free benefits until 31st December 2020:
  - Free parking at workplace
  - Gifts from employer up to market value SEK 1,000

### Social Security

**Contributions:**
- As of 7 April 2020 and with a retroactive application from 1 January 2020, companies can defer the payment of employer social security contributions and preliminary tax on salaries.
- Companies will be able to get respite up to a year with payment of social security charges, withholding taxes and VAT for three months payments. The respite is up to 12 months. The company must pay an interest of 1.25% on the respite amount and also a fee of 0.2 % p/m of the whole respite amount. There are proposed changes to reduce interest and the fee.
- Benefits:
  - The government will cover the cost for entire wage during sickness April - July 2020. For August – September other calculation for coverage will be made.
  - Short-time work allowance allows the employer to reduce the employees’ working hours and receive financial support from the central government to compensate for a significant part of the costs for retaining the employee.
  - Generally, sick pay is not paid for day 1 of a sick-period. This is temporarily suspended due to the Covid-19, which means the employee can apply for a reimbursement from the social security authority from the 1st day of sickness leave.

### Payroll Reporting and Withholding Changes

- Government can assume employers’ sick pay costs for April and May 2020.
- Government-funded reduced working hours with effect from March 16 until December 31, 2020. Maximum salary SEK 44,000/month (see Social security).
- Respite with payment of VAT, employer social fees and withheld preliminary tax (see Social security).
- On May 10, a proposal was announced which would extend by three months (July, August, and September 2021) financial support for employers and their employees whose work hours are reduced.

### Tax Profile / Tax Residency changes

**Waiver of Penalties & Interest**

- Filing date May 4 for individual tax payers.

**Other Relevant Information**

- Government has proposed changes to the tax relief for foreign experts, scientists, and other key personnel staying temporarily in Sweden ("expert tax relief"). The proposed amendment, which would apply tax relief for a maximum of five years instead of the current three years, would be scheduled to come into force on January 1 2021. The suggested extension would apply to stays in Sweden that started after May 31 2020.
- As of February 4, Sweden announced it would start the development of digital vaccine certificates, to be used for travel and potentially more.
Travel Restrictions

- Stay up to date on your next travel to Switzerland and find out in two steps whether you are affected with KPMG Law's COVID-19 entry assessment tool.

- Switzerland fully opened the border to all countries within the EU/EFTA area on June 15, 2020. From this point on, freedom of travel from EU/EFTA countries to Switzerland applies again without restriction and full freedom of movement will apply for all EU/EFTA citizens travelling to Switzerland. This also applies to citizens from the non-Schengen states Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement to Switzerland.

- The country in which a traveler started the journey is now decisive. In case of a stopover in a country featuring on the list of high-risk countries, it must be ensured that the traveler does not enter the international transit zone, i.e. does not enter the state of the high-risk country.

- Entry into Switzerland from third countries (with the exception of Andorra; Austria; Bulgaria; Croatia; Cyprus; Holy See; Ireland; Monaco; New Zealand; Romania; Rwanda; San Marino; Singapore; South Korea; Thailand) is only possible for those who have residence in Switzerland and/or who hold an exceptional permission to enter. For the time being, the following groups of persons may also travel to Switzerland:
  - Visit due to death or in the event of the death of a close family member living in Switzerland (in particular spouse, partner, parents, siblings, child, grandchild, affinity). Entry is possible together with the visiting person's nuclear family;
  - Continuation of necessary medical treatment begun in Switzerland or abroad;
  - Spouse and minor children of foreign nationality of a Swiss citizen who, because of the current situation, wishes to return to Switzerland from his or her previous place of residence abroad together with the Swiss citizen (evacuation);
  - Urgent official visits within the framework of Switzerland's international obligations;
  - Entry of crew members of public transport (scheduled and charter flights) plus crew members of cargo, work and ambulance flights, flights for maintenance purposes and private flights (business and general aviation) for the transport of persons entitled to enter Switzerland;
  - Care of sick, elderly or underage family members, regardless of the degree of kinship;
  - Exercise of the right to visit children and their accompanying persons as provided for under civil law, including the entry of the child into Switzerland;
  - Visiting the nuclear family (spouses, registered partners and underage children) residing in Switzerland;
  - Attending business appointments or meetings in court or business meetings that cannot be postponed and require personal presence (e.g. contract negotiations and signings, business visits or other important representative assignments);
  - Foreign nationals from third countries who provide cross-border services for up to eight days per calendar year or who are temporarily employed in Switzerland on behalf of a foreign employer from a third country, provided their personal presence is required;
  - Accompanying persons entering and leaving Switzerland whose entry is permitted and who are entitled to special assistance, e.g. children, the elderly, the disabled, the sick;
  - Members of the nuclear family (spouses, registered partners and minor children) of a Swiss national registered with a Swiss representation abroad, provided they enter Switzerland together with the Swiss national for a stay without a permit.

- For the purpose of visiting couples or other close partnerships of unmarried or registered partnerships or of persons without joint children (civil partnership) is possible:
  - Persons (including children) who enter Switzerland and who stayed at any time within 10 days prior to entry into Switzerland in one of the high-risk countries or regions will have to go into quarantine for 10 days from the date of entering Switzerland. Currently, the following countries are subject to a 10-day quarantine upon arrival in Switzerland from 17 May 2021: Andorra, Argentina, Austria (only entries from: Land Oberösterreich, Land Salzburg), Bahrain, Belgium, Brazil, Cabo Verde, Canada, Chile, Colombia, Costa Rica, Croatia, Cyprus, Egypt, Estonia, France (only entries from: Region Bretagne, Region Centre-Val de Loire, Region Hauts-de-France, Region Île-de-France, Region Normandie, Region Nouvelle-Aquitaine, Region Occitanie, Region Pays de la Loire, Region Provençal-Alpes-Côte d’Azur), Georgia, Germany (only entries from: Land Sachsen, Land Thüringen), Hungary, India, Iran (Islamic Republic of), Italy (only entries from: Regione Basilicata, Regione Campania, Regione Puglia), Kuwait, Latvia, Lithuania, Luxembourg, Malta, Mexico, Mongolia, Netherlands, Nepal, Occupied Palestinian territory, Paraguay, Poland, Qatar, Serbia, Seychelles, Slovenia, South Africa, Sweden, Tanzania, Turkey, Uruguay.

- This list will be updated on a regular basis by Federal Office of Public Health (FOPH) and will be in force until further notice.

- From 8 February 2021, travelers entering from a high-risk country or area have the possibility to reduce their quarantine from 10 to 7 days. The prerequisites for this are that a PCR test or antigen test administered seven days after entering Switzerland must be negative. Whether or not persons who stayed at any time within 10 days prior to entry into Switzerland in a country with a worrying variant (Brazil, Canada, India, Nepal, South Africa) may reduce their quarantine from 10 to 7 days, remains in the competent authorities’ sole discretion.
Travel Restrictions (contd.) —

- Travelers who are exempted from quarantine obligation include:
  - persons who transport other persons or goods professionally by road, rail, ship or aircraft;
  - persons whose work is essential to maintain;
  - the efficiency of the health service,
  - public security and order;
  - The efficiency of institutional beneficiaries,
  - Switzerland’s diplomatic and consular relations;
  - persons who in the course of their professional activities for a rail, bus, shipping or airline company, transport passengers across borders and in doing so have spent time in a country or area with an increased risk of infection;
  - persons who for compelling professional or medical reasons enter Switzerland and whose visit cannot be postponed;
  - persons who as transit passengers have stayed less than 24 hours in a country or area with an increased risk of infection;
  - persons who enter Switzerland for the purpose of transiting the country and who intend and are able to travel on directly to another country;
  - persons who re-enter Switzerland after participating in an event in a country or area with an increased risk of infection, provided they prove that their participation and stay took place in compliance with a specific precautionary measures plan. Participating in an event includes in particular sports competitions or cultural events, or a professional conference;
  - persons who re-enter Switzerland for compelling professional or medical reasons which could not be postponed in a country or area with an increased risk of infection.

— Anyone who evades quarantine commits an offence punishable by a fine up to a maximum of CHF 10,000 and in the case of negligence by a fine of up to CHF 5,000.

— These exemption rules do, however, not apply to persons who stayed at any time within 10 days prior to entry to Switzerland in a country with a worrying variant (Brazil, Canada, India, Nepal, South Africa).

— All individuals arriving by plane are required to present proof of a negative COVID-19 polymerase chain reaction (PCR) test taken within the previous 72 hours;

— Certain persons are exempt from the mandatory quarantine and PCR test requirement. They are:
  - Persons who transport other persons or goods professionally
  - Persons whose work is essential to maintain:
    - the efficiency of the health service
    - public security and order
    - The efficiency of institutional beneficiaries
    - Switzerland’s diplomatic and consular relations
  - persons who entering Switzerland for compelling professional or medical reasons and whose visit cannot be postponed;
  - persons who as transit passengers have stayed less than 24 hours in a high-risk country or area with an increased risk of infection;
  - persons who enter for the purpose of transiting the country and who intend and are able to travel on directly to another country;
  - persons who re-enter Switzerland after participating in an event in a country or area with an increased risk of infection, provided they prove that their participation and stay took place in compliance with a specific precautionary measures plan. Such events could be official sports competitions or cultural events, or a professional conference;
  - Persons who can provide evidence prior to entering Switzerland that they had been infected with Sars-CoV-2 in the last three months and are now officially considered healed.

— As of February 25, all individuals traveling from locations designated as high-risk must have proof of a negative COVID-19 PCR test taken within the previous 72 hours, and self-isolate for 10 days on arrival. The self-isolation period can be ended early following a negative COVID-19 test result taken on or after day seven of the self-isolation period.

— Everyone entering Switzerland must fill out an entry form. Children may be included on the form of an accompanying adult.

— Certain persons may be exempted from having to complete an entry form if they enter Switzerland from border areas (i.e. approximately 30km radius) from a high risk area/country if:
  - they transport passengers / goods across borders as part of their work and they enter for the purpose of transiting i.e. they intend to / will continue their travels directly to another country
  - they transport passengers / goods across borders as part of their work and do not stay in Switzerland longer than 24 hours
  - they enter for the purpose of transiting, i.e. intend to travel directly to another country

— The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Switzerland, please click here: https://reopen.europa.eu/en/map/CHE

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome
Switzerland

Immigration
— All work and residence permit applications can be filed with the authorities.
— The current visa application process must be verified with the competent embassy for all non-EU/EFTA nationals who wish to enter Switzerland.
— The issuing of Schengen visas (Visa C) as well as national visas (Visa D) to persons from high-risk countries will remain suspended for the time being unless they are entitled to enter Switzerland as mentioned above (cf travel restrictions).

Compensation & Benefits
— The Swiss Federal Council has released measures to mitigate the economic consequences of the coronavirus (COVID-19). Employees who are no longer able to work because (a) they need to stay at home to look after their children or (b) they are in self-quarantine, are eligible for federal compensation ("Erwerbsersatz").

Social Security
— Contributions:
   — The Swiss government is taking a range of measures to mitigate the financial burden of the Covid-19 measures. There is a replacement compensation insurance package and various credits granted by banks and the government as well as tax payments being deferred.
   — The company’s competent social security authorities ("Ausgleichskasse") can grant payment deferrals of social security contributions upon request. There is no general payment extension, but no late interest will be due for deferred payments between 21 March and 20 September 2020. Further, employers can reduce provisional invoices if wages paid to employees are lower.
— Benefits:
   — Employees who are no longer able to work because (a) they need to stay at home to look after their children or (b) they are in self-quarantine, are eligible for federal compensation ("Erwerbsersatz").
   — Employers who continue to pay their employees’ salaries may obtain the compensation on behalf of their employees. Similar compensation is available for self-employed individuals who are unable to work due to closure of their business or a ban of public events.

Payroll Reporting and Withholding Changes
— In the absence of published guidance, continue status quo payroll.

Tax Profile / Tax Residency changes
— In the absence of published guidance, continue status quo payroll.
— Germany and Switzerland signed an agreement on the taxation of frontier workers who are currently e-working at home due to the COVID-19 pandemic.
— Italy and Switzerland have signed an agreement on the taxation of frontier workers who are currently e-working at home due to the COVID-19 pandemic.
— As of September 1, the mutual agreement concluded between France and Switzerland on May 13, 2020 regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic has been prolonged until December 31, 2020.
— As of October 29, Liechtenstein and Switzerland signed an agreement on the taxation of frontier workers taking account of the COVID-19 pandemic.
— As of December 7, the mutual agreement concluded between Germany and Switzerland on 11 June 2020 regarding the taxation of income earned by frontier workers during the COVID-19 pandemic is prolonged until June 30, 2021.
— As of March 11, France and Switzerland extended mutual agreement on cross-border and frontier workers until June 30, 2021.
— As of April 30, the mutual agreement concluded between Germany and Switzerland on June 11, 2020 regarding the taxation of income earned by frontier workers during the COVID-19 is prolonged until June 30, 2021.

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
### Travel Restrictions
- Extension in lockdown till 24 April
- On Monday, June 1, Ukrainian authorities announced that intercity travel on trains and buses has resumed amid easing of coronavirus disease (COVID-19) restrictions
- Ukraine’s Ministry of Infrastructure stated that Ukraine resumed domestic scheduled services on 5 June, with plans to resume selected international travel from 15 June
- As of August 4, the government of Ukraine has extended the adaptive quarantine until August 31. Currently, Ukraine is divided into four epidemiological zones (green, yellow, orange, and red) depending on the COVID-19 situation in each region. The zones will be revised on a weekly basis. Each zone triggers a distinct set of quarantine restrictions
- As of August 27, the Government has made a decision to impose temporary restrictions on the entry of foreigners and stateless persons to Ukraine. The restrictions will apply onward from 00:00, August 28 until 00:00, September 28, 2020
- As of October 16, Indians can now travel to 17 countries as the Ministry of Civil Aviation has established a separate bilateral air bubble arrangement with Ukraine to conduct select international passenger flights between the two countries
- As of March 1, foreign arrivals require proof of travel insurance enough to cover the cost of COVID-19 observation and treatment. In addition, the government of Ukraine classifies foreign countries as either "green" or "red," based on their levels of disease activity. Travelers from green countries can enter Ukraine without restriction. Travelers arriving from red countries must self-isolate for 14 days upon arrival; alternatively, they may opt to take a COVID-19 test on arrival and must self-isolate until a negative result is confirmed

### Immigration
- Ukrainian authorities announced the extension of ongoing quarantine measures until June 22

### Compensation & Benefits
#### Social Security
- Exemption from payment of single social security contribution is granted from 1 March to 30 April 2020.
- No penalties can be charged for the failure to pay single social security contribution and for the late submission of social security reports for the period from 1 March to 31 May 2020

### Payroll Reporting and Withholding Changes
#### Tax Profile / Tax Residency changes
- The tax treaties concluded by Ukraine with other states may be invoked if a non-resident person submits a certificate of tax residence to the Ukrainian payer of the non-resident's income. The certificate of tax residence must be issued for the year in which the income is derived in order to claim the relevant treaty benefits. However, a certificate of tax residence issued for the year in which the income is derived is still valid if it is received by the Ukrainian payer of the income in the following year

### Waiver of Penalties & Interest
- Penalties and late-payment interest for certain taxes due 1 Mar - 31 May 2020 are simplified.
- No penalties can be charged for violation of tax laws committed from 1 March to 31 May 2020.
- No delay interest can be charged on tax debt in the period from 1 March to 31 May 2020.
- The time period for challenging decisions of tax authorities is suspended until 31 May 2020.
- Further measures in response to the economic impact of the COVID-19 pandemic have been adopted by the parliament:
  - Waiver of penalties for the violation of tax laws committed between 1 March 2020 and 30 June 2020
  - As of September 30, the State Tax Service (STS) has announced that no tax penalties will be imposed as a result of late filing of tax returns (except for VAT and excise duty returns) between 1 March 2020 and the last day of the month in which the COVID-19 lockdown ended (i.e. 30 June 2020). Failure to file such tax returns during this period will also not be subject to the tax penalties provided by article 120.1 of the Tax Code

### Filing / Payment Due Date
- The deadline for filing of annual tax declaration on property and income for individuals extended until 1 July 2020, and the deadline for the payment of declared income tax extended until 1 October 2020

### Other Relevant Information
- As of July 8, the Ukrainian government has launched Visit Ukraine Today, a new platform that provides information on the entry and exit requirements for foreign travelers who plan to visit Ukraine. The website contains information regarding observation and self-isolation requirements, medical insurance requirements and options, and specific instructions on how to take a COVID-19 PCR test and submit the results through the "Di vdoma" mobile application to end the self-isolation requirement
- Ukraine has waived outstanding tax debts (including accrued fines and penalties), wherein the total amount of arrears on all taxes and fees does not exceed UAH 3,060 (~EUR 88) and the debt was not settled by 1 November 2020
- As of March 29, the State Tax Service (STS) has stated that deferral of taxes may be cancelled in case of breach of tax agreement by individuals
United Kingdom

Kingdom

Region: Europe

Travel Restrictions

— Travel within the UK: Following on from the government’s guidance on social distancing in relation to COVID-19, people must avoid traveling within the UK unless it is essential.

— Travel outside the UK: As countries respond to the COVID-19 pandemic, including travel and border restrictions, the FCO advises British nationals against all but essential international travel. Any country or area may restrict travel without notice.

— The FCO have also stated that if a British national is currently traveling abroad, they are strongly advised to return now, where and while there are still commercial routes available.

— Many airlines are suspending flights and many airports are closing, preventing flights from leaving.

— Individuals must complete a passenger locator form online before they arrive in the UK from any country. The form cannot be submitted until 48 hours before entry to the UK. The government will use the information provided to contact individuals if they or someone they have travelled with develops coronavirus (COVID-19) symptoms. They will also use the information provided to check, were applicable, individuals are self-isolating in the UK.

— As of July 10, the UK government has eased travel restrictions between England and a number of countries. Individuals must complete a passenger locator form online before they arrive in the UK from any country. Many airlines are suspending flights and many airports are closing, preventing flights from leaving.

— The FCO have also stated that if a British national is currently traveling abroad, they are strongly advised to return now, where and while there are still commercial routes available.


— From November 5 to December 2, 2020, travelling away from home, including internationally, is restricted in the UK due to the spread of a new variant of coronavirus found in Brazil.

— Effective from January 22, Britain is banning all arrivals from Tanzania and Democratic Republic of Congo to stop the spread of the South Africa COVID-19 variant. All passengers from these countries except British & Irish Nationals and third country nationals with residents’ rights will be denied entry.

— Effective from January 15, Britain’s government has banned travel from South America and Portugal due to a new variant of COVID-19 found in Brazil.

— Effective from January 1, 2021, additional time to stay, also known as ‘exceptional indemnity,’ by contacting the coronavirus immigration team (CIT). The indemnity does not grant leave but will act as a short-term protection against any adverse action or consequences after your leave has expired.

— Effective from January 22, Britain is banning all arrivals from Tanzania and Democratic Republic of Congo to stop the spread of the South Africa COVID-19 variant. All passengers from these countries except British & Irish Nationals and third country nationals with residents’ rights will be denied entry.

— As of January 24, health officials in the UK have lifted quarantine exemptions for senior executives and individuals with senior managerial responsibility in a business organization.

— As of January 9, people arriving in England from Botswana, Israel (and Jerusalem), Mauritius or the Democratic Republic of Congo will be required to self-quarantine for 14 days. Effective from December 19, travelers arriving in the UK from Uruguay, Namibia and the US Virgin Islands will have to self-isolate for 10 days as the countries are removed from the UK travel corridors list.

— As of December 23, the government of Denmark introduced restrictions on travel from South Africa over the spread of another new variant of coronavirus. Effective from January 9, people arriving in England from Botswana, Israel (and Jerusalem), Mauritius or Seychelles will need to self-isolate as the countries are removed from the UK travel corridors list.

— Effective from January 15, anyone arriving into the UK, including U.K. residents, must now take a Covid-test 72 hours before departure. Only those people with a negative test result will be allowed entry into the U.K. (CIT). The indemnity does not grant leave but will act as a short-term protection against any adverse action or consequences after your leave has expired.

— As of February 9, UAE added to UK ‘red list’ of countries with travel restrictions.

— As of December 10, Botswana and Saudi Arabia were added to the list of travel corridors for the UK. Additionally, Canary Islands was removed from the list of travel corridors for the UK.

— Effective from December 19, travelers arriving in the UK from Uruguay, Namibia and the US Virgin Islands will have to self-isolate for 10 days as the countries are removed from the UK travel corridors list.

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— Effective from January 15, anyone arriving into the U.K., including U.K. residents, must now take a Covid-test 72 hours before departure. Only those people with a negative test result will be allowed entry into the U.K. (CIT). The indemnity does not grant leave but will act as a short-term protection against any adverse action or consequences after your leave has expired.
A Coronavirus Statutory Sick Pay Scheme has been introduced allowing employers with up to 250 employees to contribute towards affected employees' salary but will be required to fund the associated employers' NIC and pension contributions. Further guidance is expected from HMRC on the new JSS and the extension announced on 9 October.

- As of November 30, employer-provided testing for the coronavirus (COVID-19) may qualify for the new benefit-in-kind exemption, but not all testing will be eligible.

Social Security

Contributions:
- The deadline for payments reconciling the social security due for mobile employees into and out of the UK who are covered by either an Appendix 7A or Appendix 7B NIC settlement return for the year ending 5 April 2019 (and for filing the associated settlement return) is extended from 31 March 2020 to 31 May 2020.

Benefits:
- A Coronavirus Statutory Sick Pay Scheme has been introduced allowing employers with up to 250 employees to reclaim up to 2 weeks of Statutory Sick Pay which they pay to employees who are unable to work because they have Coronavirus or are self-isolating or shielding.
Payroll Reporting and Withholding Changes

- It is proposed that small to medium companies reclaim statutory sick-pay (due to COVID-19); Repayments to employers (smaller than 250 employees) will be available 28 Feb 2020
- HMRC have extended the Appendix 7A/7B reporting deadlines (relating to social security for expats) to 31 March 2020
- HMRC have extended the filing deadline for the Short Term Business Visitors report from 31 May 2020 to 31 July 2020
- HMRC have extended the reporting and payment deadline for the Special Annual PAYE Scheme for STBVs from 19 April 2020 to 31 May 2020

Tax Profile / Tax Residency changes

- Exceptional circumstances will be considered with regard to the Statutory Residence Test (SRT), for example quarantine, isolation, lockdown, border closure, and being returned to the UK by your employer. Individuals who meet these conditions may exclude up to 90-days of presence with regard to residency
- As of August 12, the U.K. tax authority, HMRC, has now published a Q&A document designed to provide further clarity on how the Statutory Residence Test (SRT) will apply when employees are displaced due to COVID-19
- As of October 23, HM Revenue & Customs (HMRC) has published further guidance on the taxation of unplanned U.K. work-days where an individual was ‘stuck’ in the U.K. and unable to leave due to COVID-19 travel restrictions

Waiver of Penalties & Interest

- HMRC have not yet made any announcements in respect of this in relation to income tax

Filing / Payment Due Date

- HMRC have not yet announced any extension to the filing date for UK Self-Assessment Tax Returns (the filing date for the return for the year ended 5 April 2020 is 31 January 2021)
- Payment of the second payment on account for the 2020/21 tax year, ordinarily due by 31 July 2020, can be deferred until 31 January 2021

Other Relevant Information

- UK has updated family immigration regulations for Northern Ireland. Family members of those born in Northern Ireland (and who are entitled to British or Irish nationality by virtue of their birth in Northern Ireland) are now within the scope of the EU settlement scheme. Immigration route will be available to the family members of those born in Northern Ireland, regardless of whether the person holds British or Irish citizenship.
- The Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020 (S.I. 2020/524) were made on 20 May 2020 and will come into force on 11 June 2020. The Regulations provide for an exemption from income tax for amounts reimbursed to an employee for expenses incurred in obtaining office equipment to enable home working necessitated by the COVID-19 pandemic.
- The Regulations will take effect for reimbursements made on or after the date the Regulations come into force up until the end of the tax year 2020-21
- On 1 October 2020, the United Kingdom launched an online platform enabling eligible employees who are working from home due to COVID-19 pandemic to claim a tax relief for additional qualifying expenses incurred as a result of working from home. Qualifying employees who have not received payment on work-from-home-related additional expenses directly from their employer may apply for the tax relief directly through the HMRC’s online platform. The tax relief amount will be computed based on their personal income tax rate
### Angola

<table>
<thead>
<tr>
<th>Region: Middle East &amp; Africa</th>
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<tbody>
<tr>
<td><strong>Travel Restrictions</strong></td>
</tr>
<tr>
<td>— Effective September 14, domestic and international flights will be allowed to resume operations</td>
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<tr>
<td>— As of November 22, the Angolan authorities extended nationwide state of public calamity until December 22</td>
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<tr>
<td>— As of January 12, all air, land, and sea borders for travel to and from Australia, Nigeria, and South Africa remain closed until further notice due to the emergence of a new variant of COVID-19</td>
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| **Immigration** |
| — As of March 27, the Angolan Ministry of Interior announced that all work, residence, and temporary visas were automatically extended until May 30 |

| **Compensation & Benefits** |
| — As of May 6, the private sector employers are required to pay the employee their salary along with the social security contribution (3% of the employee’s salary) for the months of April, May, and June 2020. This measure aims to increase the family income derived from salaries |

| **Social Security** |
| — As of May 6, the payment of employee social security (which is done by the employer at the rate of 8% of employee’s salary) is deferred for the second quarter of 2020. The payment may be made in 6 monthly instalments, from July until December and no interest on late payment shall accrue |

| **Payroll Reporting and Withholding Changes** |
| **Tax Profile / Tax Residency changes** |
| — The counting of any statutory deadlines for the prescription and forfeiture of obligations and rights is suspended for the duration of the State of Emergency |

| **Filing / Payment Due Date** |
| — As of May 6, the final filing deadline for Group A and Group B taxpayers have been extended until June 30 and 29 May 2020, respectively |

| **Other Relevant Information** |
| — As of March 26, the termination of legal and labor relations based on the absence of workers from the workplace is prohibited (without prejudice to the application of disciplinary measures on other grounds) |
Travel Restrictions

The Beninese authorities have decided on the entry into force of several measures, which include the following:

- Borders are closed for non-essential travel;
- Entry and exit at land borders are restricted to the extreme necessity;
- All travelers arriving by air will have to be quarantined for 14 days. Non-national travelers will have to pay the associated costs themselves;
- All travelers arriving by air will be tested for COVID-19;
- Testing will be done at the passenger's expense (100,000 CFA or approximately $165), payable in cash only. Airlines may require prepayment as a condition of boarding;
- Passengers will be required to isolate themselves for at least 48 hours until test results are confirmed negative and will be subject to further testing after 15 days;
- Those who test positive for COVID-19 will be subject to government-imposed isolation measures, which may include confinement for 14 days in a government-designated hotel at the expense of passengers. Non-national travelers will be responsible for the associated costs (approximately $1,600).
**Botswana**

**Region:** Middle East & Africa

**Travel Restrictions**

- As of March 26, the Government of Botswana announced a ban on all travelers (except Botswana citizens and Botswana residents) originating from or transiting through Austria, Belgium, China, Denmark, France, Germany, India, Iran, Italy, Japan, Netherlands, Norway, South Korea, Spain, Sweden, Switzerland, UK, and US.
- As of May 7, passenger flights have been suspended and borders remain closed. Humanitarian flights, foreign national repatriation flights, and the movement of residents into the country remain permissible.
- As of May 21, the ban on entry of all individuals (except Botswana and Botswana residents) entering Botswana continues.
- Effective August 13, authorities in Botswana have lifted the total lockdown in Gaborone. Several restrictions will be eased in a phased manner, including the reopening of schools.
- As of September 29, Botswana has extended its state of emergency for a further six months to combat the spread of COVID-19. The southern African country will maintain several restrictions, including limits to international travel and tourism, in contrast to neighboring South Africa and Zimbabwe, which are opening up their economies.
- As of November 6, Botswana announced the lifting of international travel restrictions, to be carried out in two phases: phase one will start on November 9, 2020, whereby air travel will resume in three airports: Sir Seretse Khama International Airport in Gaborone, Kasane International Airport and Maun International Airport; and phase two will start from December 1, 2020, with the resumption of ground crossing at the commercial border points of Kazungula Road, Kazungula ferry, Ngoma, Ramokgwebana, Martins Drift, Ramatlabama, Tlokweng, Mamuno, Pioneer and Mohembo.
- As of November 12, Botswana lifted International travel restrictions.
- As of December 13, authorities have extended the state of public emergency till March 2021.

