Select a region

Americas
Europe
Middle East and Africa
ASPAC
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

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
Argentina

Travel Restrictions
- Argentina closed its borders to non-residents starting 15 March
- As of August 3, the Argentine authorities announced another extension of the mandatory "lockdown" for the Buenos Aires metropolitan region, lasting until August 16
- On 20 September 2020, Argentina's government issued a new extension of the mandatory lockdown for the Buenos Aires metropolitan region that will last until 11 October. This will impact many aspects of daily personal life and business life in the metro region

Immigration
- 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 residencies in Argentina. Provision N° 2434/2020 (extending of the measures in Provision 1714/2020) contains the following measures:
  - Extending 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)
  - Extending the validity of the “Residencia Precaria” (Certificado de Residencia Precaria – a three month interim residence certificate while the application for temporary or permanent residence is being processed) granted according to the framework of Article 20 (until 17 July 2020)
- On June 26th, 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

Compensation & Benefits

Social Security
- “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 Salary Allowance: The Argentine Social Security Authorities (ANSES) will pay a portion of the 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 by 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 minimum staff guards and digital platforms.
- "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 instalments and a higher down payment. The first instalment will be due on 16 July 2020
- Resolution 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 tax 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
Social Security (contd.) — 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 social security 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;
- The amount of each instalment must be at least ARS 1,000;
- The first instalment is due on 16 July 2020 with the following instalments due the 16th of the subsequent months;
- The plan will default with the non-payment of two instalments, 60 days after the second non-payment event; and
- The application must be filed before 1 July 2020.

Payroll Reporting and Withholding Changes — The Social Security Administration (Administración Nacional de la Seguridad Social) established the new gross monthly minimum and maximum salaries on the basis of which employees’ social security contributions are computed, as follows:
- Minimum salary: ARS 5,679.80; and
- Maximum salary: ARS 184,591.18.

Payroll Reporting and Withholding Changes — The new minimum and maximum amounts are applicable to salaries accrued as from 1 June 2020.

Tax Profile / Tax Residency Changes — As of September 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 18 October 2020) and it extends the validity of the Certificado de Residencia Precordial.

Tax Profile / Tax Residency Changes — 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.

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 customs sectors, fire-fighters and garbage collectors.
- Exempt income: remuneration accrued for specific and additional duties related to Covid-19 as regulated by Decree 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).

Waiver of Penalties & Interest — By General Resolution 4768 AFIP announced extension of deadlines for annual filing 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.
**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;
  - the amount of each instalment must be at least ARS 1,000;
  - the first instalment is due on 16 July 2020 with the following instalments due the 16th of the subsequent months;
  - the plan will default with the non-payment of two instalments, 60 days after the second non-payment event; 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;
  - 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 2020, 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 9, the tax authorities suspended the initiation of collection lawsuits until September 30 2020. The tax authorities had previously suspended the initiation of collection lawsuits until September 1 2020.

— As of September 9, the tax authorities extended the application of various instalment regimes as follows: taxpayers may apply for the 3 monthly instalments scheme for the payment of pending corporate tax obligations established by General Resolution 4714 until September 30 2020 (previous deadline was August 31 2020).

— 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.
Travel Restrictions
- Aruba's borders are open to the following regions / countries: Bonaire & Curacao, Canada, Europe, Caribbean countries, and United States
- 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.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes
- 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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
- The tax authorities announced on 22 June 2020 that the 2019 summary wage overview and summary statement 3rd parties can only be filed digitally via the online Bo Impuesto (BoI) digital platform. The deadline is 31 July 2020

Other Relevant Information
- 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
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, government extends Grand Bahama lockdown until August 25; declares additional restrictions on New Providence.
— Effective August 25, authorities in the Bahamas announced that, 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.

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.

Compensation & Benefits
— The Bahamian government has initiated a Business Continuity Loan Program loans range from B$5,000 to B$20,000, 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 or 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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
— 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$100,000 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 instalments 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 the United Kingdom as a high-risk country.

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.

New applications for the renewal and/or grant of any permit or form of status will not be accepted until May 30.

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 visitors with the option to work remotely from Barbados for up to a year at a time, with certain conditions including possessing a valid passport and health insurance, more than US$50,000 income earned from sources outside Barbados over the 12-month period.

Individuals who are laid off fully will receive unemployment benefits for six months and those on short weeks will receive 60 percent for the days they are not working.

Deferral of employer’s contributions to the NIS for employers retaining more than 2/3 of staff complement; Government will provide supplemental support to the NIS Unemployment Fund as needed and within the context of available fiscal space; Laid off workers to receive benefits for 6 months and those on short weeks to receive 60% for the days they are not working.

The Barbados Revenue Authority (BRA) advises employers and businesses that the deadline for the PAYE March filing period has been extended to April 30, 2020.

Taxpayers should also note that the tax payment deadline currently due on April 15 has also been extended to April 30, without penalties and interest being incurred.

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.

Taxpayers submitting personal income tax returns for the income year 2019 have been granted a further filing and payment extension to June 30, 2020.

Other Relevant Information
Bermuda

Travel Restrictions
— 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.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

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Filing / Payment Due Date

Other Relevant Information
Region: America

Brazil

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 the preceding their intended entry date into the United States, with some limited exceptions (ex.: 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 in 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 in 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 26. 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

Immigration

— The Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals in the Official Gazette (Diário Oficial da União ). Therefore, the applicants’ deadline to collect their approved documentation at their respective consulate or any immigration deadline is still suspended, avoiding a negative impact on their visa length/validity period, because not all the Federal Police units are accepting the visa registration.

— Foreign nationals who are already in Brazil are facing issues to regularize their immigration status, as the Brazil Federal Police is restricting its own operations - appointments at the Federal Police for Passport 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

Compensation & Benefits

— Announced measures reduce rates of payroll contributions to the Third Parties ("S System") due by employers

— 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

— Also, on April 2020 the Federal Government issued a Provisional Measure (9393) 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 items 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)
### Brazil

#### 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 loosened 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 filling the Annual Brazilian Capital Declaration Abroad (“CBE”) to June 1, 2020
- Extension in deadlines of filing and tax payment regarding the Definitive Country Exiting Statement (“DSDP”) 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 installment regimes or the registry of non-compliance of requirements for purposes of tax registration

#### Other Relevant Information
- As of July, 2020, the financial transaction tax (“IOF tax”) was waived 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
- As of September 9, the tax authorities extended flexible measures for submission of documents from June 30 2020 to October 30 2020. Nonetheless, the tax authorities remain entitled to request the presentation of the original documents, if necessary
Canada

Region: America

Travel Restrictions
— 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, the US has reached agreements with Canada to limit all non-essential travel across borders until October 21, 2020.
— As of September 28, a new Canadian government Order in Council states that coronavirus travel restrictions will be extended until October 31.

Immigration
— Entry will be denied to most foreign nationals with few exceptions; citizens and permanent residents exhibiting no symptoms upon arrival at their point of departure will be permitted to return.
— Mandatory isolation for 14 days for all travelers arriving in 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, 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, immigration services that are not available virtually will begin to resume.

Compensation & Benefits

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 the travel restrictions and that employee has been issued a letter of authority (authorizing the non-resident employer to reduce the Canadian deductions at source to take into account the foreign tax credit available to the employee in respect of their foreign tax liability) applicable to the tax year including that period, the letter of authority will continue to apply and the withholding obligations of the non-resident entity will not change in Canada as long as there are no changes to the withholding obligations of the non-resident entity in the other jurisdiction. (These relief measures currently apply for the period running from March 16, 2020 to June 29, 2020 and that after the end of this period, it will either extend the coverage period or rescind it if it is no longer required.)
— 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.
— As of July 14, Canada has announced the extension of the federal wage subsidy program until December 2020.

Tax Profile / Tax Residency changes
— 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 their country of origin.
— Individuals of the United States conducting business in Canada with total number of days exceeding 183, solely as a result of the travel restrictions, will not be affected due to the Canada-United States income tax treaty. As such, these individuals will continue to benefit from the treaty relief provided under the Canada-United States income tax treaty. (These relief measures currently apply for the period running from March 16, 2020 to June 29, 2020 and that after the end of this period, it will either extend the coverage period or rescind it if it is no longer required.)
Tax Profile / Tax Residency changes (contd.) — The CRA has issued a new guidance that clarifies that prolonged stays in Canada that solely result from travel restrictions will not necessarily affect the tax residency or permanent establishment of a nonresident entity.
— The CRA notes that there will be no changes to the Canadian withholding obligations of a nonresident entity for certain eligible Canadian-resident employees who are forced to perform their employment duties in Canada on an exceptional and temporary basis as a result of travel restrictions.

Waiver of Penalties & Interest — As of July 30, the Canada Revenue Agency (CRA) has announced a waiver of penalties and interest if payments are made by the extended deadline of September 30, 2020, including the late-filing penalty as long as the return is filed by September 30, 2020

Filing / Payment Due Date — As of July 30, the Canadian Revenue Agency (CRA) and Revenu Québec have extended the income tax payment deadlines for corporation, and trust income tax returns (including installments payments) to September 30, 2020

Other Relevant Information — In response to the COVID-19 pandemic, Immigration, Refugee 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.
— Quebec’s Minister of Immigration, Francization and Integration (MIFI) announced key amendments to the qualifying criteria for the Quebec Experience Program (PEQ). The amendments will not impact current temporary foreign workers who are in Quebec with a valid work permit. The minimum work experience needed to qualify under the PEQ Foreign Worker Stream will increase from 12 months to 36 months. Furthermore, the experience must fit within NOC levels 0, A and B for consideration. Lastly, the PEQ Graduate Stream will now require work experience of varying lengths depending on the completed studies
— An accompanying spouse or common-law partner will need to demonstrate fluency in verbal French at a level 4 of French Speaking and Listening on the Échelle Québécoise des niveaux de compétence en français des personnes immigrantes adultes. This requirement will enter into force one year after the amendment comes into effect
— The CRA will provide relief for a nonresident vendor who disposed of certain taxable Canadian property but has not yet received a Section 116 Certificate because processing of these requests was disrupted due to COVID-19.
— The CRA has introduced temporary electronic submission processes to expedite urgent requests for certain international waivers, Section 116 Certificates of compliance, and clearance certificates. The CRA recommends that legal representatives to resubmit waiver and clearance certificate requests that were filed by mail, courier or Fax after March 12, 2020 due to the temporary closure of various CRA centers and offices across Canada and the consequent inability of the CRA to access those applications.
— As of September 9, the Canada Revenue Agency (CRA) has announced that all Canadian employers must report certain employment payments made during specified periods of 2020 in special supplementary information boxes on their employees’ 2020 T4 slips in addition to including those amounts in the total taxable remuneration paid for the entire the year. The specified periods are those in which employment income provides the basis for determining eligibility for various employee benefits and employer subsidies under several Federal programs established in response to COVID-19.
Travel Restrictions — Authorities in the Caribbean and Central America will maintain travel, business, and movement restrictions of varying degrees through at least mid-June as part of their efforts to reduce the spread of coronavirus disease (COVID-19).

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 will remain officially closed, at least until September 1
- All international passenger flights are suspended until at least the end of August. 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

Immigration

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 individuals

Other Relevant Information

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### Travel Restrictions
- Effective March 18th at midnight, Chile closed its land, maritime, and air borders to foreign nationals. There is no set date for reopening of the Chilean borders.
- On April 14, Chile's government further extended travel restrictions by keeping the country's borders closed until further notice. This measure aims to protect the Chilean population by controlling and preventing the further spread of COVID-19.
- Individuals with authorization to enter Chile may obtain an exemption for the current 14-day mandatory quarantine upon arrival, through a special request directed to the sanitary authorities.

### 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 a provisional electronic visa stamp with a six (6) month validity period. Employees in this situation will be obliged to request the physical visa stamp in their passports before expiration.
- Chilean nationals and foreign nationals with Chilean residency status will be permitted to enter Chile but will be subject to a mandatory 14-day quarantine from the date of entry into Chile, without regard of the country of origin.
- The Government decreed an extension of the current constitutional exception state of emergency until September 14th and the expansion of quarantine measures and night curfews to 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.

### 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.

### 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 Residency changes
- No changes.

### Waiver of Penalties & Interest
- N/A

### Filing / Payment Due Date
- No change, it remains April 30th, 2020

### Other Relevant Information
Colombia

Travel Restrictions
— Colombia bans all international passenger flights until August 31 (Awaiting updated Decree. The current Decree states the limitation until May 31)
— Colombia and Ecuador have agreed to allow the transit of their citizens across the overland border at the International Bridge Rumichaca, Nariño, as part of on-going humanitarian repatriations (not in force yet)
— As of July 7, Colombia has extended COVID-19 lockdown until August 1
— On July 28, President Duque announced the extension of the isolation measures in Colombia until August 30
— As of September 1, Colombia has lifted one of Latin America's longest lockdowns, scrapping most restrictions after being under lockdown for over five months
— On September 14, Colombia's Minister of Transport confirmed that international flights to Colombia will resume on September 21 and Colombia will have more than 15 international destinations in October

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 installments to be made until 20 December 2020 (normally, the bonus must be paid by the end of June)

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.
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.

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.
Costa Rica

Travel Restrictions
— 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 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 through 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.

Immigration
— 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.

Compensation & Benefits
Social Security
— 75% reduction in the minimum tax base for social security contributions. This means that the minimum amount for calculating social security charges for health insurance has been modified from 294,619 CRC (Costa Rican colones) to 73,654 CRC.
— In the case of pension insurance, the minimum tax base went from 275,759 CRC to 68,639 CRC.
— This reduction will be applied during the months of March, April and May 2020, and directly relates to the current possibility of employers in regards to reducing working hours, or suspending employment contracts.

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
— Taxpayers may forgo making the indicated partial payments, as well as the payments of the VAT and excise tax, without petitioning the tax administration.
— In regards to the customs tariffs this possibility is also applicable, though it is necessary to acknowledge this when each customs return is submitted.
— 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
— Taxpayers may forgo making partial payments corresponding to the months of April, May, and June, and the payments could also be done until December 31st, 2020 at the latest.

Other Relevant Information
### 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.

### 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

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest
- No interest charge for outstanding taxes and premiums.

### Filing / Payment Due Date
- Extended to August 1, 2020.

### Other Relevant Information
- 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.

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 the 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 expiring 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
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:
  - entities that have subscribed exploration and exploitation of non-renewable resources and hydrocarbons agreements,
  - entities that have subscribed specific work agreements,
  - entities that provide complementary oil services, and
  - entities that transport crude oil.

Filing / Payment Due Date

- Filing: The filing deadlines for the individual’s Income Tax return for FY 2019 remained unchanged. Such filing dates were set from March 10th to March 31st 2020, according to the taxpayer’s tax ID.
- Payment due date: There is no specific payment due date for individuals. Payment is due from 24 up to 72 hours after filing the return.

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.
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

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 5,00,000.00 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
Travel Restrictions — As of September 21, the government of Honduras extends 20:00-06:00 curfew and other COVID-19 restrictions till October 4

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
Mexico

Region: America

Travel Restrictions
— As of September 17, travel restrictions meant to curb the spread of COVID-19 between the US and Mexico have been extended through October.

Immigration

Compensation & Benefits
— In view of the COVID-19 pandemic, the Mexican Social Security Institute (IMSS) announced an instalment agreement for the payment of social security contributions. According to the IMSS, employers may request an instalment agreement for the payment of social security contributions debts, under one of the following payment schemes:
  - up to 12 monthly instalments, at a monthly interest rate of 1.26%);
  - from 12 to 24 monthly instalments, at a monthly interest rate of 1.53%; and
  - from 24 to 48 monthly instalments, at a monthly interest rate of 1.82%.
— Employers requesting an instalment agreement are required to make a down payment of 20% of the social security contributions due by the employer and of 100% of the social security contributions due by employees.
— The Institute of the National Housing Fund for Workers (INFONAVIT) announced a deferment of payment of the contributions under the following schemes:
  - Employers with more than 250 employees may request an extension for the second two-month period of 2020, to be covered by 20 July 2020.
  - Employers with up to 250 employees may request an extension of the contributions for the second and third two-month periods of 2020, to cover them at the latest by 17 September 2020.
— Also announced an instalment agreement for the payment of contributions up to 12 monthly instalments, at a monthly interest rate of 1.26%.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
— The Tax Administration Service (Servicio de Administración Tributaria, SAT) published the Miscellaneous Tax Resolution for fiscal year 2020 to extend the deadline for filing individual tax returns for fiscal year 2019 to 30 June 2020 (originally due on 30 April 2020).
— Individuals may pay income tax due in 2019 in up to 6 monthly instalments. The first instalment must be paid by 30 June 2020. Interest will be computed according to the number of instalments elected by the taxpayer.

Other Relevant Information
Peru

Region: America

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.

Immigration
- The Immigration Authority will grant 45 days to regularize all immigration status once the emergency status is over.

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

Social Security
- No social security contribution withholding (private pension fund contribution) related to April 2020.

Payroll Reporting and Withholding Changes
- 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.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
- Extended to 24 Jun - 9 Jul (as usual, based on taxpayer's RUC tax ID number).
- New dates for filing and making income tax advance payments corresponding to February 2020, March 2020, April 2020, May 2020 and June 2020 (i.e. from 4 June 2020 to 13 August 2020). The due date is determined according to the last digit of the tax identification number and on the 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:
  - 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 4 June and 10 June 2020, depending on the last digit of the RUC number, or 13 July 2020 for those with good taxpayer status; the April advance tax declaration and payment is extended to between 3 July and 10 July 2020, depending on the last digit of the RUC number, or 13 July 2020 for those with good taxpayer status; the May advance tax declaration and payment is extended to between 14 July and 21 July 2020, depending on the last digit of the RUC number, or 22 July 2020 for those with good taxpayer status; the June advance tax declaration and payment is extended to between 5 August and 12 August 2020, depending on the last digit of the RUC number, or 13 August 2020 for those with good taxpayer status.
- The Tax Administration (SUNAT) modified the deadline extensions provided by Resolutions 055-2020/SUNAT and 065-2020/SUNAT due to COVID-19. Resolution 075-2020/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 deadlines are as follows (unchanged from prior extension): the March advance tax declaration and payment is extended to between 12 June and 19 June 2020, depending on the last digit of the RUC number, or 22 June 2020 for those with good taxpayer status; the April advance tax declaration and payment is extended to between 3 July and 10 July 2020, depending on the last digit of the RUC number, or 13 July 2020 for those with good taxpayer status; the May advance tax declaration and payment is extended to between 14 July and 21 July 2020, depending on the last digit of the RUC number, or 22 July 2020 for those with good taxpayer status; the June advance tax declaration and payment is extended to between 5 August and 12 August 2020, depending on the last digit of the RUC number, or 13 August 2020 for those with good taxpayer status.
- 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 4 June and 10 June 2020, depending on the last digit of the RUC number, or 13 July 2020 for those with good taxpayer status; the April advance tax declaration and payment is extended to between 3 July and 10 July 2020, depending on the last digit of the RUC number, or 13 July 2020 for those with good taxpayer status; the May advance tax declaration and payment is extended to between 14 July and 21 July 2020, depending on the last digit of the RUC number, or 22 July 2020 for those with good taxpayer status; the June advance tax declaration and payment is extended to between 5 August and 12 August 2020, depending on the last digit of the RUC number, or 13 August 2020 for those with good taxpayer status.