**Immigration**

- As of March 16, issuance of Botswana visas at ports of entry and at all diplomatic missions for an individual from countries including Austria, Belgium, China, Denmark, France, Germany, India, Iran, Italy, Japan, Netherlands, Norway, South Korea, Spain, Sweden, Switzerland, UK, and US has been suspended. The current visas of those traveling to Botswana, but yet to enter the country, are cancelled, and will not receive visas on arrival. The visa holders from these countries who are already in Botswana have their visas valid.
- As of March 26, no visas will be issued from embassies or ports of entry. All current visas to persons from high-risk countries (see Travel Restrictions) are cancelled. All governmental, parastatal, and state-owned international travel is suspended. All governmental, parastatal, and state-owned international meetings and conferences are cancelled.

**Compensation & Benefits**

**Social Security**

- As of April 6, monthly withholding tax is due by the 15th of the following month.
- As of April 6, annual return is due by 31st July each year.

**Payroll Reporting and Withholding Changes**

- As of April 6, tax residency changes is dependent of whether there is a tax treaty in place. If not considered tax resident if physically present in Botswana for 183 days in a 12 month period.

**Tax Profile / Tax Residency changes**

- As of April 6, waiver of penalties and interest is subject to Commissioner General approval if below BWP25,000. Also, excess is subject to approval by the Minister of Finance and Economic Development.

**Waiver of Penalties & Interest**

- As of April 6, waiver of penalties and interest is subject to Commissioner General approval if below BWP25,000. Also, excess is subject to approval by the Minister of Finance and Economic Development.

**Filing / Payment Due Date**

- The Federal Inland Revenue Service (FIRS) announced several measures to help support businesses during this period, including an extension of the deadline for filing Value Added Tax returns from the 21st to the last working day each month and an extension to the due date for corporate income tax filings by one month.
- Various State Internal Revenue Service (SIRSi) extended the deadline for filing of the Individual Annual Returns (Form A) which was due on 31 March. Among these tax authorities are the FIRS, Lagos State Internal Revenue Service (LIRS) and the Federal Capital Territory Internal Revenue Service (FCT-IRS) who extended the deadline to 30 June 2020.
- As of July 20, the tax authority of Bayelsa state announced an extension of the deadline for taxpayers filing Form A returns to September 30, 2020; The tax authority of Kebbi state in July 2020 announced an extension of the deadline for filing individual tax returns to July 30, 2020; and the tax authority of Ogun state announced an extension of the deadline for filing the 2019 individual income tax returns to September 30, 2020.
- As of July 31, the Federal Inland Revenue Service (FIRS) has extended the deadline for the filing of Companies Income Tax (CIT) returns from July 31, 2020 to August 7, 2020.

**Other Relevant Information**

- As of April 23, the Government of Botswana announced that those in need of movement permits during the state of emergency may apply online at [https://www.gov.bw](https://www.gov.bw).
The government of Burkina Faso has announced the reopening of air borders closed since March 21st, as of August 1st 2020.

- All passengers arriving in Burkina must fulfill the following entry requirements:
  - Present a document certifying a negative result to Covid-19 test less than 5 days before departure;
  - Do not present symptoms of Covid-19 during the trip;
  - Not have been in contact with a Covid-19 patient within 14 days prior to travel.

- Passengers who do not fulfill the aforementioned conditions will be required to:
  - Hand over their travel document (passport) to the airport authorities;
  - Take Covid-19 test samples at their own expense.
  - Systematic confinement in a hotel at the passenger’s expense while waiting for test results.
Travel Restrictions

- Cameroon’s land, air and sea borders are closed to foreign nationals. These restrictions do not apply to Cameroonian nationals wishing to enter Cameroon.
- Cameroonian nationals returning to the country will be confined for 14 days.
- The government is preparing an indicative plan, which will be unveiled soon, for the effective resumption of commercial flights.
- Repatriation flights are allowed.
- Passenger control forms and temperature checks have been implemented at the points of entry. There are temporary isolation boxes for passengers with symptoms at Yaoundé’s Nsimalen International Airport.

Immigration

Compensation & Benefits
- As of February 8, Cameroon has extended measures implemented in 2020 and introduced new ones for taxpayers undergoing restructuring

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
- Air France has resumed its flights to and from YAOUNDE and DOUALA at the rate of 3 flights per week. The same applies to Brussels Airlines with three weekly flights. Only Cameroonian nationals and foreigners residing in Cameroon are allowed. Travelers authorized on board flights are required to wear a face mask and to present a negative COVID-19 test.
Travel Restrictions
— Resumption of international flights on certain destinations. Cargo flights continue to operate normally.
— All eligible inbound passengers will be required to comply with certain health measures:
  — Have a negative COVID-19 certificate, produced in the country of departure and dated within less than 72 hours upon arrival in Chad;
  — Spend a seven-day confinement period at home (this does not apply to passengers coming to Chad for a stay of less than one week) while observing the barrier measures;
  — On the seventh day of confinement, perform another PCR test in an approved hospital facility in N’DJAMENA;
  — Collect the passport at the end of the confinement at the airport police upon presentation of the test fee receipt mentioned above. For French citizens, passports will be kept and collected at the French Embassy.
— Travelers from countries with a risk of transmission of COVID-19 will be tested upon arrival.
— All suspected cases will be required to undergo a mandatory 14-day containment at their home or at a designated facility at their own expense.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions

— Currently all air, land and sea borders are closed. Ships and cargo flights are exempt from these measures.
— The borders are scheduled to be reopened on August 24, 2020.
— International flights are scheduled to resume from 24 August. Travelers arriving in the country may be required to pay the cost of the mandatory Covid test at the airport. Estimated cost: 30 euros / 20 000 FCFA
— All travelers should present a negative COVID-19 test, conducted by an accredited institution, to apply for a type of visa. Additional information on entry requirements should be discussed with the country’s diplomatic representations prior to travel
— As of October 21, Congolese authorities have announced an extension to the country’s state of health emergency until at least November 7, amid the ongoing coronavirus disease (COVID-19) outbreak
The Government of Côte d’Ivoire has announced on June 25, 2020 the following measures:
- Maintaining the state of emergency;
- Maintaining the closure of land and sea borders;
- Maintaining the closure of bars, nightclubs, cinemas and entertainment venues in Greater Abidjan;
- Continued ban on public gatherings of more than 50 people in Greater Abidjan;
- Reopening of air borders as of 1 July 2020. Resumption of international flights in strict compliance with health measures;
- All passengers arriving on international flights will be subject to health checks and systematic monitoring during their stay in Côte d’Ivoire;
- Any individual whose body temperature is above 38 degrees Celsius will be placed in confinement;
- Incoming, transit and outgoing travelers must complete an online form 48 hours prior their departure, the form is available at the following address: https://declaration.transports.gouv.ci;
- Incoming travelers will also be required to complete an information sheet on the airplane for tracking purposes - they will also be required to provide their contact information to immigration officials upon entry for the same reasons.
- As of December 17, travelers arriving in Côte d’Ivoire need to present negative COVID-19 test results taken up to 7 days before arrival. Additionally, travelers will have to declare their trip on the official travel reporting portal and pay XOF 2,000 (USD 3.57).
Democratic Republic of Congo

Region: Middle East & Africa

Democratic Republic of Congo

Travel Restrictions
The government announced on Tuesday, July 21 the end of the state of health emergency:
— Resumption of commercial activities as of July 22, 2020
— Reopening of airports, ports and borders from August 15, 2020;
— All incoming travelers must be checked, including a temperature control check. Individuals with symptoms of coronavirus will be quarantined for a maximum period of 14 days.
— As of November 3, Democratic Republic of Congo (DRC) updated entry and exit requirements to limit the spread of COVID-19. Incoming international passengers must now arrive with proof of a negative test and receive a COVID-19 test at Kinshasa’s Ndjili Airport. COVID-19 tests are still required for departing travelers and domestic travelers. All incoming travelers age 11 and older must present a negative COVID-19 PCR test result from the country of origin done within 7 days of arriving in the DRC.
— As of November 5, Rwandan authorities partially reopened the country’s border with the Democratic Republic of Congo (DRC) city of Goma

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

<table>
<thead>
<tr>
<th>Angola</th>
<th>Gabon</th>
<th>Qatar</th>
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<td>Benin</td>
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Travel Restrictions
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- Land and sea borders are reopened from July 17.
- The reopening of air borders and the resumption of commercial air traffic activity are authorized as of July 17, 2020.
- Passengers of Djiboutian and foreign nationality will be subject, at their own expense, to a test for COVID-19 upon arrival on the national territory.
- Travelers who are tested positive for COVID-19 will immediately be taken care of in the treatment centers dedicated to this purpose.
- As of October 20, the President of Djibouti, Ismail Omar Guelleh, announced that the country’s land borders will be closed with immediate effect for travelers until November 4 due to an increase in coronavirus disease (COVID-19) cases.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions — As of July 21, Egypt has eased coronavirus restrictions.
— As of August 7, Egypt has introduced new travel restrictions for anyone entering the country effective from August 15, 2020, forced to have a negative coronavirus (PCR) test to be allowed to enter. The test has to be performed no longer than 72 hours of their arrival date. Meanwhile, visitors flying directly to Sharm El Sheikh, Hurghada, Marsa Alam and Matrouh are exempted from the need of conducting a covid-19 (PCR) test in order to enter the country through these airports. However, they shall obtain PCR negative test before traveling to any other city within Egypt.

Immigration — As of June 4, Cairo International Airport abolished the mandatory seven-day quarantine imposed on Egyptian citizens returning from abroad on charter flights organized by the Egyptian Ministry of Civil Aviation. Passengers are instead obliged to self-isolate at home for several days to make sure they do not have coronavirus.

Compensation & Benefits — As of April 7, compensation and benefits are only for unemployed people. Each one will receive EGP 500 as a compensation.

Social Security — As of May 19, the Council of announced the following in lieu of Covid-19 outbreak: Social security debts: the extension for the payment deadline may not trigger any late payment interest, penalties, or additional taxes for the employers and employees contributions.

Payroll Reporting and Withholding Changes — As of April 7, under the new changes, the e-filing would cover the quarterly payroll tax form as well as the year-end payroll tax reconciliation.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date — The Egyptian Tax Authority urged all taxpayers who have tax disputes to file for settlement ASAP to benefit from the privileges of the newly-approved Tax Dispute Settlement Act that might be issued shortly.

Other Relevant Information — As of May 11, Law 26 for 2020 introduces new progressive tax rates for individual income tax purposes that will apply as from July 1, 2020 with respect to employment income. Under the new law, the applicable progressive tax rates will depend on the taxpayer's level of annual taxable income. The maximum is 25% on taxable income that is exceeding EGP 1M per year.
— The annual personal exemption is increased from EGP 7,000 to EGP 9,000.
— After exhausting all ordinary appeal remedies, the taxpayer is required to pay a penalty of:
  — 20% if the difference between the final tax liability and the initial tax declared is less than 50% of the final tax liability; or
  — 40% if the difference between the final tax liability and the initial tax declared is equal to or exceeds 50% of the final tax liability or in case no tax return was submitted.
— As of May 12, under the regulations 46 for 2020, Bank liens imposed on defaulted taxpayer by the tax authority will be lifted provided that:
  — 1% of the outstanding tax due on the taxpayer is settled. This for the taxpayer who failed to file its objection on the tax form received from the tax authority within the due date. Considering that the appeal opportunity shall be allowed once again for the tax payer
  — 5% of the outstanding tax due on the taxpayer based on a decision issued by the internal committee, the appeals committee, court ruling, a decision issued by the dispute settlement department and tax assessment reconsideration committee. The remaining 95% is paid on installments in two years period.
— As of May 19, some financial rules were announced to deal with Covid-19 outbreak: To benefit from the privileges stipulated under this law, businesses should have not laid off any of its employees or reduced their salaries as a result of Covid-19 outbreak. However, business may still benefit from the law privileges if they hire back employees who have been laid off.
— As of August 31, to fund a special government account created to cope with the impact of pandemics and natural disasters, Egypt introduced a 1 percent solidarity contribution on net employment income (0.5 percent on net pension income for retired employees) which is applicable for a 12-month period as from August 14, 2020.
Travel Restrictions

- International flights and sea travel until further notice are authorized.
- Diplomatic staff and staff of international organizations must provide the Ministry of Foreign Affairs and Cooperation with a list of persons travelling with the date of arrival, flight number and place of origin prior to travel.
- Land borders remain closed, except for the transport of commercial goods, materials and work equipment.
- All travelers arriving from abroad must present a negative PCR test result for COVID-19. This result must not be more than 48 hours old.
- Passengers who do not have it, will carry out the test in Equatorial Guinea, at their own expenses, as well as hotel accommodation while waiting for the test results.
- Confinement for 14 days will have to be respected. Symptomatic people will be placed in health centers for treatment.
- Domestic flights are operational.
- As of November 27, authorities have eased some COVID-19 measures across the country. International travel has resumed, however it remains limited and restricted. Nationals, residents, diplomats, and visa holders traveling for business or with government approval are permitted to travel. All arriving passengers must provide a negative polymerase chain reaction (PCR) test for COVID-19 taken within 48 hours before arrival.
- As of March 1, all travelers from the UK remain prohibited from entering the country until further notice.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions

- Reopening of air borders: resumption of a limited number of flights, i.e. 2 flights per week and per airline.
- Gradual reopening of rail, sea and land links.
- Gabonese citizens can enter the country and will be subject to an immediate mandatory quarantine.
- Visas for business travelers and tourists from the EU have been suspended.
- A negative COVID-19 test certificate, less than five days, is required for all travelers to Gabon; this is not necessary for departing passengers, unless required by the country of destination.
- Arriving travelers may also be required to undergo health checks, including a PCR test, upon arrival. They are required to stay in isolation at their place of residence for 14 days from the date of arrival.
- As of October 20, Gabonese authorities announced the easing of several coronavirus disease (COVID-19)-related restrictions starting October 20, including the reduction of the current nationwide curfew to 22:00-05:00 (local time)
- As of November 26, authorities extended national state of health emergency through December 14.
- As of December 13, all passengers arriving in Gabon must present a negative PCR taken no more than five days before arrival. Travelers will also be required to have a compulsory COVID-19 test on arrival. Additionally, the country’s state of health emergency is extended for a further 45 days.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax

Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

Angola
Benin
Botswana
Burkina Faso
Cameroon
Chad
Congo
Cote d’Ivoire
Democratic Republic of Congo
Djibouti
Egypt
Equatorial Guinea
Gabon
Gambia
Ghana
Guinea Conakry
Iran
Israel
Kuwait
Malawi
Mauritania
Namibia
Oman
Qatar
Saudi Arabia
Senegal
South Africa
Togo
Tunisia
Turkey
Uganda
United Arab Emirates
Zimbabwe
Travel Restrictions
Airspace and the airport are closed.
— The borders with Senegal have been closed.
— Non-Gambians from at-risk/hotspot countries are not allowed to enter.
— Travelers with Gambian nationality from 55 “at-risk/hotspot countries” will be isolated for fourteen (14) days upon arrival. To enter The Gambia, it is required to show a negative Covid-19 test taken no more than 72 hours before the departure.
— Traveler must present a physical copy of the test results to Ministry of Health officials upon arrival. Breach of this regulation can result in a fine of up to 5000 Dalasi.
— As of August 28, Gambian government extends COVID-19 state of emergency until September 17
— As of October 16, Gambia reopened its borders after a six-month lockdown in light of the covid-19 pandemic
— As of February 18, all travelers must present evidence of having tested negative for COVID-19 using a polymerase chain reaction (PCR) test taken no more than 72 hours before arriving in the country
— As of March 18, travelers from countries where a new strain of the virus has been identified will be tested on arrival. These travelers face a mandatory quarantine at personal expense at a government facility pending a negative test

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions:
- Entry from countries which have recorded >200 COVID-19 cases is restricted (except for resident permit holders). Those allowed entry are subject to a 14-day mandatory quarantine.
- The President has eased the lockdown measures in Accra and Kumasi in Ghana. Land borders remain closed through May 4 due to coronavirus disease activity.
- The country’s ports are closed until further notice based on Presidential directives issued on 5 April 2020.
- Authorities in Ghana maintain travel restrictions through June as part of efforts to halt the spread of COVID-19.
- Effective September 1, Ghana’s Kotoka International Airport has been reopened to passengers. The passengers will have to adhere to certain travel rules and social restrictions. Meanwhile, the country’s land and sea borders will remain closed until further notice.
- As of February 8, each passenger after disembarking in Ghana will undergo a mandatory COVID-19 test at the airport terminal, at a fee of US$50 for ECOWAS nationals and US$150 for non-ECOWAS nationals.

Immigration:
- Based on Presidential directives issued on 5 April, the government is to absorb utility bills (power and water) for the next 3 months for all citizens.
- All Health workers are exempt from PAYE taxes for the next 3 months and 50% of the basic salary of Frontline health workers have also been given as an allowance to them.

Compensation & Benefits:
- The Commissioner-General (C-G) of the Ghana Revenue Authority (GRA) issued directives concerning certain tax incentives related to the taxation of withdrawals from Personal Pensions and Provident Funds – Tier Three, the remuneration of selected health workers, and deductions for COVID-19-related donations.
- Waiver of Income Tax on Withdrawals from Provident Funds and Personal Pension Schemes – Tier Three: With the introduction of the new incentive, funds drawn from the Provident Fund or Personal Pension schemes before maturity consequent to a permanent loss of employment or capital, due to the COVID-19 pandemic, shall be exempted from income tax. Eligibility for the waiver will, however, be determined by the NRPA in the form of a certification covering qualification for such withdrawals.
- Self-employed individuals who are members of Personal Pension Schemes can withdraw all amounts in their personal savings accounts.
- Withdrawals can also be made from Provident Fund Schemes by members who have permanently lost their employment.
- NRPA has spelt out the procedure for applying for the above benefits, which includes the employer submitting a letter to the Trustees stating its inability to pay its workers as a result of the COVID-19 pandemic. The applicant must also complete a prescribed form and attach the relevant documents in support of the relief application.

Social Security:
- No changes in payroll and withholding tax reporting.
- Residency status hasn’t changed. However, we believe that non-residents who are hold up in Ghana due to the closure of borders and ports will not become resident for tax purposes.
- As of March 16, the Ghana government announced waiver of interest and penalties due on accumulated tax arrears up to December 2020 for taxpayers who arrange to settle the arrears by September 2021.
- Effective May 1, the government of Ghana introduced waiver of interest and penalties due on accumulated tax arrears for previous periods paid on or before 31 December 2021, excluding taxes payable or returns due from 1 January 2021.

Payroll Reporting and Withholding Changes:
- No changes in payroll and withholding tax reporting.
- As of March 16, the Ghana government announced waiver of interest and penalties due on accumulated tax arrears up to December 2020 for taxpayers who arrange to settle the arrears by September 2021.
- Effective May 1, the government of Ghana introduced waiver of interest and penalties due on accumulated tax arrears for previous periods paid on or before 31 December 2021, excluding taxes payable or returns due from 1 January 2021.

Filing / Payment Due Date:
- Annual filing date is extended from April to June ending.
- The Ghana Revenue Authority (GRA) has published guidelines to provide a framework for the smooth application of tax incentives announced by the government during this trying time of the COVID-19 pandemic. The incentives for which guidelines have been issued include:
  - a waiver of income tax on personal emoluments of health workers as stated in their pay slips. Other benefits, including bonuses, sitting allowances and honoraria, are excluded from the waiver;
  - a waiver of income tax on additional allowances of frontline health workers from March to June 2020. This waiver will only cover the additional allowance constituting 50% of a frontline worker’s salary;
  - a waiver of income tax on withdrawals by persons from tier three provident funds and personal pension schemes before maturity as a result of permanent loss of employment or capital due to the COVID-19 pandemic.
- Effective May 1, the government of Ghana introduced the following:
  - new COVID-19 recovery levy of 1% on imports and supplies of goods and services that are subject to VAT.
  - suspension of the quarterly income tax instalment payment for certain self-employed persons.
  - a financial sector recovery levy of 0.5% on the profits before tax of banks (excluding rural or community banks).

Other Relevant Information:
Guinea Conakry

Region: Middle East & Africa

Travel Restrictions
— The government has announced the gradual opening of air borders from 17 July 2020 according to a health protocol.
— Land borders are closed since 26 March except for goods traffic
— As of October 17, Guinean authorities have extended the ongoing health state of emergency until at least November 15 due to the coronavirus disease (COVID-19) pandemic
— As of November 14, Guinean authorities announced that the ongoing health state of emergency has been extended for 30 days, until at least December 14 due to the coronavirus disease (COVID-19) pandemic

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

<table>
<thead>
<tr>
<th>Angola</th>
<th>Gabon</th>
<th>Qatar</th>
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<tbody>
<tr>
<td>Benin</td>
<td>Gambia</td>
<td>Saudi Arabia</td>
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<td>Ghana</td>
<td>Senegal</td>
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<td>Uganda</td>
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<td>Mauritania</td>
<td>United Arab Emirates</td>
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<td>Djibouti</td>
<td>Namibia</td>
<td>Zimbabwe</td>
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<td>Equatorial Guinea</td>
<td>Oman</td>
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Travel Restrictions

— As of January 24, the travel restrictions to UK are extended by the end of the current month, February 18, due to the outbreak of coronavirus variant in the UK
— As of April 28, Iran closes land borders with Pakistan, due to the new variant of coronavirus found in India
— As of April 28, Iran bans flights to India, Pakistan, France, Botswana, Brazil, Czech Republic, Iraq, Estonia, Ireland, Lesotho, Malawi, Mozambique, Slovakia, South Africa, and Zambia

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions
— On March 18, the Government of Israel announced that foreigners who are not Israeli citizens or permanent residents will not be allowed to enter Israel. Exceptions may be made for non-nationals whose lives are based in Israel.
— As of July 20, Israel to remain closed to foreign visitors until at least September 1.
— As of September 16, Israel dropped Serbia from travel restrictions list.
— As of September 25, the Israeli government imposed restrictions on outgoing flights as part of a number of measures to strengthen a second coronavirus lockdown.
— On December 20, Israel’s Coronavirus Cabinet approved new travel restrictions, barring non-Israelis entry into the country from Britain, Denmark and South Africa, and forcing returning nationals to isolate in quarantine hotels.
— Effective from January 25, the country announced that it will be temporarily banning all flights coming into or out of the country.
— Effective from January 28, the border crossings to Egypt and Jordan are closed to both Israelis and foreigners to curb coronavirus infection rates.
— Effective from March 20, the number of Israeli citizens permitted to enter Israel daily will no longer be capped at 3,000 people. Additionally, outgoing flights will no longer be limited to Israeli citizens who have been vaccinated or who have recovered from COVID-19; all Israelis will be permitted to travel abroad.
— As of April 7, only the vaccinated foreign nationals, and those who have recovered from COVID-19 and have first degree relatives in Israel will be allowed to enter the country.

Immigration
— The Israeli Population and Immigration Authority automatically extended the following visa categories expiring from March 12, 2020, until June 30, 2020: B1 (Work Visa), A1 (Eligible under the Right of Return Visa), A2 (Student/Trainee/Intern visa), A3 (Religious Study and Practice Visa), A4 (Companion Visa for A2 and A3 Visa holders), A5 (Temporary Resident Visa).

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes
— Existing certificates for reduced withholding have been extended until the May 2020 Salaries date of payment (and not sooner than 13 Jun 2020).

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
— Please note that the extended deadlines are as follow:
  — July 30th 2020 for individuals that have a requirement to submit an annual tax return.
  — June 30th 2020 for individuals that do not have a requirement to submit an annual tax return.
  — In addition, our office usually gets automatic extension deadline till the end of September 2020, and additional extension deadline till the end of December 2020.
  — As of April 13, the Israeli tax authority extended the deadline for submitting 2020 annual tax returns for individuals and corporations until 30 June 2021.

Other Relevant Information

Angola | Gabon | Qatar
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Benin | Gambia | Saudi Arabia
Botswana | Ghana | Senegal
Burkina Faso | Guinea Conakry | South Africa
Cameroon | Iran | Togo
Chad | Israel | Tunisia
Congo | Kuwait | Turkey
Cote d’Ivoire | Mali | Uganda
Democratic Republic of Congo | Mauritania | United Arab Emirates
Djibouti | Namibia | Zambia
Egypt | Nigeria | Oman
Equatorial Guinea

137
Travel Restrictions
— Effective August 1, Kuwait has lifted the international travel ban imposed to check the spread of the coronavirus, with exceptions to 32 high risk countries such as Bangladesh, Philippines, India, Sri Lanka, Pakistan, Egypt, Iraq, Iran, China, Italy, Brazil, Afghanistan etc.
— There is a meeting of the cabinet during next week i.e. week starting from 30 August in which the Kuwait government will decide whether to lift the ban on the 31 countries or the ban will continue.
— As of December 21, Kuwait has suspended all commercial flights, and will close its land and sea borderers until January 1, 2021
— As of February 4, Kuwait suspends entry for non-citizens for two weeks. First-degree relatives, such as parents and children, and accompanying domestic workers would be exempt, and that all those entering the country would have to quarantine for 14 days.
— Effective from April 24, Kuwait’s directorate general of civil aviation announced that it had suspended all direct commercial flights coming from India until further notice

Immigration
— Quarantine measures have been implemented to reduce the spread of COVID-19
— All passengers arriving in Kuwait from any country must home quarantine for 14 days upon arrival
— Effective September 1, Kuwait announced that the validity of expired residency and visit visas for those within the country will be extended by an additional three months

Compensation & Benefits
Social Security
Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
— There is no personal tax in the state of Kuwait. However, there is corporate tax applicable to foreign bodies corporate in Kuwait.

Other Relevant Information
Travel Restrictions

- Air borders have been reopened and international commercial flights are gradually resuming.
- All passengers arriving/departing/transiting to, from and through Mali will have to comply with health checks:
  - Provide a negative COVID-19 PCR test carried out a maximum of 72 hours before entering the airport. The test can also be carried out in Mali at a cost of 35,000 CFA ($62), the tests can only be carried out by the National Institute of Public Health.
  - Fill out a health declaration form.
  - Reopening of land borders.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions
- The authorities have closed the country's road, air and sea borders until further notice.
- Travel to and from Mauritania is therefore all suspended until further notice.
- Effective September 11, authorities have announced that non-Mauritanian nationals are permitted entry into the country by air. Individuals will be required to provide a negative polymerase chain reaction (PCR) coronavirus disease (COVID-19) test carried out within 72 hours prior to arriving in-country.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

Angola
Benin
Botswana
Burkina Faso
Cameroon
Chad
Congo
Côte d’Ivoire
Democratic Republic of Congo
Djibouti
Egypt
Equatorial Guinea
Gabon
Gambia
Ghana
Guinea Conakry
Iran
Israel
Kuwait
Mali
Mauritania
Namibia
Nigeria
Oman
Qatar
Saudi Arabia
Senegal
South Africa
Togo
Tunisia
Turkey
Uganda
United Arab Emirates
Zimbabwe
Filing / Payment Due Date

— No relief measures in terms of penalties and interest have been announced as yet in relation to the impact of the Covid-19 restrictions.

— Effective August 12, President Hage Geingob announced nationwide Stage 3 movement restrictions will be enforced until at least August 28 as part of measures to curb the spread of coronavirus disease. Domestic flights have been suspended until at least August 30.

— Effective September 1, Namibian authorities to lift ban on foreign arrivals amid the easing of coronavirus disease (COVID-19) restrictions in the country.

— As of October 23, Namibia relaxes inbound travel restrictions. Travelers to Namibia will only need to present a negative PCR test taken within no more than 72 hours of flying.

— As of December 23, authorities in Namibia are maintaining minimal restrictions to contain the spread of coronavirus disease (COVID-19).

Travel Restrictions

— Travel bans have also been imposed in relation to travel in and outside of Namibia unless certain requirements are met and permission is sought from Ministry of Home Affairs and Immigration.

— Stage 2 of the Lockdown in Namibia started at 23:59 on Monday, May 4, 2020 and will be in force for a period of 28 days, subject to changes in the country’s situation. Under this stage, economic and social activities will be allowed to gradually resume. People are permitted to travel domestically between regions and within towns and cities, without restriction.

— Namibian President Hage Geingob announced that further easing of coronavirus disease (COVID-19) restrictions will begin on Tuesday, June 30, in an effort to boost economic activity in the country.

— Effective August 12, President Hage Geingob announced nationwide Stage 3 movement restrictions will be enforced until at least August 28 as part of measures to curb the spread of coronavirus disease. Domestic flights have been suspended until at least August 30.

— Effective September 1, Namibian authorities to lift ban on foreign arrivals amid the easing of coronavirus disease (COVID-19) restrictions in the country.

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Immigration

— Returning citizens and permanent residents will be subjected to mandatory, supervised quarantine for a period of 14 days.

— All Non-Namibians will not be allowed to enter the country, with exception of humanitarian aid workers and essential services as defined.

— All Namibians abroad who wish to return home must inform their Embassy or High Commission of their intent to travel, a week before departure.

— In line with existing guidelines for cross border trade, truck drivers entering the country will be subjected to testing and mandatory, supervised quarantine for a period of 14 days.

Compensation & Benefits

— To avoid further retrenchments in the hardest-hit sectors, Government has announced that it provide a wage subsidy to aid businesses in keeping employees on board in the tourism, travel and aviation and construction sectors.

— In addition, employers including Government and business owners will be allowed to negotiate a temporary 20% reduction of salaries and wages during the crisis period, and 40% for the worst-hit industries. The negotiations will be undertaken through a consultative process with employees and labor unions.

Social Security

— An Emergency Income Grant to support employees who have lost their jobs due to the Covid-19 pandemic was also announced. The payment of the grant will be a one-off payment of N$350 applicable to Namibian citizens between the ages of 17 to 60 who have lost their jobs and not receiving any other social grants.

— The Ministry of Finance and the Social Security Commission announced the rolling out of a relief package, aimed at mitigating the impact of COVID-19 on various sectors of the economy.

— The Ministry of Finance is availing an amount of N$450 million, while the SSC is making a cash contribution of N$253 million to the scheme.

— In terms of the Employer-Wage Subsidy Program, three hard hit industries have been identified and these are the Aviation, Tourism and Construction sectors. Employers of the affected industries will receive a subsidy based on their total wage bill, driven by an SSC contribution waiver and a cash injection from the state. The affected employers will receive a cash subsidy of 17% of their total wage bill and SSC contribution holiday, or both for a period of three months, with conditions that they do not retrench their employees for the next 3 months as well as not reduce their staff salaries by more than 50%.

— The Affected Employees Program is aimed at employees registered with SSC able to prove loss of income related to COVID19. Applicants should earn less than N$50,000 p.a. and the benefit will be limited to 50% of monthly salary, subject to a minimum of N$1,000 per month for 3 months. The benefit will be net of other benefits received from the state (e.g. Emergency Income Grant). This program has a budget allocation of N$350 million and could cater for between 56,000 to 117,000 applicants.

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Payroll Reporting and Withholding Changes

— The submission of the annual PAYE reconciliation was extended from March 31, 2020 to May 30, 2020.

Tax Profile / Tax Residency changes

— No relief measures in terms of penalties and interest have been announced as yet in relation to the impact of the Covid-19

Waiver of Penalties & Interest

— The filing dates except for the PAYE reconciliation have not yet been extended. The payment dates currently also remain unchanged.

— The deadline for the submission of the annual individual income tax returns has been postponed from June 30, 2020 to 30 September 2020. The extension was also necessary to allow employers to submit their employees’ tax returns through the Integrated Tax Administration System (ITAS). The employees’ tax return templates are available through the Integrated Tax Administration System (ETX) portal.

— The postponement of the submission deadline does not extend to the payment of tax which is due on June 30, 2020 (for salaried taxpayers) or September 30, 2020 (for farmers and sole proprietors).

Other Relevant Information

— A Tax-back loan scheme for tax registered and tax paying (PAYE) employees and self-employed individual persons who have lost income or part thereof or experiencing difficulties due to COVID-19 outbreak was announced.

— The taxpayers will be allowed to borrow at favorable rates an amount equal to 1/12th of their tax payment in the previous tax year, to be repaid after one year.
**Travel Restrictions**

- The Federal Government of Nigeria introduced new COVID-19 restrictions in December 2020 and these include: closure of bars, night clubs, pubs, event centres, recreational venues, and restaurants, except those servicing hotel residents.
- Also, all gatherings (social and religious events) are to ensure that there is less than 50 per cent of the event centre capacity is utilized and protocols such as social distancing and use of face masks are strictly observed.
- Public transportation systems are to carry passengers not more than 50% of their capacity in compliance with social distancing rules.
- Airlines are currently operating both local and international flights in Nigeria but strict COVID 19 restrictions are still in force.
- Travelers must have test results not older than 120 hours pre-boarding from country of departure showing that they have tested negative for COVID-19 by PCR.
- All intending travelers to Nigeria are required to register themselves on the Nigeria Center for Disease Control Portal http://ninp.ncdc.gov.ng/ and pay online for a repeat test for COVID-19 to be done upon arrival in Nigeria.
- In response to emergence of the new variant SARSCov-2 coronavirus strain, travelers from the United Kingdom also, upon arrival in Nigeria travelers would be required to proceed on a 7-day self-isolation and present themselves at the laboratory chosen during registration for a repeat COVID-19 test on the 7th day of self-isolation. Persons who test positive for COVID-19 will be managed based on National Guidelines for COVID-19 treatment while persons who test negative for COVID-19 after 7 days will end self-isolation on the 8th day. The full guidelines can be accessed here.
- In response to emergence of the new variant SARSCov-2 coronavirus strain, travelers from the United Kingdom and South Africa are required to present two documents before boarding: (i) a negative PCR COVID 19 test result administered within 196 hours pre-departure. Non-PCR tests would not be accepted. (ii) a permit to travel certificate/QR Code showing evidence of having paid for the day-7 COVID19 PCR in-country test prior to boarding. The certificate can be generated from the Nigeria International Travel Portal on completion of a health questionnaire, uploading of a negative COVID-19 PCR test result and payment for the repeat day-7 COVID-19 PCR test at day-7 of arrival.
- As of December 28, 2020, passengers traveling from South Africa to Nigeria will be subject to strict regulations in Nigeria. The full guideline can be accessed here.
- As of December 28, 2020, passengers traveling from South Africa to Nigeria will be subject to strict regulations.
- In Nigeria, the passports of travelers are no longer withheld at the office of the Nigeria Immigration Service (NIS) and hence fresh applications for regularization of new expats, extension of visas, and renewal of residence permits are being treated accordingly. Companies are also able to submit applications for expatriate Quota related requests at the Federal Ministry of Interior (FMI).
- Nigeria foreign diplomatic missions abroad (embassies, consulates and High Commissions), except in countries where there is full lockdown, have resumed issuance of visas to expats coming to Nigeria.
- The Nigeria Immigration Service has resumed normal operations (with observation of COVID-19 protocols) and hence fresh applications for regularization of new expats, extension of visas, and renewal of residence permits are being treated accordingly.
- Upon arrival in Nigeria, the passports of travelers are no longer withheld at the office of the Nigeria Immigration Office, and hence travelers can proceed on the 7 days self-isolation in the residence provided for by the host company.

**Compensation & Benefits**

- Before Covid-19, many organizations viewed with skepticism the idea of remote working. Unfortunately, the virus, leaving no one with time to prepare, has thrown organizations into the deep, where they must swim or sink, in terms of making remote working work. Some companies have advised employees whose work cannot be performed remotely or who are redundant to proceed on leave (paid or unpaid). Some companies have gone ahead to put their employees on furlough.
- Promotion of employees who have been placed on hold temporarily in most companies. Since most companies do not have adequate performance measurement systems in assessing employee contributions and ensuring appropriate rewards during remote working, they have therefore placed promotion on hold.
- Due to unreliable power supply, employees are incurring considerable cost in providing alternative power supply to facilitate work. To provide support, some companies have created a temporary cash allowance to cover this cost.
- In Nigeria perks and perquisites of office are being reviewed. These include Gym / Club Subscriptions, Vehicle Fueling, Overseas Holiday Travel, etc. These adjustments typically start at the senior levels and will set the tone at the top and send a strong message to the entire workforce on the severity of the virus’ impact.
- With respect to Variable Pay Schemes Revision, recalibrate underlying targets and metrics and possible increase in vesting periods to provide more time to achieve targets. Cancellation of already-existing awards will lead to accelerated costs in the books.
- Lump sums like Leave allowance, 13th Month may be pro-rated to reflect actual periods of work. Some companies have gone ahead to put their employees on furlough.
- With respect to Pay Restructuring, companies may need to relook their pay structures and pay delivery mechanisms such as lumpsum versus monthly payments. Benefits like subsidized employer loans, with direct impact on cash flow, may need to be relooked. Also, Companies can conduct a pay structure review for cost-efficiency involves seeking cost-saving changes, while balancing impact on employee perceived value.
### Nigeria

#### Region: Middle East & Africa

**Social Security**

- In order to reduce the impact of COVID'19 in the country, on March 24, 2020, the House of Representatives (HOR) proposed an Emergency Economic Stimulus Bill, 2020. Although the Bill has passed its reading with the HOR, it is yet to be passed by the Senate and assented to by the President. As such, there are no guidelines or timelines on the process for implementation of its provisions. The Bill, among other measures, seeks to provide relief on tax and other liabilities including a 50-percent refund on PAYE contributions made by employers who maintain the same status of their employees from 1 March to 31 December 2020.

**Payroll Reporting and Withholding Changes**

- There are no changes to payroll reporting.
- All employers are still required to deduct and remit Pay As You Earn (PAYE) taxes on behalf of their employees on or before the 10th following the month in which the deduction was made.
- As of July 20, the tax authority of Bayelsa state announced waiver of interest and penalties for “pay-as-you-earn” (PAYE) remittances to August 31, 2020; the tax authority of Ogun state announced waiver of interest and penalties related to PAYE returns for earlier periods.
- As of February 1, the tax authority of Lagos State has extended the deadline for employers filing pay-as-you-earn (PAYE) tax returns to February 14, 2021.

**Tax Profile / Tax Residency changes**

- There are no changes in this regard.

**Waiver of Penalties & Interest**

- Nigerian government announced the waiver of penalties for expats whose visas or residence permits expired during the lockdown. Such expats are expected to have submitted applications for extension of their stay within two weeks of easing the lockdown. Also, expatriates who hold residence permits that expired as from 22 March 2020 and who are currently out of the country would be granted entry back into the country on same residence permit. However, they would be required to renew their residence permit within 30 days of re-entry into the country.
- The Federal Inland Revenue Service (FIRS) announced a waiver of penalty and interest on outstanding tax liabilities arising from desk reviews, tax audits and investigation until 30 June 2020. The tax authority of Lagos state announced the extension of the deadline for filing Form A returns for taxpayers to 30 September 2020. The tax authority of Ogun state announced an extension of the deadline for filing of annual PAYE tax returns to 30 September 2020 and the waiver of interest and penalty for late filing of 2019 annual PAYE returns during the approved extension period.
- As of July 20, the tax authority of Kebbi state in July 2020 announced a 30% waiver of the tax liability of individual taxpayers.
- The Lagos State Internal Revenue Service has announced a waiver of penalty for late payment of Pay-As-You-Earn liabilities for March – May 2020 and penalties due for late filing of 2020 annual tax returns (Form A).
- Additionally, the LIRS announced a waiver of interest and penalty on additional tax liabilities arising from 2009 to 2015 tax audit exercise for taxpayers who commit to a structured payment plan that terminates by 31 December 2020.
- As of November 9, the Federal Inland Revenue Service on November 4, 2020 issued a notice announcing the additional period of relief from penalties and interest in response to the coronavirus (COVID-19) pandemic. However, the affected taxpayers must settle their outstanding tax debts in full by Thursday, 31 December 2020 in order to qualify for the relief.

**Filing / Payment Due Date**

- The Federal Inland Revenue Service (FIRS) announced several measures to help support businesses during this period, including an extension of the deadline for filing Value-Added Tax returns from the 21st to the last working day each month and an extension to the due date for corporate income tax filings by one month.
- Various State Internal Revenue Service (SIRSs) extended the deadline for filing of the Individual Annual Returns (Form A) which was due on 31 March. Among these tax authorities are the FIRS, Lagos State Internal Revenue Service (LIRS) and the Federal Capital Territory Internal Revenue Service (FCT-IRS) who extended the deadline to 30 June 2020.
- As of July 20, the tax authority of Bayelsa state announced an extension of the deadline for taxpayers filing Form A returns to September 30, 2020; The tax authority of Kebbi state in July 2020 announced an extension of the deadline for filing individual tax returns to July 30, 2020; and the tax authority of Ogun state announced an extension of the deadline for filing the 2019 individual income tax returns to September 30, 2020.
- As of July 31, the Federal Inland Revenue Service (FIRS) has extended the deadline for the filing of Companies Income Tax (CIT) returns from July 31, 2020 to August 7, 2020.
- The Delta State Board of Internal Revenue (DSIBIR or “the Board”) recently issued a Public Notice announcing the waiver of interest and penalties on outstanding tax liabilities arising from tax audits carried out on private primary and secondary schools, eateries and hotels (“affected taxpayers”) from 2011 to 2019 financial years. Affected taxpayers who wish to take advantage of the waiver are required to submit an acceptance letter to the Executive Chairman of the Board within 21 days of the notice, and settle their outstanding principal tax liabilities by 30 September 2020.

### Other Relevant Information

#### Angola, Gabon, Qatar

#### Benin, Gambia, Saudi Arabia

#### Botswana, Ghana, Senegal

#### Burkina Faso, Guinea Conakry, South Africa

#### Cameroon, Iran, Togo

#### Chad, Iraq, Tunisia

#### Congo, Kuwait, Turkey

#### Cote d'Ivoire, Mali, Uganda

#### Democratic Republic of Congo, Mauritania, United Arab Emirates

#### Djibouti, Namibia, Zimbabwe

#### Egypt, Nigeria, Oman

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Page 2 of 2
**Travel Restrictions**

- As of November 30, Omani authorities eased entry restrictions, foreign workers can apply for work visas online if they have been granted a permit by the Ministry of Labor.
- On December 10, Omani authorities announced that tourists will be exempt from the mandatory quarantine and PCR testing prior to arriving in the country. Tourists will have to undergo a PCR test upon arrival only.
- Effective from February 25, Oman will ban travelers from 10 countries through until at least March 10. The countries affected by the new directive are Lebanon, Sudan, South Africa, Brazil, Nigeria, Tanzania, Ghana, Sierra Leone, and Ethiopia. The measure also applies to travelers from any nation who have transited through one of these countries within the 14 days prior to travel to Oman.
- Effective from April 24, Oman has banned the entry of passengers flying from India, Pakistan, and Bangladesh until further notice.

**Immigration**

- As of December 3, Oman has now lifted its tourist visa suspension for those traveling to the Sultanate with an organized tourist group arranged by a hotel or tourism company.

**Compensation & Benefits**

- It is expected that individual corporates will decide on this matter after due consideration of their internal policy and the applicable labor law provisions. Government has announced certain guidelines in terms of compensation adjustments, leave utilization, retirement, etc. which need to be followed based on the type of institution and nationality of employee.

**Social Security**

- Social security is not applicable to non-GCC citizens working in Oman.

**Payroll Reporting and Withholding Changes**

- We assume this is with reference to salary to be paid to employees. Oman does not have a personal tax regime.

**Tax Profile / Tax Residency changes**

- The Oman Tax Law has been amended to include tax residency condition. A natural person is considered to be a resident of Oman if he stays in Oman for 183 days or more continuously or intermittently during the relevant tax year.

**Waiver of Penalties & Interest**

- Please note that Oman does not have a personal tax regime and is currently being evaluated by the Government as a part of its medium term fiscal plan. Hence, the above will benefit only those individuals who have a business which is subject to Oman tax. Please refer comments in the earlier column regarding due dates.
- As of April 30, tax-relief measures under an economic stimulus plan—relief offered in response to the coronavirus (COVID-19) pandemic—have been extended by the tax authority.

**Filing / Payment Due Date**

- On 12 October 2020, His Majesty approved the Oman VAT Law and will be effective from April 2021.
**Travel Restrictions**

- As of April 30, authorities in Qatar maintain several COVID-19-related restrictions until further notice.
- Effective July 1, Qatar’s Ministry of Commerce and Industry announced details of the second phase of the gradual lifting of restrictions imposed on malls, shopping centers, street markets, and restaurants.
- As of July 23, Qatar announced a list of 40 low-risk countries to travel amid the coronavirus pandemic. The list of countries includes: Turkey, Germany, France, Italy, Spain, Croatia, Malta, Finland, Hungary, Poland, Austria, Switzerland, Czech Republic, Slovakia, Denmark, Norway, Iceland, Estonia, Lithuania, Latvia, Ireland, Slovenia, Belgium, the UK, Greece, Netherlands, Morocco, Algeria, Canada, China, Thailand, Malaysia, Brunei Darussalam, Vietnam, New Zealand, South Korea, Japan, Australia, the Greek Cypriot administration and Andorra. Note that the above list is reviewed every two weeks.
- Effective August 1, Qatar to lift travel restrictions for valid visa holders - This is case to case basis upon approval of the relevant Authorities.
- On November 29, Qatari authorities eased entry restrictions at the country's borders. The quarantine period for all arrivals has been reduced to one week, with home quarantine available for arrivals from countries on the government’s green list and hotel quarantining mandatory for all other arrivals.
- Effective from April 29, Qatari authorities announced that individuals coming from Bangladesh, India, Nepal, Pakistan, the Philippines, and Sri Lanka must quarantine for ten days at a government-designated hotel upon arrival. Passengers from these countries must also obtain a negative COVID-19 test within 48 hours of departure.

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**Immigration**

- As of March 24, the tax authority provided a two-month extension of the filing deadline for income tax returns and income tax payments for the 2020 tax year—relief provided in response to the coronavirus (COVID-19) pandemic.
- As of April 6, the Qatari tax authority extended the deadlines for filing tax returns for the tax year 2020.
- As of October 23, the General Tax Authority in October 2020 launched a new tax administration system, the Dhareeba portal.
Saudi Arabia

Region: Middle East & Africa

Travel Restrictions

- Eleven airports across Saudi Arabia have restarted operations after closing down amid restrictions designed to combat the spread of Covid-19.
- As of September 13, Saudi Arabia announced that it would lift the restrictions on citizens for leaving and returning to the Kingdom, with opening all land, sea and airports starting from January 1, 2021 in line with the coronavirus-related precautionary measures and protocols. Citizens of the Gulf Cooperation Council states as well as expatriates and their dependents on valid visa will be allowed to enter the Kingdom effective from September 15.
- As of December 21, Saudi Arabia decided to ban all international flights as well as suspend entry to the country via all its land and seaports for at least a week.
- As of January 8, only non-Saudis who hold valid exit and entry, work, or residency visas are currently permitted to enter Saudi Arabia; travelers with tourist visas are banned from entry. Authorities are requiring all non-Saudis, except for children aged eight and under, to present a negative COVID-19 test to travel to Saudi Arabia.
- As of January 29, Saudi Arabia will be extending the travel ban for its citizens, and will reopen its air, land, sea on May 17 instead of March 31.
- Effective from May 17, suspension of international flights will be lifted, but it will not apply to 20 countries on the ban list which are Argentina, the UAE, France, Germany, the US, Indonesia, India, Japan, Ireland, Italy, Pakistan, Brazil, Portugal, the UK, Turkey, South Africa, Sweden, the Swiss Confederation, Lebanon, and Egypt.
- As of May 10, entry to Saudi Arabia is prohibited for travelers from Argentina, Brazil, Egypt, France, Germany, India, Indonesia, Ireland, Italy, Japan, Lebanon, Pakistan, Portugal, South Africa, Sweden, Switzerland, Turkey, the United Arab Emirates (UAE), the UK, and the US. The entry ban also applies to travelers who transited through any of these countries within 14 days prior to their arrival in the kingdom.
- Effective May 17, the government will permit international travel for Saudi nationals who meet any of the following criteria:
  - Have received two full doses of the COVID-19 vaccination, or received one dose with at least 14 days having elapsed since the shot was administered.
  - Have recovered from COVID-19 within the previous six months.
  - Are under the age of 18 (travelers under the age of 18 must undergo a one-week quarantine period).
- As of May 17, the Kingdom of Saudi Arabia announced that it has extended the travel ban on thirteen countries including India, Libya, Syria, Lebanon, Yemen, Iran, Turkey, Armenia, Somalia, Democratic Republic of the Congo, Afghanistan, Venezuela, and Belarus.

Immigration

Compensation & Benefits

- The 150-member Saudi Shura Council has passed a new social security draft law. Under the bill, social security payment is due for everyone who meets the four conditions:
  - Saudi with a permanent residence in the Kingdom.
  - Having low income that is less than the minimum determined in the bill.
  - Committed to meeting requirements related to health, education and rehabilitation, and
  - Non-Saudi women married to a Saudis are exempt from the nationality clause. Also exempt are non-Saudi widows or divorced women who have Saudi children, as well as children of a widowed or divorced Saudi women from non-Saudi husbands, in addition to persons with disabilities, orphans, and widows with orphans, who have transportation. If a low-income Saudi has more than one family, then each family is considered independent and deserves an independent social security.

Payroll Reporting and Withholding Changes

- As of January 24, the Ministry of Finance (MoF) has further extended the incentives and tax measures period provided by the General Authority of Zakat and Tax (GAZT) amnesty scheme to June 30, 2021.

Other Relevant Information

- As of March 18, tax incentives are made available for certain private sector establishments and individuals engaged in pilgrimage-related activities to help them recover from the financial impact of the coronavirus (COVID-19) pandemic.
Travel Restrictions

- The country’s airspace is open as of July 15, 2020.
  - Resumption of international flights;
  - Land borders remain closed, except for the movement of security forces personnel and cargo vehicles from Guinea and Mali;
  - The Ministry of Foreign Affairs has announced that restrictions on entry into the country will be reciprocal for all countries that impose restrictions on the entry of Senegalese citizens.
  - Travelers who hold a residence permit in Senegal from third countries and who travel frequently can obtain an “Attestation d’Embarquement” from the Immigration Police in Dakar that will allow them to travel to Senegal.
  - Passengers must also be residents of a country that is not affected by a non-essential temporary travel restriction to Senegal. Derogations are provided for this purpose:
    - Citizens of the West African Economic and Monetary Union or ECOWAS
    - Nationals of third countries who reside in Senegal and who are in possession of a residence permit issued by the competent Senegalese authorities.
  - Travelers whose role or reason for travel is deemed essential.
  - Travelers arriving in Dakar must fill out a form, available on the Dakar airport website (https://www.dakaraeroport.com/formulaire-de-localisation-de-passager-pour-la-sante-publique);
  - Passengers authorized to enter Senegal must provide a negative PCR test that is dated less than seven days before the trip, issued in the country of origin of the trip and authorized by the health/state authorities.
  - If a traveler presents symptoms of COVID-19 or is positive on arrival, he will be taken care of by the Senegalese health services.
Region: Middle East & Africa

South Africa

Travel Restrictions

- South Africa’s lockdown commenced on 26 March 2020 (level 5). The month of May 2020 saw South Africa at level 4.
- Authorities in South Africa have announced the easing of restrictions put in place to curb the spread of coronavirus disease (COVID-19) from June 1 to Level 3.
- International travel is restricted under lockdown level 3 and only exception is for cases relating to expatriation initiated by another state, all foreign nationals who are currently in South Africa may not depart the country.
- South Africans who wish to leave the Republic are permitted to depart only for the following reasons:
  - Work
  - Study
  - Family reunion
  - Take up permanent residency
  - Receive medical attention
- Effective August 17 (midnight), South Africa will move to alert level 2 of the national lockdown, current restrictions such as international travel will remain in place to minimize the spread of Coronavirus.
- As of September 14, authorities in South Africa have extended the national state of disaster through October 31. NationWide Level 2 restrictions to curb the spread of coronavirus disease (COVID-19) remain in place.
- As of October 1, South Africa Thursday opened its borders to international travelers, barring those coming from high-risk countries. The government has listed 60 countries as being high risk, including the US, the UK, Russia, and several countries in the Middle East and Latin America.
- As of November 12, South Africa will lift restrictions on all international travel.
- As of December 4, authorities in South Africa have extended the national state of disaster through January 15, 2021. Nationwide Level 1 restrictions to curb the spread of coronavirus disease (COVID-19) remain in place.
- As of February 2, multiple countries, including El Salvador, Germany, Guatemala, Israel, Panama, Sudan, Switzerland, Turkey, and the United Kingdom, continue to impose travel restrictions to South Africa due to a new variant of COVID-19 discovered in the country.
- As of February 15, South Africa has reopened its major land borders with neighboring countries after closing them last month to prevent the spread of the COVID-19 virus.
- As of March 1, people entering South Africa will be required to provide a negative COVID-19 test taken no longer than 72 hours before arrival in the country.