- Taxpayers with net taxable income that amounted up to 5,000 tax units (approximately USD 6.3 million) during fiscal year 2019 may file annual income tax returns from 21 July 2020 to 9 July 2020; file the electronic accounting books and records (purchases and sales) corresponding to March, April, May, June, July and August 2020 from 10 July 2020 to 15 October 2020; file the electronic accounting books and records (purchases and sales) corresponding to February 2020 from 2 July 2020 to 8 July 2020; file the electronic accounting books and electronic accounting books and records (i.e. other than purchases 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 2,300 tax units (approximately USD 2.7 million) during fiscal year 2019 may file annual income tax returns from 21 July 2020 to 7 August 2020; file the electronic accounting books and records (purchases and sales) corresponding to February 2020 from 2 July 2020 to 8 July 2020; file the electronic accounting books and electronic accounting books and records (i.e. other than purchases 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 2019 may file annual income tax returns from 21 July 2020 to 9 July 2020; file the electronic accounting books and records (purchases and sales) corresponding to March, April, May, June, July and August 2020 from 10 July 2020 to 15 October 2020; file the electronic accounting books and records (purchases and sales) corresponding to February 2020 from 2 July 2020 to 8 July 2020; file the electronic accounting books and electronic accounting books and records (i.e. other than purchases and sales books) by 20 July 2020; and file informative returns related to the system of electronic issuance of invoices by 10 July 2020.

Other Relevant Information
Saint Lucia

**Travel Restrictions**
- Seaports are still closed. Full business operations resumed May 20, but a 2100-0500 curfew is still in place.
- As of August 24, authorities in Saint Lucia have amended travel restrictions as part of the island country’s efforts to curb the spread of coronavirus disease.

### 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
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
On May 24, 2020, the U.S. administration issued a proclamation imposing a travel suspension for 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.

The US land-border restrictions with both Canada and Mexico extended until July 21. As of July 21, the Canada-U.S. border will remain closed for another month till August 21.

Effective June 8, the U.S. Citizenship and Immigration Services (USCIS) will resume premium processing service (i.e. expedited government review) for certain employment-based visa petitions in a phased approach. Effective June 8, USCIS will accept premium processing requests for: H-1B petitions filed before June 8 that are pending for nonimmigrant classifications other than H-1B visas. All other Form I-129 petitions filed before June 8 that are pending for nonimmigrant classifications other than H-1B visas and also eligible for premium processing. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.

USCIS has extended deadlines by 60 calendar days for responses to all Requests for Evidence (RFE), Notices of Intent to Deny (NOD), Notices of Intent to Terminate (NOTI) regional investment centers, and Notices of Intent to Revoke (NOIR) issued between March 1, 2020 and May 1, 2020 (now further extended). In addition, any Form I-20, Notice of Action, received up to 60 calendar days from the date of the decision will be considered by USCIS before it takes any action. Employers may now complete an I-9 verification using video, e-mail or fax review of their employees' work authorization documents. E-verify employers must still create new cases for new hires within three business days of the date of hire; however, the allotted timeframe to resolve a tentative non-confirmation (TNC) response is extended.

On May 29, 2020, U.S. President Donald Trump issued a proclamation that will prevent certain graduate students and U.S. Citizenship and Immigration Service (USCIS) as per the settlement. USCIS will rescind two guidance memoranda and one regulation that the agency had relied upon for years when adjudicating H-1B petitions. The court found that USCIS did not have the authority to issue its own guidance without going through proper rule-making procedures. This is significant for IT companies and other consulting firms that offer employment at a third-party worksite.

On May 29, 2020, U.S. President Donald Trump issued a proclamation that will prevent certain graduate students and researchers who are nationals of the People’s Republic of China (PRC) or China from entering the United States pursuant to an F or J nonimmigrant visa if they have ever been funded by, employed by, or involved in research for an entity that supports the PRC’s “Military-Civil Fusion” strategy. The objective of the proclamation is to reduce the risk that U.S. technologies and intellectual property may be acquired and diverted to advance Chinese military interests. The proclamation takes effect on June 1, 2020.

Chinese nationals not impacted by the proclamation include: Undergraduate students; lawful permanent residents of the U.S.; spouses of a U.S. citizen or lawful permanent resident; members of the U.S. Armed Forces; those whose travel falls within the scope of section 11 of the United Nations Headquarters Agreement or who would otherwise be allowed entry into the U.S. pursuant to obligations under certain international agreements; individuals studying or conducting research in fields involving information that would not contribute to China’s “Military-Civil Fusion” strategy (note that these fields are not specified in the proclamation); persons seeking entry to further important U.S. law enforcement objectives; those seeking entry in the national interest of the U.S.; and individuals seeking asylum, refugee status, withholding of removal, or protection under the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, consistent with the laws of the United States.

The U.S. Citizenship and Immigration Services (USCIS) will resume premium processing service (i.e. expedited government review) for certain employment-based visa petitions in a phased approach. Effective June 1, 2020, USCIS will accept Premium Processing Service for all eligible Form I-140 petitions. Effective June 8, USCIS will accept premium processing requests for H-1B petitions filed before June 8 that are pending and are cap-exempt such as for petitions filed by cap-exempt employers and petitions filed for beneficiaries previously counted toward the numerical allocations. All other Form I-129 petitions filed before June 8 that are pending for nonimmigrant classifications other than H-1B visas and also eligible for premium processing. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.
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(i).

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’s filed concurrently with the Form I-129. This includes petitions files requesting a change of status from F-1 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 this 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, child immigrant visa applicants who are in danger of aging out of eligibility are exempt from the April 22 immigrant entry restriction.

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 qualified 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)
- The Internal Revenue Service (IRS) has postponed deadlines for certain time-sensitive actions relating to specified federal employment taxes, employee benefit plans, exempt organizations, individual retirement arrangements (IRAs), and certain other savings accounts. The relief is in response to the ongoing COVID-19 emergency in the United States and applies to certain actions that, with certain exceptions, are due to be performed on or after 30 March 2020, and before 15 July 2020.
- 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 employee who deposits leave in the leave-sharing plan need not include the deposited leave in income or wages

Social Security

- The CARES Act allows employers and self-employed individuals to defer payment of the employer share (6.2%) of the 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.
Employee Retention Credit. The CARES Act provides a refundable payroll tax credit for 50% of qualified wages paid by certain employers to employees between March 13-December 31, 2020. The credit is available to employers carrying on a trade or business in calendar year 2020 whose:

- Gross receipts declined by more than 50% when compared to the same quarter in the prior year.

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, and provides a corresponding tax credit against certain payroll taxes to offset the additional expense, which was clarified in the CARES Act.

Reporting: Form 7200, Advance Payment of Employer Credits Due to COVID-19, is used to request an advance payment of the tax credits described above. Form 941, Employer’s Quarterly Federal Tax Return, will be revised for the second calendar quarter of 2020 to address the employee retention credit as well as payroll tax deferral under the CARES Act.

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 6, the US Internal Revenue Service (IRS) has provided further clarification on deferring employment tax deposits, under rules introduced in the CARES Act to address the economic impact of the COVID-19 pandemic. The guidance is in the form of frequently asked questions. The CARES Act permits deferral of payroll tax for the period beginning on March 27, 2020 and ending on December 31, 2020.

As of August 28, 2020, highly-anticipated guidance was released, by the U.S. government concerning the Employee Retention Credit.

Other states and local governments have offered extensions to file or pay income taxes as well. See KPMG State & Local Extension Matrix at https://assets.kpmg/content/dam/kpmg/us/pdf/2020/03/tnf-salt-covid-19-matrix.pdf.
Several immigration advocacy groups filed an emergency motion for a temporary restraining order with the United States District Court in the U.S. to halt the implementation of President Trump’s proclamation to suspend the entry of certain immigrants to the U.S. for a period of 60 days starting on April 23, 2020.

The FFCRA provides tax credits for the costs of providing paid sick leave and paid family and medical leave to employees unable to work because of the coronavirus (COVID-19). The credits are refundable, so if the amount of the credit exceeds the amount of federal employment taxes owed, the remainder is refunded. The law is intended to allow employers to keep employees on their payrolls, while at the same time making sure employees are not forced to choose between their employment income and public health measures needed to combat COVID-19. The credits are subject to conditions, and are only available to employers with less than 500 employees. They are available to eligible employers for qualifying leave provided between 1 April 2020, and 31 December 2020.

The US Internal Revenue Service (IRS) has issued a factsheet (FS-2020-07) providing information on the computation of Economic Impact Payments that have been granted to individuals to address the economic impact of the COVID-19 pandemic. The factsheet explains that certain individuals will get payments automatically while others may have to act, either by filing a tax return or by way of a special tool for non-filers. The amount of the payments is based on the individual’s family circumstances, their adjusted gross income and number of qualifying children. The factsheet explains how the payments are reduced for individuals earning above certain thresholds.

The US Internal Revenue Service (IRS) has issued a factsheet (FS-2020-08) providing information on the scheduling and electronic payment of federal taxes due by 15 July. A variety of federal tax filing and payment deadlines falling on or after 1 April 2020, and before 15 July 2020, have been postponed until 15 July 2020.

The Joint Committee on Taxation of the US Congress (JCT) has released a report on individual refundable federal income tax credits, including those contained in the CARES Act and legislative proposals that would expand such credits.

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 foreign EIRCs. 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 U.S. payroll taxes may not qualify for this deferral.

As of August 28, the U.S. Citizenship and Immigration Services (USCIS) announced that it will avert 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, future 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.
Region: America

Uruguay

Travel Restrictions

- The border is closed. Uruguayan citizens and permanent residents may enter, 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. 1 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.

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 deferred.
- 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, parapublic and private institutions according 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 destined entirely to the Social Security Bank (BPS). 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 maximum, upon informing the General Assembly.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

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 Habilitados (Registry of Authorized Providers) before October 1st, 2019.
- DGI Resolution No. 4943/2015, of December 9th, 2015, is replaced by the following: 3° bis) Transitory – Providers registered in the Registro de Proveedores Habilitados (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 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, parapublic and private institutions according 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 destined entirely to the Social Security Bank (BPS). 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 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 from the authorities encourage the foreign people to download the Coronavirus UY app; ii) enter the country; and vi) 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 the compliance of the above procedures, the person will have to: i) 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 pend the stay in the country. In case of presenting symptoms associated with COVID-19 during the development of the activity in the country, the person should isolate his/herself avoiding contact with other people, in accordance with the provisions of the Executive Power and immediately consult with the 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.
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.

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**Travel Restrictions**

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**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**
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

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, Greece, 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.

- Entity 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.

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

- 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, 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 15, 2020.

- When returning to Austria from the following countries, a health certificate confirming a negative COVID-19 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, Great Britain, Kosovo, Moldova, Montenegro, North Macedonia, Portugal, Romania, Russia, Sweden, Serbia, Turkey, and Belarus.

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

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.
Social Security

- Contributions:
  - Employers are entitled to request deferments 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 deferment 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 working hours model is introduced. Employees can reduce their working hours (up to 90% 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.

- As of June 27, Austria and Italy sign a mutual agreement concerning the taxation of frontier workers, stating that - under the Double Taxation Treaty - taxpayers usually commuting (cross-border) to their place of work, but currently working in home office due to the COVID-19 pandemic, shall still be taxed as frontier workers under Article 15 para 4 of the DTT.

- As of July 7, Austria’s Ministry of Finance released the Information regarding the application and interpretation of double taxation treaties in connection with the COVID-19 pandemic, focusing on treatment of wages in connection with activities performed in one’s home office. In general, this includes guidelines with respect to the allocation of taxation rights for income related to work performed in a home office, either under Article 15 of the OECD Model or where specific provisions for cross-border workers are applicable. Moreover, the allocation of taxation rights for "Corona-short time work" payments is discussed – either taxed under Article 15 of the OECD Model or where applicable under specific provisions, such as Article 18 paragraph 2 of the OECD Model. In addition, the information clarifies whether a permanent establishment (PE) for the foreign employer is likely to be established in the residence state of the employee because of work performed in his/her home office. Finally, matters of construction site PEs are discussed.

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.

- Upon request, no interest shall be levied on tax payment deferrals until 30 Sept 2020.

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

Social Security — Benefits

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.

Effective 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, traveling to orange zones is allowed under certain conditions (for instance quarantine) and traveling 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.

From-August, 1st, all persons returning to Belgium (even from green zones) and all persons traveling through Belgium and who are staying at least 48 hours must fill out an identification form (Passenger Locator Form).

Effective September 25, Belgium will drop its ban on travel to areas marked high-risk (so-called red zones) due to the coronavirus and instead will "strongly discourage" travel.

From October 1st, travelers returning from red zones or asymptomatic people who came into close contact with someone who has tested positive, will have to self-quarantine from the 1st day of their return and will need to be tested on the 5th day.

The 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 the criteria for travel to/from so-called green, orange, and red zones, and other travel restrictions.

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

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

Immigration

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 Belgium’s 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.

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.

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Belgium

Payroll Reporting and Withholding Changes
- Postponement of payments related to wage withholding tax.
- The government has extended the wage tax payment deadline for April 2020 from 15 May 2020 to 15 July 2020.
- The period for requesting an instalment payment for business pre-levy (i.e. wage tax) is extended from 30 June 2020 until 31 December 2020. No interest and penalties will become due.
- 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
- Luxembourg and Belgium have announced the mutual agreement on the taxation of frontier workers will be prolonged until 31 August 2020.
- On 23 June 2020, the Belgian Ministry of Finance announced that the mutual agreement of 30 April on the taxation of frontier workers under the Belgium - Netherlands Income and Capital Tax Treaty (2001) (as amended through 2009) will be prolonged until 31 August 2020.
- On 29 June 2020, the Belgian Federal Public Service for Finance announced that the mutual agreement on the taxation of frontier workers under the Belgium - France Income Tax Treaty (1984) (as amended through 2009), applicable as from 14 March 2020, will be prolonged until 31 August 2020.
- On August 24, Belgium and Luxembourg announced the mutual agreement on the taxation of frontier workers will be prolonged again until December 31, 2020.
- On 24 August 2020, the competent authorities of Belgium and the Netherlands agreed to another extension – this time until December 31, 2020 - of the mutual agreement of 30 April 2020 on the taxation of frontier workers.
- As of September 1, the mutual agreement concluded between Belgium and France on May 15 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 28 August 2020, the German Ministry of Finance announced that the mutual agreement, signed on May 6, 2020, on the taxation of frontier workers under Article 15 of the Belgium - Germany Income and Capital Tax Treaty (1967), applicable as from 11 March 2020, is prolonged until December 31, 2020.

Waiver of Penalties & Interest
- Waiver of fines for non-payment and late-payment penalty relief for tax liabilities that have been arising before 12 Mar 2020.
- 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
- As of 24 June 2020, the Belgian Federal Service for Finance published a clarification of the payment deadlines for personal income tax due by non-resident individuals.
- For Sending date of assessment 12 May 2020, 27 May 2020, 5 June 2020, 12 June 2020, the payment deadlines are 12 September 2020, 27 September 2020, 5 October 2020 and 12 October 2020 respectively.

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.
### 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 26. The Belarusian air carrier Belavia will resume flights to Moscow on September 30.

### 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

### 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 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 abolition 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**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**

- 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.
The Bulgarian government agreed to ease some of its coronavirus disease (COVID-19) travel restrictions for travelers arriving from Greece and Serbia from Monday, June 1 for business purposes only.

- Bulgaria has extended the restriction on entry to the country and adapted the following exceptions to the ban:
  - Bulgarian nationals, foreign nationals with permanent, temporary or long-term residence in Bulgaria, and members of their families;
  - EU citizens, citizens of countries within the Schengen area (including San Marino, Andorra, Monaco, Vatican), citizens of UK and Northern Ireland, Serbia, Bosnia and Herzegovina, Montenegro
  - medical staff, medical investigators, and geriatric care specialists;
  - transport personnel engaged in the transportation of passengers and goods, aircraft crew members engaged in air transport and other transport personnel, as necessary, including crew members of ships;
  - diplomatic staff, foreign officials (Heads of States, members of governments) and members of their delegations, staff of international organizations, military and humanitarian personnel, in performance of their duties;
  - individuals traveling for humanitarian reasons;
  - third-country nationals, EU and Schengen nationals (including nationals of San Marino, Andorra, Monaco and the Vatican) directly engaged in the construction, maintenance and safety of strategic and critical infrastructure of Bulgaria; implementation of projects certified under the Investment promotion act supported by a letter issued by the Minister of Economics or another minister responsible for the relevant activity;
  - frontier workers, agricultural workers and workers in the field of tourism;
  - workers engaged in the delivery of medicine and pharmaceutical products, medical devices and personal protective equipment

Transit is allowed through Bulgaria to the country of residence for:
(a) nationals of the EU, a Schengen country, or the UK and their family members;  (b) non-EU nationals, who have a long-term residence permit in another EU Member State, the UK, or in a Schengen country and their family members. Nationals of North Macedonia, Montenegro, Serbia, or Turkey can transit to return to the country of which they are nationals. Transit is only permitted when the traveler will immediately

As on July 16, Bulgaria is easing travel restrictions for arrivals from a number of countries such as UK, Australia, Canada, New Zealand, Algeria, Georgia, Japan, Morocco, Rwanda, South Korea, Thailand, Tunisia, Uruguay and Ukraine

Effective July 28, Bulgarian authorities will ease the country’s coronavirus disease (COVID-19)-related restrictions. From this date, travelers from Albania, Bosnia and Herzegovina, Israel, Kosovo, Kuwait, Moldova, Montenegro, Northern Macedonia, and Serbia will be allowed entry with a negative COVID-19 polymerase chain reaction (PCR) test no older than 72 hours

As of July 31, Bulgarian government extends epidemic emergency until August 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 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.

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### 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 until 31 October 2020.
Immigration (contd.)  
— Long-term residence permits to third country nationals
— A foreigner with long-term residence in the Republic of Bulgaria, whose resident card expires within three months after the state of emergency was cancelled, could submit documents for prolongation of the residence within three months after state of emergency was cancelled. This delay would not be considered an interruption in the residence. A foreigner with long-term residence whose documents have expired up to 3 months after the state of emergency was cancelled could enter the country without visa.
— A fourteen-day quarantine applies to all persons entering Bulgaria from Belgium, Ireland, Italy, Malta, Portugal, Spain, Sweden, the UK, and from all non-EU countries except North Macedonia and Serbia
— As of July 16, people traveling to Bulgaria from a number of countries such as UK, Australia, Canada, New Zealand, Algeria, Georgia, Japan, Morocco, Rwanda, South Korea, Thailand, Tunisia, Uruguay and Ukraine, would be allowed to enter the country without being required to spend 14 days in mandatory quarantine upon arrival.

Compensation & Benefits  
— Several support programs were approved by Government to support unemployed parents (one time support), businesses (state compensations in case of suspension of employees work or enforcing of part-time regime of work), and self-employed (provision of loans), others
— As of July 3, Bulgaria has extended the 60/40 wage subsidy—a response to the coronavirus (COVID-19) pandemic—through 30 September 2020

Social Security  
— No changes in the social security and health insurance threshold and rates were implemented

Payroll Reporting and Withholding Changes  
— Payroll reporting and withholding remains unchanged

Tax Profile / Tax Residency changes  
— No changes in the tax residence status and criteria were implemented

Waiver of Penalties & Interest  
— No waiver of penalties and interest are provided

Filing / Payment Due Date  
— Individual income tax return and payment deadlines (for traders and sole proprietorships) are extended to 30 Jun 2020. Individuals may be entitled to a 5% deduction if they file and remit payment by 31 May 2020. All other individual filing deadlines remain unchanged (30 Apr 2020), but the 5% deduction is available for all individuals until 31 Mar 2020. The 5% discount is also granted on 2020 real estate and vehicle taxes, if fully paid by 30 Jun 2020

Other Relevant Information
Travel Restrictions

- 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

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: https://reopen.europa.eu/en/map/HRV

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

Immigration

- All third-country nationals stranded in Croatia due to COVID 19 border closure and other travel restrictions will face no penalties related to overstaying their visa validity or permitted stay (i.e. 90 days within the period of consecutive 180 days).
- However, such individuals should report to the Ministry of Internal Affairs for registration purposes.

Compensation & Benefits

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

Social Security

- 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

Other Relevant Information

- Foreign workers who have business reasons can enter Croatia provided they are in possession of a:
  - Invitation letter or similar documentation issued by a Croatian entity showing the business purpose of their visit.
  - Relevant employment contract proving legal employment in the Republic of Croatia.
  - Alien residence permit valid for at least 90 days after entering Croatia.
  - Alien work permit valid for at least 90 days after entering Croatia.
  - Exception applies to EU/EEA nationals who are eligible for visa-free entry into the Republic of Croatia.

As of July 28, 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.
Cyprus
Region: Europe

Travel Restrictions
— Specific conditions and requirements apply to individuals that are traveling to Cyprus from countries which are included in each of the above categories.
— The first phase starts from June 9 and the second phase starts from June 20.
— As of July 20, countries, the nationals of which are permitted to enter Cyprus are divided into two categories, A and B, based on the internationally available epidemiological data.
— The relevant list is updated on a weekly basis. For the detailed and updated list the following link can be used: https://cyprusflightpass.gov.cy/en/country-categories
— 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 from 4 May 2020, the Migration Department accepts the submission of all types of applications. However, boxes have been placed at the entrance of the Department where the public may leave their application (with contact details). When the examination is completed, they will be informed by the relevant officer to visit the Department in order to proceed with the payment of the relevant governmental fee and provide their biometric data (if applicable)

Compensation & Benefits
Social Security
— In response to the recent COVID-19 pandemic, the Ministry of Labor, Welfare and Social Insurance announced an extension of the deadline for the payment of the contributions to the Social Insurance Fund and other funds administered by the Social Insurance Department.
  1. The extension covers contributions on employees' insurable earnings for March 2020 which were due by 30 April 2020. The new deadline for the payment of the related amounts is 14 May 2020. Payments already made relating to March 2020 contributions which include additional charges or penalties, will be considered as an overpayment and will be credited in favor of the employer.
  2. Further, the extension covers contributions on the insurable earnings of self-employed workers for the first quarter of 2020 which were payable to the Social Insurance Fund until 10 May 2020. The new deadline for the payment of the related amounts is 10 July 2020.

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
— As part of the emergency tax measures in response to the COVID-19 pandemic, the Minister of Finance extended the deadline for the electronic submission of the personal income tax returns for the year 2019 for employees, pensioners and self-employed persons with a turnover below EUR 70,000 who do not have the obligation to file audited accounts. The new deadline for the electronic submission of the 2019 personal income tax due under the self-assessment method. The extension also covers the payment of the related personal income tax due under the self-assessment method that was also payable on 30 September 2020 2020. The extension also applies to the payment of the related personal income tax due under the self-assessment method that was also payable on 30 September 2020

Other Relevant Information
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### Compensation & Benefits

- **Quarantined employees:** Employees are paid by their employer 60% of the reduced average earnings for the first 14 calendar days of quarantine.

### 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, 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: nursing allowance to parents (so called “ošetřovné”) will be paid in respect of children younger than 13 years on monthly basis and will equal to 60% of the reduced assessment base, derived from the average daily earnings of the parent for the last 12 months. New law adopted May 2020 increases the nursing allowance to 80% of the reduced assessment base payable already from 1 April 2020 until June 2020.
  - 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.

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### 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.

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### Tax Profile / Tax Residency changes

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

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### Waiver of Penalties & Interest

- 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.

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### 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.

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### 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.

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### 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 as traffic lights which divides the EU/Schengen area into two groups – green (low-risk) and red (high-risk).
- Starting 1 July 2020 and updated on 20 July 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 29, 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 3 August 2020, amends the approach to crossing borders by relaxing the testing requirement, changing the “traffic light” rules, and allowing easier reunification for partners.
- 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

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### 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 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.
  - As of 3 August 2020, most of the Czech embassies should start accepting the visa permit applications again apart from the embassies in Brazil, India, Chile, Kazakhstan and Colombia which will remain closed.

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### Withholding Changes

- Employment (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.
Travel Restrictions
- Danish authorities to announce additional loosening of border restrictions on June 27. Please note that the Danish authorities will on a weekly basis re-evaluate the countries who experiences a negative development taken Covid-19 into consideration.
- As of July 16, Denmark eases travel restrictions to certain regions in Sweden. When traveling back from the regions Blekinge, Halland, Kalmar, Kronoberg, Skåne, Värmland and Västerbotten it is no longer necessary to self-quarantine for 14 days. 
- As of July 16, Denmark has added mobility restrictions whereas worthy purposes are needed for entering Denmark, when traveling from Romania, Bulgaria and Luxembourg. Ireland remains on the list.
- As of August 1, Denmark has advised its citizens against non-essential travel to Belgium because of the high number of new infections. The Danish authorities advise against traveling to a certain country or region if more than 30 new infections per 100,000 inhabitants are recorded. The figure for Belgium is 32.5. The restrictions now relates to Andorra, Belgium, Bulgaria, Luxembourg, Malta, Romania and Spain - and Ireland due to their quarantine rules.
- As of August 31, France and Croatia have been added to Denmark’s list of high-risk countries after a spike in the number of COVID-19 infections in both countries. The Danish government has advised its citizens to avoid non-essential travel to these countries. People who have travelled to France after August 27, must undergo two weeks mandatory quarantine rules upon their arrival to Denmark.
- As of September 11, Denmark puts Czech Republic on the list of COVID-19 risk countries.
- As of September 18, Denmark to quarantine arrivals from another five European countries: Austria, Hungary, the Netherlands, Portugal and Switzerland.
- As of September 24, Denmark to quarantine arrivals from another five European countries: Ireland, Iceland, Slovenia and UK.
- 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.

Social Security
- Contributions:
  - 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 respectably.
  - 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.
- Benefits:
  - 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 according to the official guidelines by health authorities.
    - Unemployment benefits are extended with three months during Covid-19.
**Payroll Reporting and Withholding Changes**

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.

**Tax Profile / Tax Residency changes**

Not apart from guidelines from OECD. However, the Danish government has decided to implement several dispensations for Danish and foreign taxpayers with activities in other countries (Danish expatriates, posted workers and special tax schemes). Please note that no bill has been processed or drafted yet.

- A new law in Denmark offers a temporary relaxing of several rules in order to mitigate challenges for Danish individuals living abroad, as well as assignees into/out of Denmark, and individuals taxed under the Danish tax scheme for foreign researchers and highly-paid employees. This new law offers welcome relief for assignees and certain foreign workers who have stayed longer in Denmark or in their home country (while technically working in Denmark) than had been expected due to the coronavirus pandemic:
  - 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.

**Waiver of Penalties & Interest**

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

**Filing / Payment Due Date**

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

**Other Relevant Information**

- 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.
Travel Restrictions

- On June 1, the Government of Estonia will reopen borders to passengers arriving from other countries of the European Union, the Schengen Zone, and the United Kingdom.
- 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.
- 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 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 you 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

- The Estonian Unemployment Insurance Fund will be paying subsidies to compensate employees' wages for up to two months during period March - May 2020. The amount of the subsidy will be 70% of the average monthly wage of the employee but no more than €1000. The employer must pay a wage of at least €150 to the employee.

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

- 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.

Waiver of Penalties & Interest

- All tax returns must be submitted on time and taxes must be paid whenever it is possible.
- In view of the COVID-19 pandemic, the tax authorities have extended the deadline for filing the 2019 annual individual income tax returns on paper until 30 June 2020.

Other Relevant Information

- Armenia
- Austria
- Belgium
- Belarus
- Bosnia and Herzegovina
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- European Union
- Finland
- France
- Georgia
- Germany
- Greece
- Netherlands
- Norway
- Poland
- Portugal
- Russia
- Serbia
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- United Kingdom
- Montenegro
- Ukraine
- Jersey
- Latvia
- Lithuania
- Luxembourg
- Montenegro
Travel Restrictions

- 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 the list as of July 14; and Bosnia and Herzegovina has been excluded from the list as of July 17.)

- 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).

- 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

Social Security
- 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
— 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, 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, Lithuania, 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.
— 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
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
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 in/to 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

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 you 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
- Benefits:
  - Pension insurance contribution reduced by 2.6 % until the end of 2020

Payroll Reporting and Withholding Changes

- 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

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 June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery:

- Arrivals from the UK and some other countries are asked to self-isolate for 14 days. Arrivals from outside the European Union have issued provisional residence permits to all Schengen visa holders who are unable to leave the country because of the Coronavirus 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 France, please click here: [https://reopen.europa.eu/en/imp/FR](https://reopen.europa.eu/en/imp/FR).

- The Travel Restrictions include:
  - Borders, entry, 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 the 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, Israeli, Palestinian Territories, Kyrgyzstan, Kosovo, Kuwait, Madagascar, Maldives, Mexico, Moldova, Montenegro, Oman, Peru, Qatar, Democratic Republic, Serbia and Turkey.

- 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/imp/FR](https://reopen.europa.eu/en/imp/FR).

- The Immigration section includes:
  - France has issued provisional residence permits to all Schengen visa 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.

- The Compensation & Benefits section includes:
  - A partial activity scheme aims at encouraging employers to temporarily reduce employees’ working time and avoid dismissals.

- Compensation & Benefits includes:
  - The premium payment deadline has been extended to August 31, 2020.
  - 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 EUR 7,500 (instead of EUR 5,000).
  - The coverage of this compensation by the State and Unédic 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.
  - However, as of March 20, 2020, manifestly taken by surprise when faced with the rush of economic actors on partial activity, 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 Government also announced the abolition of the obligation to set up a profit-sharing agreement for companies with less than 250 employees.
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  - 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 EUR 7,500 (instead of EUR 5,000).
  - The coverage of this compensation by the State and Unédic 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.
France

**Compensation & Benefits**
(contd.)
- 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 it, with the possibility of extending it until the end of the year.
- In addition, it is expected that the partial activity scheme will be reviewed with changes implemented in September 2020.

**Social Security**
- Contributions:
  - Employers can postpone the payment of the social security contributions that are due on the 5th of the month.
  - Employers whose payment's due date fell on the 10th of the month were able to postpone all or part of their contributions due in March, April, May and June 2020. The payment can be postponed for up to three months and no penalty will be imposed.
  - The French government urges that employers use these extensions only when necessary. The postponement is now subject to a prior request to the Unsea. If contributions that were postponed become payable, a payment plan can be negotiated with the French social security collection body, URSSAF.

- Benefits:
  - Employees are paid an allowance 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 $86.00 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 amount 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 reimbursement of car expenses, hotels, meals, taxi costs, vehicle rental costs and additional childcare costs.
  - 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. However, this concession does not apply to persons who are prevented from returning to their activity outside of the EU and are currently working remotely in France. For these persons social security must be resolved either with an application of international agreements for social security if such are in place or by registration of the employer in France and complying under the French legislation for social security.

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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 Italy Jersey Latvia Lithuania Luxembourg Malta Moldova Netherlands Norway Poland Portugal Romania Russia Serbia Slovakia Slovenia Spain Sweden Switzerland Ukraine United Kingdom

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**Payment Reporting and Withholding Changes**
- No deferrals on tax payments related to employer tax withholding that has been in force since 1 January 2019.
- As of August 26, the payment of payroll tax installments 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.

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**Tax Profile / Tax Residency changes**
- 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 working at home, with an application of international agreements for social security if such are in place or by registration of the employer in France and complying under the French legislation for social security.
- 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 working at home, with an application of international agreements for social security if such are in place or by registration of the employer in France and complying under the French legislation for social security.

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**Waiver of Penalties & Interest**
- Postponement of tax payments possible.

**Filing / Payment Due Date**
- Extension of tax filing deadlines for 2019 income: Online filing (between 4 June and 11 June depending on the place of residence of the taxpayer); Paper declarants (until 12 June 2020)

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**Other Relevant Information**
- The French authorities have stated that under the France Germany Double Tax Treaty, unemployment benefits (including partial unemployment benefits arising from German social security) contributions for employment in Germany, are entirely taxable in France when received by French tax residents.
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)

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
— All Borders within the EU have been re-opened since 21 June 2020 and the European freedom of movement was fully restored by then.
— 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 travel 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.
— And the number of high risk areas within the EU is still rising. In the week of September 21, 2020, regions of Austria (Vienna, Voralberg and Tirol) and Denmark (Hovedstaden (Greater Copenhagen), among others, were listed as high risk areas.
— New regional quarantine regulations will be expected as of October 1, 2020.

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
— Corona -Bonus
  — Tax (and social security) exemption for bonus payments due to Corona up to EUR 1,500 per employee were introduced. The Ministry of Finance clarified by Ruling dated April 9, 2020, that bonuses of up to EUR 1,500 in cash or in kind received by employees during the period from 1 March 2020 to 31 December 2020 are exempt from tax.
  — The bonus must be granted by the employer and be paid on top of the regular salary.
  — No conversion of regular income into Corona-Bonus will be recognized. It must also be marked as “Corona Bonus” within the payroll data/journal.
  — 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% for 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 2020 shall be tax exempt up to 80% of the difference between the regular net remuneration and the actual remuneration. The bill passed Parliament and entered into force.

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 are compensated by the employment agency if specific conditions are fulfilled.
Social Security (contd.)

- **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 is limited in time until 31 December 2020.
  - The Government intends to prolong these measures – potentially with minor amendments - until year end 2021.
- **Extension Agreements**
  - Social security contributions (both employer’s and employee’s share) have in total to be forwarded 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

- On 23 April 2020, the Ministry of Finance issued a guidance providing that employers may request to extend the deadline for submitting the monthly or quarterly (if applicable) wage withholding tax declarations by a maximum period of 2 months, provided the employer or the responsible payroll accountant can prove that they were prevented from submitting such declarations in time through no fault of their own.

Tax Profile / Tax Residency changes

- The German government concluded talks with neighboring countries to deal with tax repercussions triggered by cross border COVID-19 caused “home office” scenarios:
  - Agreements have been reached with the following countries: Luxembourg, Belgium, The Netherlands, Austria, France and Switzerland.
  - In general, the agreements cover a time period starting on March 11, 2020 – each with an integrated extension/prolongation mechanism until one of the contracting states terminates the temporary agreement. The agreements naturally differ slightly from each other – but they all stipulate that days spent working from home (e-working) due to COVID-19 pandemic measures will be deemed to be spent in the state where the frontier worker would have carried out the work without the current COVID-19 measures. Hence, these days will, for example, not count as “harmful days” in the sense of the 19 days regulation as laid down in the treaty with Luxembourg for qualifying cross border commuters.
  - It should be noted that 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.
  - Further, the mutual agreements stipulate that concerned frontier workers intending to make use of the mutual agreements 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.
  - On 29 June 2020, the Belgian Federal Public Service for 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), applicable as from 11 March 2020, will be prolonged until 31 August 2020.
  - On 28 August 2020, the German Ministry of Finance announced that the mutual agreement, signed on May 6, 2020, on the taxation of frontier workers under Article 15 of the Belgium-Germany Income and Capital Tax Treaty (1967), applicable as from March 11 2020, is prolonged until December 31, 2020.

Waiver of Penalties & Interest

- Relief measures include a deferral of tax collection, interest assessment (in particularly if a hardship on the taxpayer), and a waiver of enforcement and penalties until 31 Dec 2020.

Filing / Payment Due Date

- It will be easier to agree with the tax authorities on an extension for filing of still outstanding 2018 income tax returns: Upon written application, an extension until 31 May 2020 will usually be granted.

Other Relevant Information
### Travel Restrictions
- Temporary restriction of entry to Greece for third country nationals is extended until 31 May 2020 (23:59 Greek time).
- Travel by ferry to and from islands is permitted. Masks are required (cloth recommended). Passengers must complete a health status questionnaire and submit to a temperature check prior to boarding for trips longer than 30 minutes. The form is available at the ports.
- No flights between Greece and Italy, Spain, the United Kingdom, and the Netherlands until the end of May. Flights to Germany began May 18.
- The country will open to all other European nations, except the UK and Sweden, on July 1.
- As of July 21, Greece has banned fights to and from Turkey, Albania and North Macedonia until July 31, due to the Coronavirus pandemic.
- Effective from July 28 to August 4, visitors to Greece arriving by air from Bulgaria and Romania will need to provide proof they have tested negative for coronavirus to gain entry.
- Effective August 17, Belgians traveling to Greece must be able to present a negative coronavirus test upon arrival, for people arriving in Greece by plane or by land.
- As of August 28, Greece bans flights from Barcelona as they extended most of the travel restrictions for foreign visitors by three weeks due to a surge in COVID-19 infections.
- As of September 1, the Greek Civil Aviation Authority extended the current flight restrictions between Greece and several countries including Turkey, Albania, etc., until September 15, 2020.
- As of September 7, Greece will be relaxing its restrictions on Israeli travelers entering the country.
- As of September 1, the Greek Civil Aviation Authority extended the current flight restrictions between Greece and several countries including Turkey, Albania, etc., until September 15, 2020.
- 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 Greece, please click here: [https://reopen.europa.eu/en/map/GRC](https://reopen.europa.eu/en/map/GRC).