Immigration

- Foreign nationals who hold temporary residence visas that expired between 31 December 2019 and 31 March 2020, will also be allowed to re-apply for the relevant visa after lockdown comes to an end. Holders of visas that expired from 31 December 2019 will be allowed to re-apply without having to obtain a FORM 20 (Authorization for an illegal foreigner to remain in the country pending an application for status). This will only apply to foreign nationals who were admitted legally into the Republic. This is applicable until further notice, after lockdown.
- Those whose visas expired before or during the lockdown will not be arrested or detained for holding an expired visa.
- Those who opt to return to their countries of origin or residence after the lockdown instead of renewing their applications will be accepted or processed during lockdown level 3.
- As of July 31. South Africans visa application centers have opened but for collections of visas only. An appointment must be scheduled with the VFS office for collections of visa outcomes. The South African Department of Home Affairs, VFS and South African Consular/Mission offices abroad remain closed during lockdown level 3. Therefore, no visa applications nor permanent residence permit applications will be accepted or processed during lockdown level 3.
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Immigration (contd.)
— This temporary visa concession is only applicable to holders of legally issued intra-company visas and who are currently resident in the Republic during the lockdown. Any further extension or modification or amendments to the terms of this concession will only be valid if communicated in writing.
— As of April 7, the Department of home affairs provided directions to extend the validity period of the visa concessions to foreign nationals impacted by the COVID-19 pandemic
— Foreign nationals with short-term visas (tourist visas) which were issued for a period not longer than 90 days will have their visas extended to 30 June 2021, and those with long-term visas which were issued for a period of more than 90 days up to three years, will have their visas extended to 31 July 2021. Holders of such visas are permitted to remain in the country under the conditions of their visas and those who wish to be repatriated to their countries of origin within this period can depart without being declared an undesirable person.
— The extension does not apply to foreign nationals who entered the country from 15 March 2021, as the normal admission into the country will apply.
— Holders of longer-term temporary visas such as study visa, treaty visa, business visa, medical treatment visa, relatives’ visas, general work visa, critical skills work visa, retired person’s visa, and exchange visa, which expired during the State of National Disaster, are invited to renew their visas at the Visa Facilitation Services (VFS) before 31 July 2021.
— Refugee Reception Offices remain closed and the validity period of asylum and refugee permits have been extended until 30 June 2021.

Compensation & Benefits
— Private-sector employees earning <R6,500 per month will receive a subsidy of up to R500/mo. (for the next 4-months) – this is the ETI claimable from 1 April 2020 – 31 July 2020

Social Security
— The South African government is exploring the temporary reduction of employer and employee contributions to the Unemployment Insurance Fund (UIF) and to the Commissioner for Compensation for Occupational Injuries and Disease Fund (COIDA contributions). This has not been legislated as yet.
— Contributions to the Skill Development Levy (SDL) Fund are not required for the period 1 May 2020 – 31 August 2020.
— Employers forced to close as a result of COVID-19 may register for TERS 19 relief with the Unemployment Insurance Fund, and will receive payments for employees who are paid reduced or no packages. The TERS programme was initially available for the three-month period commencing April 2020. TERS claims may be submitted in relation to the period ended 15 October 2020

Payroll Reporting and Withholding Changes
— Tax-compliant businesses (under R100mil) can delay 35% of PAYE liabilities for four months commencing 1 April2020 (and their provisional corporate income tax payments without penalties or interest for six months).
— Additional ETI claims (which allow the reduction of monthly PAYE liabilities) have been allowed for April to July, - both allowing claims for employees aged 30-65, and allowing an additional R500 per employee who already qualified.
— Employers who are owed backlog ETI refunds, which would normally be claimable 6-monthly, will be able to claim these monthly.
— The proportion of pay-as-you-earn (PAYE) payment that can be deferred has been increased from the previously announced 20%, to 35%
— South African tax authorities are planning to change the interpretation For South African-resident employees who do not qualify for the foreign employment income exemption, employees’ tax must be withheld in respect of the total amount of remuneration payable by the South African-resident employer

Tax Profile / Tax Residency changes
— As of July 1, the Minister of Finance introduced the following final COVID-19 Tax Relief Bills to Parliament for consideration alongside the Supplementary Budget 2020:
— Non-withholding of employees’ tax as a tax relief in respect of the COVID-19 pandemic; and to amend the Employment Tax Incentive Act, 2013 (ETI Act)
— On 25 August 2020, the Parliament approved the Disaster Management Tax Relief Bill, Bill 11 of 2020; and the Disaster Management Tax Relief Administration Bill, Bill 12 of 2020 – together commonly referred to as the COVID-19 Tax Relief Bills

Waiver of Penalties & Interest

Filing / Payment Due Date
— As of October 21, there are proposals to relax the requirements for days spent outside South Africa—from 183 days to 117 days—for individuals who could not travel to work outside South Africa, during the period from March 1, 2020 to February 28, 2021.
Travel Restrictions

- The land borders have been closed since March 21st for an indefinite period of time.
- The International Airport of LOME has reopened since August 1st, 2020 with the following provisions:
  - Pre-check-in of passengers on the airport platform and Covid-19 PCR test;
  - Wearing a mask is mandatory for passengers;
  - Social distancing in all passenger reception areas;
  - All flights from high-risk countries such as France, Italy, Germany and Spain are suspended as of March 20 for a period of two weeks, which could be extended.
  - A fourteen-day self-isolation is mandatory for anyone arriving in Togo who has stayed in a high-risk country such as France, Italy, Germany and Spain.
  - Obligation to undergo a COVID-19 PCR test and fill out a health and immigration declaration form for all travelers coming from or going to LOME.
  - Commercial flights from Lome are available for foreign nationals.
- Before embarking for Togo, all passengers must:
  - Fill out a form, available online at the following address: https://voyage.gouv.tg/checkphone;
  - Pay for a PCR covid test upon arrival;
  - Print the receipts and present them to the airline in order to be allowed to board for those who test negative. Those who test positive will have to be confined before traveling.
- Upon arrival in Togo, travelers must:
  - Pass a PCR test;
  - Download and install the TOGO SAFE application before leaving the airport and indicate the address to which to self-isolate;
  - A local SIM card can be provided free of charge to those who do not have one;
  - The Togosafe application must be active for the duration of the stay and those who cannot download the application will have to quarantine themselves at a government-run facility at their own expense;
  - Go directly to their home and stay there for the required self-isolation period.
- As of September 16, Togolese officials have extended the ongoing state of emergency until at least March 2021 due to COVID-19 pandemic. The extension comes after the end of the prior extension period that expired on September 15.
- As of January 24, international flights have resumed. All persons arriving in the country must complete an online immigration and health form and provide proof of a negative COVID-19 polymerase chain reaction (PCR) test taken no more than seven days before boarding.
- As of March 17, officials in Togo have extended the country’s COVID-19-related state of health emergency for six months. The extended measure will be in place through at least mid-September 2021.
**Travel Restrictions**

- The Tunisian government announced that it will reopen its land, sea, and air borders on June 27, amid the ongoing coronavirus disease (COVID-19) pandemic. Authorities also announced that movement between cities will also be permitted from Thursday, June 4, as part of the easing of COVID-19 restrictions.
- Tunisian President Kais Saied ordered the lifting of the nationwide curfew, originally imposed to stem the spread of the coronavirus disease (COVID-19) pandemic. A nationwide state of emergency will, however, remain in effect until November 30.
- As of July 30, Tunisia removes Spain from its list of safe travel countries for which there are no travel restrictions and has been placed on the amber list.
- As of September 28, Tunisia has added the UK to its coronavirus “red” list and introduced new travel restrictions in response to the increasing number of cases in the UK. Travelers from the UK will only be allowed if they have Tunisian citizenship or if they are a permanent resident of Tunisia.
- As of December 7, Tunisian authorities announced that the nationwide curfew has been extended to December 30, 2020.
- Effective from December 21, Tunisia has suspended air links with Britain, South Africa and Australia, until further notice.

**Immigration**

- Immigration obligations (renewal, extension) for resident individuals are suspended starting March 1st.
- The relevant authorities opened their offices, resumption of immigration formalities.

**Compensation & Benefits**

- 1st Quarter social return deadline is maintained. 2nd Quarter return deadline is reported for 3 months only for companies that business are affected by COVID-19.
- Tunisia has released a package of measures related to social security contributions in order to reduce the COVID-19 impact such as the postponement of the employer social security contributions for the second quarter of 2020, for a 3-month period subject to certain conditions. Employees of businesses that are affected by the pandemic will receive a monthly allowance of TND 200 per employee which is granted for the period during which the activity is interrupted.

**Payroll Reporting and Withholding Changes**

- Monthly withholding tax declarations, deadlines has not been changed. Delay penalties are not applicable till June 7th 2020.

**Tax Profile / Tax Residency changes**

- Standard stay deadlines relating to residency matters are suspended effective March 1st for resident individuals.
- Standard residency rules are applicable.

**Waiver of Penalties & Interest**

- Exemption on personal income tax for the period from April 2020 to June 2020 for both State and private employees with salaries up to LAK 5 million.

**Filing / Payment Due Date**

- Personal income tax return deadline remains the same.
- The Tunisian Ministry of Finance extended the suspension of late payment interests and penalties for certain taxpayers from 30 April up to June 7 with respect to tax returns due between 23 March and 30 April 2020.

**Other Relevant Information**
**Travel Restrictions**

- President Tayyip Erdoğan announced that Turkey will lift restrictions on intercity travel from June 1 as it eases restrictions imposed to curb the coronavirus outbreak.
- Turkey is lifting travel restrictions for tourists (international flights are gradually reopening).
- As of July 19, Turkish authorities suspend flights to Afghanistan and Iran.
- As of July 27, passengers arriving from Afghanistan, Bangladesh, Benin, Burkina Faso, Congo (Dem. Rep.), Cote d'Ivoire, Djibouti, Gabon, Ghana, Guinea, Kenya, Mali, Mauritius, Niger, Senegal, Sierra Leone or Somalia are not allowed to enter.
- Effective from December 20, the Turkish government has suspended all flights arriving from the UK, the Netherlands, Denmark, and South Africa in response to the discovery of a new strain of COVID-19. Authorities have yet given no indication as to how long the suspension may remain in place.
- As of February 2, all international travelers arriving by air, land, or sea must produce proof of a negative COVID-19 polymerase chain reaction (PCR) test result taken no more than 72 hours prior to their flight or ferry's scheduled departure.
- As of March 12, Turkish authorities are enforcing COVID-19 related international travel restrictions, the passengers wishing to enter the country must register online via an online form and carry a negative COVID-19 PCR test report taken no more than 72 hours to boarding.
- International Passengers who will arrive to Turkey as of 15th of March 2021 GMT+3 (not including transit passengers and passengers under of age 6) are required to fill in the Turkey Entrance Form which can be obtained here within 72 hours of their departure. Print out or the mobile screenshot of the filled form will have to be submitted to airline crew before boarding.
- As of April 28, Turkey's national flag carrier Turkish Airlines announced that the overseas passengers will be exempt from travel restrictions during a three-week lockdown in Turkey, which will last until May 17. Passengers planning to visit from abroad or travel abroad do not need a travel permit during the lockdown.

**Immigration**

**Compensation & Benefits**

- Postponement of the due dates for social security contributions to November 2, November 30, and December 31 for the previous due dates of April 30, May 31, and June 30, respectively.
- On April 17, 2020, Turkey gazetted the postponement of payment of income withholding tax without default interest and late fees.

**Payroll Reporting and Withholding Changes**

- On April 17, 2020, Turkey gazetted the postponement of payment of income withholding tax without default interest and late fees.

**Tax Profile / Tax Residency changes**

- The Revenue Administration has lifted the force majeure period for taxpayers of 65 and older who are immune from curfew implementation. This means that those taxpayers must submit their tax returns and declarations by June 16, 2020.

**Other Relevant Information**

| Angola    | Gabon    | Qatar | Benin    | Gambia    | Saudi Arabia | Botswana | Ghana | Senegal | Burkina Faso | Guinea Conakry | South Africa | Cameroon | Iran | Togo | Chad | Israel | Tunisia | Congo    | Kuwait | Turkey | Cote d'Ivoire | Mali | Uganda | Democratic Republic of Congo | Mauritania | United Arab Emirates | Djibouti | Namibia | Zimbabwe | Egypt | Nigeria | Equatorial Guinea | Oman |
Travel Restrictions

— On April 14, 2020, Uganda extended coronavirus-related restrictions through at least May 5, 2020. (A nationwide 7:00pm - 6:30am curfew is in place, all private vehicles are to remain off the road, gatherings of more than five people are prohibited, and non-essential businesses are to remain closed.)

— In the presidential address on 20 September, it was stated that Uganda has opened its land borders and airports. However communication from the Civil Aviation Authority and Ministry of Works indicate that this opening will take effect on 1 October 2020

— As of December 16, tourists and business visitors are required to provide a negative polymerase chain reaction (PCR) COVID-19 test taken no more than 120 hours before arrival. Returning Ugandan citizens with negative PCR test results are not be required to quarantine, but health officials may conduct follow-up checks at their homes.

Immigration

— The government of Uganda has implemented enhanced screening and quarantine measures in response to the global public health threat posed by COVID-19. On March 7, 2020 the Ministry of Health imposed a self-quarantine requirement on all asymptomatic travelers arriving in Uganda who have been in certain other countries in the 14-days prior to their arrival in Uganda. (See Travel Restrictions)

— Uganda’s Government has extended the stay of foreigners in the country whose visas expired during the COVID-19 lockdown. The Government initially allowed foreigners whose visas expired during the lockdown to stay in the country up to May 17, 2020

— Travelers from the restricted countries who insist on traveling to Uganda will have to undergo a mandatory 14-day health self-quarantine that will be met at their own expense.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
United Arab Emirates

Region: Middle East & Africa

Travel Restrictions

- **Travelling to Dubai** - rules as of 26 October 2020
  - If you hold Dubai residence visa, you must get an approval from the General Directorate of Residency and Foreign Affairs (GDRFA) to return to Dubai, prior to travel.
  - COVID-19 negative test certificate must be for a Polymerase Chain Reaction (PCR) test. Dubai does not accept other forms of tests including antibody tests and home-testing kits.
  - PCR certificates must be official and printed in English or Arabic. SMS and digital certificates are not accepted.
  - If you are flying from India, Pakistan or Bangladesh, you must get your PCR certificate from one of the labs listed in the designated laboratories.
  - If you are flying from other countries, you can use either laboratories designated by Dubai Government or any other laboratories certified in your country.
  - All travelers must complete a health declaration form.
  - They must download COVID-19 DXB app available on App Store and Google Play.

- **Travelling to Abu Dhabi**
  - Only UAE nationals, residents with a valid residence visa, and those who are eligible for a visa on arrival can enter the UAE through Abu Dhabi’s airports. As of November 2020, all other types of visas are suspended.
  - If you are travelling to Abu Dhabi, you must follow these additional rules:
    - undergo thermal screening and another COVID-19 PCR testing on arrival at Abu Dhabi airport. You will be asked to self-isolate for 14 days and wear a medically approved wristband for the duration of your quarantine. The wristband will be provided by the authorities at Abu Dhabi Airport after you clear immigration.
    - download the Al HOSN app on your mobile phones to allow authorities to monitor your health while you are in quarantine.
    - re-do the COVID-19 PCR test on day 12 of quarantine. Subject to a negative test result, the wristband will then be removed on day 14.

- As of December 13, all travelers to the UAE must present a negative COVID-19 PCR test result within 96 hours before their departure
- As of February 23, Abu Dhabi has updated its “green list” of countries and destinations from which travellers can enter the emirate without the need to quarantine on arrival. Saudi Arabia and Mongolia have been removed from the list of countries
- Effective April 25, all flights to and from India will be banned for a period of 10 days, due to the massive increase of COVID-19 cases in India

Immigration

- The Ministry of Foreign Affairs and International Cooperation (MoFAIC) of the UAE launched a new online service targeted at expats that have valid visas and are currently abroad. The new service is aimed at facilitating safe return of residents to the UAE in case of emergency situations.
- All residents in the UAE whose visas are expiring between March 1 and the end of the year will be able to stay in the country without penalties and will continue to be legal residents in the UAE

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Zimbabwe

**Travel Restrictions**
— As of May 17, President Emmerson Mnangagwa announced the indefinite extension of lockdown and it will be subject to review every two weeks.
— As of May 18, borders are open, air travel open however all visitors and returning residents subject to mandatory quarantining. Non-essential travel within Zimbabwe, and recreational activities, are still banned.
— Effective August 19, Zimbabwean government reduced COVID-19 curfew to 20:00 – 06:00
— The business hours were extended to 16:30 from 15:00, effective August 19
— As of September 9, Zimbabwe government said it will resume domestic flights from September 10 and international flights from October 1
— As of October 5, Zimbabwe's border with South Africa remains closed to general travelers despite the reopening of the entry point on the opposite side
— As of January 2, 2021, the Zimbabwean government plans to start 30 days of lockdown regulations following an increase of coronavirus infections during the festive season.

**Immigration**
— As of May 18, legislation has been introduced to Automatically extend permits of foreign nationals such that the Lockdown period does not count towards their permitted period of stay in the country.
— As of May 18, the entry of citizens and residents is permitted although this provided that the responsible enforcement officer at the port of entry concerned must order such citizens, returning residents to be detained, isolated or quarantined in any place for a period of twenty-one days.
— As of August 19, returning residents are now allowed to go home as soon as they have a negative PCR test and promise to self-quarantine for twenty-one days.

**Compensation & Benefits**
— None

**Social Security**
— None

**Payroll Reporting and Withholding Changes**
— None

**Tax Profile / Tax Residency changes**
— None

**Waiver of Penalties & Interest**
— As of May 18, there has been no interest or penalty waiver in response to COVID-19 and tax payers are encouraged to comply with existing laws.

**Filing / Payment Due Date**
— As of May 18, due to the Covid 19 pandemic the Zimbabwe Revenue Authority (ZIMRA) has granted a submission extension to August 31, 2020 for the Income Tax return and the Transfer Pricing return. Returns were due on April 30, 2020 prior to this extension.

**Other Relevant Information**
**Travel Restrictions**

- As of July 29, Australia's international borders remain closed, and there is no firm guidance on when temporary visa holders will be permitted to resume travel to Australia. Each state and territory will continue to review and revise its international arrival arrangements over the coming weeks.
- Effective from September 25, Australian authorities announce an increase in the number of travelers allowed to enter Australia each day.
- As of December 8, restrictions on international travel departures and cruise ships will remain in place until at least March 17, 2021.
- As of February 24, people are now permitted to travel from New Zealand to South Australia. Any person travelling from the New Zealand must receive a COVID-19 test within 24 hours from arrival in South Australia and self-quarantine until they receive a negative test result. They must get tested again on day 5 and day 12.
- A person does not need to remain in self-quarantine after receiving the first negative COVID-19 test unless they have COVID-19 symptoms.
- As of April 28, Australia announced that it will suspend all direct flights to and from India, until 15 May 2021.

**Immigration**

- All entrants must self-quarantine for 14-days. Visa holders who have been granted visas but have not yet entered Australia may be impacted in circumstances where their visa conditions require 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.
- Whilst the Department continues to accept new visa applications, temporary employer sponsored visas are only being approved on an ad hoc basis. Processing is extremely limited and there are significant delays.
- As of September 10, Australia's Acting Minister for Immigration has announced a new Priority Migration Skilled Occupation List (PMSOL) comprised of 17 occupations in targeted sectors of health care, construction, and IT and will provide employers with the ability to bring in foreign workers as soon as possible by providing access to a travel exemption to the current border closures.
- As of November 4, visa holders who have been affected by travel restrictions because of COVID-19 may be able to access a refund of their Visa Application Charge (VAC) or have subsequent VAC fees waived.

**Compensation & Benefits**

- As of July 13, employees working from home due to COVID-19 can claim deductions for home office expenses. Under the simplified arrangements, from 1 March 2020 to 30 September 2020, taxpayers are allowed to claim AUD0.80 for each hour working from home for all their home office running expenses.

**Social Security**

- Tax relief measures include tax-free withdrawals from superannuation funds and one-off stimulus payments to individuals made through the social security system.

**Payroll Reporting and Withholding Changes**

- None. The ATO has made clear that requests for deferral of payment of PAYG withholding for large withholders will not be considered except in cases where an insolvency event is imminent and the entity can demonstrate it does not have access to other sources of funding.
- Taxpayers in the PAYG instalment system may vary down their instalments for the March and June 2020 quarters to ease cash flow concerns, without interest or penalty.
- As of July 29, Australia's international borders remain closed, and there is no firm guidance on when temporary visa holders will be permitted to resume travel to Australia. Each state and territory will continue to review and revise its international arrival arrangements over the coming weeks.
- Effective from September 25, Australian authorities announce an increase in the number of travelers allowed to enter Australia each day.
- As of December 8, restrictions on international travel departures and cruise ships will remain in place until at least March 17, 2021.
- As of February 24, people are now permitted to travel from New Zealand to South Australia. Any person travelling from the New Zealand must receive a COVID-19 test within 24 hours from arrival in South Australia and self-quarantine until they receive a negative test result. They must get tested again on day 5 and day 12.
- A person does not need to remain in self-quarantine after receiving the first negative COVID-19 test unless they have COVID-19 symptoms.
- As of April 28, Australia announced that it will suspend all direct flights to and from India, until 15 May 2021.

**Tax Profile / Tax Residency changes**

- Visitors will not become tax residents provided they usually live overseas and intend to return as soon as able. (Tax residency may become more complicated if they stay long-term or do not plan to return to country of residency as soon as able.)
- Foreign residents working less than 3-months will not be assessed, nor will paid leave (for those with employment income).
- The Australian Taxation Office (ATO) has issued guidance on the tax implications for temporarily displaced employees and their employers due to the COVID-19 pandemic. The guidance outlines factors to be considered in determining the source of an employee's employment income, and in establishing whether employees are subject to Australian income tax on that employment income, and consequently what the tax reporting and withholding obligations will be for employers. Employment income that does not have an Australian source will not be taxable in Australia provided the individual is not an Australian tax resident.

**Waiver of Penalties & Interest**

- As of March 16, the Australian Taxation Office (ATO) issued guidance relating to certain relief provided in response to the coronavirus (COVID-19) pandemic. A fact sheet provides information for employers about the tax treatment of working-from-home benefits and outlines fringe benefits tax obligations when employees have been provided a benefit to facilitate their work.

**Filing / Payment Due Date**

- As of March 16, the Australian Taxation Office (ATO) issued guidance relating to certain relief provided in response to the coronavirus (COVID-19) pandemic. A fact sheet provides information for employers about the tax treatment of working-from-home benefits and outlines fringe benefits tax obligations when employees have been provided a benefit to facilitate their work.
Travel Restrictions

— All scheduled international commercial passenger flights to/from Bahrain, Bhutan, Hong Kong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey, UAE and UK shall not be allowed to land at any Airport in Bangladesh.

— Until further instruction given, any Bangladeshi national or foreign national will henceforth arriving in Bangladesh from other COVID-19 affected countries will be placed under self-quarantine for two weeks after their arrival in Bangladesh. Entry point health officer will determine whether he/she would be self-quarantined or institutionally quarantined and self-quarantined persons will be monitored by the law enforcement team to remain in quarantine for the specific period.

— If any Bangladesh origin "No Visa Required" passengers come to Bangladesh without the required ‘COVID-19 Negative’ certificate, he/she will be institutionally quarantined for 14 (Fourteen) days. But if it comes to Bangladesh with the 'COVID-19 Negative' certificate, he/she will be home/ self-quarantined for 14 (Fourteen) days.

— Unless further notice given, entry to Bangladesh through land ports (i.e. Benapole, Vhomra, Banglabandha, Hili, Burimari, Raunara, Darshana, Nakugaon, Tamabil, Sheola, Akhaura) will be prohibited for Foreign nationals. However, according to the Revised Travel Agreement (RTA) between Bangladesh-India; Officials and Diplomatic passport holders can travel in Bangladesh. However, if they are identified by the health officer of the entry ports as not having symptoms of COVID-19, they will have to stay in the home self-quarantine for 14 days.

— The normal process of import and export of goods through the mentioned land ports will continue. However, if any COVID-19 symptoms are detected on arrival, he/she shall be sent to Government Authorized Hospital for further check-up or depending on the intensity of the symptoms, will be sent to isolation at government nominated facilities or hotel at passenger’s own expenses. The passenger has the proof of hotel reservation for institutional quarantine.

— Subject to some condition, Bangladesh has extended the control on the overall function of the country and the movement of the public till August 3, 2020 as part of measures to stem the spread of coronavirus pandemic.

— Effective April 3, officials in Bangladesh restrict travel from 12 countries, in addition to European countries excluding the UK. Also, currently, travelers from Argentina, Bahrain, Brazil, Chile, Jordan, Kuwait, Lebanon, Peru, Qatar, South Africa, Turkey, and Uruguay are allowed to enter the country. However, according to the Revised Travel Agreement (RTA) between Bangladesh-India; Officials and Diplomatic passport holders can travel in Bangladesh. However, if they are identified by the health officer of the entry ports as not having symptoms of COVID-19, they will have to stay in the home self-quarantine for 14 days.

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— If any Bangladesh origin "No Visa Required" passengers come to Bangladesh without the required ‘COVID-19 Negative’ certificate, he/she will be institutionally quarantined for 14 (Fourteen) days. But if it comes to Bangladesh with the 'COVID-19 Negative' certificate, he/she will be home/ self-quarantined for 14 (Fourteen) days.