### Immigration
- National visas having expired after 11.03.2020 or due to expire until 31.8.2020 are automatically extended until 30.9.2020. If a third country national holder of a national visa exits Greece during the period of the automatic extension of the national visa, the visa is automatically annulled.
- Residence Permits and Certificates evidencing filing of residence permits applications which, based on the national visas issued, should be filed during the period between 12.3.2020 to (and including) 30.6.2020 are automatically extended until 31.12.2020.
- Residence permits applications which, based on the national visas issued, should be filed during the period between 1.12.2019 to (and including) 30.9.2020 are automatically extended until 31.12.2020.
- Residence permits applications which, based on the national visas issued, should be filed during the period between 1.12.2019 to (and including) 30.9.2020 are automatically extended until 31.12.2020.
- No quarantine for those entering Greece from Bulgaria as of June 1. All other land borders remain closed.

### Compensation & Benefits
- Extension to 31 August 2020 and to 30 September 2020 for the payment of installments of assessed tax (whereas it has been announced that it will continue to be paid during June and July 2020 under certain conditions).
- Employees of business sectors that have either closed down by virtue of a state order or fall within the drastically affected because of COVID-19 can extend the deadline for the payment of social security contributions (both employer’s and employees’ part) due in March, April and May 2020 until September, October and November 2020 respectively; be provided with three months extension of the payment deadline of installments of settled employers’ liabilities under special settlement due in March 2020 and onwards; extend the payment deadline of installments or settled amounts with three months from March 2020 for suspended employees and employees severely affected by Covid-19; suspend the State’s right to collect outstanding social security contributions until 31 August 2020.
- Benefits: Employees are entitled to collect a special purpose indemnity tax free amount of EUR 800 (for the period until 30 April 2020) and full insurance burdening the state budget if certain conditions are met. Payment of the special purpose indemnity (of the amount of EUR 534) is also payable under conditions during May 2020 (whereas it has been announced that it will continue to be paid during June and July 2020 under certain conditions).
As of July 28, the authority noted that Greece had implemented a temporary ban on entry into and exit from Greece of individuals coming from or going to areas affected by the COVID-19 pandemic from 18 March 2020 until 15 June, 2020. According to the authority, this period will not be taken into account for the application of the provisions on tax residence under articles 4 and 6 of the ITC. The Circular provides the following clarifications for individuals:

- for the application of article 4(1) and (2) of the ITC (tax residence for individuals), the period from 18 March 2020 to 15 June 2020 is not taken into account for the determination of tax residence of individuals who are non-residents and were present in Greece. In addition, individuals can request the non-consideration of periods before 18 March 2020 or after 15 June 2020. However, in such a case, relevant documents must be provided showing the objective inability to move due to the COVID-19 pandemic;
- for tax treaty purposes and for the time that the COVID-19 pandemic lasts, the tax authorities may not only consider the dates of presence of the individual in a contracting state.

On 22 July 2020, the Independent Authority for Public Revenue published Circular E. 2113 clarifying that the tax authorities will use the OECD Secretariat guidelines: “Analysis of Tax Treaties and the Impact of the COVID-19 Crisis” (OECD’s guidance) when applying domestic legislation and the provisions of tax treaties on permanent establishments (PEs) and frontier workers. The Circular provides the following clarifications for PEs:

- The activities of an individual temporarily working from home for a non-resident employer (dependent Agent PE) for the period from 18 March 2020 until 15 June 2020 will not be taken into account for the determination of the existence of an agent
- PE under Article 6(3) of the ITC. For tax treaty purposes an employee’s or agent’s activity in a state is unlikely to be regarded as habitual if he or she is only working at home in that state for a short period because of force majeure and/or government directives extraordinarily impacting his or her normal routine.

Extension to 31 August 2020 and to 30 September 2020 for the payment of assessed tax liabilities and instalments of assessed tax liabilities under a settlement scheme payable from 11.3.2020 to 30.4.2020 and from 1.5.2020 to 31.5.2020 respectively, without the imposition of penalties or/and interest for late payment.

Beneficiaries of the measure are individuals that are entitled to the 25% discount on their certified tax liabilities. The extension also refers to instalments for tax debts, of individuals and legal persons, that have been suspended from March 2020 to September 2020.
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.

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

Tax Profile / Tax Residency Changes

Waiver of Penalties & Interest
— 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

— As of August 26, Hungary urges its citizens to avoid travel abroad from September 1.
— Effective September 1, Hungary is the first Schengen country to reclose its borders for internationals. 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 14 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. Citizens of Poland, Czech Republic and Slovakia can enter Hungary with only 1 negative Covid test without 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 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.

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. No advance payment is necessary in this respect.

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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
— 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

Other Relevant Information
Iceland

Region: Europe

Travel Restrictions
- Iceland’s border is open for EU/EEA, UK and UK nationals in addition to 12 other countries. The travelers will however may opt between getting a) tested for COVID at arrival (and if tested for COVID then there is a 2 week quarantine) or b) be quarantined for 14 days.
- Foreign nationals, who are neither EU/EEA nor FTA national, continue not to be allowed to enter Iceland until they can demonstrate that their travel is essential.
- Travelers from Faroe Island and Greenland are exempt from the requirements of COVID screening or quarantine upon arrival in effect from 16 July 2020.
- The travel restrictions do not apply to EU/EEA, EFTA and UK nationals; individuals with a valid residence permit in Iceland or any of the Schengen member states; family members of Icelandic or other EU/FTA citizens, in particular spouses, cohabiting partners, direct descendants and dependent direct relatives in the ascending line.
- As of July 15, Iceland reopened borders to 12 additional countries. These countries are Algeria, Canada, Georgia, Japan, Morocco, New Zealand, Rwanda, South Korea, Tunisia, Thailand and Uruguay.
- As of July 15, Denmark, Norway, Finland, and Germany will be removed from the list of high-risk countries.
- The effect of this change is that travelers arriving from these countries will be exempt from the quarantine and screening requirements that are generally applicable to passengers arriving in Iceland.
- Icelanders returning home will also be exempt from mandatory precautionary measures but are encouraged to show caution in the first few days after arrival.
- As of September 21, most restrictions previously implemented due to the coronavirus disease (COVID-19) have been extended until at least October 18. Most travelers remain prohibited from entering the country amid the pandemic. Exceptions include freight and transport workers, diplomats, students, and for urgent family reasons. All permitted arrivals are required to self-isolate for 14 days or submit a negative COVID-19 test on arrival while self-isolating. After five days, a second negative test will be required, after which individuals will no longer be required to self-isolate.
- 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.

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.

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 June 2022, debt concessions of more than ISK 500,000,000 ISK 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. As of now.
- 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.
- 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 is 120000.
- 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).
Immigration

- Immigration offices are closed until at least 20 May 2020; permits due expire then are automatically renewed for 2 months.
- 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.).
- Two months extension will also be granted to persons who hold a current valid permission (or a permission that has already been extended under the previous extension notice covering the period 20 March to 20 May 2020); and for those in the country with a short stay visa who have been granted permission to remain for less than three months and may be unable to leave the country and return home due to uncertainties caused by the coronavirus pandemic.
- 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, 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 August 21, temporary residency permissions have again been extended one more month. Previously those that were due to expire between 20 July 2020 and 20 August 2020, have been automatically renewed for a period of one month.
- As of August 27, Ireland’s Burgh Quay Registration Office reopened on August 24, 2020 for appointment-only first-time Irish Residence Permit (IRP) applications. Registration offices located outside Dublin have also reopened and will facilitate both first-time registration and renewal IRP applications by appointment only.
- Additionally, a new online COVID-19 Passenger Locator Form is now available.
- Effective September 20, foreign nationals with immigration stamps due to expire in the coming weeks will be able to remain in Ireland until at least January 20th, 2021 under the latest temporary extension by Government in response to the COVID-19 pandemic.

Compensation & Benefits

- A taxable benefit in-kind (BKI) will not arise for the remuneration by an employer of holiday/flight cancelation costs or costs of assisting employees returning to Ireland. This is provided that the employee is considered to be integral 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.
- 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 filing 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.

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 claim for employee eligibility for Ireland’s expatriate regime under the Special Assignment 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.
Ireland
Region: Europe

— 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)
— Where the company facilitates employees working from home by providing them with equipment such as laptops, printers, scanners and office furniture in order for employees to set up a working space in their homes this will not trigger a taxable SIK

Payroll Reporting and Withholding Changes
— Interest and late-payment penalties have been suspended on Feb & Mar PAYE (Employers) liabilities
— The filing deadline for 2018 employer share scheme returns has been extended to 30 Jun 2020. (For Forms R51 and K1SP1, this is an extension from 31 Mar 2020)
— 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
— For non-resident employees working abroad on an Irish employer for whom a PAYE exclusion order is in place, the standard condition for this relief from Irish payroll taxes was that the employee did not spend more than 30 workdays in Ireland during the tax year. Revenue’s guidance confirms this will not be adversely impacted where the employee works more than 30 days in Ireland due to COVID-19
— An extension by an additional 60 days to the 90 day filing period for employers to make a claim for employee sedentary mobility payments. An extension by an additional 60 days to the 90 day filing period for employers to make a claim for worker mobility payments. An extension by an additional 60 days to the 90 day filing period for employers to make a claim for worker mobility payments

Tax Profile / Tax Residency changes
— Existing Revenue guidance provides that if 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

Other Relevant Information
— As of September 21, Revenue has announced that the deadline for filing income tax returns and paying the relevant tax relating to income tax and capital acquisitions tax for selfassessed taxpayers has been extended to December 10, 2020 (from November 12, 2020)

Social Security (contd.)

Benefits:

— Stamp 1: Employment Permit Stamp 1 (General and Critical Skills); Hosting Agreements
— Stamp 1A: Trains 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
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**
- 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.

**Compensation & Benefits**
- For employers’ tax returns for the year ended 5 April 2020 is extended from 5 May 2020 to 5 June 2020.

**Social Security**
- No late filing penalty for individual taxpayers if the 2018/19 personal tax return is filed by 5 Jun 2020.

**Payroll Reporting and Withholding Changes**
- 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.

**Tax Profile / Tax Residency changes**
- 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.
As of September 7, the Italian government published a new decree extending the current coronavirus-related measures in force until October 15, 2020 that are intended to mitigate the effects of the coronavirus and help prevent its spread.

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 in non-EU countries 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 countries up until 2 June 2020. In particular, in case of extremely urgent work-related trips, quarantine can be postponed for no longer than 72 hours (plus a further 48 hours, if necessary) after arrival in Italy. Before entering Italy, the local health authorities having jurisdiction in the place of entry into Italy must be notified. Such documents and the details contained therein will be verified by the authorities. The current measures in force confirm the provisions introduced earlier for trips to Italy which apply to all countries up until 2 June 2020. In particular, in case of extremely urgent work-related trips, quarantine can be postponed for no longer than 72 hours (plus a further 48 hours, if necessary) after arrival in Italy. Before entering Italy, the local health authorities having jurisdiction in the place of entry into Italy must be notified. Such documents and the details contained therein will be verified by the authorities.

As of July 20, entry by travelers from Algeria, Australia, Canada, Georgia, Japan, Morocco, New Zealand, Rwanda, South Korea, Thailand, Tunisia, and Uruguay is, generally speaking, possible also for non-essential trips until July 31. However, those who enter Italy from these countries are still required to carry out self-isolation for 14 days and inform the local health-care authorities about their entry.

As of July 20, the possibility of traveling for any reason to and from the EU, the Schengen area, the U.K., Andorra, Principality of Monaco, Republic of San Marino, and Vatican City without a quarantine obligation (provided that travelers have been in these countries for at least 14 days before entering Italy) has been extended to 31 July.

As of July 17, Italian officials have announced that travelers who have visited or stayed in any of the following French regions 14 days before coming to Italy: Alsace, Aquitaine, Auvergne-Rhone-Alps, Corsica, Hauts-de-France, Ile-de-France, Nouvelle Aquitaine, Occitanie, Provence-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. Travelers entering Italy (for example, Italian citizens or residents returning from abroad) shall provide the local health authorities having jurisdiction in the place of entry into Italy with a signed 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 their phone number where they can be reached. Such documents and the details contained therein will be verified by the authorities. 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 swages subject to certain limits. Administrative procedures for accessing such funds have been eased.
### Social Security

<table>
<thead>
<tr>
<th>Contributions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>— A Law Decree provides for a suspension of payments of social security contributions, of mandatory insurance premiums and of related obligations</td>
</tr>
<tr>
<td>— Deadline for the payment of the withholdings due in the period 23 Feb – 30 Apr 2020 are suspended, but are still due for the whole period, so there is no a relief of payment</td>
</tr>
<tr>
<td>— Payments of amounts due has to be done in a single solution by May 31, 2020 or by installments (for a maximum of 5 installments) starting from May 2020</td>
</tr>
<tr>
<td>— The aforementioned measures are extended to include self-employed whose revenue did not exceed 2 million euros in the 2019 tax year. The suspension for the self-employed refers to the payments due between 08 March and 31 March 2020</td>
</tr>
</tbody>
</table>

### Payroll Reporting and Withholding Changes

| Proposed changes provide for the suspension of (among other items) some withholding payments. |
| The suspension of the payments of employers’ withholding taxes due in March, April and May 2020 until 16 September 2020 |

### Tax Profile / Tax Residence changes

| On 19 June, 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. Broadly speaking, the agreement treats them as working in the country in which they would normally have been working |
| As on July 3, Austria and Italy sign agreement on the taxation of frontier workers agreeing that taxpayers who usually crossed the border daily but who work at home because of COVID19 may continue to be taxed as frontier workers |
| 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 |

### Waiver of Penalties & Interest

<table>
<thead>
<tr>
<th>Filing / Payment Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>— A number of statutory tax deadlines have relaxed for 2019 (as have those on information providers to taxpayers). Employees accustomed to submitting simplified tax returns (Form 730) should still be able to do so</td>
</tr>
<tr>
<td>— Extension of the deadlines for all payments of taxes expiring on 20 March 2020 to 16 April 2020</td>
</tr>
</tbody>
</table>

### Other Relevant Information

| Validity of existing resident permits, work permits, and related documents – implying the right to stay in Italy (which would have expired) – has been extended until 31 August 2020. This applies, amongst others, to work permits and resident permits issued for highly-specialized and highly-skilled workers, including family authorizations and resident permits for family reasons |
| 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 |
**Travel Restrictions**

- Travel is permitted into Jersey in accordance with the stipulated safe travel policy and related guidance.
- Both residents and non-residents arriving into Jersey are not required to self isolate if they undergo a PCR test on arrival, and have not recently visited any country risk assessed as 'amber' and 'red' in accordance with Jersey’s Safer Travel guidance.
- Travelers may also be able to have an exemption from the 14-day isolation period requirement if they submit evidence of a negative PCR test conducted in their country of departure.

**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.

**Payroll Reporting and Withholding Changes**

- Proposed ‘nil’ reporting under CRS currently suspended.

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**Region: Europe**

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

- The Latvian government lifted the country’s state of emergency on June 10.
- 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 16 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.
- 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](https://reopen.europa.eu/en/map/LVA)

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

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**Immigration**

**Compensation & Benefits**

**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 75% 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.

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**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**
Lithuania

Region: Europe

Travel Restrictions

- As of 17 June 2020 citizens and legitimate residents of the countries of the European Economic Area, (except Sweden and Portugal) are allowed to enter Lithuania, provided that the incidence of COVID-19 in their country has not exceeded 25 cases/100,000 population during the last 14 calendar days. The list of such countries shall be published every Monday by the State Commander of National Emergency Operations. Moreover, these travelers will not be subject to 14 days of self-isolation upon arrival. Arrivals from other countries that are not affected by COVID-19 will not be subject to any restrictions. They will be informed and advised on what to do if symptoms occur. There are no controls on passengers crossing the EU’s internal borders (Latvia, Poland).
- As of July 17, citizens and foreign residents of Bulgaria, Romania, Luxembourg, Portugal, Croatia and Sweden are no longer eligible to enter the territory of Lithuania amid an increasing number of Coronavirus cases in these countries. Spain added, as of July 27.
- As of July 17, the citizens and residents of foreign countries other than EEA, Switzerland and the UK will need to stay isolated for 14 days upon their arrival in Lithuania.
- As of June 20, Lithuania’s government published a list of countries (including Croatia, India, Andorra, Namibia, Saint Vincent and the Grenadines etc.), for mandatory 14-day isolation upon return, from June 29 (latest update of list on July 27)
- As of August 4, Lithuania introduced compulsory two week quarantine for arrivals from France and Malta
- As of August 10, citizens of the Netherlands and Iceland are no longer eligible to enter the territory of Lithuania. Moreover, due to the deterioration in the epidemiological situation, citizens of Poland and Cyprus will be allowed to enter to Lithuania subject to 14-day mandatory isolation.
- Effective August 11, Lithuania added Belarus, Germany, Italy, Romania, Serbia, Slovenia, Slovakia and Slovenia to its list of highly affected countries regarding the Coronavirus situation, while all citizens arriving in Lithuania from these countries will be subject to the mandatory quarantine.
- As of September 2, all citizens of the European Economic Area, the Swiss Confederation, the United Kingdom of Great Britain and Northern Ireland (EEA) and persons lawfully residing in these countries will be allowed entry to Lithuania, but those arriving from countries, where the incidence rate of COVID-19 infection exceeds 16 cases per 100,000 population, will have to self-isolate for 14 days.
- As of September 30, Lithuania has eased travel restrictions by scrapping the requirement to present a negative Covid-19 test when arriving in 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 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

- The quarantine in Lithuania ended on 16 June 2020. As of 17 June it was replaced by the state of national emergency.
- In a further step along the way of easing lockdown measures, Lithuania lifted the 14-day self-isolation rule for travelers coming from European countries with incidence rate of less than 16 cases per 100,000 population in the last 14 calendar days.

Compensation & Benefits

- 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%) premises 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
  - Extended to 1 Jul 2020 (from May 4, 2020).

Other Relevant Information

- Armenia
- Austria
- Belgium
- Bulgaria
- Croatia
- Czech Republic
- Denmark
- Estonia
- European Union
- Finland
- France
- Georgia
- Germany
- Greece
- Guernsey
- Hungary
- Iceland
- Ireland
- Italy
- Jersey
- Lithuania
- Luxembourg
- Latvia
- Norway
- Poland
- Portugal
- Russia
- Serbia
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- Ukraine
- United Kingdom
- Montenegro

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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
- 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.

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

Social Security
- 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)

Payroll Reporting and Withholding Changes

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
- 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

Waiver of Penalties & Interest

Filing / Payment Due Date
- Extension of the legal deadline to file the 2019 personal income tax return to 30 June 2020

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
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.

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.

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.

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 for taxes incl. social security.

The deferral is primarily aimed, 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 themselves 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.
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%
- The State Tax Service (STS) has clarified the deductibility of social security and medical assistance contributions withheld, in Romania, from income derived by a Romanian citizen who is tax resident in Moldova. A Romanian citizen worked at a branch of a Romanian company in Moldova in 2019. Being present in the territory of Moldova for over 183 days in that year, the individual qualified as a tax resident in Moldova. The individual's salary was paid from Romania, while social security and medical assistance contributions were withheld in Romania at the time of payment. The STS pointed out that, in accordance with article 36 (6) and (7) of the Tax Code, an individual is allowed to deduct the amounts for social security and medical assistance contributions paid by individuals into the Moldovan budget. Therefore, the STS concluded that the social security and medical assistance contributions paid in Romania cannot be deducted in Moldova when determining the individual's income tax obligations.

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 — Extended to 29 May 2020 (from 30 Apr 2020)

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
## 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.

## 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
- 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.

## Other Relevant Information
Contributions: The Dutch authorities will provide relief from paying Dutch taxes and social security. If companies apply for the subsidy for wage costs due to COVID-19 ("NOW") there might be limitations on the amount that can be claimed. Under the work-related expenses scheme there is a fixed tax-free threshold of 1.2% of the total salary for tax purposes of all employees. From 1 January 2020, for the first EUR 400,000 of total salary for tax purposes, the percentage is increased from 1.2% to 1.7%. Due to COVID-19, the 1.7% has been increased to 3%, for 2020 only. If companies apply for the subsidy for wage costs due to COVID-19 ("NOW") there might be limitations on the amount that can be claimed.

Travel Restrictions

Internal Schengen borders are open again. For the most updated Intra border updates, consult Frontex.

An (un)married partner who is in a long-distance relationship with a Dutch national or EU/EEA national living in the Netherlands may visit the Netherlands for a short stay visit even if s/he is resident in a country that is not on the safe country list. For more information follow this link.

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

The Netherlands resumes consular services (granting of visas) gradually in the countries where possible, this depends on the health situation in the country (currently Brazil is such a country). A few exceptions apply for family members of Dutch nationals and if the Ministry of Foreign Affairs considers the case urgent, it depends on the discretion of the authority and if the following criteria are met: 1) provide evidence 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 those fixed allowances tax free.

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. Moreover, 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 those fixed allowances tax free.

Social Security

Contributions: The Dutch authorities will provide relief from paying Dutch taxes and social security contributions for employers that face payment difficulties due to the Covid-19 crisis, if certain conditions are met. The employers can ask the authorities for an extension of the deadline for payment via a specific request (possible until 1 October 2020). The authorities will grant this extension if the conditions are met, including for example a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties if extension is requested for longer than 3 months. The period for which this special extension can be requested will end on December 31, 2020.
Netherlands Region: Europe

Payroll Reporting and Withholding 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/are exempted from working/are receiving social security benefits due to COVID-19

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/are exempted from working/are receiving social security benefits due to COVID-19
— On 24 August 2020, the competent authorities of Belgium and the Netherlands agreed to another extension – this time until December 31, 2020 - of the mutual agreement of 30 April 2020 on the taxation of frontier workers

Waiver of Penalties & Interest — Both payment interest and interest on tax due are temporarily (until October 1, 2020) reduced to 0.01%
— 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)

Filing / Payment Due Date — Filing deadlines (personal income tax/wage tax) have not been revised. For the filing of personal income tax returns it is possible to apply for an extension
— Employers can ask the authorities for an extension of the deadline for payment via a specific request (possible until 1 October 2020).
— The authorities will grant this extension if the conditions are met, including for example a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties if extension is requested for longer than 3 months. The period for which this special extension can be requested will end on December 31, 2020

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, Malta, Sweden: Västra Götalands län, Romania, Bulgaria, Croatia, Andújar, Sint Maarten, France; Paris and the department Bouches-du-Rhône, Spain: Madrid, Navarre, the Balearic Islands of Majorca, Minorca, Ibiza and Formentera, the provinces Burgos, Salamanca and Soria (in the region Castile and León), Almería (in the region Andalusia), Barcelona and Lerida (in the autonomous region Catalonia) and the provinces Huéscar, Zaragoza and Tolosa (in the autonomous region Aragon, Portugal: Vale do Tejo, this includes Lisbon, Belgium: Antwerp and Brussels-Capital Region, a country outside the EU, the Schengen area and the United Kingdom, except for: Australia, Canada, Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia, Uruguay 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
— As of September 30, the government has announced a further extension to the payback period for deferred tax liabilities granted under the emergency deferral regime, and a push back of the commencement date for the repayments. On 30 September 2020, however, the State Secretary for Finance announced that this payback period will be extended further, from 24 to 36 months. Also, the commencement date will be pushed back from January 1 2021 to July 1 2021
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 traveling), 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 traveling, 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 traveling, 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 now. Here is a list of who 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 that 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 it 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 Swedish 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 Britain, 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 (Estå-Savö)
- 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 Västerbotten region in Sweden, and the Finnish regions of Central Finland and Päijänteen-Hame. Travelers arriving from these locations must self-isolate for ten days upon arrival
- 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.
Immigration — The SUA offices are gradually opening from 18th May 2020. It is only the SUA office in Oslo that will be in business from today and it will only be possible to meet for persons who has been contacted by the police and provided with an appointment (the applicants that this apply for will receive an e-mail from the police with a pre-booked appointment). It will still not be possible to book appointments in the online booking calendar. The police will at first prioritize effectuation of first-time applications for third country nationals (local employees and services providers) and their accompanying family members, as they need to get their permit effectuation before they can get their Norwegian ID-numbers. Applicants that has had their appointments cancelled due to COVID-19 will be 'first in line'.

— 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-corona-situation/

— EU/EEA nationals arriving in Norway they 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.

— Norway restricts non-residents from entering the country. Foreign trips are not forbidden for Norwegians, the 10-day quarantine requirement upon return to Norway - in place until at least Aug 20

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:

- Payment of social security contributions, originally due 15 May 2020, is postponed until15 August 15 2020
- 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 — No compulsory fines imposed for delayed reporting which should have been done within 5 March 2020. The reporting deadline will be 5th April

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 — Tax return filing date is 30th April 2020, but extension will be granted until 31st May upon application

Other Relevant Information —
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 identity Card,
- 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 stay,
- 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 stay.

The obligation to undergo a 14-day quarantine is imposed on persons crossing the borders of the Republic of Poland that are also the external borders of the EU, when traveling to their place of residence or stay.

Persons crossing the borders of the Republic of Poland that are internal EU borders, do not have to undergo a mandatory 14-day quarantine.

As of 17 June 2020, international flights from airports located on the territory of a member state of the European Free Trade Agreement (EFTA) – parties to the agreement on the European Economic Area, Switzerland or a member state of the European Union, except for Great Britain, Northern Ireland, Sweden and Portugal have been resumed.

International rail traffic has been restored within the internal borders of the European Union. However, traveling by international trains to destinations outside the EU’s external borders is still suspended.

The borders are closed pursuant to Article 46(4)(1) of the Polish act on preventing and combating infections and infectious diseases among people, which allows for temporary restrictions on a specific mode of travel when the state of epidemic threat is announced.

Beginning on 26 August 2020, civil aircraft performing international flights from airports located in the territories of countries listed below shall be banned from landing:
- Bosnia and Herzegovina; People’s Republic of China; Montenegro; Democratic Republic of São Tomé and Principe; Russian Federation; Federative Republic of Brazil; Kingdom of Saudi Arabia; Kingdom of Bahrain; Kingdom of Eswatini; United Mexican States; State of Israel; State of Qatar; State of Kuwait; Argentine Republic; Republic of Armenia; Republic of Chile; Dominican Republic; Republic of Ecuador; Gabonese Republic; Republic of Guatemala; Republic of Honduras; Republic of Iraq; Republic of Kazakhstan; Kyrgyz Republic; Republic of Colombia; Republic of Kosovo; Republic of Costa Rica; Republic of North Macedonia; Republic of Maldives; Republic of Moldova; Republic of Panama; Republic of Peru; Republic of South Africa; Republic of El Salvador; Republic of Serbia; Republic of Singapore; Republic of Suriname; Republic of Cape Verde; United States of America; Sultanate of Oman; Grand Duchy of Luxembourg; Plurinational State of Bolivia; and Commonwealth of The Bahamas.

Applicable: until 1 September 2020

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.
**Immigration (contd.)**

— 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.

— 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.

  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.

— 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.

— 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.

— 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.

— 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.

  — Currently, the issues related to ensuring legal stay of foreigners are of particular importance, since the legality of residence is one of prerequisites for granting benefits under the Anti-Crisis Shield.

**Compensation & Benefits**

**Social Security**

— Contributions:
  - The Sejm adopted the act extending by another three months the provisions on exemptions from ZUS contributions and re-payment of standstill payments for companies most affected by the COVID-19 pandemic. The solution will be available to entrepreneurs conducting activities specified in the Polish Classification of Activities (PKD) 2007 and marked with selected PKD codes (regarding hotel, tourism, entertainment and transportation sectors).

— 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 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.

Most of the provisions will enter into force 14 days after the Act's publication.

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Small taxpayers who in 2020 decided to pay PIT advances in a simplified form may opt out of this form of making advance payments during the taxable year.

Late payment interest payable by taxpayers on tax arrears may be partially or fully waived in the period of COVID-19.

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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 PLN 2,080 payable for a maximum period of 3 months (under special conditions).

On August 11, 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 entrepreneurs 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 addressees 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.
### Travel Restrictions

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.

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/PRT](https://reopen.europa.eu/en/map/PRT)

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

### Immigration

### Compensation & Benefits

#### Social Security

- Possibility of reduction of the social contributions due by the employer entities/self-employed individuals to 1/3 in March, April and May of 2020 (or April, May and June, for entities who paid the contributions in full in March), being the remaining amount paid in equal instalments in July, August and September of 2020 (three instalments) or from July to December of 2020 (six instalments), without the payment of interest.
- It is also foreseen an exemption of social security contributions for companies in a business crisis (as determined by law). The companies under simplified layoff are covered by this measure.
- Employees/self-employees are paid an allowance by the Social Security if specific conditions are met.
- Employees who are laid off due to Covid-19 can also be entitled to an allowance corresponding to 2/3 of their regular remuneration if certain conditions are met.
- In case of reduction of the company’s activity, the employer will receive the remuneration correspondent to the actual hours worked. When such remuneration is below 2/3 of the regular remuneration, the employee shall receive an allowance for the remaining amount.
- Self-employed can receive an extraordinary allowance if certain conditions are met.

#### Payroll Reporting and Withholding Changes

- PIT withholdings: For the second quarter of 2020, PIT withholdings due may be paid in 3 or 6 monthly instalments, without any interest or need to grant a guarantee (please refer to the conditions in Column "Comments")
- Extension of deadlines for delivery of corporate income and personal income withholding taxes:
  - Assessed in April 2020: payment until 25 May 2020
  - Assessed in May 2020: payment until 25 June 2020

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

- Filing / Payment Due Date: No extensions to individual income tax returns at this point

#### Other Relevant Information

- An extraordinary financial support was created to ensure the normalization of the activity by the companies (those covered by the simplified lay off) – this measure consists in the payment of an amount per employee which was covered by the measure (some specificities may apply).
**Travel Restrictions**
- Travel restrictions and quarantine/self-isolation still maintained for 14 days for all persons entering Romania.
- As of July 7, the Romanian authorities have included 44 more countries on the “green list” of countries for which travel restrictions and isolation/quarantine measures due to COVID-19 don’t apply anymore. This list includes the UK, Spain and Belgium.
- As of August 17, authorities extend COVID-19 state of alert until September 15.
- 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 Romania, please click here: [https://reopen.europa.eu/en/map/ROU](https://reopen.europa.eu/en/map/ROU). NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

**Immigration**
- The validity of the immigration documents which expired during this period (i.e. work permits, visas, residence permits) for non-EU/EEA/Swiss nationals or certificates of registration for EU/EEA/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.

**Compensation & Benefits**

**Social Security**
- Technical unemployment allowance available, which can be supported by the Unemployment Insurance Budget.
- Granting free paid days to parents for the purpose of child-care 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**

**Tax Profile / Tax Residency 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.

**Filing / Payment Due Date**
- 25th of the month for the previous month (no change).
- 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 to include two types of bonifications:
  - 5% for online filing
  - 5% for payment of the related income tax and social security contributions by 30 June.

**Other Relevant Information**
Region: Europe

**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

**Immigration**
- 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.

**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

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency 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.

**Waiver of Penalties & Interest**
- Yes, various waivers apply depending on the taxpayer type

**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

**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
Withholding Changes
Payroll Reporting and 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.
- The deferred tax obligations subsequently have to be repaid in a maximum of 24 monthly instalments without late payment interest. Entities that paid their March salary before 10 April 2020 (either in part or in full) could elect to defer payment of tax and contributions for April, May, and June 2020.

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.
- The deferred tax obligations subsequently have to be repaid in a maximum of 24 monthly instalments without late payment interest. Entities that paid their March salary before 10 April 2020 (either in part or in full) could elect to defer payment of tax and contributions for April, May, and June 2020.

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- As of August 6, the government of Serbia has decided to grant additional deferral of taxes to business entities and entrepreneurs due to the COVID-19 pandemic, as follows: business entities and entrepreneurs that pay lumpsum taxes (which were users of previous measures) are entitled to defer the payment of salary taxes and contributions and liabilities/advanced payments which are due in August 2020 until 5 January 2021.

Tax Profile / Tax Residency changes
- 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:
  - In period from 15 March 2020 to 8 April 2020, the interest on late paid tax is reduced from 11.75% to 1.75% 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.
  - In period from 11 June 2020, the annual reference rate is decreased to 1.25%, resulting in decrease of interest rate from 11.5% to 11.25%.

Filing / Payment Due Date
Other Relevant Information
Travel Restrictions
— 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/ be quarantined for five days and then get tested
— 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: https://reopen.europa.eu/en/map/SVK
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome

Immigration
— As of August 11, Slovakia has positively responded to the Outbound Tour Operators’ Association of India’s (OTOAI) request, agreeing to lift the charge of visas for those persons who have not used their Schengen visa due to the situation created amid the virus outbreak.

Compensation & Benefits
— The measures introduce the possibility of financial compensation through subsidies to employers and self-employed persons in order to relief the labor market and sustain employment. The measures are aimed to relieve the impacts of the State of Emergency for those employers and self-employed persons who will maintain jobs despite restriction of business operations and decrease of sales

Social Security
— Contributions:
  — Deadline for payments of social and health insurance for March 2020, payable by the employer or obligatorily sickness insured and pension insured self-employed person whose net turnover according to the Act on Accounting or revenues of the self-employed person decreased by at least 40%, is extended to 31 July 2020.
  — Only payment of employer’s portion of insurance can be postponed. Deadline for payment of the employee’s portion of social and health insurance remains the same.
  — The Slovak Government issued a separate Regulation stipulating calculation of decrease of net turnover and revenues as stated above.
— Benefits:
  — In this area there was an amendment to Act on Social Insurance which stipulates entitlement to certain portion of social allowance for employees who (i) stayed at home due to obligatory quarantine or (ii) stayed at home due to care for children.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
— Termination of all penalties for late payment of taxes

Filing / Payment Due Date
— Extending deadlines for the filing of tax return for all taxpayers from 31 March to 30 June 2020
— 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-
  — As of July 17, Slovak Republic defers the deadlines for filing information on reportable cross-border arrangements. The deadlines for filing information on reportable cross-border arrangements are deferred, as follows:
    — to February 28, 2021 for arrangements implemented between June 25, 2018 and June 30, 2020 for which the previous deadline was August 31, 2020;
    — within the period from January 1, 2021 to January 31, 2021 for arrangements implemented between July 1, 2020 and December 31, 2020 for which the previous deadline was July 31, 2020;
    — 30 days reporting period applies since January 1, 2021 for which the previous term was July 1, 2020
    — to April 30, 2021 for the first periodic report that the intermediaries need to file
— As of September 24, Slovakia announced that the tax obligations of the taxpayers will be reactivated at the end of COVID-19 pandemic period, which is from 12 March 2020 to 30 September 2020. At the end of the pandemic period, the suspended tax audits and tax proceedings will be resumed. Also, the extended deadlines to submit tax returns and tax payments (on the basis of individual and corporate income tax returns), and tax settlements will also be lifted by the end of pandemic period
As of September 27, the government has decided to loosen coronavirus travel restrictions for passengers arriving from countries which are not on Slovenia's green list. Passengers with a negative test no older than 48 hours and performed by a credible lab either in Slovenia, the EU or the Schengen zone, will not have to 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 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
Social Security

Contributions:
- Employers are exempt from making pension and disability insurance contributions for working employees in the private sector, for work performed between 13 March and 31 May 2020. The payments will be covered by the state. The exemption does not apply to the contributions relating to the benefits-in-kind and other employment income subject to social security tax.
- However, in 2020 this measure requires that, beginning 11 April, employers should not distribute dividends, should not compensate employees for the company’s performance, and should not reward management. No application needs to be filed by employers.
- Benefits:
  - Crisis allowance: employees working in the private sector will be paid a monthly crisis allowance of EUR 200. The allowance is to be paid by the employer, and is exempt from income and social security taxes. The employer should pay the crisis allowance if the employee’s last monthly gross salary has not exceeded three times of the minimum monthly salary (currently EUR 2,821 gross) for the work performed in the period between 13 March and 31 May 2020.
  - The above two measures are related – the exemption is granted automatically and employers must pay a crisis allowance to working employees (to those with monthly gross salary up to EUR 2,821).

Payroll Reporting and Withholding Changes
- There will be some changes in payroll reporting to the tax authority (in REK-1 forms).

Tax Profile / Tax Residency 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
- Authorities will issue informative tax calc’s for individuals by 30 Jun 2020; if not received by 15 Jul 2020, annual tax return deadlines will be extended to 31 Aug 2020 (one month extension, if the intervention measures shall not be lifted by May 15)
- Independent self-entrepreneurs are allowed not to pay income tax prepayment for April and May
- Independent self-entrepreneurs have the option to recalculate the tax prepayments based on assumption of the expected business result of the fiscal year
- Extended deadline for submission of the tax return and annual report for independent self-entrepreneurs - postponed from March 31 to May 31, 2020
- The statue 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)

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
Spain

**Region: Europe**

**Travel Restrictions**
- Spain opened its borders with Schengen Area, European Union.
- Spain has started lifting of lockdown in multiple phases (each region-Autonomous region may have differences on the measures).
- New extension of restrictions on non-essential travel for people coming from third countries until August 31.
- As of July 31, the Spanish authorities followed the EU recommendation to reopen borders for the residents of 12 third-countries. The legal residents of Australia, Canada, Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia, and Uruguay have been permitted to enter the Spanish territory for short-term purposes, given that they hold the necessary documents (i.e. valid visas if they need one to enter Spain). China and Morocco depends on reciprocity.
- Morocco has been excluded from the last EU recommendation (7 August), Spain still did not exclude this country yet from the list.
- 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

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

**Immigration**
- From 1st June Administrative times are resumed or restarted
- Some Immigration offices remain close, as well as other immigration facilities, such as police station or Spanish Consulates abroad: Those procedures which require personal assistance will be resumed once the Authorities decide.