— Unless further notice given, entry to Bangladesh through land ports (i.e. Benapole, Vhomra, Banglabandha, Hili, Burimari, Raunara, Darshana, Nakugaon, Tamabil, Sheola, Akhaura) will be prohibited for Foreign nationals. However, according to the Revised Travel Agreement (RTA) between Bangladesh-India; Officials and Diplomatic passport holders can travel in Bangladesh. However, if they are identified by the health officer of the entry ports as not having symptoms of COVID-19, they will have to stay in the home self-quarantine for 14 days.

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### Bangladesh

#### Region: ASPAC

**Tax Profile / Tax Residency Changes**

- **Compensation & Benefits**
  - The European Union (EU) has transferred EUR 24 million or Tk 230 crore to the government of Bangladesh to support key national reforms in social security

- **Payment Reporting and Withholding Changes**
  - No changes

- **Waiver of Penalties & Interest**
  - Considering COVID-19 pandemic the National Board of Revenue (NBR) has issued an order regarding non-compliance of tax provisions for the period from 26th March 2020 to 30th May 2020 saying that any types of assesses who cannot submit their return or statement or deduct and deposit the withholding tax amount during the above mentioned time can be submitted or deducted/deposited within 29th June 2020 without any interest or penalty

- **Filing / Payment Due Date**
  - No Changes

- **Other Relevant Information**
  - The Civil Aviation Authority of Bangladesh extended the suspension of international commercial passenger flights to/from Bahrain, Bhutan, Hongkong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey, UAE and UK international and domestic flights until further notice to contain coronavirus spread
  - International flights in regards to the following types shall be conducted as usual: cargo; emergency landing; technical stop (without crew rest); medical evacuation; special flight operation; relief/humanitarian assistance; citizen evacuation

  "Note: However, Civil Aviation Authority of Bangladesh through Ministry of Foreign Affairs Bangladesh shall be necessary to accord approval in respect to the above pointers

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**Immigration**

- Subject to holding a valid visa, all diplomats, official personnel and laissez-passers passport holders are working in diplomatic missions in Bangladesh and their family members (if they are holding an ordinary passport) will also follow above paragraph. Those who will henceforth be arriving in Bangladesh from other coronavirus affected countries will be placed under self-quarantine for two weeks after their arrival in Bangladesh and this guideline must be confirmed by the pertinent Diplomatic Missions in Bangladesh
- Countries with which Bangladesh has a Visa Exemption Agreement against diplomatic and official passports, such passport holders of all those countries will be able to come to Bangladesh without visa as per the agreement. They must submit at the Immigration Counter with a copy of "COVID-19 Negative certificate" issued by a Doctor (translated in English), and stay in quarantine for 14 days as instructed by the health officer at the entry port
- If any Bangladesh origin passengers possess an NVR and come to Bangladesh without the required "COVID-19 Negative certificate", he/she would be institutionally quarantined for 14 (Fourteen) days
- If any Bangladesh origin passengers possess an NVR and come to Bangladesh with the 'COVID-19 Negative' certificate, he/she would be home self-quarantined for 14 (Fourteen) days. However, if he/she is diagnosed with any symptom of Coronavirus on his/her arrival, he/she would be institutionally quarantined in for 14 (Fourteen) days
- According to the existing rules, Seaman can enter Bangladesh with a "Visa on Arrival" for 72 hours. They cannot enter/stay anywhere in the country except travelling directly from airport to workplace and from workplace to airport. They must submit "COVID-19 Negative certificate" issued by a Doctor at the immigration counter of the entry port
- Considering COVID-19 pandemic, foreign nationals (regular/irregular) who is staying in Bangladesh with VISA, may be granted an extension of up to three months without paying the visa fee and excessive stay fine against their current application
- Until further notice Bangladesh has suspended its visa-on-arrival services for all international travelers
- As of July 13, the government of Bangladesh has made COVID-19 negative certificates mandatory for its citizens travelling abroad
- Irrespective of the COVID-19 vaccination, all passengers coming to Bangladesh shall mandatorily possess & show "PCR based COVID-19 negative certificate" during departure from origin and on arrival at the Airport. The PCR test shall be done within 72 hours of the flight departure time.
- If no COVID-19 symptoms are found on-arrival health checks, passengers shall strictly have to complete a 14 days home quarantine. However, if any COVID-19 symptoms are detected/observed, he/she shall have to complete mandatory 14 (fourteen) days isolation at government facilities at passenger’s own expenses.
- As of May 4, Bangladesh has suspended visa-on-arrival services until further notice; travelers must obtain a visa from their local Bangladeshi diplomatic mission
- All passengers, except the children below 10 years old, shall mandatorily possess PCR based COVID-19 negative certificate. The PCR test shall be done within 72 hours of the flight departure time.

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**Social Security**

- No changes

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**Filing / Payment Due Date**

- No Changes

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**Other Relevant Information**

- Now, R & I Commercial department of Bangladesh Investment Development Authority (BIDA) is providing online services for registration/renewal of Branch/ liaison/ representative offices in Bangladesh and also renewing/suspending work permits to the foreign nationals who is working in Bangladesh
- The Civil Aviation Authority of Bangladesh extended the suspension of international commercial passenger flights to/from Bahrain, Bhutan, Hongkong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey, UAE and UK international and domestic flights until further notice to contain coronavirus spread
- International flights in regards to the following types shall be conducted as usual: cargo; emergency landing; technical stop (without crew rest); medical evacuation; special flight operation; relief/humanitarian assistance; citizen evacuation

  "Note: However, Civil Aviation Authority of Bangladesh through Ministry of Foreign Affairs Bangladesh shall be necessary to accord approval in respect to the above pointers
Travel Restrictions

- Due to travel restrictions, overstay fines will be waived for tourists stuck in Cambodia.
- Cambodia lifts cross-border travel restrictions with Vietnam.
- As of September 29, Cambodia adjusted its safety protocols to take into account employer-sponsored business travel. The revised requirements affect all foreign travelers entering the country, including documentation, testing and quarantining measures, and took effect August 4. The health authorities also made changes to the COVID-19 testing fee payment mechanism and return of traveler deposits, which changes were effective September 1.
- Effective from December 12, Cambodia will suspend the sponsorship travel due to increased local COVID-19 activity. The program, which currently allows business travelers who obtain sponsorship from a local entity to enter the country with quarantine exemptions, will be halted for at least two weeks.
- As of January 11, foreign nationals intending to visit Cambodia must obtain a visa from a diplomatic mission; officials require proof of medical insurance coverage of at least USD 50,000 and a medical certificate from local health authorities issued no more than 72 hours before travel stating the individual is free from COVID-19.
- As of January 11, Cambodia's suspension of flights from Indonesia, Malaysia, and the Philippines remains in effect.
- As of March 21, travelers must take COVID-19 tests upon arrival and quarantine for 14 days at a government-designated facility. Inbound foreign nationals must pay a USD 2,000 deposit to cover costs, including USD 100 for COVID-19 testing and USD 30 for a certificate stating that they are free from the virus, with limited exceptions.
- Effective from April 29, Cambodia will ban Indians and foreign travellers who have been in India or have traveled through India from entering until further notice.

Immigration

- All foreign citizens with valid existing visas will be subject to coronavirus test, before being allowed to enter the country.
- As of February 1, the issue of tourist visas and e-visas, visa-on-arrival services, and visa-free travel remain suspended. Foreign nationals intending to visit Cambodia must obtain a visa from a diplomatic mission, proof of medical insurance coverage of at least USD 50,000, and a medical certificate from local health authorities issued no more than 72 hours before travel stating the individual is free from COVID-19.
- As of February 22, Cambodia is accepting online applications for short-term travel visas. Only people with essential reasons, like working with a Cambodian entity, can apply for the visas; the issuance of tourist visas, visa-on-arrival services, and visa-free travel remain suspended.
- As of April 28, the deadline for renewing foreign work permits for 2021 has been extended to 31 May 2021, as part of relief measure in response to the COVID-19 pandemic.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions
- The city of Wuhan in China, has lifted transportation control measures and resumed external traffic.
- Authorities to ease international travel restrictions from June.
- Authorities in Beijing have closed the capital to tourism on June 13, after a new cluster of coronavirus disease (COVID-19) cases was confirmed in the city.
- Chinese authorities have imposed travel restrictions on Anxin County as cases increase rapidly.
- As of August 12, China eases Covid-19 travel restrictions for Europeans. The new rules will allow European passport holders from 36 countries - including France, Germany, and the UK - with a valid residence permit to apply for a Chinese visa without an invitation letter.
- On September 23, 2020, China’s Ministry of Foreign Affairs (MFA) and National Immigration Administration (NIA) jointly issued an announcement of a rule change that allows foreign nationals holding valid Chinese residence permits for work, personal matters, and family reunification to enter China without applying for new visas. The new rule took effect on September 28, 2020.
- As of October 19, Beijing will be reopening international flights from 8 (Canada, Thailand, Cambodia, Pakistan, Greece, Denmark, Austria, and Sweden) countries ending 5 months of lock-down in the Chinese capital.
- As of October 20, Japan and China lift ban on business travel.
- Effective from November 7, China will tighten the entry rules. All foreign and Chinese citizens wishing to enter China must be able to show a negative antibody test.
- As of November 11, China announced temporary entry restrictions for foreign travelers from ten countries including Bangladesh, Belgium, Ethiopia, France, India, Italy, Philippines, Russia, United Kingdom, and Ukraine. However, entry for holders of diplomatic, service, courtesy, or C visas will remain unaffected.
- As of November 23, China authorities tighten COVID-19 restrictions in Shanghai.
- As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November.
- As of January 6, authorities are maintaining a ban on foreign nationals traveling from specific countries, including Belgium, France, Russia, the Philippines, India, Italy, Bangladesh, the UK, Ukraine, and Ethiopia. The restrictions do not apply to Chinese nationals, foreign diplomatic passport holders, and individuals with C visas.
- As of January 19, the government continues to ban all nonresident foreign nationals from entering the territory. Officials are also barring entry for individuals who have stayed in South Africa or the UK for more than two hours on the day of departure or visited the countries within the previous 21 days. These restrictions will be extended to Ireland and Brazil from January 23.

Immigration
- New measures have been introduced to facilitate online immigration, work permit, and residence permit applications. [7 Feb]
- Temporary restrictions have been imposed on entry of foreign nationals into China.
- Individuals arriving from elsewhere in China will undergo a 14-day quarantine.
- Effective September 28, foreign nationals holding valid Chinese residence permits for work, personal matters and reunion are allowed to enter China without applying for new visas.
- As of October 23, under a new policy of the People’s Republic of China, foreign nationals holding the following types of valid residence permits may enter China from September 28, 2020: work purposes; for the purposes of attending to personal affairs; and family reunion purposes. Certain policies announced in the National Immigration Administration’s March 2020 announcement remain in effect. Furthermore, certain visa-exempt policies remain suspended until further notice.

Compensation & Benefits
- As of March 25, China has extended several tax incentives announced in 2020 in response to the COVID-19 pandemic such as preferential individual income tax treatment and other measures, until December 31, 2021.

Social Security
- Employers can make catch-up contributions for up to 3-months following COVID-19 containment (without affecting employee benefits). In addition, local authorities have introduced various measures including deferring base adjustments, adjusting contribution rate, extending payments, and relaxing refund restrictions.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes
- As of September 9, the State Taxation Administration issued a set of “questions and answers” (Q&As) as guidance intended to clarify how the permanent establishment (PE) and tax residence rules will be applied in the context of the coronavirus (COVID-19) pandemic and the resulting disruptions to cross-border travel. These Q&A clarifications are of use to foreign businesses in assessing and limiting their China tax exposures.

Waiver of Penalties & Interest
- Taxpayers and withholding agents can apply for further extension.
- The State Taxation Administration has extended the deadline for filing tax returns and tax payment for May 2020 from 15 May 2020 to 22 May 2020. The extension applies to taxpayers who are required to make a tax declaration on a monthly basis.
- As of March 2, the State Taxation Administration of the People’s Republic of China (“China” or “PRC”) published guidance providing clarifications on taxpayers’ filing procedures.

Other Relevant Information
Fiji

Region: ASPAC

**Travel Restrictions**
- Foreign Nationals are restricted from entering Fiji.
- Fiji Citizens are permitted to enter on repatriation flights and are required to self-quarantine for 14 days upon arrival at the designated Government funded quarantine facility. At the end of the 14-day period, if tested negative for the virus, they can complete the remaining 14 days of self-quarantine at home.
- Fiji border restrictions on foreign nationals remain in place with only repatriating Fiji citizens allowed to enter the country from abroad. Nationwide curfew remains in place from 10:00pm to 5:00am daily.
- Effective August 26, authorities announce 14-day quarantine for travelers from Australia and New Zealand amid COVID-19 pandemic.

**Immigration**
- Fiji borders are currently closed to all Foreign Nationals, however Fiji Citizens can travel to Fiji on repatriation flights as and when scheduled.
- Foreign Nationals currently in Fiji on visas which expire while borders are closed, can, prior to expiry of the visa, apply for a further three months extension which will be automatically extended. Relevant supporting documents and prescribed application fee required.
- The Fiji Immigration Department continues to accept all visa and permit applications for processing.
- Repatriating Fiji citizens are required to self-quarantine for 14 days at a government-funded facility. Completing the self-quarantine (an additional 14 days) at home may be possible if they test negative for the virus.

**Compensation & Benefits**
**Social Security**
- Assistance is available to members of the Fiji National Provident Fund (FNPF) whose employment have been impacted by COVID-19. Impacted members include those who have:
  - reduced working hours;
  - been sent on leave without pay;
  - reduced wage rate; or
  - terminated or permanently laid off.
- The assistance is available for eligible members to withdraw from their FNPF account balance as follows:
  - Tourism Sector - FJD1,000 per member.
  - Lockdown Zone/Physical Distance – FJD500 per member.
- Where the member has insufficient balance in their account, Government will top up to the maximum amount.

**Tax Profile / Tax Residency changes**
**Waiver of Penalties & Interest**
- Late filing and other penalties are waived for due dates 1 Apr - 31 Dec 2020.
- As of March 18, tax measures in the 2020-2021 budget include extensions of certain relief measures that were provided in response to the coronavirus (COVID-19) pandemic.

**Filing / Payment Due Date**

**Other Relevant Information**
- Fiji’s Prime Minister Voreqe Bainimarama announced on 15 May 2020, an extension of the country’s restrictions in respect of the global COVID-19 pandemic.
- The contact tracing careFIJI mobile app pilot program will be launched once approval is sought from the Android Play store and Apple AppStore. Widespread adoption of careFIJI will be implemented with the aim of saving lives, bringing back jobs, and increasing confidence among Fiji’s tourism and trading partners, and it should help avoid largescale lockdowns. The minister of economy has announced a second round of COVID-19 unemployment benefits to be paid out, in partnership with Fiji National Provident Fund (FNPF).
Travel Restrictions

- All non-Hong Kong residents coming from overseas countries and regions by plane will be denied entry to Hong Kong.
- Non-Hong Kong residents coming from the Mainland, Macao and Taiwan will be denied entry to Hong Kong if they have been to any overseas countries and regions in the past 14 days.
- Except for Hong Kong residents, residents from Hubei Province and persons who visited the Hubei Province in the past 14 days will not be permitted to enter Hong Kong.
- The Hong Kong Government announced on 21 December 2020 that it will ban flights from the United Kingdom (“UK”) starting on 22 December in response to the new strain of COVID-19 found in the UK. Furthermore, all asymptomatic inbound travelers arriving at the Hong Kong International Airport (HKIA) will be mandated to wait for test results at a designated location after collecting their deep throat saliva samples for conducting testing for COVID-19 at the Temporary Specimen Collection Centre at the AsiaWorld-Expo (TSSC).
- The latest information for quarantine arrangements for inbound travelers can be found here: https://www.coronavirus.gov.hk/eng/inbound-travel-arrangements-for-quarantine.
- As of February 23, the government continues to ban all nonresident foreign nationals from entering the territory. Travelers from Macao, Taiwan, and mainland China can enter Hong Kong, provided they have not traveled elsewhere for 21 days.

Immigration

- Returning residents will be quarantined for 14-days.
- All travelers coming from Macao and Taiwan, and Mainland including Hong Kong and non-Hong Kong residents, will be quarantined for 14-days.
- Starting from 8 April, all inbound travelers are mandated to collect a deep throat saliva testing samples for conducting testing COVID-19.
- All asymptomatic inbound travelers arriving at the Hong Kong International Airport (HKIA) will be mandated to wait for test results at a designated location after collecting their deep throat saliva samples for conducting testing for COVID-19 at the Temporary Specimen Collection Centre at the AsiaWorld-Expo (TSSC).
- The latest information for quarantine arrangements for inbound travelers can be found here: https://www.coronavirus.gov.hk/eng/inbound-travel-arrangements-for-quarantine.
- All travelers coming from overseas countries and regions by plane will be denied entry to Hong Kong. Besides, people who have already arrived in Hong Kong from the UK will be required to undergo quarantine for 21 days (i.e., extra 7-day quarantine after completing the 14-day quarantine).
- As of February 23, the government continues to ban all nonresident foreign nationals from entering the territory. Travelers from Macao, Taiwan, and mainland China can enter Hong Kong, provided they have not traveled elsewhere for 21 days.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Tax payment deadlines for salaries tax, personal assessment and profits tax demand notes for the year of assessment 2018/19 which fall between April to June of this year are automatically extended by three months. (This measure is not applicable to taxpayers who have to settle their tax liabilities before departing Hong Kong, taxpayers paying property tax and taxpayers who have been approved to pay their taxes by instalments).

Filing / Payment Due Date

Tax payment deadlines for salaries tax, personal assessment and profits tax demand notes for the year of assessment 2018/19 which fall between April to June of this year are automatically extended by three months. (This measure is not applicable to taxpayers who have to settle their tax liabilities before departing Hong Kong, taxpayers paying property tax and taxpayers who have been approved to pay their taxes by instalments)

Other Relevant Information

- The Finance Committee of Legislative Council of HKSAR has recently approved the Employment Support Scheme (ESS). The objective of the ESS is to provide financial support to employers to pay staff wages and maintain employment. The subsidy is 50% of actual wages paid in a specified month for a maximum period of 6 months starting from June 2020, and the subsidy is capped at HK$8,000 per employee per month.
- HKD 10,000 cash pay-out to Hong Kong permanent residents who are aged 18 or above.
- No changes to salaries tax rates and allowances for individuals.
- A reduction of the 2019-20 salaries tax and tax under personal assessment by 100 percent, subject to a ceiling of HK$20,000.
- A reduction of 2019-20 profits tax payable by 100 percent, subject to a ceiling of HK$20,000.
- The Government has announced that the subsidy schemes for different sectors under the Anti-epidemic Fund will open for applications since June. Read the update: https://www.news.gov.hk/eng/2020/06/20200608/20200608_142449_001.html.
- The new rule in public transport is imposed that wearing a face mask has now been made mandatory in public transport, with a maximum penalty in place of $5,000 if an individual fails to wear a mask.
- The Government has announced that the subsidy schemes for different sectors under the Anti-epidemic Fund will open for applications since June. Read the update: https://www.news.gov.hk/eng/2020/06/20200608/20200608_142449_001.html.
- The latest information on social distancing can be found here: https://www.coronavirus.gov.hk/eng/social distancing-faq.html#FAQ1.
- The Inland Revenue Department with a written notification to amend relevant information. Employers should file a revised Employer’s Return for the relevant employee(s). Read more: https://www.ird.gov.hk/eng/tax/aef.htm.
- “The Government announced that the Exemption from Salaries Tax and Profits Tax (Anti-epidemic Fund) Order will be gazetted and take effect on May 29. The Order seeks to implement tax exemption from the year of assessment 2019/2020 to most of the financial assistance or relief under the Anti-epidemic Fund (AEF) provided to businesses or individuals. A summary of the proposed tax treatment for the two rounds of measures under the AEF can be found in the hyperlink contained in https://www.ird.gov.hk/eng/prr/archives/20052701.htm. The Government will adopt the same principles to provide tax exemption as and when further relief measures are rolled out under the AEF. As most taxpayers are starting to file tax returns for Year of Assessment 2019/2020, the Order provides clarity and certainty of the tax treatment. Employers and employers need not report the sums exempted in tax returns upon commencement of the Order. Businesses or individuals that have already filed tax returns, or are in the process of filing, can furnish the Inland Revenue Department with a written notification to amend relevant information. Employers should file a revised Employer’s Return for the relevant employee(s). Read more: https://www.ird.gov.hk/eng/aeft.htm.”
--- All scheduled international commercial passenger services shall remain closed until prohibition on international travel of passengers from/to India is lifted by the Government of India.
--- Lockdown measures are being relaxed in a phased manner. Restrictions differ between states of India.
--- The lockdown in India has been extended until 31 Sep 2020 for containment zones.
--- India to allow limited international commercial flights under Vande Bharat mission.
--- India has entered into "Transport Bubbles" or "Air Travel Arrangements" with few countries. These are temporary arrangements aimed at restarting commercial passenger services. Currently India has Bubbles arrangement with various countries. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles
--- As of October 7, India has been able to enter into a travel arrangement with 16 countries, which includes the United Kingdom, United States of America, Germany, France, United Arab Emirates, Canada, the Maldives, Nigeria, Qatar, Bahrain, Afghanistan, Iraq, Bhutan, Oman, Kenya and Japan. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles
--- As of November 26, the Government has extended suspension of scheduled international flights till December 31, 2020.
--- As of December 21, India has suspended flights from Britain until December 31, 2020.
--- As of January 28, India extends restrictions on flights to UK till February 14.
--- As of March 3, Passengers wishing to visit Mumbai from Brazil must undergo a mandatory seven-day institutional quarantine even if they carry a Covid-19 negative report prior to the journey.
--- As of April 25, UK, Singapore, New Zealand, Oman, Kuwait, the UAE, Iran, Hong Kong, and Canada have imposed restrictions on passengers arriving from India by allowing only citizens to enter their borders. Even passengers who have been to India in the previous 14 days or are transiting through an airport in India are not allowed to enter.
--- As of April 30, the Director General of Civil Aviation extended the ban on international flights from/to India till May 31.
--- As of May 4, US, Iran, Kuwait, Taiwan, Indonesia, Nepal, Israel, Singapore, Canada, New Zealand, Germany, and Bangladesh, Italy, Oman, UAE, etc. have restricted flights to and from India.
--- As of October 7, India has been able to enter into a travel arrangement with 16 countries, which includes the United Kingdom, United States of America, Germany, France, United Arab Emirates, Canada, the Maldives, Nigeria, Qatar, Bahrain, Afghanistan, Iraq, Bhutan, Oman, Kenya and Japan. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles
--- As of November 26, the Government has extended suspension of scheduled international flights till December 31, 2020.
--- As of December 21, India has suspended flights from Britain until December 31, 2020.
--- As of January 28, India extends restrictions on flights to UK till February 14.
--- As of March 3, Passengers wishing to visit Mumbai from Brazil must undergo a mandatory seven-day institutional quarantine even if they carry a Covid-19 negative report prior to the journey.
--- As of April 25, UK, Singapore, New Zealand, Oman, Kuwait, the UAE, Iran, Hong Kong, and Canada have imposed restrictions on passengers arriving from India by allowing only citizens to enter their borders. Even passengers who have been to India in the previous 14 days or are transiting through an airport in India are not allowed to enter.
--- As of April 30, the Director General of Civil Aviation extended the ban on international flights from/to India till May 31.
--- As of May 4, US, Iran, Kuwait, Taiwan, Indonesia, Nepal, Israel, Singapore, Canada, New Zealand, Germany, and Bangladesh, Italy, Oman, UAE, etc. have restricted flights to and from India.

**Travel Restrictions**

--- As per the latest advisory issued, all foreign nationals who are stranded in India and whose visas have expired or will be expiring during the period from 01.02.2020 (midnight) until the date on which the existing prohibitions on international air travel of passengers from India is lifted by the GOI, will have their visas extended for a period up to 30 days from the date of lifting of such prohibitions without any cost, after the foreign national has made an online application (the overstayed penalty will not be applied).
--- Existing visas issued to foreign nationals (except to those belonging to Diplomatic, Official, UN/International organizations, Employment, Project Visa categories) who have not yet entered India, stand suspended till the date of lifting of prohibition on international air travel of passengers.
--- Diplomats, Official, UN/International Organization passport holders and holders of Employment, Project Visa are allowed to enter India.
--- Visa free travel facility for OCI card holders who are not in India presently, has been kept in abeyance till the date of lifting of prohibition on international air travel of passengers, except as specified below.
--- Because of suspension of International transport traffic for passengers, foreign or Indian nationals cannot travel from/to India till the date of lifting of prohibition on international air travel of passengers, except as specified below.
--- Specified persons can travel from/to India subject to adhering to the Standard Operating Protocol (SOP) prescribed in this regard. Specified persons include business persons, health professionals, technical specialists, OCI cardholders, minors who hold OCI cards and whose parents are Indian nationals, etc.
--- For visa related concerns, Government of India has shared helpline (+91 -11- 24300666 and e-mail is support.covid19-boi@gov.in
--- India has entered into "Transport Bubbles" or "Air Travel Arrangements" with few countries. These are temporary arrangements aimed at restarting commercial passenger services. Currently India has Bubbles arrangement with United Kingdom, United States of America, Germany, France, United Arab Emirates, Canada, the Maldives, Nigeria, Qatar, Bahrain, Afghanistan, Iraq, Bhutan, Oman, Kenya and Japan. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles
--- Indians wishing to apply for a Schengen Visa to Europe, whose previous visa has expired without being used due to the Coronavirus pandemic, will be eligible to apply for a new one free of charge, as soon as the Embassies and borders reopen
--- Union Ministry of Home Affairs has decided on the further relaxation of visa restrictions for more categories of foreign nationals and Indian nationals who wish to enter or leave India.
--- As of November 26, the Government has extended suspension of scheduled international flights till December 31, 2020.
--- As of December 21, India has suspended flights from Britain until December 31, 2020.
--- As of January 28, India extends restrictions on flights to UK till February 14.
--- As of March 3, Passengers wishing to visit Mumbai from Brazil must undergo a mandatory seven-day institutional quarantine even if they carry a Covid-19 negative report prior to the journey.
--- As of April 25, UK, Singapore, New Zealand, Oman, Kuwait, the UAE, Iran, Hong Kong, and Canada have imposed restrictions on passengers arriving from India by allowing only citizens to enter their borders. Even passengers who have been to India in the previous 14 days or are transiting through an airport in India are not allowed to enter.
--- As of April 30, the Director General of Civil Aviation extended the ban on international flights from/to India till May 31.
--- As of May 4, US, Iran, Kuwait, Taiwan, Indonesia, Nepal, Israel, Singapore, Canada, New Zealand, Germany, and Bangladesh, Italy, Oman, UAE, etc. have restricted flights to and from India.