**Compensation & Benefits**

**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 deferment 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 deferment 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)
Travel Restrictions

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 23, Swedish officials announced that the government of Sweden will cancel travel advice to its citizens against traveling to Norway and Denmark, as well as to Switzerland and the Czech Republic. Current travel restrictions for other countries within the European Union and the United Kingdom would remain until August 12.

As of August 17, authorities in Sweden have added Austria and Liechtenstein to their safe list, after estimating that the number of Coronavirus infections in these countries has decreased.

On 27 August, the Swedish government decided to extend the current entry ban until 31 October. There have also been some changes in the list of countries whose residents are exempted from the entry ban. There may be some exceptions for people with an essential need or function in Sweden.

As of September 10, Sweden has lifted the advice against non-essential travel to Cyprus.

As of September 14, Sweden removed Britain off its red-list of countries.It advises citizens not to travel to Sweden can now travel freely to most European destinations, though Finland, Ireland, the Baltic countries and Malta remain on the red-list.

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 Sweden, please click here: https://reopen.europa.eu/en/map/SWE

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

Immigration

No penalty for travelers who cannot leave the EU on time due to travel restrictions; could potentially cause problems when applying for permission to stay in the future if remaining in Sweden without valid permit – no announcements on this issue.

It is recommended for permission to prolong permitted stay in Sweden before current permit expires.

The Swedish government has extended temporary restriction of foreign nationals from entering Sweden if they are coming from a country outside the European Union (EU), the European Economic Area (EEA), and Switzerland until 31 August 2020.

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 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 0.75% on the respite amount and also a fee of 0.5% 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.
- Temporary reduction of employer social fees, reduced from 31.42 % to 10.21 % during period March 1 - June 30. Applies to a maximum of 30 employees/legal entity, on salary up to SEK 25,000/month.
- 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).

Tax Profile / Tax Residency changes
- Waiver of Penalties & Interest
- Filing / Payment Due Date
- Other Relevant Information

As of September 11, Ministry of Finance 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 1 January 2021. The suggested extension would apply to stays in Sweden that started after 31 May 2020.
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 traveling to Switzerland. This also applies to citizens from the non-Schengen states of the United Kingdom, Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement to Switzerland.

The entry restrictions have been further lifted for the following countries: Andorra, Australia, Bulgaria, Canada, Croatia, Cyprus, Georgia, Holy See; Ireland; Japan; Monaco; New Zealand; Romania; Rwanda; San Marino; South Korea; Thailand; Tunisia; Uruguay.

From 31 August 2020, 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 leave 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, Australia, Bulgaria, Canada, Croatia, Cyprus; Georgia; Holy See; Ireland; Japan; Monaco; New Zealand; Romania; Rwanda; San Marino; South Korea; Thailand; Tunisia; Uruguay) is possible only 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:

- Visits 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;
- Intimation of necessary medical treatment begun in Switzerland or abroad;
- Spouse and minor child(ren) 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;
- Entry 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 14 days prior to entry to Switzerland in one of the high-risk regions will have to go into quarantine for 10 days from the date of entering Switzerland. Currently, the following countries are concerned: Albania, Andorra, Argentina, Armenia, Aruba, The Bahamas, Bahrain, Belize, Bolivia, Bosnia and Herzegovina, Brazil, Cape Verde, Chile, Colombia, Costa Rica; Croatia; Dominican Republic; Ecuador; Faroe Islands; French Polynesia; Gibraltar; Guam; Guatemala; Guyana; Honduras; India, Israel; Kosovo; Kuwait; Lebanon; Libya; Maldives, Malta; Moldova; Monaco; Montenegro; Namibia; Nauru; North Macedonia; Occupied Palestinian Territory; Panama; Paraguay; Peru; Qatar; Romania; San Marino; Sint Maarten; Spain (including the Balearic but without the Canary Islands); South Africa; Suriname; Trinidad and Tobago; Turks and Caicos Islands; Ukraine; United Arab Emirates; United States of America (including Puerto Rico and US Virgin Islands). This list will be updated on a regular basis by Federal Office of Public Health (FOPH) and will be in force until further notice. Travelers who are exempted from quarantine obligation include:
  - Those who transport persons or goods across borders by road, rail, sea or air on a professional basis;
  - Those whose activity is absolutely necessary for (i) the functioning of the health care system; or (ii) the maintenance of public safety and order, or (iii) the functioning of institutional beneficiaries;
  - Those who, in the course of their professional activity in undertakings engaged in rail, ship or air transport, carry passengers across borders and have stayed in the territory of an increased risk of infection for this purpose;
  - Those who enter Switzerland on a daily basis or for up to five days for professional or medical reasons and for which no postponement is possible.
Travel Restrictions (contd.)

- Those who, as transit passengers, have spent less than 24 hours in a country or area with an increased risk of infection
- Those who enter Switzerland solely for the purpose of transit with the intention and possibility of traveling on directly to another country

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.

As the quarantine restrictions are quite dynamic, it is best to inform yourself before your next trip to Switzerland. Find out in two steps whether you are affected with KPMG Law’s COVID-19 entry assessment map.

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:


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

Immigration

- All work and residence permit applications can be filed with the authorities again.
- 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.

Waiver of Penalties & Interest

- For federal income tax payments generally due between March 1, 2020 and December 31, 2020, no late-payment interest will be levied.

Filing / Payment Due Date

- Extended to 31 May, 30 Jun, 31 Jul, and 15 Sep 2020, depending on canton.

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

**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.
- 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 “Dii vdoma” mobile application to end the self-isolation requirement
Regulation: United Kingdom

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 has 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.

As of July 10, the U.K. government has eased travel restrictions between England and a number of countries and territories by allowing individuals to arrive in England from a list of over 70 locations without the need to self-isolate for 14 days. Changing the COVID-19 pandemic-related travel restrictions based on geography is referred to as "travel corridors." Full details can be found at: [https://www.gov.uk/guidance/ coronavirus-covid-19-travel-corridors](https://www.gov.uk/guidance/coronavirus-covid-19-travel-corridors)

As of July 24, the United Kingdom has updated its travel advice exempting Sri Lanka from the FCO advice against all non-essential international travel.

As of August 6, the Transport Secretary removed Belgium, Andorra and the Bahamas from the approved travel list.

Effective August 15, France, the Netherlands, Monaco, Malta, Turks and Caicos Islands and Aruba to be removed from travel corridors list. People arriving in England from these destinations from 4am Saturday 15 August will need to self-isolate for 2 weeks.

As of August 21, rising infection rates in various countries have caused the UK government to remove the “travel corridor” for several countries and re-impose a 14-day self-isolation requirement for people arriving in the UK who have recently visited those countries. The UK government implemented regulations in June requiring visitors to the UK to self-isolate for 14 days.

As of August 27, the Transport Secretary Grant Shapps provides weekly updates on which countries the Government has abandoned its quarantine policy for. The countries are: Germany, New Zealand, Antigua and Barbuda, Greece, Norway, Aruba, Greenland, Poland, Australia, Grenada, Réunion, Guadeloupe, St Kitts and Nevis, St Kitts and Nevis, Curacao, Japan, Mauritius, Turkey, Finland, Vatican City, Vietnam, French Polynesia, New Caledonia, Slovenia, Slovakia, Latvia, Estonia, St Vincent and the Grenadines, Brunei, Malaysia and Portugal.

Immigration

- Coronavirus (COVID-19): advice for UK visa applicants and temporary UK residents
- Where an individual held a visa that expired between 24 January 2020 and 31 July 2020, they were able to request an extension if they were not able to return home because of travel restrictions or self-isolation related to COVID-19.
- Now travel restrictions are lifting globally individuals will no longer be able to extend their visa automatically on this basis and they are expected to take all reasonable steps to leave the UK where it is possible to do so or apply to regularise their stay in the UK.
- If an individual has a visa or leave that was due to expire between the 24 January 2020 and 31 July 2020, their visa will be extended if it is due to expire before 1 October 2020. Family members with a visa due to expire before 1 October 2020 will also have their visa extended.
There is no longer a limit on the number of hours a migrant can work or volunteer each week if they work for the NHS as a doctor, nurse or paramedic and are at tier 4 student, tier 2 worker and your NHS job is a second job, visiting academic researcher, holder of a short-term visa and are permitted to volunteer.

A 14-day self-isolation period has been implemented for travelers (with limited exceptions) arriving in the U.K. from 8 June. This policy will be reviewed every three weeks.


**Compensation & Benefits**

HMRC have introduced a ‘Job Retention Scheme’ to support employers. HMRC will pay up to 80% of a ‘furloughed workers’ pay up to a cap of £2,500 per month. Further information can be found in the link in the ‘sources’ section.

- On 12 May, the HM Treasury announced the extension of The Coronavirus Job Retention Scheme to 31 October 2020
- On 13 May, HM Treasury announced that applications can be made for the Self-Employment Income Support Scheme. This is for self-employed individuals whose business has been adversely affected by the COVID-19 pandemic, and they are able to apply for a grant worth 80% of their average monthly trading profit.
- On 21 July 2020, HM Revenues and Customs (HMRC) announced that Enterprise Management Incentive (EMI) participants who had their working hours reduced below the EMI requirements due to the COVID-19 pandemic, will be able to maintain their tax advantages and reliefs as though they had continued working for their employer during the COVID-19 pandemic. The current law requires that EMI participants work for 25 hours per week as a minimum or 75% of working time subject to a small list of exceptions. 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 60-days of presence with regard to residency in circumstances and demonstrate that any reduction in working hours below the required minimum results from COVID-19 outbreak, rather than from anything else.

**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.
- 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.

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 in circumstances and demonstrate that any reduction in working hours below the required minimum results from COVID-19 outbreak, rather than from anything else.
- 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

**Waiver of Penalties & Interest**

- HMRC have not yet made any announcements in respect of this in relation to income tax
- 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

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**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 (SI. 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

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- 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
Travel Restrictions — As of May 25, the Angolan government replaced COVID-19 state of emergency with state of calamity from May 26, until further notice
— Effective September 14, domestic and international flights will be allowed to resume operations

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

Waiver of Penalties & Interest — 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).
### Travel Restrictions

- As of March 26, the Government of Botswana announced a ban on all travelers (except Batswana 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 Batswana 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 travelers and tourism, in contrast to neighboring South Africa and Zimbabwe, which are opening up their economies.

### 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.
- 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.

#### Tax Profile / Tax Residency changes

- 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 (SIRS) extended the deadline for filing 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 individuals tax returns to July 30, 2020; and the tax authority of Osun 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.

#### Filing / Payment Due Date

- 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/
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

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.
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.
Travel Restrictions

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.

Immigration
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.
— 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.

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
Djibouti

Region: Middle East & Africa

Travel Restrictions
- 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.

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  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  Oman
Equatorial Guinea
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
— 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.

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 an PCR test, upon arrival. They are required to stay in isolation at their place of residence for 14 days from the date of arrival.

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

- 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.
**Region:** Middle East & Africa

**Ghana**

### 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.

### 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 NIRA 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.
- NIRA 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.

### Payroll Reporting and Withholding Changes

- No changes in payroll and withholding tax reporting.

### Tax Profile / Tax Residency changes

- 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.

### Waiver of Penalties & Interest

- Tax payers who settle all their outstanding tax obligations due by June 2020 will have the penalties waived.

### Filing / Payment Due Date

- Annual filing date is extended from April to June ending.

### Other Relevant Information

- 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.
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.
Iran
Region: Middle East & Africa

Travel Restrictions — Iran to lift travel ban from 20 April 2020

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.

Immigration


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.

Other Relevant Information

- Angola
- Benin
- Botswana
- Burkina Faso
- Cameroon
- Chad
- Congo
- Cote d'Ivoire
- Democratic Republic of Congo
- Djibouti
- Egypt
- Equatorial Guinea
- Gabon
- 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
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.

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

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<tr>
<th>Angola</th>
<th>Gabon</th>
<th>Qatar</th>
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<td>Benin</td>
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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.
### Region: Middle East & Africa

#### Namibia

<table>
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<th>Travel Restrictions</th>
<th>Immigration</th>
<th>Compensation &amp; Benefits</th>
<th>Social Security</th>
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<td>Angola</td>
<td>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</td>
<td>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.</td>
<td>To avoid further retrenchments in the hardest-hit sectors, Government has announced that it will provide a wage subsidy or both for a period of three months, as well as not reduce their staff salaries by more than 50%</td>
<td>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 once-off payment of N$750 applicable to Namibian citizens between the ages of 17 to 60 who have lost their jobs and not receiving any other social grants</td>
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<td>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.</td>
<td>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.</td>
<td>asbestos is permitted to be undertaken through a consultative process with employees and labor unions.</td>
<td>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$1.8 billion to the scheme.</td>
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<td>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</td>
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### 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.

### 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 will provide a wage subsidy or both for a period of three months, as well as not reduce their staff salaries by more than 50%.

### 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 once-off payment of N$750 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$1.8 billion 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 employee tax template (the ETX template) on the Integrated Tax Administration System (ITAS) portal (the e-filing system) as individual income tax returns are validated against the ETX template as submitted by the employer for the year.

### Filing / Payment Due Date

- 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 individuals 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.
With respect to Pay Restructuring, companies may need to relook their pay structures and pay delivery. Lump sums like Leave allowance, 13th Month may be pro-rated to reflect actual periods of work.

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.

The Nigeria Immigration Service (NIS) announced that all migrants whose permit or visitor’s pass expired before 23rd March, 2020 would have to pay overstay penalty for the number of days stayed before the lockdown on 23rd March, 2020. Meanwhile, extension will be granted to all migrants whose permits expired between 23rd March and 5th September, 2020.

The Federal Government of Nigeria has eased the full lockdown previously instituted in the Federal Capital Territory, and states of Lagos and Ogun on 4 May 2020, and introduced new measures such as night-time curfew, compulsory use of masks, closure of schools, clubs and places of worship etc. to curb spread of the COVID-19 disease.

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.

Due to unreliable power supply, employees are incurring considerable cost in providing alternative power cover this cost.

The Comptroller General of the Nigeria Immigration Service (NIS) has directed that entry be granted to expatriates who are currently out of the country and whose residents permits expired from 22 March 2020. However, the affected expatriates must renew their residence permits within 30 days of their return to the country to avoid sanctions as prescribed by the Immigration Act and Regulations.

The Nigeria Immigration Service (NIS) announced that all migrants whose permit or visitor’s pass expired before 23rd March, 2020 would have to pay overstay penalty for the number of days stayed before the lockdown on 23rd March, 2020. Meanwhile, extension will be granted to all migrants whose permits expired between 23rd March and 5th September, 2020.
**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.

**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 also covers outstanding tax liabilities from self-assessments and the approved instalment payment plans under the voluntary assets and income declaration scheme (VAIDS).
- 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 state also announced the extension of the deadline for filing Form A returns for taxpayers to 30 September 2020. The tax authority of Ogun state announced the 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 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.

**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 October 30, 2020; The tax authority of Ogun state extended 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 (DSBIR 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 set their outstanding principal tax liabilities by 30 September 2020.

**Other Relevant Information**
Travel Restrictions
- As of August 5, Oman will lift internal travel restrictions and reduce curfew for a week to between 9 p.m. and 5 a.m. instead of 7 p.m. to 6 a.m.
- As of August 7, Oman lifts nationwide lockdown except for Dhofar governorate
- Effective August 16, Omani authorities lift 21:00 to 05:00 nightly curfew
- Effective October 1, Oman has confirmed that it will reopen its airports for regular commercial international passenger operations

Immigration
- Tourist visas that were issued from March 2020 until August 2020 will now be extended till March 2021.

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
- None

Waiver of Penalties & Interest
- Certain tax relief measures were announced by the Oman Tax Authority (“TA”) on 8 July 2020, in relation to the due dates for payment of taxes due in the year 2020. This comes in the wake of Supreme Committee decision pertaining to the Covid-19 pandemic, which authorized the TA to implement these measures.

- These measures inter-alia include:
  - The suspension, until 30 September 2020, of:
    - all fines related to the failure of compliance with the due dates for filing tax returns, both provisional and final, along with the annual audited accounts for the year ended 31 December 2019;
    - additional taxes (1% per month) triggered by non-payment of income tax due to be paid for the year ended 31 December 2019 and;
    - additional taxes (1% per month) arising from 1 January 2020 to 30 September 2020 due to non-payment of income tax due for the years ended prior to 31 December 2019.
  - Extension of the due date for payment of taxes and suspension of additional tax (1% per month) for taxpayers whose year ends after 31 December 2019, by a period of 9 months from the end of the accounting year. As in the case of the above, the due date for payment of taxes has effectively been extended by 9 months although no specific suspension of fines has been granted similar to the returns for the year ended 31 December 2019.
  - Allowing tax payments in installments to be approved for the year ended 31 December 2019 with the possibility of non-levy of additional tax (1% per month) based on facts and circumstances of each case;
  - Allowing rescheduling of previously approved payment of tax in installments for prior tax years with the possibility of non-levy of additional tax (1% per month), based on facts and circumstances of each case;
  - Allowing stay of demand requests until conclusion of objections even if such a request is made after the statutory period of 30 days of filing the objection, and;
  - Allowing the grant of additional time for submission of details and information during assessment and objection proceedings. If additional time is granted by the TA, the time frame as specified by the income tax law for completion of assessment proceedings, or objection by the TA, shall be extended by such additional time granted.

- The measures detailed above come as a welcome move by the TA to provide relief to taxpayers who have not already filed their returns, and who are adversely impacted by the current Covid-19 pandemic. We recommend our clients engage in discussion with the TA through their tax advisors to seek clarity on these announcements, as necessary.

Filing / Payment Due Date
- Please note that Oman does not have a personal tax regime. Hence, the above will benefit only those individuals who have a business which is subject to Oman tax

- As of July 13, the tax authority extended tax relief measures until 30 September 2020 including:
  - Penalties related to a failure to comply with the due dates for filing tax returns, both provisional and final, along with the annual audited accounts for the year ended 31 December 2019
  - Additions to tax (1% per month) triggered by non-payment of income tax for the tax year ended 31 December 2019
  - Additions to tax (1% per month) from 1 January 2020 to 30 September 2020 for non-payment of income tax due for tax years ended prior to 31 December 2019
  - The deadline for the payment of taxes therefore has effectively been extended by nine months, although no specific suspension of penalties has been granted similar to the returns for the year ended 31 December 2019
  - Allow installments of tax payments for the year ended 31 December 2019 with the possibility of no addition to tax (1% per month) based on the facts and circumstances of each situation

Other Relevant Information
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.

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
— As of June 12, the rate of interest on late payments of tax is set at 0% for the period beginning 1 March 2020 through 31 August 2020—a relief measure offered in response to the coronavirus (COVID-19) pandemic. This only applies to QFC entities.

Filing / Payment Due Date
— As of March 24, the General Tax Authority of Qatar issued guidance providing a two-month extension of the due date for filing tax returns for the year ending 31 December 2019.
— As of June 22, the General Tax Authority of Qatar announced an additional extension of the deadline for filing income tax returns and for making payments of income tax as relief measures in response to the coronavirus (COVID-19) pandemic.
— The new deadline for filing the tax return is August 30, 2020.

Other Relevant Information

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Saudi Arabia

Region: Middle East & Africa

Travel Restrictions
- Saudi Arabia will end its nationwide coronavirus curfew from June 21, except in the holy city of Mecca, after more than two months of stringent curbs.
- 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.

Immigration

Compensation & Benefits

Social Security
- 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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
- Taxpayers are exempt from late penalties for submission and payment due for the period 18 Mar - 30 Jun 2020. Penalties will not apply for payments of tax that are suspended.

Filing / Payment Due Date
- Filing and payment deadlines for Zakat, income tax, withholding tax, VAT, and excise tax due 18 Mar - 30 Jun 2020 are extended 3-months.

Other Relevant Information
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.
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 15.
- Nationwide Level 2 restrictions to curb the spread of coronavirus disease (COVID-19) remain in place.
- Effective from October 1, South African President said the country would open its international borders selectively for travel and tourism.

**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 visas will not be declared “undesirable” upon departure.
- Foreign nationals whose visas expired during the lockdown and those who have submitted their applications before the lockdown but their applications are still pending, will be allowed to work, study, or conduct business after the lockdown while waiting for the outcome of their applications.
- During the lockdown, except for cases relating to expatriation initiated by another state, all foreign nationals who are currently in South Africa may not depart the country.
- The South African Department of Home Affairs, VFS and South African Consular/Mission offices remain closed during lockdown level 3. Therefore, no visa applications nor permanent residence permit applications will be accepted or processed during lockdown level 3.
- Asylum and Refugees services remain closed and all asylum seekers permits lawfully issued which are due to expire or expired, are deemed to be extended up to 31 July 2020.
- Any undocumented or illegal foreign national who is detained will be subjected to deportation.
- As of July 13, South African 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 still remains closed for submissions of visa applications and further directions are awaited from the department.
- As of July 30, visas and permits in South Africa that were set to expire on July 31 will be extended until October 31.
- Other temporary measures put in place during the initial extension continue to apply through October 31.

**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 should be available for the three-month period commencing April 2020.
- 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) tax that can be deferred has been increased from the previously announced 20%, to 30%.

**Payroll Reporting and Withholding Changes**

- Tax-compliant businesses (under R100m) can delay 35% of PAYE liabilities for four months commencing 1 April 2020 (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) tax that can be deferred has been increased from the previously announced 20%, to 30%.
- 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, employee 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).

**Waiver of Penalties & Interest**

- Any undocumented or illegal foreign national who is detained will be subjected to deportation.
- During the lockdown, except for cases relating to expatriation initiated by another state, all foreign nationals who are currently in South Africa may not depart the country.
- The South African Department of Home Affairs, VFS and South African Consular/Mission offices remain closed during lockdown level 3. Therefore, no visa applications nor permanent residence permit applications will be accepted or processed during lockdown level 3.
- Asylum and Refugees services remain closed and all asylum seekers permits lawfully issued which are due to expire or expired, are deemed to be extended up to 31 July 2020.
- Any undocumented or illegal foreign national who is detained will be subjected to deportation.
- As of July 13, South African 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 still remains closed for submissions of visa applications and further directions are awaited from the department.
- As of July 30, visas and permits in South Africa that were set to expire on July 31 will be extended until October 31.
- Other temporary measures put in place during the initial extension continue to apply through October 31.

**Filing / Payment Due Date**

- Other Relevant Information
Travel Restrictions

The land borders have been closed since March 21st for an indefinite period of time.

— 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.
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.

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

Social Security

- 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.

Waiver of Penalties & Interest

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
Turkey

Region: Middle East & Africa

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 (Dém. Rép.), Côte d’Ivoire, Djibouti, Gabon, Ghana, Guinea, Kenya, Mali, Mauritius, Niger, Senegal, Sierra Leone or Somalia are not allowed to enter

Immigration

Compensation & Benefits

Social Security

— 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 announced the postponement of payment of all social insurance premium payments, 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

Waiver of Penalties & Interest

Filing / Payment Due Date

— 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
**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

**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

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**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 on July 8, authorities in Dubai ease travel restrictions on July 7
— As on July 9, authorities ease travel restrictions for residents of Abu Dhabi from July 4

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
### 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

### 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 taxpayers 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
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 travellers allowed to enter Australia each day.

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) complimented by more robust labour market testing requirements. These measures are in direct response to COVID-19 and are designed to boost the Australian economy during this period of economic instability. The PMSOL is 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 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.

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.

As of September 4, due to COVID-19 pandemic, Australia extended the deadline for early tax-free access to superannuation balances to 31 December 2020 (previously 24 September 2020).

As of September 30, the Australian Taxation Office (ATO) announced that the availability of the shortcut method that may be used to calculate working from home deductions for running expenses incurred is further extended to December 31, 2020 (from September 30, 2020) in response to the COVID-19 pandemic. Practical Compliance Guideline PCG 2020/3, which sets out the criteria and administrative matters relating to the application of this method, was updated on September 29, 2020 to reflect the new end date.
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, 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 would be institutionally quarantined for 14 (Fourteen) days. But if he/she is aligned with any symptom of Corona Virus on his/her arrival at the entry point health checkup, he/she would be institutionally quarantined in for 14 (Fourteen) days.

— Unless further notice given, entry to Bangladesh through land ports (i.e. Benapack, Vhomra, Bangladesh, Hill, Burimari, Raumari, Darshana, Nakaguaon, 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 self-quarantine for 14 days. The normal process of import and export of goods through the mentioned land ports will continue.

— Until further instructions, Bangladeshi nationals arriving in Bangladesh through the land ports mentioned above (i.e. Benapack, Vhomra, Bangladesh, Hill, Burimari, Raumari, Darshana, Nakaguaon, Tamabil, Sheola, Akhaura) shall also stay in the nearest institutional quarantine for 14 days under the management and supervision of the concerned District Commissioner and Civil Surgeon.

— Subject to some condition, Bangladesh has extended the control on the over all function of the country and movement of the public till August 3, 2020 as part of measures to stem the spread of coronavirus pandemic.

Immigration

— All on-arrival visas of Bangladesh will remain suspended for incoming passengers of all countries until further notice.

— In the meantime, foreign nationals who have already obtained visa or will apply for new visa will be required to produce a medical certificate (with English translation) to be obtained within 72 hours of travel, indicating that he/she is 'COVID-19 Negative'. The individual needs to submit these certificates on arrival at the entry point i.e. immigration counter (Airport/seaport/land port) in Bangladesh.

— Subject to holding a valid visa, all diplomats, official personnel and laissez-passer 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 Corona Virus 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 traveling directly from airport to workplace. They must submit "COVID-19 Negative Certificate" issued by a Doctor at the immigration counter of the entry point.

— In this situation of coronavirus pandemic, foreign nationals (regular/irregular) who is staying in Bangladesh with VISAs, 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 traveling abroad.

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.
<table>
<thead>
<tr>
<th>Payroll Reporting and Withholding Changes</th>
<th>No changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Profile / Tax Residency changes</td>
<td>No changes</td>
</tr>
<tr>
<td>Waiver of Penalties &amp; Interest</td>
<td>Consider the 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 assessee 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</td>
</tr>
<tr>
<td>Filing / Payment Due Date</td>
<td>No changes</td>
</tr>
<tr>
<td>Other Relevant Information</td>
<td>Now, R &amp; 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/issuing 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, Hong Kong, 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</td>
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<tr>
<th>Region: ASPAC</th>
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<tbody>
<tr>
<td>Bangladesh</td>
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### Cambodia

#### Region: ASPAC

<table>
<thead>
<tr>
<th>Travel Restrictions</th>
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<tbody>
<tr>
<td>Due to travel restrictions, overstay fines will be waived for tourists stuck in Cambodia</td>
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<tr>
<td>Cambodia lifts cross-border travel restrictions with Vietnam</td>
</tr>
<tr>
<td>As of July 27, Cambodia continues to enforce COVID-19 controls. Officials to suspend flights from Indonesia and Malaysia from August 1</td>
</tr>
<tr>
<td>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</td>
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#### Immigration

<table>
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<tr>
<th>Immigration</th>
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<tbody>
<tr>
<td>All foreign citizens with valid existing visas will be subject to coronavirus test, before being allowed to enter the country</td>
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</table>

#### Compensation & Benefits

<table>
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<tr>
<th>Social Security</th>
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<tbody>
<tr>
<td>Social security contribution of affected businesses will be allowed to be postponed from April to June 2020</td>
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</table>

#### Payroll Reporting and Withholding Changes

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<td>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</td>
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#### Other Relevant Information
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<tr>
<th>Travel Restrictions</th>
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<tbody>
<tr>
<td>The city of Wuhan in China, has lifted transportation control measures and resumed external traffic</td>
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<tr>
<td>Authorities to ease international travel restrictions from June 8</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>Chinese authorities have imposed travel restrictions on Anxin County as cases increase rapidly</td>
</tr>
<tr>
<td>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</td>
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<tr>
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<tbody>
<tr>
<td>New measures have been introduced to facilitate online immigration, work permit, and residence permit applications. [7 Feb]</td>
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<tr>
<td>Temporary restrictions have been imposed on entry of foreign nationals into China.</td>
</tr>
<tr>
<td>Individuals arriving from elsewhere in China will undergo a 14-day quarantine</td>
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<tr>
<td>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</td>
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<tr>
<td>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.</td>
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<td>As of September 9, the State Taxation Administration issued a set of “questions and answers” (Q&amp;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&amp;A clarifications are of use to foreign businesses in assessing and limiting their China tax exposures</td>
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<tr>
<td>Taxpayers and withholding agents can apply for further extension.</td>
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<tr>
<td>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</td>
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<td>Thailand</td>
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<td>Vietnam</td>
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</table>
**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.

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

- Late filing and other penalties are waived for due dates 1 Apr - 31 Dec 2020

**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 Playstore 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)
Hong Kong

Region: ASPAC

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

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 (TSCC)
- The latest information for quarantine arrangements for inbound travelers can be found here: https://www.coronavirus.gov.hk/hongkong/inbound-travel-faq.html#FAQ1
- Hong Kong has relaxed its 14-day quarantine requirement for (i) directors or executives of specified listed companies in Hong Kong, (ii) directors of companies applying for listing on the Stock Exchange of Hong Kong and (iii) enterprises with an operating base relating to logistics, port or shipping business on the Mainland. Please refer to the respective links: https://www.news.gov.hk/eng/2020/06/20200608/20200608_142449_001.html

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.

Filing / Payment Due Date

Other Relevant Information

- After a new wave began to spread across Hong Kong, the government has announced a range of new social distancing measures. Beginning July 15, group gatherings must be limited to 4 people, along with many establishments having to close for at least seven days. Restaurants ceased to provide dine-in services from 6pm to 4.59am of the following day. They can only offer takeaway services and deliveries during that period.
- The latest information on social distancing can be found here: https://www.coronavirus.gov.hk/eng/social-distancing-faq.html#FAQ1

The Finance Committee of Legislative Counsel 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$9,000 per employee per month.

- HK$ 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 HKD 20,000;
- A reduction of 2019-20 profits tax payable by 100 percent, subject to a ceiling of HKD 20,000;
- After a new wave began to spread across Hong Kong, the government has announced a range of new social distancing measures. Beginning July 15, group gatherings must be limited to 4 people, along with many establishments having to close for at least seven days. Restaurants ceased to provide dine-in services from 6pm to 4.59am of the following day. They can only offer takeaway services and deliveries during that period.
- The latest information on social distancing can be found here: https://www.coronavirus.gov.hk/eng/social-distancing-faq.html#FAQ1

The new rule in the 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/2020/06/20200607/20200607_171020_796.html

- 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/english/archives/2020052701.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 employees need not report the sums exempted in tax returns upon commencement of the Order. Businesses or individuals that have already filed their tax returns 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/irx/aef.htm.
Travel Restrictions

- 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.
- The lockdown in India has been extended until 30 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 USA, France, Germany, United Kingdom, Canada, UAE, Qatar and Maldives. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles.
- India is negotiating for setting up of air travel bubbles with various other countries, which will allow carriers of both the countries to fly passengers either way without any restrictions.
- Union Ministry of Home Affairs has decided on the further relaxation of travel restrictions for more categories of foreign nationals who want to travel to India.
- As of September 21, India has been able to enter into a travel arrangement with 13 countries, which includes the United Kingdom, United States of America, Germany, France, United Arab Emirates, Canada, the Maldives, Nigeria, Qatar, Bahrain, Afghanistan, Iraq, and now Japan.

Immigration

- 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) up to 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 overstay 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.
- Diplomatic, 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 for passengers, foreign or Indian nationals cannot travel from and 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 (24 X 7) which is +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 USA, France, Germany, United Kingdom, Canada, UAE, Qatar and Maldives. 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 who want to travel to India. This includes foreign nationals who are holding Journalist (J-1) and their dependents who are holding J-1X visa are permitted to enter India.
- For latest advisory on travel and visa restrictions, kindly refer to: https://boi.gov.in/content/advisory-travel-and-visa-restrictions-related-covid-19-1.

Compensation & Benefits

- Employer specific

Social Security

- Employees who contribute to EPF can withdraw up to 75 percent of the account balance or 3 months’ basic salary, whichever is lower.
- Establishments which employ up to 100 employees and if 50 percent of whom earn up to INR 15,000 per month, the government will pay the employee provident fund contribution both of the employer and the employee (12 per cent each) for March 2020 to May 2020. Further, as part of the stimulus package announced by Prime Minister of India, the said benefit has been extended for another 3 months i.e. for June 2020 to August 2020.
- EPFO has issued a circular extending the due date for the filing of Electronic Challan cum Return (ECCR) for the wage month of March 2020 from 15 April 2020 to 15 May 2020. Thus, employers may deposit PF contributions and file the ECRs for the wage month of March 2020 by the extended due date.
- The Finance minister on 13 May 2020 announced that Statutory Provident Fund contribution of both employer and employee will be reduced to 10 per cent each from existing 12 per cent for all establishments covered by Employees’ Provident Fund Organization (other than employees covered under PMGKY) for next three wage months i.e. May, June and July 2020.
- EPFO has issued a circular on 15 May 2020 stating that no proceedings should be initiated on establishments covered under the EPF Act for levy of penal damages on account of any delay in the payment of any contributions or administrative charges due for any period during the lockdown.

Payroll Reporting and Withholding Changes

- Due dates for filing employer withholding tax return and issuance of annual salary certificate extended to 30 June 2020.
- However, withholding tax payment due dates have not been extended. Only the interest on delayed payments have been reduced.
On 8 May 2020, the Central Board of Direct Taxes (CBDT) issued a circular providing clarification on the individual tax residence status for FY 2019-20.

As per the circular, it has been clarified that for any individual who has come to India on visit before 22 March 2020, for the purpose of determining his residential status in India, the stay in India would not be counted for the prescribed period subject to satisfaction of the prescribed conditions as mentioned below:

- where the individual was unable to leave India on or before 31 March 2020, his period of stay in India from 22 to 31 March 2020 will not be taken into account;
- where the individual was quarantined in India on account of COVID-19 on or after 1 March 2020 and departed on an evacuation flight on or before 31 March 2020, or was unable to leave India on or before 31 March 2020, his period of stay from the beginning of his quarantine to his date of departure, or 31 March 2020 (as the case may be), will not be taken into account; and
- where the individual departed on an evacuation flight on or before 31 March 2020, his period of stay in India from 22 March 2020 to his date of departure will not be taken into account.

Further, on 8 May 2020, the Central Board of Direct Taxes (CBDT) issued a press release where in it has been stated that for the category of individual referred in the above referred Circular dated 08 May 2020, a circular shall be issued post normalization of international flight operations, whereby their stay in India up to the normalization of international flight operations shall be excluded for the purpose of determining their tax residential status in India for FY 2020-21.

Interest on delayed deposit of taxes have been reduced. The interest rate has been reduced to 0.75% per month from 1½/1.5% as prescribed. This reduction is applicable only where the due dates of payment of taxes falls between 20 March 2020 and 29 June 2020.

No penalty shall be levied and no prosecution shall be sanctioned in respect of such amount for the period of delay. This waiver of penalty and prosecution is applicable only where the due dates of payment of taxes falls between 20 March 2020 and 29 June 2020.

The Finance minister on 13 May 2020 announced that the due dates for all income tax returns for FY 2019-20 will be extended from 31 July 2020 and 31 October 2020 to 30 November 2020. Further, the due date for submission of the tax audit report, where applicable, has been extended from 30 September 2020 to 31 October 2020.

Central Board of Direct Taxes has further extended the deadline for filing of the income tax return for the financial year 2018-19 (assessment year 2019-20) from July 31, 2020 to September 30, 2020.

In view of the government’s decision declaring COVID-19 as a pandemic, the Pension Fund Regulatory and Development Authority (PFRDA) vide circular dated 09 April 2020 allowed partial withdrawals from the NPS to fulfill financial needs towards treatment of the COVID-19 illness of a member, his/her spouse, children (including adopted child), or dependent parents. The following documents must be provided to claim a partial withdrawal:

- Medical certificate; and
- Formal request for partial withdrawal

The due dates for completion of time barring assessments for AY 2018-19 and AY 2019-20 have been extended from 30 September 2020 and 31 March 2021 to 31 December 2020 and 30 September 2021 respectively.

The rates of tax deducted at source (TDS) for non-salaried specified payments made to residents and the rates of tax collected at source (TCS) for the specified receipts will be reduced by 25% of the existing rates for all payments made during the period 14 May 2020 to 31 March 2020.
Region: ASPAC

Indonesia

Travel Restrictions
- Temporary travel restrictions for foreign visitors to Indonesia.
- Advised to return to Indonesia for Indonesian citizens currently abroad at the earliest possible date.
- 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 28, 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 Health certificate or Fit-to-Fly certificate issued by authority in departure countries.
- 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.