**Immigration**

--- As of April 25, UK, Singapore, New Zealand, Oman, Kuwait, the UAE, Iran, Hong Kong, and Canada have imposed restrictions on passengers arriving from India by allowing only citizens to enter their borders. Even passengers who have been to India in the previous 14 days or are transiting through an airport in India are not allowed to enter.
--- As of April 30, the Director General of Civil Aviation extended the ban on international flights from/to India till May 31.
--- As of May 4, US, Iran, Kuwait, Taiwan, Indonesia, Nepal, Israel, Singapore, Canada, New Zealand, Germany, and Bangladesh, Italy, Oman, UAE, etc. have restricted flights to and from India.

--- Travel Restrictions
--- Immigration
As of October 27, the Indian government, through the CBDT, has further extended the due date for (a) corporates; (b) persons other than company and partner of a firm required to be audited; and (c) transfer pricing cases up to 31 January 2021. For individuals and non-audit cases, the date has been extended up to 31 December 2020. Further, the due date for submission of the tax audit report, where applicable, has been further extended from 31 October 2020 to 31 December 2020.

On 30 December 2020, the Ministry of Finance further extended the due dates for filing income tax returns and tax audit reports under the Income Tax Act, 1961 (the Act), the due date for (a) corporates; (b) persons other than company and partner of a firm required to be audited; and (c) transfer pricing cases up to 31 October 2020 to 31 December 2020. Further, the due date for submission of the tax audit report, where applicable, has been further extended from 31 December 2020 to 31 January 2021.

As of April 30, the CBDT further extended due date for filing revised tax return for FY 2019-20 from 31 March 2021 to 31 May 2021.
Travel Restrictions

- Temporary travel restrictions for foreign visitors to Indonesia.
- Advised to return to Indonesia for Indonesian citizens currently abroad at the earliest possible
- Health certificate is required
- Deny entry or transit to Indonesia for visitors who have travelled to certain high impacted-
countries.
- Travel restriction to and from red zones within Indonesia (especially in anticipation of high
  mobility of people in relation to the festive season)
- Indonesia has been drawing up a plan to allow the resumption of travel to and from four
countries, including Japan, China, South Korea, and Australia, in an effort towards economic
recovery after the tourism sector has been hit especially hard by the coronavirus pandemic
- As of August 26, authorities extended the transition period for large-scale social restrictions
  (PSBB) in Jakarta until September 10
- As of September 24, all passengers arriving in Indonesia, including Indonesian passport
  holders, should provide a "Negative Result of COVID-19" in English issued by the health
  authorities of the country of departure within 7 days prior to departure date. Passengers
  without a “Negative Result of COVID-19” are required to sign a statement letter of willingness
to be quarantined at designated facilities
- As of September 25, large-scale social distancing restrictions are in place in several areas,
  including Jakarta (up to at least 11 October).
- As of November 3, Indonesia and Singapore established a ‘green lane’ to facilitate business
  and official travel between the two countries. Applications for the reciprocal green lane (RGL)
  were opened on October 26
- As of January 4, Indonesia has closed its borders to foreign travelers from all around the
  world till January 14
- On January 11, the Indonesian government decided to extend its travel restrictions for foreign
  national for another two weeks until January 28

Immigration

- The automatic extension of short visit pass for foreign travelers who are currently in Indonesia
  and have expired
- Automatic extension of residence permit for diplomatic visa and service visa holders
- Additional provisions on entry permit procedures for Limited Stay Permit holders ("Izin Tinggal
  Terbatas"/"ITAS"), or Permanent Stay Permit holders ("Izin Tinggal Tetap"/"ITAP") or Re-Entry
  Permit ("Izin Masuk Kembali"/"IMK") which already expired and currently abroad.
- The above ITAS/ITAP holders are only eligible enter Indonesia through the following ports:
  - Soekarno Hatta, Jakarta International Airport
  - Ngurah Rai, Denpasar International Airport
  - Juanda, Surabaya International Airport
  - Kualanamu, Medan International Airport
  - Hang Nadim, Batam International Airport
  - Batam Centre, Batam International Harbor
- ITAS/ITAP holders are granted with a Force Majeure Stay Permit to entry ("Izin Tinggal
  Keadaan Terpaksa Masuk"/"ITKT entry"). ITKT is not an automatic extension for ITAS/ITAP.
- ITKT is granted after fulfilling following criteria, as follows:
  - Health Certificate or Fit-to-Fly certificate issued by authority in departure countries.
  - Willing to do a self-quarantine at their own expenses under supervision of Indonesia
    Health Authority
- Effective July 13, the Indonesian government updated its immigration policy for foreigners,
  bringing an end to the automatic extension of stay permits that were introduced due to travel
  restrictions at the onset of the coronavirus pandemic
- As of August 18, the Indonesian government has extended a deadline by 30 days (up to
  20 September) for foreigners to leave the country or switch or extend their visas, following
  concerns that people may be forced to leave the country ahead of a deadline later this week
- As of November 23, Indonesia resumed calling visa process for Israel, seven other countries
  including Afghanistan, Guinea, Israel, North Korea, Cameroon, Liberia, Nigeria and Somalia

Compensation & Benefits

- Indonesia
As of September 10, the government has imposed a relaxation of worker Social Security program contribution from August 2020 – January 2021, as follows:

- Extension to pay the contributions from 15th to 30th of the following month.
- Relief on Work Accident Insurance (J most 99% of the Pension contribution may be postponed – but must be settled by 15 April 2022 at the latest.
- Relief on late payment penalty from 2% to 0.5%

In order to enjoy the relaxation, the following conditions must be met:
- JKK and JKM contributions up to July 2020 period must be paid.
- For participants who register after July 2020: JKK and JKM contributions for the first 2 months must be paid.

Payroll Reporting and Withholding Changes

- The extended filing deadline for Feb 2020 withholding / collection income tax returns up to 30 April 2020; however there is no extension of payment deadlines.
- Indonesia government issues regulation that stipulates the tax incentives available for certain companies and individuals involved in handling the COVID-19 pandemic. Additional income received by manpower and support staff in the field of health services (including state officials, civil servants, members of the Indonesian National Army and the Indonesian National Police, and retirees from the government) in relation to the provision of services to handle COVID-19 will be subject to final withholding tax at 0% from 1 March 2020 to 30 September 2020.
- As of July 21, Indonesia extends the tax incentives period. The following incentives may be availed by qualifying taxpayers up to December 2020 (previously available from April to September 2020): withholding tax on employment income (article 21 of the Income Tax Law (ITL) borne by the government for employees earning annualized income not exceeding IDR 200 million

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

- The deadline of payment and filing is extended to 30 April 2020. Thus, no penalty will be imposed if the tax is paid and the tax return is filed by 30 April 2020 at the latest. If the payment and/or the filing are made after 30 April 2020, late payment penalty of 2% per month is applicable for any underpayment, and IDR 100,000 sanction is applied for late filing.

Filing / Payment Due Date

- Extended to 30 Apr 2020.

Other Relevant Information
The government of Japan imposed entry ban on foreign nations from a total of 146 countries and regions as of 01 July 2020 – foreign nationals who have been physically present within the denied countries and regions within 14 days prior to their arrival in Japan are not permitted to land in Japan - even for a purpose of refueling or transit in principle. (https://www.mofa.go.jp/a/tfn/page4e_010953.html) for the list of denied countries/regions.

The Immigration Services Agency listed criteria on specific conditions to allow foreign residents stranded overseas to return to Japan regardless of their immigration status. The authorities will allow “re-entry” on a case-by-case basis on humanitarian grounds for some foreign residents who have temporarily left Japan during the pandemic and stranded abroad but must return Japan under certain special circumstances defined by the government. This will also include people who have been separate from their family due to the restriction, or whose children enrolled in Japanese education institutions who are not able to attend classes, or who are undergoing some medical treatment at Japanese medical institutions, or those who left Japan to attend a relative’s funeral or visit family members in critical condition, and or whose appearance in foreign court was required. (For further information see http://www.msi.go.jp/content/2101321982.pdf)

The Ministry of Foreign Affairs of Japan continues its travel alert “Level 3 – Avoid All Travel” to urge Japanese nationals to avoid all travels to the above denied 146 countries regardless to the purpose. All the rest of world are raised to “level 2 – avoid non-essential travel”.

Japan reached agreements with Thailand and Vietnam, which will introduce phased measures intended to re-open certain cross-border travel. Individuals covered by the agreements are nationals of Thailand and Vietnam and Japan. Travel via direct flight between these countries for work purposes will be permitted. Foreign nationals who hold a long-term visa and are residents of Thailand and Vietnam and those dependents of Business visa holders are not included. The embassies and consulates of Japan in Thailand and Vietnam commenced processing visa applications from 29 July. They must follow the necessary steps Before/During/Upon entry described by the government.

Foreign residents regardless of their nationality will be permitted to re-enter Japan from 5 August if they had temporarily left Japan with “re-entry permission” prior to the enforcement of the entry ban. Those eligible for re-entry include permanent residents, long-term resident (work, dependent, and students etc.), spouses and children of permanent residents, as well as spouses and children of Japanese nationals.

To be granted permission to re-enter Japan, the foreign resident must obtain a “Letter of Confirmation of Submitting Necessary Documentation for Re-entry into Japan” (so-called “Re-entry Confirmation Letter”) at the competent Japanese embassy/consulate overseas before the departure. They must follow the necessary steps Before/During/Upon entry defined by the government.

As of September 1, Japan lifted the re-entry ban for foreign residents

Effective September 09, Japan resumed with Taiwan, Malaysia, Cambodia, Myanmar, Laos for Residence Track travel – cross-border travel for long-term work permit

Effective September 18, Japan, Singapore to restart business travel. Traveler will be granted with “relax” restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on “Schedule of Activities” during 14-day quarantine

As of September 25, Japan authorities said that they have agreed with Singapore and Brunei to reopen borders for newly arriving for long-term business purposes including expatriates from September 30 and October 8, respectively

Effective from October 8, business travel permitted to resume between South Korea and Japan under Business Track framework. Traveler will be granted with “relax” restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on “Schedule of Activities” during 14-day quarantine

On October 30, the Government of Japan (GOJ) decided to remove the 8 countries and a region (Australia, Brunei, China including Hong Kong and Macau, New Zealand, Republic of Korea, Singapore, Taiwan, Thailand and Vietnam) from the list of countries and regions which entry ban is applied

Effective from November 1, qualified business travelers (Japanese nationals, Special Permanent Residents, and Residence Card holders) who return after overseas trips lasting one week or less and whose company (employer) in Japan can make an affirmation with epidemic prevention measures will be granted with “relax” restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on “Schedule of Activities” for 14 days counting from the day after the arrival. They are still strictly prohibited to use public transportation for 14 days and must keep the tracking map applications on at all times and report daily health check via mobile applications.

As of November 9, travel restrictions apply to Non-Japanese nationals who stayed in the following areas within 14 days prior to their arrival in Japan:
- San Marino, Iceland, Ireland, Andorra, Italy, Iran, Estonia, Austria, Netherlands, Switzerland, Sweden, Spain, Slovenia, Denmark, Germany, Norway, Vatican City, Frantes, Belgium, Portugal, Malta, Monaco, Liechtenstein, Luxembourg, Albania, Armenia, Israel, Indonesia, United Kingdom, Ecuador, Egypt, Canada, North Macedonia, Cyprus, Greece, Croatia, Kosovo, Congo, Côte d’Ivoire, Slovenia, Serbia, Czech Republic, Chile, Dominica, Turkey, Panama, Hungary, Bahrain, Philippines, Finland, Brazil, Bulgaria, United States, Bosnia and Herzegovina, Bolivia, Finland, Malaysia, Moldova, Morocco, Montenegro, Mauritius, Latvia, Lithuania, Romania, United Arab Emirates (U.A.E), Antigua and Barbuda, Ukraine, Oman, Qatar, Kuwait, Saudi Arabia, Djibouti, Saint Christopher and Nevis, Dominican Republic, Barbados, Belarus, Peru, Russia, Azerbaijan, Uruguay, Kazakhstan, Cabo Verde, Gabon, Guinea-Bissau, Colombia, São Tomé and Príncipe, Equatorial Guinea, Bahamas, Honduras, Mexico, Maldives, Belize, Malawi, South Sudan, Rwanda, Lesotho, Republic of the Union of Myanmar, and Jordan

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Australia
Bangladesh
Cambodia
Cameroon
China
Fiji
Hong Kong
India
Indonesia
Japan
South Korea
Sri Lanka
Taiwan
Thailand
Vietnam
Papua New Guinea
Philippines
Singapore

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--- As of November 1, Russia and Japan resumed flights suspended in the spring due to the COVID-19 pandemic
--- As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November
--- Effective from December 24, Japan will tighten entry restrictions for arrivals with a travel history to the UK. Authorities will no longer permit short-term travel for foreigners who have visited the UK within the preceding 14 days of arrival or honor visas issued since October 1
--- Japan declared the state of emergency for Tokyo and three neighboring prefectures on Jan 7 until Feb 7 and expanded to seven other prefectures on Jan 13 and announced to suspend new entry of all foreigners.
--- As of February 2, Japan extended the state of emergency and total ban on new entries until March 7, only citizens and residents with valid statuses are allowed to re-enter the country
--- As of March 21, the state of emergency in Greater Tokyo has officially been lifted on March 22. However, existing travel restrictions including the ban on all foreign travelers will continue to remain in place.
--- As of May 9, Japan extends coronavirus state of emergency until the end of May for Tokyo, Osaka, Hyogo and Kyoto
--- From May 12, the state of emergency has expanded to Aichi and Fukuoka, until May 31.
--- Effective from May 14, foreign nationals with Japanese residency will be barred from re-entering Japan if they have been in India, Pakistan, or Nepal within the previous 14 days
--- Effective from May 20, foreign nationals with Japanese residency will be barred from reentering Japan if they have been in Bangladesh, the Maldives, or Sri Lanka within the previous 14 days.

**Immigration**

--- The Certificate of Eligibility (CoE) is now valid until 6 months from the date on which entry restrictions from the applicant's country of residence are removed, or until 30th April 2021, whichever is the earliest, provided certain conditions are met.
--- The Immigration Services Agency in Japan now gradually attempts to issue the pending CoE on first-come/first basis. Since there are number of applications have been pending since March, the processing time may take longer than usual.
--- The embassy/consulate of Japan in the denied entry countries/regions still do not issue a visa until the entry ban is fully lifted; the question of when the foreign national will be able to enter Japan still remains uncertain even after obtaining the CoE.
--- For visa application at the embassy/consulate, Japanese host entity must issue a letter stating that they are still willing to accept a foreign applicant for the purposes stated in the application for the CoE at the visa application.
--- All travelers including Japanese nationals entering from the countries NOT listed above must:
  - Complete a questionnaire (health declaration form), undergo temperature scanning, as well as a health check-up by the quarantine officer at the airport.
  - Self-quarantine for 14 days at an accommodation after their arrival to avoid infections and pay attention to the latest information on the situation in their areas.
--- All entrants (including Japanese nationals, regardless of the purpose of visit) arriving from the countries NOT listed above, even those with no particular symptoms of COVID-19, are subject to:
  - Take PCR (Polymerase Chain Reaction) tests in Japan upon arrival at the airport;
  - Self-quarantine for 14 days from the day of arrival in Japan at the location designated by the quarantine station (e.g., hotel) and refrain from using public transportation.
  - If the PCR result is positive, the individual will be sent to medical institutions or dedicated facilities to receive specialized medical treatment in accordance with the symptoms detected.
  - If the PCR result is negative, the individual must self-quarantine for 14 days at the designated hotel where medical staff are located and receive daily health check-ups.
--- All travelers, including Japanese nationals, must confirm about their arranged transportation from airport to accommodation; quarantine schedule and place of quarantine; and confirmation regarding bearing accommodation cost during quarantine.
--- As of September 4, Japanese immigration authorities said they would allow foreign residents with a valid Residence Card who left with re-entry permits to return to Japan.

**Compensation & Benefits**

--- Expansion of special measures for employment adjustment subsidy grants for businesses affected by the COVID-19 pandemic.
--- None. However, Deadline for withholding tax payment is extended within 2 months after the influence of COVID-19 disappear.
--- Japan's tax authority further announced a "flexible approach" with regard to the due date for individual taxpayers filing their 2019 income tax returns. For taxpayers who have difficulties in filing the tax returns by the extended due date of 16 April, this approach allows an additional extension to file their returns. Payment of tax due is due with filing the return, except for taxpayers using ABT. The ABT withdrawal due date will be determined individually by the tax authority for the taxpayers.
--- Japan's National Tax Agency announced on 2 February 2021, that the filing and payment due dates for individual income tax for 2020 will be extended by one month to 15 April 2021, due to the spread of COVID-19 pandemic.
--- None. However, Deadline for withholding tax payment is extended within 2 months after the influence of COVID-19 disappear.
--- Japan’s National Tax Agency updated a set of “frequently asked questions” (FAQs) concerning the tax return filing and tax payment procedures, and offered in response to the coronavirus (COVID-19) pandemic.
--- On 2 and 3 February 2021, the National Tax Agency updated the ‘FAQs about the tax treatments for the tax filing and tax payment procedures, etc. relating to COVID-19’ (Japanese only) which have been updated several times since the original release on 25 March 2020.

**Other Relevant Information**

--- Assignments to Japan and hiring new personnel from abroad will be delayed due to ongoing travel restrictions, border controls, and quarantine, as well as the limited access to immigration services due to suspensions of appointments.
--- On October 23, 2020, Japan’s National Tax Agency updated a set of “frequently asked questions” (FAQs) concerning the tax return filing and tax payment procedures, and offered in response to the coronavirus (COVID-19) pandemic.
--- All travelers including Japanese nationals entering from the countries NOT listed above must:

--- For visa application at the embassy/consulate, Japanese host entity must issue a letter stating that they are still willing to accept a foreign applicant for the purposes stated in the application for the CoE at the visa application.
--- All entrants (including Japanese nationals, regardless of the purpose of visit) arriving from the countries NOT listed above, even those with no particular symptoms of COVID-19, are subject to:

--- Take PCR (Polymerase Chain Reaction) tests in Japan upon arrival at the airport;
--- Self-quarantine for 14 days from the day of arrival in Japan at the location designated by the quarantine station (e.g., hotel) and refrain from using public transportation.
--- If the PCR result is positive, the individual will be sent to medical institutions or dedicated facilities to receive specialized medical treatment in accordance with the symptoms detected.
--- If the PCR result is negative, the individual must self-quarantine for 14 days at the designated hotel where medical staff are located and receive daily health check-ups.
--- All travelers, including Japanese nationals, must confirm about their arranged transportation from airport to accommodation; quarantine schedule and place of quarantine; and confirmation regarding bearing accommodation cost during quarantine.
--- As of September 4, Japanese immigration authorities said they would allow foreign residents with a valid Residence Card who left with re-entry permits to return to Japan.
Travel Restrictions
- The flights from Almaty to Nur-Sultan to commence on 01 May 2020
- The Kazakh government announced that lockdown measures would be introduced in a number of towns and villages across Karaganda region from Thursday, June 11, due to an increase in cases of the coronavirus disease (COVID-19)
- The Kazakh government commission ruled international air travel will remain as well as domestic air travel and railway, but bus routes between cities and regions will be suspended. The hours of public transport's operation will also be cut.
- As of July 29, authorities announce two-week extension to the ongoing nationwide lockdown
- Effective August 17, Kazakhstan will resume flights to Belarus, Egypt, Germany, Russia, the Netherlands, the United Arab Emirates and Ukraine
- As of August 17, Kazakhstan begins phased easing of COVID-19 lockdown measures. Authorities state that nationwide lockdowns will be imposed on weekends
- As of October 5, Kazakhstan suspended the resumption of flights with other countries. Flights on previously authorized destinations will continue
- As of December 10, authorities have extended the suspension of the visa-free travel regime until May 1, 2021. Authorities have also extended the suspension of the 72-hour visa-free stay in Kazakhstan for Chinese and Indian nationals until January 1, 2021

Immigration
- Kazakhstan extends visas for foreigners, stranded in the country amid the state of emergency, until July 10
- As of February 1, authorities have extended the suspension of the visa-free travel regime until May 1, 2021

Compensation & Benefits
- The following categories are entitled to receive social benefit in the amount of 42500 tenge, i.e. Minimum Monthly Wage:
  - Individual entrepreneurs and employees of small and medium-sized businesses who are on unpaid vacation in connection with the emergency state;
  - Employees of large businesses operating in localities where the quarantine is imposed, who are on unpaid vacation;
  - Private practitioners (notary, bailiff, lawyer, professional mediator);
  - Individuals who receive income under civil contracts (contract and copyright agreements, paid services, etc.);
  - Payers of a Single cumulative payment (SCP);
  - Employees of non-profit organizations who are on unpaid leave (except for government employees);
  - Women on maternity leave who received a social payment for child care from the state for a year, having previously paid the SCP

Social Security

Payroll Reporting and Withholding Changes
- A Governmental Resolution No. 224 On Further Measures to Implement Decree No. 287 of the President of the Republic of Kazakhstan of 16 March 2020 on Further Measures to Stabilize the Economy on Tax Issues, dated 20 April 2020 grants an exemption from payroll taxes and payments for:
  - Employees involved in anti-epidemiological measures on premiums payable from 1 March 2020 under the order No. 28/2020 of the Minister of Health of the Republic of Kazakhstan On Certain Issues of Financial Support for Employees of Healthcare Organizations Involved in Anti-Epidemiological Measures to Combat Coronavirus COVID-19, dated 4 April 2020

Tax Profile / Tax Residency changes
- As of July 24, the extension of deadlines until December 31, 2020 to present the certificates of tax residence for nonresidents for 2019

Waiver of Penalties & Interest
- For the state of emergency period, banks and financial organizations:
  - Do not charge interest on loans to individuals who delay the payment for more than 90 calendar days;
  - Do not charge fines and penalties for the late payments on loans to individuals and legal entities whose financial position worsened because of the state of emergency;
  - Extend for up to 90 calendar days (from 16 March to 15 June 2020) deadlines for all loan-related payments for borrowers whose financial position worsened because of the state of emergency
- A deferral of the loan-related payments will be provided upon a borrower’s consent without a request for certain categories of socially vulnerable individuals (the list of qualifying socially vulnerable citizens will be provided by the Ministry of Labor and Social Support). Other individuals may suspend their payments on loans upon a request to the lender with no need to provide supporting documentation.

Filing / Payment Due Date
- The deadline for filling tax returns for financial year 2019 is extended from 31 March 2020 to 31 May 2020

Other Relevant Information
- Income of employees of non-state mass media for the period from 1 April to 1 October 2020 is exempt from taxation
Malaysia
Region: ASPAC
Travel Restrictions

— Malaysian Government had imposed various phases of Movement Control Order namely Movement Control Order (“MCO”), Conditional MCO (“CMCO”), Recovery MCO (“RMCO”), Enhance MCO (“EMCO”) since 18 March 2020 to 1 August 2021. The current period for CMCO is up to 14 April 2021. The duration may be further extended if necessary.

Under the MCO, Malaysians are not allowed to leave Malaysia unless with approval from relevant Authority.

— Overseas vacation is not allowed

— For Malaysians who have a valid Student Pass/Work Permit/Resident Permit/Long Term Pass/school acceptance letter/confirmation of school examination issued by another country, may leave Malaysia without applying for approval from the Immigration Department of Malaysia. However, it is advisable to obtain the approval prior to exiting to ease the departure at the airport and have a Covid-19 test result.

— Effective 8 October 2020, Entry and exit approval from the Director General of Immigration Department of Malaysia for foreigner and Malaysian is applied online through the "Malaysia Travel Pass" portal. The approval is required for all categories of foreigners regardless they hold a valid Pass or have received the approval for the Pass applied to enter Malaysia. For foreigner leaving Malaysia permanently, approval to exit is not required.

— It is not mandatory for all person entering Malaysia to produce the PCR Covid-19 with negative test result taken 3 days prior to entering Malaysia. The Covid-19 test is to be taken at the entry point. The testing fees is payable by the traveler as per Federal Gazette P.U.(A) 196 dated 26 June 2020. However, if the traveler has a report with negative result for Covid-19 test taken 72 hours before departure, quarantine period may be reduced from 10 days to 7 days. Premium quarantine hotel is available. Payment of quarantine cost will be paid in advance via "mysafe-travel" online portal.

— Before entering Malaysia, aside from obtaining the necessary Visa and Entry Approval Letter, etc. the traveler must install "MySejahtera" app on mobile phone at least 3 days before travel date to register the travel details and also for monitoring.

— Upon arrival, the traveler will undergo health screening, registration with the Secretariat, immigration clearance and thereafter, proceed with logistic arrangement to the Government arranged center for 7 or 10 days. For premium quarantine hotel, the hotel may arrange for private hotel transfer. The traveler is responsible to pay for the health screening and quarantine center cost, as per the LOU.

— The traveler must install "MySejahtera" app on mobile phone at least 3 days before travel date to register the travel details and also for monitoring.

— The Immigration Department reserves the right to issue Not-to-Land (NTL) Order to non-Citizens without the LOU upon arrival to Malaysia.

— The entry point to Malaysia is via International Airports, and via land through the state of Johor Immigration Checkpoint at Sultan Iskandar Building and the Sultan Abu Bakar Complex (2nd link)

— Inter-state travel is not allowed under MCO and CMCO unless with approval from the police or for work purposes and allowed under RMCO and the State Government may introduce additional requirement or SOP

— As of August 17, Malaysia and Singapore reopen the border under tight control for 2 types of traveler i.e. periodic commuting arrangement and Reciprocal Green Lane

— On 30 Jan 2021, Singapore Government had announced via their Ministry of Foreign Affairs’ website (MOFA) on the temporary suspension of Reciprocal Green Lane (RGL) with Malaysia for 3 months effective 1 Feb 2021.

— The Immigration Department of Malaysia has announced via the ESD online portal on 12 March 2021, the introduction of e-Special Pass application. It is for expatriate who are in the process to renew their Employment Pass and their current Pass had expired. It is effective 15 March 2021 and the application is submitted via ESD online portal.

— As of May 5, Malaysia imposes travel ban on India, Sri Lanka, Bangladesh, Pakistan, and Nepal citizens effective May 1, the Malaysian government has extended the quarantine period to 14 days for travellers entering Malaysia from countries which have the variant of concern virus strain

Immigration

— The Immigration Department's offices nationwide remained operating

— Applications for extension of social visit pass or Special Pass have to be applied in person within 14 business days from the MCO period ends. Appointment have to be made via http://sto.imi.gov.my/e-temujanji/ or PowerQ apps at least 2 days in advance. No walk-in is allowed.

— However, foreigner may leave Malaysia without requiring a Special Pass within 14 business days of the MCO period ends.

— The Immigration Department of Malaysia announced that effective 1 January 2021, companies intending to employ expatriate employees are first required to advertise the job vacancy for at least 30 days in the "MYFutureJobs" online portal. The new policy imposes several other requirements before a company may get approval to hire expatriates under the Employment Pass.

— Automatic exemption from posting is available for the following categories :
  - C-suite and key positions
  - Expatriate with monthly basic salary of at least MYR15,000
  - Expatriate employee working for regional/representative office in Malaysia
  - Investor/Shareholder/Owner of Company
  - Internal transfer /secondment arrangement
  - Foreign recruited staff for approved international organisations
  - Athletes / professional sportsman
  - Renewal of EP

— Special exemptions can also be applied for highly-skilled positions. However, approval is at the discretion of the Authority.

— This new requirement is intended to prioritises job opportunities for locals and to reduce the unemployment rate.
Compensation & Benefits
— On January 18, 2021, the Prime Minister announced additional tax measures including special tax relief up to MYR2,500 given to resident individuals for the purchase of electronic devices (i.e. smartphone, personal computer and tablet) incurred from 1 June 2020 to 31 December 2020 is extended to 31 December 2021. Tax relief for full medical check up expanded to cover Covid-19 screening.
— On March 17, 2021, the Prime Minister announced several tax measures which includes expanding the scope of special tax relief of MYR1,000 given to resident individuals for expenses incurred on local travelling from 1 March 2020 to 31 December 2021 (i.e. payment for accommodation at premises registered under the Tourism Industry Act 1992 and entrance fees to tourist attractions). It is extended to cover the purchase of tourism packages bought from travel agents registered under the Ministry of Tourism, Arts and Culture (MOTAC).

Social Security
— The statutory rate of the employee’s contribution into the Employee Provident Fund (EPF) is reduced from 11% to 9% from 1 January 2021 to 31 December 2021. However, the employee can opt to continue to contribute at 11% by completing a prescribed form.

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
— Many international assignees that were in Malaysia performing duties in respect of their overseas employment/assignments and their employers are concerned about the impact that their temporary presence – and additional unplanned days spent – in Malaysia may have on their Malaysian tax residency status, cross-border employment income, and possible permanent establishment issues. The guidance issued by the Malaysian Inland Revenue Board (MIRB) provides clarity in cases where individuals have needed to spend additional days in Malaysia due to COVID-19-related travel and “stay at home” restrictions where the MIRB’s tax treatment of such individuals and their employment income are concerned.
— Tax Concession for Income Paid by Overseas Employers: MIRB announced that, if individuals who are working overseas have returned to Malaysia temporarily and are working remotely from Malaysia for their overseas employers due to travel restrictions, that income would not be deemed to be derived from Malaysia. This is provided the following conditions are met:
  — There is no change in the contractual terms governing their overseas employment before and after they return to Malaysia; and
  — This is a temporary work arrangement due to COVID-19 travel restrictions;
— The MIRB will not treat the nonresident individuals who have been working remotely in Malaysia for their overseas employers because of COVID-19 travel restrictions as exercising employment in Malaysia provided:
  — temporary presence due to COVID-19 travel restrictions;
  — The work they have done during their temporary presence is not connected to their assignment in Malaysia and would have been performed overseas if not due to COVID-19 travel restrictions; and
  — The MIRB will not treat the nonresident individuals who have been working remotely in Malaysia for their overseas employers because of COVID-19 travel restrictions as exercising employment in Malaysia provided:
  — temporary presence due to COVID-19 travel restrictions;
  — The work they have done during their temporary presence is not connected to their assignment in Malaysia and would have been performed overseas if not due to COVID-19 travel restrictions; and
  — The MIRB will not treat the nonresident individuals who have been working remotely in Malaysia for their overseas employers because of COVID-19 travel restrictions as exercising employment in Malaysia provided:
  — temporary presence due to COVID-19 travel restrictions;
  — The work they have done during their temporary presence is not connected to their assignment in Malaysia and would have been performed overseas if not due to COVID-19 travel restrictions; and
— Permanent Establishment: A nonresident individual who may qualify for tax exemption under the Double Taxation Agreement (DTA) between Malaysia and his country of residence, the period of temporary presence in Malaysia because of COVID-19 travel restrictions will not create a Permanent Establishment (PE) in Malaysia for his foreign employer, provided the following criteria are met:
  — The foreign company does not have a PE in Malaysia before the existence of COVID-19 travel restrictions;
  — There are no other changes to the economic circumstances of the company; and
  — The temporary presence of the employees in Malaysia is solely due to travel restrictions relating to COVID-19; and
— Tax Residency Status Due to COVID-19: MIRB announced that, if the individuals are temporarily absent from Malaysia because of COVID-19 travel restrictions, the period of temporary absence from Malaysia because of COVID-19 travel restrictions shall be taken to form part of their period or periods in Malaysia for the purpose of determining their tax residency. Likewise, if nonresident individuals are temporarily present in Malaysia due to COVID-19 travel restrictions, the period of temporary presence in Malaysia shall not be taken to form part of their period or periods in Malaysia for the purpose of determining their tax residency.
— “Temporary presence in Malaysia because of COVID-19 travel restrictions” refers to the movement control order period in Malaysia. The Movement Control Period is from 18 March 2020 to 1 August 2021.
Filing / Payment Due Date

As a concession, the IRB had agreed the extension of time as set out below:

— e-Form E (Return Form of Employer) originally due 31 March extended to 30 April 2021
— e-Form BE/ e-Form M Personal Tax Return – with no business income i.e., employment income and/or investment income) and balance of tax payment originally due 30 April extended to 15 May 2021
— e-Form B/ e-Form M (Personal Tax Return – with business income) and balance of tax payment originally due 30 June extended to 15 July 2021

Employer’s obligation:

— Form CP21 (Notification by Employer of Departure from the Country of an Employee must be submitted not less than 30 days prior to the permanent departure of the employee from Malaysia)
— Form CP22 (Notification of New Employee) must be submitted within 30 days from the date of his commencement
— Tax Clearance Form for Cessation of Employment – CP 22A – Private Sector Employees or- CP22B – Public Employees: must be submitted not less than 30 days prior to the date of the cessation of employment

Other Relevant Information

— For year 2020, employees who received benefits in the form of smartphone, personal computer or tablet from the employer will be entitled to an income tax exemption of up to MYR5,000. The Exemption order on the above has been issued.
— Real Property Gains Tax (“RPGT”) on gains arising from the disposal of residential houses by an individual who is a Malaysian citizen between 1 June 2020 and 31 December 2021 is exempted. The exemption is limited to the disposal of three units of residential houses for each individual.
Travel Restrictions
— Mongolia extends international flight/train/automobile travel suspension through May 31 due to COVID-19
— Mongolian officials to ban movement, to, from and within Chingeltei District, Ulaanbaatar, until May 7
— As of August 27, authorities announce that all international flights and rail services have been canceled until September 15 amid COVID-19 pandemic
— As of November 11, Mongolia enforced a lock-down in its capital Ulaanbaatar, after a first locally transmitted COVID-19 case was confirmed. The lock-down includes suspension of academic activities, movement curbs imposed in Ulaanbaatar for 3 days
— As of December 10, entry ban on most foreigners remains in place, only Mongolian nationals and permanent residents can enter the country. Officials have reduced the required quarantine period at government facilities to 14 days along with additional 14 days of self-quarantine

Immigration
— As of April 28, 2020, any foreign national who came to Mongolia as a temporary visitor with visa duration up to 90 days and not able to go back due to the border closure, need to apply for visa extension. The visa duration will be extended to May 31, 2020
— As of October 8, Mongolia to issue visas to foreign nationals with urgent business. Foreign nationals will be required to follow the regulations made by the Government of Mongolia and the State Emergency Commission:
   - The foreign nationals will be put into 21-day mandatory isolation at isolation facilities, with the corresponding expenses covered by the organization, entity, or citizen,
   - Business /B/ visas may once be extended by 30 days at the Mongolia Immigration Agency, while Diplomat /D/, and Official /A/ visas may once be extended by 30 days at the Consular Department of the Ministry of Foreign Affairs, allowing the foreign national to stay in Mongolia for up to 60 days,
   - The foreign national must be tested for COVID-19 (PCR test), and have a negative test result

Compensation & Benefits
— Individuals will be provided with MNT200.0 thousand if their employing entity was affected by the COVID 19 and seen decline in revenue or temporary closure of business

Social Security
— SHI for both employer and employee will be exempted from 01 Apr- 01 Oct 2020. (for Mongolian nationals only)
— As of September 23, Mongolia has approved proposals to extend the tax measures and reduce social insurance contributions in response to the COVID-19 pandemic

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
— Employment income will be exempt from PIT from 01 Apr to 01 Oct 2020. (for Mongolian nationals only)

Waiver of Penalties & Interest
— Penalties and interest on tax late payment will be exempted from 01 Feb-01 Sep 2020;
— Penalties and interest on SHI late payment will be exempted from 01 Feb-01 Apr 2020

Filing / Payment Due Date
— Filing/payment due date:
   - Q1 - 20 April
   - Q2 - 20 July
   - Q3 - 20 October
   - Annual - 15 February
— As of February 15, the Mongolian Tax Administration has extended the filing deadlines for the 2020 corporate and individual income tax returns from 10 February and 15 February 2021, respectively, until 26 February 2021

Other Relevant Information
### Travel Restrictions

- Foreign travelers are not able to enter New Zealand, however exceptional circumstances are considered on a case-by-case basis.
- All persons entering New Zealand must isolate themselves for 14 days upon arrival.
- On January 3, 2021, the government of New Zealand announced that it will be requiring all travelers entering New Zealand from the United States or the United Kingdom to present a negative PCR test result for COVID-19 in order to be allowed into the country.
- Effective from January 29, 2021, a negative COVID-19 test result is required for most travelers to New Zealand. Travelers from all other countries, except eligible travelers from the Cook Islands, must complete a 14-day stay in managed isolation or quarantine.
- As of April 23, New Zealand has categorized India, Brazil, Papua New Guinea, and Pakistan as very high-risk countries. All travelers from very high-risk countries will require evidence of a negative PCR test from an accredited laboratory within 72 hours prior to travel.

### Immigration

- New Zealand borders are currently closed for most travelers, although New Zealand residents and citizens can travel into New Zealand.
- People can contact Immigration New Zealand to be considered for an exception to the border closure. Consideration will only be made for people with exceptional circumstances who have a critical purpose for traveling to New Zealand.
- Exceptions are only in place for extreme circumstances. A “request to travel” can be found here - https://www.immigration.govt.nz/forms/help/request-for-travel-to-new-zealand.
- Temporary visas that expire on or before 1 April 2020: They must apply for a Section 61 request.
- Temporary visas that expire between 1 April and 9 July 2020: If a temporary visa expires between 2 April and 9 July 2020, it will be automatically extended to late September 2020. INZ will advise them by email in early April.
- The New Zealand government has decided to introduce a new bill to Parliament, in order to support more efficient visa changes, amid the Coronavirus outbreak (COVID-19), with certain changes:
  - Impose, vary or cancel conditions for classes of temporary-entry visa holders
  - Vary or cancel conditions for classes of resident-class visa holders
  - Extend the expiry dates of visas for classes of people
  - Grant visas to individuals and classes of people in the absence of an application
  - Waive any regulatory requirements for certain classes of application
  - Waive the requirement to obtain a transist visa
  - Suspend the ability to make applications for visas or submit expressions of interest in applying for visas by classes of people
  - Revoke the entry permission of people who arrive either on private aircraft or marine vessels (to align them with people who arrive on commercial flights, who can already be refused entry)
- Visa holders – work, visitor, student, interim or limited visa – that had their visa expiring between April 2 and July 9, 2020 and were in New Zealand on April 2, 2020 will have an automatic extension of their visas till September 29, 2020.
- If you are in New Zealand and you hold an employer-assisted temporary work visa due to expire before 31 December 2020, it will be extended for 6 months. This includes: vises that are due to expire after 9 July and visas that were previously extended to 25 September under the Epidemic Management Notice. An employer-assisted temporary work visa includes: Essential Skills, Work to Residence, Special and Skilled work visas for India, Indonesia, South Korea, Philippines and Vietnam, Special category work visas for Japanese Interpreters and Thai Chefs, Work visas granted under section 61 of the Immigration Act 2009 that specify an employer. This extension does not apply to any partner or dependent child who holds a visa based on their relationship with you and their expiry date will remain the same.
- The Government has decided to postpone: selections for Expressions of Interest (EOI) in the Skilled Migrant Category (SMC) and the Parent Category, ballot registrations for the Samoan Quota (SQ) and Pacific Access Category (PAC), 19 capped Working Holiday schemes due to open in the next 6 months.

### Social Security

- Payroll Reporting and Withholding Changes
  - The Inland Revenue announced that if an employer pays an employee an allowance for general working from home costs in response to the COVID-19 pandemic, in addition, the requirement for the employee to be working from home only as a result of the COVID-19 pandemic has been removed for the 6 month extension period.

### Tax Profile / Tax Residency changes

- The key takeaway points from the guidance in relation to individuals who’s time in New Zealand is inadvertently extended due to Covid-19 are:
  - Individuals who breach the 183 days count test for residence will remain non-residents for New Zealand tax purposes provided they leave New Zealand as soon as reasonably practicable.
  - Individuals who were intending to be in New Zealand for less than 92 days in a 12-month period and satisfied the requirements to be exempt from tax under the short-term visitor provision, will continue to be exempt provided they leave New Zealand as soon as reasonably practicable; and
  - Non-resident contractors who exceed the 92-day threshold but who were otherwise exempt from tax in New Zealand will not receive schedular payments and will not become subject to the withholding tax rules in the PAYE rules. Again, the contractor must leave New Zealand as soon as reasonably practicable.
—— Factors that may be considered in deciding if a person is practically restricted in traveling include both:
— Border controls or entry restrictions. A person is unable to practically leave New Zealand if they cannot enter a country of which they are a citizen or permanent resident or visa holder.
— The availability of commercial flights.
— Personal considerations or preferences are not factors that impact on whether a person is practically restricted in traveling. Once there is no practical restriction on travel, then deciding to remain in New Zealand does not prevent days from being counted for the residence day tests. It does not matter whether they decide to stay in New Zealand because of the level of Covid-19 infection in their home country, or for other reasons. This includes wanting to go to a different country where entry restrictions still exist. Choosing to stay in New Zealand results in the person becoming tax resident under the ordinary application of the day tests.

—— The deadline for 2019 tax returns was 31 March 2019 and time bar for 2019 tax returns ends on 31 March 2020. The government announced a proposed change to the in-work tax credit as part of its response to the COVID-19 pandemic. The proposal allows families that currently receive the in-work tax credit to continue to receive it for up to 2 weeks when taking an unpaid break from work. Payments will stop if they go onto a social security benefit. The draft legislation is intended to take effect from 1 April 2021.

—— As part of its COVID-19 economic recovery programme to ease financial stress on taxpayers, the government announced a temporary increase in the threshold for writing off year-end tax top-up payments, from NZD 50 to NZD 200. The increased threshold will apply for the 2019-20 income tax year only, after which it will revert to NZD 50. It is available to individuals whose end-of-year tax liability is calculated automatically by Inland Revenue, i.e. individual taxpayers whose income comprises only salary, wages, interest or dividends. This measure is expected to benefit approximately 149,000 taxpayers. Empowering legislation is still to be enacted.

—— As of February 17, New Zealand’s parliament passes covid-19 resurgence support payments bill for people who have taken up a new role during the Covid-19 lockdown period and who are now working for an offshore employer from New Zealand. PAYE and other employer taxes obligations will need to be considered. We also recommend offshore employers consider their permanent establishment risks and Inland Revenue’s guidance about corporate tax residence during the Covid-19 crisis.

—— Authorities may waive interest and penalties on late payments for those adversely affected by COVID-19.

—— The government announced a proposed change to the in-work tax credit as part of its response to the COVID-19 pandemic. The proposal allows families that currently receive the in-work tax credit to continue to receive it for up to 2 weeks when taking an unpaid break from work. Payments will stop if they go onto a social security benefit. The draft legislation is intended to take effect from 1 April 2021.

—— Wage subsidy: The wage subsidy is aimed at allowing employers to continue to employ staff. The subsidy is per employee for 12 weeks at $585 or $350 depending on whether the employee works for more or less than 20 hours per week.

—— There is no cap on the amount of subsidy available to employers (subject to the limitations outlined).

—— The government announced a proposed change to the in-work tax credit as part of its response to the COVID-19 pandemic. The proposal allows families that currently receive the in-work tax credit to continue to receive it for up to 2 weeks when taking an unpaid break from work. Payments will stop if they go onto a social security benefit. The draft legislation is intended to take effect from 1 April 2021.

—— Australia
—— Bangladesh
—— Cambodia
—— China
—— Fiji
—— Hong Kong
—— India
—— Indonesia
—— Japan
—— Kazakhstan
—— Malaysia
—— Mongolia
—— New Zealand
—— Papua New Guinea
—— Philippines
—— Singapore
—— South Korea
—— Sri Lanka
—— Taiwan
—— Thailand
—— Vietnam
**Travel Restrictions**
- As of 9 March, Papua New Guinea continued to implement travel restrictions, enhancing health screenings to prevent the spread of COVID-19.
- As of 19 March, Papua New Guinea authorities implemented extended travel restrictions for Korea, Japan, Italy, Iran, and China.
- Only individuals working for certain organizations may enter PNG, or those with exemption. All persons who arrived in PNG after 7 March 2020 are required to report this. All persons who arrived from 30 March 2020 are required to self-isolate. Travel for valid reason between provinces is allowed.
- As of June 16, Prime Minister James Marape announced that the state of emergency has been lifted as of June 16, amid the easing of coronavirus disease (COVID-19) restrictions.
- Effective August 12, Prime Minister confirms lockdown to be lifted in Port Moresby despite spike in COVID-19 cases.
- As of December 22, Papua New Guinea requires all inbound passengers, including citizens and permanent residents, to pay for quarantine. The measure applies to arrivals staying in hotels for the 14-day quarantine period, as well as arrivals from Australia, New Zealand, and Pacific island countries, who must quarantine for seven days. The requirement also includes the cost of electronic tracking devices for people permitted to self-quarantine at home.
- As of January 19, all travelers who have visited the UK, the EU, Switzerland, Norway, Finland, South Africa, Israel, Lebanon, Jordan, French Guiana, Chile, Nigeria, the US, Canada, India, Pakistan, Malaysia, UAE, the Philippines, Indonesia, South Korea, Japan, mainland China, Hong Kong, Singapore, and Australia within 30 days cannot apply to enter, without exception from the government.

**Immigration**
- Passengers are required to undergo a 14-day quarantine upon arrival as a precautionary measure.

**Compensation & Benefits**
- Superannuation funds measures include:
  - Payments to members whose employment has been terminated
  - Arrangements for employers for monthly contributions and relief from penalty interest
  - Concessions on rental payments

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**
- One month extension to 30 April 2020 of the current Salary Wages Tax (SWT) Amnesty that expired on 31 March 2020, under the same terms.
- Penalties and interest will be deferred where the withholding tax is paid within 21 days of the due date.

**Filing / Payment Due Date**

**Other Relevant Information**
Travel Restrictions
— The following Filipino citizens shall be allowed to leave the Philippines for essential travel:
  - Filipinos who are overseas workers, holders of study visas, and permanent residents in their country of destination;
  - Filipinos who are going abroad for medical, emergency and humanitarian reasons; and
  - Filipinos who are going abroad for business and work-related purposes which cannot be postponed.
— The essential outbound travel shall be subject to the following conditions:
  - Execution of a Declaration acknowledging the risks involved in traveling including risk of delay in their return trip to be provided at the check-in counters by the airlines; and
  - Upon return, compliance with the Guidelines for Returning Overseas Filipinos issued by the National Task Force (NTF).
— Only Filipino nationals (and family, regardless of nationality) and those from accredited organizations are allowed to enter, subject to quarantine.
— Foreign spouse and minor child of Filipinos are now required to secure an entry visa prior to entering the Philippines including those who previously classified as non-visa required foreign nationals. Those with existing valid visas do not need to secure new entry visas.
— Effective May 01, 2021, the following foreign nationals are allowed to enter the Philippines: 1) foreign residents, students, investors, and workers who are holding valid and existing visas 2) foreign nationals qualified under the government’s Republic Act No. 6768 or the Balikbayan Program 3) foreign nationals who are holders of valid and existing Special Resident and Retirees Visa (SRRV) or Section 9(a) temporary visitors’ visas provided they present an entry exemption document issued by the Department of Foreign Affairs upon arrival.
— Arriving passengers, except for diplomats and members of international organizations holding Section 9(e) visas, are required to present a pre-booked accommodation for at least 7 nights in an accredited quarantine hotel of facility, and are subject to Covid-19 testing at the quarantine facility on the 6th day from date of arrival.
— Effective from April 29 to May 14, travelers coming from India or those with travel history to that country within the last 14 days before arrival will be banned from entering the Philippines.
— Effective from May 7 until May 14, travelers from Pakistan, Nepal, Sri Lanka, and Bangladesh shall not be allowed entry in the country.
— As of May 16, The Philippines started barring entry for travelers from Oman and the UAE. Also, the existing travel restrictions on passengers arriving from India, Pakistan, Nepal, Bangladesh, and Sri Lanka have been extended until May 31, 2021.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes
— On 17 August 2020, the Bureau of Internal Revenue (BIR) issued guidelines relaxing the application of tax treaty provisions to mitigate potential tax burdens related to tax reporting and filing obligations. If an individual is prevented from leaving the Philippines due to COVID-19, the individual will not be regarded as being present in the Philippines for tax residence purposes for the period after the scheduled day of departure. It also clarified the rules on creating a permanent establishment (PE) during the period of the pandemic.
Waiver of Penalties & Interest

<table>
<thead>
<tr>
<th>Filing / Payment Due Date</th>
<th>As of December 23, 2020, Philippines Bureau of Internal Revenue has extended the application deadline from 31 December 2020 to 30 June 2021 for the following:</th>
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<tbody>
<tr>
<td></td>
<td>— tax amnesty on delinquencies for the taxable year 2017 and prior years; 2) voluntary assessment and payment program (VAPP) on all internal revenue taxes for the taxable year ended 31 December 2018, and fiscal year ended on the last day of the months from July 2018 to June 2019</td>
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Other Relevant Information

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<tr>
<th>Other Relevant Information</th>
<th>— A strict home quarantine shall be observed in all households and movement shall be limited to accessing essential goods and services and to work in permitted offices or select establishments.</th>
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<td>— Work in all Government offices shall operate under a limited workforce.</td>
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<td>— Limited public transportation will be allowed under GCQ.</td>
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<td></td>
<td>— All domestic flights to and from Metro Manila resume under GCQ. The previous restrictions issued will remain in place for international flights, i.e. international flights to and from Manila will continue to operate.</td>
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</table>
Travel Restrictions

— All short term visitors will not be allowed entry or transit through Singapore, except those coming from certain countries/regions with which the Government has set up travel and commuting arrangements (https://safetravel.ica.gov.sg/) or who have obtained special approval.
— Returning residents (including Singapore citizens, permanent residents, and long term pass holders) will be required to submit a health declaration which may be done online ahead of arrival.
— Travellers may be required to serve a compulsory Stay-Home Notice (SHN) and take COVID-19 tests before departure, upon arrival in Singapore, and again towards the end of their SHN. The SHN may be for 7 days, 14 days, or not required at all, depending on where the individual travelled from. The SHN is usually served in a government-designated facility, except for travellers coming from approved countries who can serve it at home upon approval. Temporary travel ban for travellers who were in the United Kingdom or South Africa within the last 14 days prior to arrival.
— The Singapore government continually reviews the global situation to determine the countries or regions where COVID-19 is well under control, or has deteriorated. Thus, it is to be expected that the countries or regions in MOM’s safe list will be updated over time in accordance with the public health risk assessment. Therefore, please always refer to the MOM website (https://www.mom.gov.sg/covid-19/additional-responsibilities) for the latest updates.
— As of April 22, the authorities will not allow long-term visa holders and short-term visitors with travel history to India to enter the country.

Immigration

— Work pass holders and their dependents (including those with in-principle approvals) will need entry approval from the Ministry of Manpower (MOM) before travelling.
— Work and dependent pass holders who are outside of Singapore may continue to seek and obtain renewals. However, they need to enter Singapore for their renewal passes to be issued.
— For foreign employees who have their work passes cancelled, employers may apply for an extension of stay due to COVID-19 related travel restrictions. Approval is at MOM's discretion.
— As of March 28, Reciprocal Green Lane (RGL) schemes with Germany, Malaysia, and South Korea are suspended through April 30, while similar programs with Indonesia and Japan are suspended until further notice.

Compensation & Benefits

— Tax exemption up to specified amounts will be granted to the following benefits provided they meet certain conditions:
  - Accommodation in Singapore – amount exempted is capped at S$75 per day per employee
  - Food, transport and daily necessities for consumption in Singapore – amount exempted is capped at S$50 per day per employee
— Qualifying Conditions:
  - The employee (and other employees performing a similar job scope) did not ordinarily receive such benefits in Singapore before 1 Feb 2020; and
  - The employer has provided the benefits either because:
    - the employee normally resides outside Singapore, but is required to reside in Singapore during the COVID-19 pandemic to ensure the continuity of his employer’s business during the pandemic; or
    - the provision of the benefit will reduce the risks that the employee will be infected with COVID-19, or infect others with COVID-19 due to work requirements.
— Any amounts in excess of the above caps would be taxable.

Social Security

— In view of the COVID-19 situation, companies may have to seek alternative work arrangements for their employees as part of the business continuity plans, including having the employees to carry out their work duties remotely from different locations.
— Singaporeans / SPRs working remotely from Singapore for overseas employer:
  - The CPF Board has clarified that it is not required to make CPF contributions if an individual has been working remotely in Singapore for their overseas employer until 31 Dec 2020 or up to 30 June 2021 (subject to review depending on Covid-19 situation), provided the following conditions are met:
    - (If the period of stay in Singapore did not extend beyond 31 Dec 2020):
      - There is no change in the contractual terms governing the employment overseas before and after their return to Singapore; and
      - This is a temporary work arrangement due to Covid-19
    - (If the period of stay in Singapore extends beyond 2021):
      - There is no change in the contractual terms governing the employment overseas before and after their return to Singapore; and
      - This is a temporary work arrangement due to Covid-19
      - There is no change in the contractual terms governing the employment overseas before and after their return to Singapore; and
      - This is a temporary work arrangement due to Covid-19
— The individuals will leave Singapore as soon as they are able to do so before 30 Jun 2021 (this condition will not be considered as breached if the reason for continuing working remotely from Singapore is due to the escalating Covid-19 situation in the country of their overseas employer); and
On the other hand, due to the Movement Control Order (MCO) in Malaysia, some employees (including Singaporeans and Singapore Permanent Residents) who normally commute between Malaysia and Singapore have remained in Singapore so that they can continue working in Singapore during the MCO period.

Along with such arrangements, companies may have been paying certain special allowances or cash reimbursements to employees to help defray the additional cost for the temporary work arrangements which would otherwise have to be borne by the employees. The CPF Board has announced that CPF is not required on cash payments made to employees for defraying their transport, meal, lodging or utility expenses if:

- The payment is provided in the form of reimbursement based on actual expenditure of which proof must be shown;
- The reimbursement does not increase the employees' wages; and
- The employees are only entitled to such reimbursements based on their continued attendance at employment and work in Singapore of which transport, meal, lodging and utility expenses would be incurred due to the COVID-19 lockdown, Work From Home, Leave Of Absence or relocation to other site (not normal place of work).

### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

- **Singaporeans / SPRs working remotely from Singapore during this period:**
  - The IRAS will not treat Singaporeans / SPRs as exercising SG employment (and hence income not taxable) from date of return to Singapore until 31 Dec 2020 or up to 30 June 2021 (subject to review depending on Covid-19 situation), provided the following conditions are met:
    - There is no change in the contractual terms governing the employment overseas before and after their return to Singapore; and
    - This is a temporary work arrangement due to Covid-19.
  - If the period of stay in Singapore extends beyond 2021:
    - In addition to the above 2 conditions, the following qualifying conditions are to be met:
      - The work performed during the stay in Singapore would have been performed overseas if not for the travel restrictions caused by Covid-19;
      - The individuals will leave Singapore as soon as they are able to do so before 30 Jun 2021 (this condition will not be considered as breached if the reason for continuing working remotely from Singapore is due to the escalating Covid-19 situation in the country of their overseas employer); and
      - The employment income earned during the stay in Singapore from 1 Jan 2021 to 30 Jun 2021 is subject to tax in the country of their overseas employer.
- **Non-resident foreigners on business trips to Singapore in 2020 and cannot leave Singapore due to Covid-19 (e.g. lockdowns / flight cancellations etc.):**
  - The IRAS will not treat them as exercising Singapore employment provided:
    - The period of their extended stay in Singapore is for a period of not more than 60 days; and
    - The work performed during the extended stay is not connected to his business assignment in Singapore, and the work would have been performed overseas if not due to Covid-19.

#### Waiver of Penalties & Interest

- **Filing / Payment Due Date**
  - There is currently no update on the extension for filing / payment due date for the Year of Assessment 2021 (income year 2020) individual tax filing season. Hence, the statutory due date under normal circumstances applies.

#### Other Relevant Information

- 'Stay-Home-Notice (“SHN”) Cost
- SHN cost paid by employer are not taxable if it is incurred due to work reasons or relocation.
- Work-from-Home Allowances / Reimbursement
- Cash allowances are fully taxable. If the employees have incurred expenses for work purposes, they may claim a deduction in their individual income tax returns. Reimbursements for purchase of equipment essential for work from home would not be taxable, subject to meeting certain conditions.
Travel Restrictions

- A special travel advisory was issued on March 23 for the countries where travel-alert level 1 (Precautious) and level 2 (Highly Cautious) have been issued. All countries have been issued with at least travel-alert level 1, and level 2 applies to European countries, Japan, China, Hong Kong, Macao while Hubei Province in China has been issued with travel-alert level 3 (Travel restricted).
- As of April 9, South Korea will temporarily suspend visa waivers for citizens of countries that have imposed travel bans on South Koreans.
- As of April 9, The change will affect travelers from 90 countries, including Australia, Canada, Russia, and France, among others.
- As of April 9, South Korea’s government will increase restrictions on people traveling from overseas.
- All diplomatic missions will enhance the screening of new visa applications. As a result, applicants will be required to submit documents such as a medical certificate issued within 48 hours before visa application and an agreement to quarantine.
- Effective September 4, South Korea will allow essential travel from Singapore after obtaining an isolation exemption certificate.
- Effective from October 8, Korea and Japan have agreed to start implementing “a special entry procedure for Korean and Japanese business people.”
- As of October 17, the South Korean government introduced strengthened social distancing measures during the holiday period (September 28 to October 11). However, as of October 12, social distancing measures have been lowered to Level 1, and travelling is not restricted. As of February 24, South Korean officials have extended the ongoing UK flight ban through at least March 11 due to concerns over new variants of COVID-19.

Immigration

- Effective from 20 July 2020, the government has added two more countries, the Philippines and Uzbekistan to the list of the countries whose residents are required to submit certificates issued within 48 hours prior to departure to Korea proving they tested negative for COVID-19 on a polymerase chain reaction test.
- Effective from 13 July 2020, the government has required those traveling from Bangladesh, Pakistan, Kazakhstan and Kyrgyzstan to submit certificates issued within 48 hours prior to departure to Korea proving they tested negative for COVID-19 on a polymerase chain reaction test.
- Effective June 1, 2020, regardless of nationality, all registered long-term visa holders (except A-1, A-2, A-3 and F-4 visa holders) who seek to depart and return to Korea are required to:
  - obtain a re-entry permit from the immigration office before departing Korea; and
  - obtain a written diagnosis issued by a medical institution in the country one is visiting and present it (i) prior to boarding the return flight bound for Korea and (ii) upon re-entry into Korea at airport immigration.
- The Korean government will cancel the visaalienation registration of an affected long-term visa holder who departs Korea without the re-entry permit.
- Also, an affected long-term visa holder (except an isolation certificate holder) who fails to present the written diagnosis will be prohibited re-entry into Korea.
- The written diagnosis must be issued: (i) in Korean or English; (ii) for an exam held no earlier than 48 hours prior to the date of departure to Korea; (iii) indicating exam date and examiner name; and (iv) diagnosis of fever, cough, chills, headache, breathing difficulty, muscle pain and pulmonary symptoms.
- The re-entry permit will be granted only on a single-entry basis.

Compensation & Benefits

Social Security

- Individuals who are facing reduced income due to COVID-19 can apply for temporary exception to pay for monthly National Pension contributions due for March to June 2020 up to 3 months.
- National Health Insurance premium will be reduced by 30% for 3 months for the lower 40%.
- Workers’ Compensation Insurance due to March – August 2020 for certain eligible companies will be reduced by 30%.
- Certain eligible companies/businesses can apply for extension of monthly payment due dates for Employment Insurance and Workers’ Compensation Insurance due for March to May 2020 up to 3 months.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

- As of April 14, Below are the extensions granted for tax payment and filing: Category; Original date; Extended due date.
  - Payment; 1 June 2020; 31 August 2020
  - Filing – taxpayers not residing in the COVID-19 emergency area, i.e., Daegu, Gyeongsan, Cheongdo, and Bonghwa: 1 June 2020; not extended.
  - Filing- COVID-19 Emergency Area; 1 June 2020; 30 June 2020
  - Filing – COVID-19 confirmed cases or directly affected businesses; 1 June 2020; 31 August 2020.

Other Relevant Information
### Travel Restrictions
- Sri Lankan authorities continue to enforce restrictions to slow the spread of coronavirus disease (COVID-19) as of May 26. Officials have announced nationwide curfews, which will be imposed all day May 31, June 4, and June 5.
- As of June 28, Sri Lankan authorities extend closure of international airports beyond August 1.
- Effective from January 21, authorities plan to reopen international airports for foreign arrivals, including tourists. However, travelers who have spent time in the UK in the past 14 days, as well as passenger flights from the UK remain banned until further notice.
- As of February 17, the temporary travel restriction introduced by the Sri Lankan Government on travels originating from the United Kingdom to Sri Lanka on account of the new Covid-19 variant in the UK has been lifted with immediate effect.

### Immigration
- As of May 3, the Sri Lankan Civil Aviation Authority decided to limit the number of passengers that can arrive from one flight to 75 for 14 days.

### Compensation & Benefits

#### Social Security
- As of April 6, Donations to COVID-19 Healthcare and Social Security Fund have been exempted from taxes and foreign exchange regulations.

#### Payroll Reporting and Withholding Changes
- As of April 22, Effective 1st January 2020, payments including remuneration paid to non-residents would be subject to withholding tax at the rate of 14% subject to provisions set out in the Double Tax Avoidance Treaty. Withholding tax on remuneration paid to resident employees was abolished. However, these provisions are pending legal enactment.
- The Inland Revenue Department (IRD) has issued a guideline for employers on deducting Advance Personal Income Tax (APIT) from employment income of both resident and non-resident employees with effect from 1 April 2020. APIT replaces the previous withholding tax imposed on employment income (including pay-as-you-earn), which was abolished effective 1 January 2020. The introduction of APIT is expected to cover the tax revenue shortage faced by the government amid the COVID-19 pandemic in the country. The mechanism of APIT differs slightly from the previous withholding tax imposed on employment income. The difference being that the employer should obtain the consent of the employee prior to deducting tax under APIT.
- A relief of LKR 3 million from employment income is available for resident individuals and non-resident citizens for each year of assessment. This relief is not available for non-resident individuals.
- Any resident individual or non-resident citizen who receives annual remuneration exceeding LKR 3 million or monthly remuneration exceeding LKR 250,000 is liable to income tax from employment income.
- Irrespective of whether an employee opts for the APIT scheme, all employees are required to register for Income Tax with the Department of Inland Revenue and obtain an Income Tax Registration Number.
- Employees are required to submit an Income Tax return commencing from the Year of Assessment 2019/20.
- The Inland Revenue Department has extended the deadlines for the following tax returns to 31 May 2020: annual statement of withholding tax for YA 2019/2020 (statutory deadline is 30 April 2020); Annual Declaration of employer: PAYE return (statutory deadline is 30 April 2020).
- As of May 20, Sri Lanka’s Inland Revenue Department has further extended the deadline for various tax returns to 15 July 2020. The deadline has been extended for the submission of the returns for PAYE and withholding tax for assessment year 2018/2019.

### Tax Profile / Tax Residency changes
- Tax residency status would remain the same as detailed in the tax statute.

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information
Taiwan

Taiwan Region

Withholding Changes

Payroll Reporting and Travel Restrictions

Other Relevant Information

— Effective June 29, foreign nationals and residents may apply to enter Taiwan for reasons other than tourism and regular social visits. Foreign nationals with permission to enter Taiwan, when checking in with the airline for the flight to Taiwan, must present an English-language certificate of a negative COVID-19 RT-PCR test taken within three days of boarding.

— As of September 2, Taiwan tightens quarantine requirements for travelers from Myanmar due to COVID-19. The Central Epidemic Command Center (CECC) has reclassified Myanmar from a low to medium-risk country amid an increase in COVID-19 activity. As of Sept. 2, the CECC classifies Bhutan, Brunei, Cambodia, Fiji, Laos, Macau, Mauritius, Mongolia, Nauru, New Zealand, Palau, Sri Lanka, and Thailand as low risk and Malaysia, Myanmar, Singapore, and Vietnam as medium risk.

— As of December 2020, CECC moves Australia to its list of low-risk countries. The latest list of eligible countries/regions is as follows:
  - Medium-risk countries/regions: None.

— As of November 25, the Central Epidemic Command Center (CECC) announced that the Fall-Winter COVID-19 Prevention Program would be implemented starting from December 1, and under this program, travelers shall present a certificate of a negative COVID-19 RT-PCR test result issued within three days prior to boarding the flight to Taiwan.

— As of May 12, the Ministry of Finance issued a notice on tax payment relief for taxpayers affected by the COVID-19 pandemic. Taxpayers fail to make timely payment of any tax for which the payment by installments has been approved, the tax collection authorities may issue to the taxpayer a written notice, demanding the payment of the remaining tax in a lump sum within 10 days.

— As of December 18, authorities have prohibited entry by Indonesian migrant workers and the restriction will remain in place until further notice. Additionally, tightened testing requirements remain in force for migrant workers from the Philippines, Thailand, and Vietnam.

— As of February 25, the government continues to ban entry for most nonresident foreigners. Prior to traveling to Taiwan, all incoming passengers must submit proof that they have suitable accommodations for quarantine. Inbound travel for tourism and social reasons remains banned. All arrivals must undergo a COVID-19 test at their own expense before their release from quarantine.

— As of May 5, Taiwan has banned arrivals from India.

— As of March 1, Taiwan to again allow short-term business travelers from list of low- and medium-risk countries. In addition, starting from March 1, Taiwan to again allow short-term business travelers from list of low- and medium-risk countries who are eligible to enter the country to apply for shortened quarantine periods.

— Effective from February 22, authorities will require travelers who had been in Brazil in the last 14 days, including those who have transited through the country, to quarantine at group facilities upon arrival for 14 days. Foreign nationals with permission to enter Taiwan, when checking in with the airline for the flight to Taiwan, must present an English-language certificate of a negative COVID-19 RT-PCR test taken within three days of boarding. Effective March 1, Taiwan to again allow short-term business travelers from list of low- and medium-risk countries who are eligible to enter the country to apply for shortened quarantine periods.

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— On 9 December 2020, CECC moves Australia to its list of low-risk countries. The latest list of eligible countries/regions is as follows:
  - Medium-risk countries/regions: None.

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As of June 22, Thailand plans to gradually ease Covid-19 restrictions on foreigners entering the kingdom after going 28 days without local transmissions.

As of June 24, regarding Non-Thai nationals who have a valid work permit or have already been granted permission from a Thai government agency may submit an application for entry requesting for permission to allow them return to work in Thailand.

Procedure required for non-Thai nationals who wish to submit an application for entry Thailand during the lockdown period are as follows:

- Contact the Royal Thai Embassy or the Royal Thai Consulate-General in their country of departure to apply for “Certificate of Entry into the Kingdom of Thailand” at least 10 working days before the date of intended departure. The applicants must present copy of work permit or copy of letter of permission issued by a Thai Government agency to work in Thailand; a valid health insurance policy covering all expenditures of medical treatment, including COVID-19 worth at least 100,000 USD;
- The “Certificate of Entry into the Kingdom of Thailand” and appropriate visa will be issued to the applicant if the application is approved by the Ministry of Foreign Affairs in Bangkok; At the port of departure/embarkation, the approved applicant is required to present;
- a “Certificate of Entry into the Kingdom of Thailand” issued by the Royal Thai Embassy / Consulate-General; a completed and signed “Declaration Form” obtained from the Royal Thai Embassy / Consulate-General; “Fit to Fly Health Certificate” issued no more than 72 hours before departure; and;
- a health insurance policy covering all expenditures of medical treatment, including COVID-19 while traveling to Thailand at least 100,000 USD.

As June 24, Thailand, non-Thai nationals will be subjected to a 14-day state quarantine at a government designated Alternative State Quarantine (ASQ) facility at their own expenses and obliged to comply with the government’s disease prevention measures.

As of June 24, the Ministry of Foreign Affairs, in consultation with the Board of Investment and the Ministry of Labor will consider all requests for entry on a case by case basis, taking into account urgency and economic importance, among others.

As of August 3, the Civil Aviation Authority of Thailand (CAAT) has lifted an entry ban on four groups of foreign nationals, in line with the Centre for Covid-19 Situation Administration’s (CCSA) easing of Covid-19 travel restrictions. The four groups are non-Thai nationals with a certificate of permanent residency, including their spouses and children; non-Thai nationals with work permits, including their spouses and children; non-Thai nationals permitted to enter under a special arrangement; and migrant workers whose employers are allowed to bring in workers.

As of December 17, Thailand eased travel restrictions for citizens from 56 countries, though visitors will be required to undergo a mandatory two-week hotel quarantine. Effective April 1, the Thai government reduced the mandatory quarantine period to 10 days for foreign nationals. Also, travelers with certificate of vaccination against COVID-19 and have completed at least 14 days before arriving in Thailand will only need to quarantine for seven days.

However, travelers from high-risk countries are still required to quarantine for 14 days. A list of these restricted countries was officially announced by the Ministry of Public Health’s Department of Disease Control on 26 March 2021, and currently includes the following 11 countries:

- South Africa
- Zimbabwe
- Mozambique
- Botswana
- Zambia
- Kenya
- Rwanda
- Cameroon
- Congo
- Ghana
- Tanzania

As of May 11, authorities have banned the entry of noncitizens arriving from India, Nepal, Pakistan, and Bangladesh over concerns about COVID-19 variants. The entry ban applies to all foreign nationals with recent travel histories, including transit flights, in the specified countries. Thai government approved and reinstated the original 14-day quarantine period for those entering Thailand from overseas.

As of April 7, the Immigration/ Work permit officers would like to ask the employers in Thailand for cooperation to postpone applying or extension for the work permit/ visa of a foreigner who has just returned from abroad and had not completed the self-monitoring for 14 days from the date of arrival in Thailand. This is for prevention the spread of the disease (COVID-19). Therefore, they will not allow such foreigners to submit/ extend their visa and work permit applications unless he/ she completes the self-monitoring for 14 days.

As of April 6, the Thailand Immigration Bureau announced extension of tourist visas until 30th June, for internationals stranded in the country amid coronavirus pandemic. At the moment, Thai Immigration gives tourists, unable to fly back to their home countries, or to another destination, a 30-day extension of stay by providing a “visa extension letter” from their embassies.

As of April 21, a second automatic visa extension is offered to foreigners for three more months in a bid to prevent long queues at immigration centers and stem the spread of the coronavirus. Foreigners whose visas had expired since 26th March will be permitted to stay until 31st July without having to apply for an extension.

As of July 9, Immigration office to reopen at Muang Thong Thani. The office will handle 90-day reports, accommodation reports under Section 38 (TM38) of the Immigration Act, and requests for short-stay extensions.

As of September 24, Thai immigration authorities said that their legal team is looking to help over 100,000 foreign tourists who face penalties for overstaying in the country.

Compensation & Benefits

- On March 19, 2021, the government gazetted the tax exemption for subsidies, grants and other benefits given to individual taxpayers in 2020 in connection with the COVID-19 pandemic under various government programs.

Immigration
**Social Security**
- As of April 7, the Social Security Office announced that the rate for compulsory social security contributions by employer decreases from 5% to 4% for the three-month salary cycles from March to May 2020. The social security contribution filing due date for March, April and May 2020 have been extended to 15 July, 15 August and 15 September 2020, respectively.
- As of April 21, social security relief measures announced in relation to COVID-19:
  - Social Security Office (SSO) will pay compensation to employees who are insured and eligible to receive unemployment benefits; have cease working temporarily between March 1 and August 31, 2020; do not receive wages from the employer during the temporary cessation; and whose employment has not been terminated.
  - Under the Social Security Act (SSA), all insured employees will receive benefits during periods of unemployment caused by the economic crisis between March 1, 2020, and February 28, 2022 as follows:
    - Temporary business closure as a result of government / employer order or the employment is terminated by the employer
    - Employee will receive 62% of daily wage up to 90 days for the duration of 1 March 2020 to 31 August 2020
    - That social security office has increased unemployment benefits for the duration of 1 March 2020 to 28 February 2022 as follows:
    - 70% of their wages contribution up to 200 days per termination; if an employee resigns, or their fixed-term employment contract ends, the employee can receive compensation at the rate of 45% of their daily wages for up to 90 days per unemployment period.

**Payroll Reporting and Withholding Changes**
- As of April 7, due to COVID-19, employer payroll withholding and reporting (paper based and e-filing) extended as follows:
  - March 2020 monthly tax return from 7 and 15 April 2020 to 15 May 2020
  - April 2020 monthly tax return from 7 and 16 May 2020 to 15 May 2020
  - On 12 May 2020, the Ministry of Finance announced a further extension of the filing and payment deadlines for the online submission of certain monthly withholding tax (WHT) returns:
    - March and April 2020: extended to 1 June 2020;
    - May 2020: extended to 30 June 2020;
    - June 2020: extended to 31 July 2020;
    - July 2020: extended to 31 August 2020;
    - August 2020: extended to 30 September 2020

**Tax Profile / Tax Residency changes**
- As of April 9, the online and hardship filing deadline for the individual tax return and the related tax payment in respect of the 2019 tax year will be extended to 31 August 2020. The deadlines for the approved tax instalment payment for the above tax return are as follows:
  - the first instalment must be made at the time of filing the tax return within 31 August 2020; the second and third instalment must be made by 1 month from the deadline of the preceding tax instalment payment (i.e. within 30 September and 31 October 2020), respectively, and a penalty will be imposed for the failure to comply with the above tax instalment payment requirement.
  - Starting July 1, Thailand government has mandated taxpayers to file returns and pay taxes electronically, which includes e-payment, mobile and online banking. However, the following taxpayers may continue to remit the payment at the counter: individual taxpayers who opted to pay in three instalments and have paid at least one instalment.
  - As of January 27, the Cabinet has extended the filing deadline for the 2021 withholding tax (WHT) tax returns for February 2021 to June 2021, provided that the returns are filed electronically.

**Waiver of Penalties & Interest**
- As of April 7, 1.5% of outstanding tax and late filing penalty will be imposed if the tax return and payment could not submit and paid after the filing extension i.e. 31 August 2020.

**Filing / Payment Due Date**
- As of April 9, the online and hardship filing deadline for the individual tax return and the related tax payment in respect of the 2019 tax year will be extended to 31 August 2020. The deadlines for the approved tax instalment payment for the above tax return are as follows:
  - the first instalment must be made at the time of filing the tax return within 31 August 2020; the second and third instalment must be made by 1 month from the deadline of the preceding tax instalment payment (i.e. within 30 September and 31 October 2020), respectively, and a penalty will be imposed for the failure to comply with the above tax instalment payment requirement.
  - Starting July 1, Thailand government has mandated taxpayers to file returns and pay taxes electronically, which includes e-payment, mobile and online banking. However, the following taxpayers may continue to remit the payment at the counter: individual taxpayers who opted to pay in three instalments and have paid at least one instalment.
  - As of January 27, the Cabinet has extended the filing deadline for the 2021 withholding tax (WHT) tax returns for February 2021 to June 2021, provided that the returns are filed electronically.

**Other Relevant Information**
- As of April 18, Thailand cuts social security contribution for both employers and employees for June-August. The Social Security Office announced that the rate for compulsory social security contributions by employer decreases from 5% to 1% from March to May 2020. The social security contribution filing due date for March, April and May 2020 have been extended to 15 July, 15 August and 15 September 2020, respectively.
- As of April 21, social security relief measures announced in relation to COVID-19:
  - Social Security Office (SSO) will pay compensation to employees who are insured and eligible to receive unemployment benefits; have cease working temporarily between March 1 and August 31, 2020; do not receive wages from the employer during the temporary cessation; and whose employment has not been terminated.
  - Under the Social Security Act (SSA), all insured employees will receive benefits during periods of unemployment caused by the economic crisis between March 1, 2020, and February 28, 2022 as follows:
    - Temporary business closure as a result of government / employer order or the employment is terminated by the employer
    - Employee will receive 62% of daily wage up to 90 days for the duration of 1 March 2020 to 31 August 2020
    - That social security office has increased unemployment benefits for the duration of 1 March 2020 to 28 February 2022 as follows:
    - 70% of their wages contribution up to 200 days per termination; if an employee resigns, or their fixed-term employment contract ends, the employee can receive compensation at the rate of 45% of their daily wages for up to 90 days per unemployment period.

- As of July 23, Ministry of Labor Permanent Secretary Sutthi Sukoson announced that the Cabinet has approved a budget of B890 million to extend unemployment payouts through the Social Security Office by three months.
- As of February 25, the compulsory social security contribution rates of the employer and insured persons under the Social Security Act (SSA) were reduced to 1% and 4% for both employees and employers, respectively, from March to May 2020 due to the COVID-19 crisis.
- On January 12, 2021, the government approved additional tax and social security contribution relief, among other benefits, for individuals and businesses in view of the ongoing COVID-19 pandemic.
- As of February 8, the extended tax return filing and tax payment deadlines would be available for certain tax returns filed electronically (that is, filed via the Revenue Department’s electronic filing (e-filing) system).
- As of February 25, 2020 personal income tax return (P.N.D. 90 and P.N.D. 91) filing deadline and filing of payments via E-Filing has been extended to June 30, 2021 (originally 8 April 2021). The filing and payment deadline via paper remains the same, i.e., March 31, 2021.
Travel Restrictions

- On January 5, 2021, the Vietnamese prime minister announced the suspension of all flights from countries seriously affected with the new coronavirus variant – specifically the UK and South Africa – to Vietnam.
- On January 14, 2021, National Steering Committee for preventing and combating Covid-19 requested that all passengers to Vietnam (i) must be subject to at least 14 days quarantined at centralized quarantine areas of dedicated hotels and (ii) must be tested negative to Covid-19 twice during the quarantine period and (iii) must complete 14 days medical surveillance.

Immigration

- As of January 18, 2021, the Vietnamese government has not lifted the suspension of entry for foreigners to Vietnam. The Government will still consider visa issuance and entry for special cases of expatriates being experts, managers and highly skilled technicians. The procedures for visa issuance/entry approval are specifically as follow:
  - Step 1: Vietnam sponsor company to submit the request letter to the competent authority in the province where its registered office is located to ask for approval on entry; Accordingly, the Provincial People Committee and the Provincial Department of Health will issue entry approval and quarantine approval respectively.
  - Step 2: Vietnam sponsor company to submit the application for entry permission and visa approval to the Immigration department.
  - Step 3: the expatriates to do the Covid-19 test using real-time PCR within 3 to 5 days before arriving in Vietnam. The test must be taken in the labs approved by the competent authorities or labs of WHO in the home country and the test result must be negative.
- In general, the airlines will request the following documents from the expatriates before issuing airline tickets:
  - Passport copy (validity is at least 6 months prior to departure)
  - Approval letter from People’s Committee
  - Approval from Immigration Department
  - Approval from Health Department
  - Hotel confirmation (during quarantine period) + Pick-up Transportation service confirmation
  - Travel insurance covering Covid-19 treatment or commitment letter from Vietnam sponsoring party to pay all Covid-19 treatment fee if the expatriates are positive to Covid-19 after arrival in Vietnam
  - Covid-19 Negative certificate (using RT-PCR method) to be done 3-5 days prior to arrival at a WHO/government-certified lab/clinic

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
- Penalties: No waiver
- Interest: the interest will be calculated from the tax payment due date as normal

Filing / Payment Due Date
- Filing: deadline for entities remains unchanged (i.e 30 March 2021), while deadline for individuals is 120 days from the last day of the calendar tax year (i.e 30 April 2021) (new regulations).
- Payment: same deadline as filing.
- As of April 21, the government has approved the proposed tax payment extensions for individual income taxes.

Other Relevant Information
- As of November 17, Viet Nam Social Security launched the application VssID at an online meeting with 20,000 participants in 63 provinces and cities. The VssID mobile application provides essential utilities and information such as monitoring the participation process, policies of social and health insurance, looking up information of social insurance code, social insurance agents, hospitals and health clinics to allow people to use health insurance cards for examination and treatment, household health insurance and 24-hour daily supporting services.