Immigration
- The automatic extension of short visit pass for foreign travelers who are currently in Indonesia and have expired.
- Temporary travel restrictions for foreign visitors to Indonesia.
- Additional provisions on entry permit procedures for Limited Stay Permit holders (“Izin Tinggal Tetap”) (ITAP), or Permanent Stay Permit holders (“Izin Tinggal Tetap”/“ITAS”), 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:
  1. Soekarno Hatta, Jakarta International Airport
  2. Ngurah Rai, Denpasar International Airport
  3. Juanda, Surabaya International Airport
  4. Kualanamu, Medan International Airport
  5. Hang Nadim, Batam International Airport
  6. Batam Centre, Batam International Harbor
  7. Cinta Mambul, Batam 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 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 (JKK/Jaminan Kecelakaan Kerja) and Death Insurance (JKM/Jaminan Kematian) contributions amount by 99%.
  - Payment of 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%.
- For participants who register after July 2020: JKK and JKM contributions for the first 2 months must be paid within the latest.
- For participants who register after July 2020: JKK and JKM contributions for the first 2 months must be paid within

Compensation & Benefits

Social Security
- 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 (JKK/Jaminan Kecelakaan Kerja) and Death Insurance (JKM/Jaminan Kematian) contributions amount by 99%.
  - Payment of 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 within

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
Travel Restrictions

— 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/ca/fna/page4e_001053.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” per case 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 whose appearance in foreign court was required. (For further information see http://www.moj.go.jp/content/001321982.pdf)

— The Ministry of Foreign Affairs of Japan continues its travel alert of “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, who hold a long-term visa and are residents of Thailand and Vietnam and those dependents of business visa holders. The embassies and consulates of Japan in Thailand and Vietnam commenced processing visa applications on 29 July. They must follow the necessary steps Before/During/Upon/After 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/After entry defined by the government.

— As of September 1, Japan lifted the re-entry ban for foreign residents

— Effective September 08, 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. Traveller 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

— As of September 29, Japan is going to allow passengers from 10 countries to travel to the country. It has picked those states based on the number of coronavirus cases in the regions. The list includes countries like New Zealand, Vietnam, and Australia where the COVID-19 cases are less compared to other countries. Notably, foreigners from the countries on the list will also be able to stay in Japan for over 3 months from the next month
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 negative, the individual must self-quarantine for 14 days at the designated hotel where medical staff are located and receive daily health check-ups.
  ̛ 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.
- 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

Social Security
- Expansion of special measures for employment adjustment subsidy grants for businesses affected by the COVID-19 pandemic

Payroll Reporting and Withholding Changes
- None. However, Deadline for withholding tax payment is extended within 2 months after the influence of COVID19 disappear

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
- 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 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.

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.
Region: ASPAC

Kazakhstan

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

Immigration
— Kazakhstan extends visas for foreigners, stranded in the country amid the state of emergency, until July 10

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
On September 18, the Expatriate Services Division of the Immigration Department of Malaysia announced that foreign travelers with long-term passes may now enter Malaysia with approval by the Immigration Department of Malaysia. According to the September 18 announcement, holders of the following passes may apply for approval from the Immigration Department of Malaysia prior to entering Malaysia:

- Talent (RP-T), Professional Visit Pass (PVP) and their Dependents including foreign maid
- Employment Pass Category I, II and III, Residence Pass-Talent (RP-T), Professional Visit Pass (PVP) and their Dependents including foreign maid
- Student Pass
- Work 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

Effective 21 September 2020, Entry approval from the Director General of Immigration Department of Malaysia prior to entering Malaysia is required for all categories of foreigners regardless they hold a valid Pass or have received the approval for the Pass applied.

Medical tourists and Malaysian My 2nd Home pass holders are allowed to enter with approval from relevant Authority. The Authority will also assist with obtaining the approval from the Director General of Immigration Department of Malaysia.

All foreigner who needs to exit and re-enter due to emergency situation, the approval to exit and re-enter is required from the Director General of Immigration Department of Malaysia.

It is not mandatory for all person entering Malaysia to must 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) 190 dated 26 June 2020.

Before entering Malaysia, aside from obtaining the necessary Visa and Entry Approval Letter, etc. the traveler has to complete and submit the Letter of Undertaking ("LOU") together with relevant documents to the Malaysian foreign mission abroad for processing and issuance of the "Notis Perjalanan" or referred to as Letter of Approval in English (collectively referred to as NP). The application is to be submitted at least 3 days before the travel date. Submission is to be made via email and the foreign mission will provide the NP by email. Email address of the respective Malaysian foreign mission abroad can be obtained from KLN website. It is advisable to apply early and provide the flight details to the foreign mission to process the NP. The NP has to be produced at the check-in counter at the departing airport. In the absence of the NP, the airline the rights to deny boarding.

Upon arrival, the traveler will undergo health screening, registration with the Secretariat, immigration clearance and thereafter, proceed with logistic arrangement to the Government arranged quarantine center for 14 days. The traveler is responsible to pay for the health screening and quarantine center cost, as per the LOU.

The traveler must install the ‘MySajahtera’ app on mobile phone for monitoring.

Foreign traveler who failed to pay the cost will have his Pass cancelled and blacklisted by the Immigration Department of Malaysia.

The entry point to Malaysia is limited to Kuala Lumpur International Airport, and state of Johor Immigration Department of Malaysia. According to the September 18 announcement, holders of the following passes may apply for entry permission via MYENTRY portal, Employment Pass Category I, II and III, Residence Pass-Talent (RP-T), Professional Visit Pass (PVP) and their Dependents including foreign maid.

As of August 17, Malaysia and Singapore reopen the border under tight control for 2 types of traveler i.e. medical tourists and Malaysian My 2nd Home pass holders are allowed to enter with approval from relevant Authority. The Authority will also assist with obtaining the approval from the Director General of Immigration Department of Malaysia.

As of July 14, Malaysia and Singapore have agreed to start cross-border travel for long-term pass holders who are Malaysian and Singaporean, respectively, and essential business and official travelers by August 10.

As of August 17, Malaysia and Singapore reopen the border under tight control for 2 types of traveler i.e. Perodic Commuting Arrangement and Reciprocal Green Lane.

From 27 September 2020 to 10 October 2020, all individuals arriving to Peninsular Malaysia from Sabah and other states in Malaysia that have restrictions in travel are required to undergo quarantine until a negative COVID-19 test result is issued by the Malaysian Ministry of Health.

The Immigration Department’s offices nationwide have re-opened in stages since 4 May 2020.

Applications for extension of special visit pass or Special Pass have to be applied in person within 14 business days of the MCO period ends. A justification from the Embassy is required to support the application. Appointment have to be made via http://sto.imi.gov.my/myle-temuajari or PowerQ apps at least 2 days in advance. No walk-in is allowed.

However, visitors may leave Malaysia without requiring a Special Pass within 14 business days of the MCO period ends.

On September 18, the Expatriate Services Division of the Immigration Department of Malaysia announced that foreign travelers with long-term passes may now enter Malaysia with approval by the Immigration Department of Malaysia.

Overseas vacation is not allowed

Under the RMCO Order, Malaysians are not allowed to leave unless with approval from relevant Authority.

Malaysian Government had imposed various phases of Movement Control Order from 18 March 2020. The latest phase is the Recovery Movement Control Order ("RMCO") which take effect from 10 June 2020 to 31 December 2020. The duration may be further extended if necessary.

Inter-state travel is allowed under RMCO and the State Government may introduce additional requirement or SOP.

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.

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. A justification from the Embassy is required to support the application. Appointment have to be made via http://sto.imi.gov.my/myle-temuajari or PowerQ apps at least 2 days in advance. No walk-in is allowed.

However, visitors may leave Malaysia without requiring a Special Pass within 14 business days of the MCO period ends.

On September 18, the Expatriate Services Division of the Immigration Department of Malaysia announced that foreign travelers with long-term passes may now enter Malaysia with approval by the Immigration Department of Malaysia.

According to the September 18 announcement, holders of the following passes may apply for entry permission via MYENTRY portal, Employment Pass Category I, II and III, Residence Pass-Talent (RP-T), Professional Visit Pass (PVP) and their Dependents including foreign maid.
### Social Security
- Employees will be given the option to reduce their contribution into the Employee Provident Fund (EPF) from 11% to 7% from 1 April 2020 to 31 December 2020.
- The SOCSO contribution deadline has been extended from 15th to 30th of each following month (from April 2020 to September 2020 SOCSO contribution).
- The EPF contribution deadline has been extended from 15th to 30th for salary month from March 2020 to November 2020.
- EPF is extending the Employer COVID-19 SME Assistance Programme beginning 23 April 2020 to assist qualified Small and Medium Enterprises (SMEs) to manage their monthly cash flow and continue operating their businesses, while still enabling workers to keep their jobs.
- The programme allows employers to apply for deferment and restructuring of Employer Share Contribution Payment for April, May and June 2020 contributions (March, April & May 2020 wages).

### 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, 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:
  - There is no change in the contractual terms governing their overseas employment before and after they return to Malaysia;
  - 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;
  - Employment with the same overseas employer, prior to the COVID-19 travel restriction; and
  - Left Malaysia immediately after the travel restriction on COVID-19 ends in Malaysia.
- 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;
  - The temporary presence of the employees in Malaysia is solely due to travel restrictions relating to COVID-19; and
  - The activities performed by the employees during their temporary presence would not have been performed in Malaysia.
- 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;
  - The temporary presence of the employees in Malaysia is solely due to travel restrictions relating to COVID-19; and
  - The activities performed by the employees during their temporary presence would not have been performed in Malaysia.
- 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 MIRB officer has verbally confirmed that movement control order period refers to Movement Control Order ("MCO"). Conditional MCO and Recovery MCO period, ie. from 18 March 2020 to 31 August 2020.

#### Waiver of Penalties & Interest
- No penalty will be imposed on late payment of taxes (which should be paid during the period between 18 March 2020 to 12 May 2020) provided the payment is made by 31 May 2020.
Filing / Payment Due Date
— The deadlines for filing individual tax returns (both paper and e-file have been extended by 2-months from statutory due dates).
— Extension of deadlines for certain submissions of returns/forms/documents/notifications, tax payments, and other compliance obligations have also been granted.
— The extension of time is set out below:
  - e-Form E (Return Form of Employer) originally due 31 March extended to 31 May 2020
  - 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 30 June 2020
  - e-Form BI e-Form M (Personal Tax Return – with business income) and balance of tax payment originally due 30 June extended to 31 August 2020
— Employer’s obligation:
  - Form CP21 (Notification by Employer of Departure from the Country of an Employee originally due not less than one month prior to the permanent departure of the employee from Malaysia can be submitted from 29 April 2020 onwards
  - Form CP22 (Notification of New Employee) originally due within one month from the date of his commencement can be submitted from 29 April 2020 onwards
  - Tax Clearance Form for Cessation of Employment - CP 22A – Private Sector Employees or- CP22B – Public Employees: originally due not less than one month prior to the date of the cessation of employment can be submitted from 29 April 2020 onwards
— Forms CP21, CP22, CP22A OR CP22B can be submitted as follows:-
  1. Customer Service Counter;
  2. e-mail to Customer Care Officer of the relevant IRBM Branch as per list in the following link: http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=5&bt_posi=1&bt_unit=3&bt_seq=1&bt_seqv=2
— First instalment (March 2020) and second instalment (May 2020), payment under the Notice of Instalment Payment (CP500) originally due 30 March 2020 and 30 May 2020 can be deferred starting from April 2020 to June 2020; and there is no requirement to pay the deferred tax instalment payments and tax penalties will not be imposed. The balance of tax (if any) has to be settled upon submission of the tax return.
— Payment of Monthly Tax Deduction (“MTD”) for the month of March 2020 and April 2020 originally due 15 April and 15 May extended to 31 May.

Other Relevant Information
— On 5 June 2020, the Prime Minister announced a short term economic recovery plan (PENJANA). This includes:
  - Effective 1 July 2020, employees who received benefits in the form of mobile phones, laptop or tablet from the employer for the purpose of working from home will be entitled to an income tax exemption of up to MYR5,000
  - Resident individuals who incur childcare expenses will be entitled to a personal relief of MYR 3,000
  - Resident individuals who incur domestic travel expenses will be entitled to a personal relief of MYR 1,000 from 1 March 2020 to 31 December 2021.
  - A special tax relief of up to MYR2,500 will be given to resident individuals on the purchase of handphone, notebook and tablet from 1 June 2020 to 31 December 2020.
  - 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

### 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

### 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
- Employment income will be exempt from PIT from 01 Apr to 01 Oct 2020. (for Mongolian nationals only)
- 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

### Other Relevant Information
Travel Restrictions

- Foreign travelers are not able to enter New Zealand.
- Travelers from all countries are not able to enter New Zealand.

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: If the expiry date stated in a temporary visa is on or before 1 April 2020, they must apply for a Section 61 request.
- Temporary visas that expire between 2 April and 9 July 2020: If a temporary visa expires between 2 April and 9 July 2020, it will automatically be extended to late September 2020.
- 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 transit visa.
  - Subject 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 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 25, 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: visas 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 China, 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.

Compensation & Benefits

- As of August 14, Inland Revenue has extended by 6 months the tax exemption period for allowances paid by employers to employees to cover 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.

Social Security

- The Inland Revenue announced that if an employer pays an employee an allowance for general working from home costs between 17 March 2020 and 17 September 2020, up to NZD $15 of the amount paid per week can be treated as exempt income of the employee.

Payroll Reporting and Withholding Changes

- Payroll Reporting: The Inland Revenue has recently released guidance to address situations where individuals would breach days count thresholds due to travel restrictions and prima facie become subject to tax in New Zealand.
- Tax Residency Changes:
  - Individuals who breach the 183 days 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.
- New Zealand resident student loan borrowers stranded outside New Zealand for more than 183 days in a twelve-month period will not be subject to interest on student loans where the threshold was breached because of travel restrictions.
- While the guidance provides some welcome concessions for individuals and their employers, it does not provide an automatic exclusion from tax simply because Covid-19 may have had some impact on travel plans. Therefore, it is important that individuals and their employers consider their tax positions carefully in New Zealand.
- For those 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 deadline for 2019 tax returns was 31 March 2019 and time bar for 2019 tax returns ends on 31 March 2020.
IRD have confirmed that 2019 tax returns filed before 31 May 2020 will maintain the original time bar of 31 March 2024.
This effectively allows a filing extension to 31 May 2020.

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).
There are some key requirements to accessing the scheme:
- A 30% decline in revenue in any month from January to June 2020 (either against last year’s equivalent month or from month to month in 2020) that is attributable to COVID-19. New businesses (e.g. that are less than a year old) and high growth firms (e.g. firms that have had significant increase in revenue) need to demonstrate the 30% revenue loss over a relevant period, for example, March 2020 compared to February 2020, rather than to last year’s equivalent month.
- The business needs to have tried alternative means (for example, the bank) to manage the effects of the decline;Committing to paying employees 80% of their normal income for the period of the subsidy and, if that is not possible, paying the full subsidy amount to the employee (unless their ordinary wages were below the subsidy amount before COVID-19, in which case, the ordinary amount can continue to be paid). (Note that deducting and paying PAYE is considered to be paying the full amount to employees.)
The application is made online. We can help with the application and with identifying steps to manage the decline in revenue.
There is no maximum subsidy. The subsidy is paid once only as a lump sum and covers 12 weeks per employee for 12 weeks at $585 or $350 depending on whether the employee works for more or less than 20 hours per week.
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.
## 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.

## 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

- All domestic flights to and from Metro Manila resume under GCQ.
- 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.
- Foreign nationals with long-term visas (immigrant visas) under Sec. 13 of Commonwealth Act No. 613, Republic Act No 7919 and Executive Order No. 324 shall be allowed to enter in the Philippines starting 01 August 2020 subject to the following conditions:
  - Must have a valid and existing visa at the time of entry;
  - With pre-booked accredited quarantine facility;
  - With pre-booked COVID-19 testing provider; and
  - Subject to the maximum capacity of inbound passengers at the port and date of entry.
- Foreign nationals are allowed to leave the Philippines at any time during the quarantine period.

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

Filing / Payment Due Date

Other Relevant Information

- The President declared the return of the National Capital Region, Bulacan, Cavite, Laguna and Rizal province under General Community Quarantine (GCQ) from 19 August 31 August 2020.
- 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.
- Work in all Government offices shall operate under a limited workforce.
- Limited public transportation will be allowed under GCQ.
- 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.
- From 01 September 2020, National Capital Region (including Metro Manila), Bulacan, Batangas, Taaloban and Bacolod shall remain under General Community Quarantine (“GCQ”) until 30 September 2020.
Travel Restrictions
— All short term visitors will not be allowed entry or transit through Singapore, except those who have obtained prior approval under reciprocal Green Lane arrangements (with China, South Korea, Japan and Malaysia), Air Travel Pass (for visitors coming directly from Brunei and New Zealand from 1 September 2020), or with prior 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.
— From 1 September 2020, travellers arriving directly from Brunei and New Zealand, who have remained there for the last 14 days before entry, will not be required to serve a Stay Home Notice (SHN). They will be admitted into Singapore upon receiving a negative COVID-19 test result at the airport.
— Also from 1 September 2020, travellers coming from locations considered to be low risk may serve a SHN of 7 days (down from 14 days) at their place of residence or a hotel. They must complete a COVID-19 test before the end of their SHN.
— All other travellers will continue to serve their SHN for 14 days at government-assigned facilities and complete a COVID-19 test before the end of their SHN.
— As of September 30, Singapore will allow entry for travelers from Australia, excluding travelers from coronavirus hotspot Victoria.

Immigration
— Until safe distancing restrictions are lifted, employers are advised to defer bringing foreigners into Singapore.
— Work pass holders and their dependents (including those with in-principle approvals) will need entry approval from the Ministry of Manpower (MOM) before traveling; the chances of receiving entry approval are limited.
— The chances of work pass approval for new foreign employees who are overseas are limited.
— Employers may continue to apply for passes for foreigners who are already in Singapore.
— For foreign employees who have their work passes cancelled, employers may apply for an extension of stay due to travel restrictions.

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.
— 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. On the other hand, due to the recent 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 COVID-19 lockdown, Work From Home, Leave Of Absence or relocation to other site (not normal place of work).

The filing due date for all Section 45 Withholding tax forms due in April 2020 is automatically extended to 15 May 2020. In connection to this, the payment due date will also be extended to 15 May 2020. For payments by GIRO, the deduction date would be 25 May 2020 where the form is filed by 15 May 2020.

As of April 7, 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 (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
- Non-resident foreigners on business trips to Singapore 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

Individuals are granted an automatic extension of time till 31 May 2020 to file their individual tax returns.

- The bulk extension date for tax agents to file their clients’ individual tax returns for YA 2020, has been further extended from 30 June to 15 August 2020.
- Tax clearance for foreign employees in April 2020: employers were given 1 month’s extension to file Form IR21. Further extension to 30 June 2020. The extension to 30 June 2020 is also applicable to tax clearance for foreign employees due in May 2020.
- As of April 20, Employees who are on GIRO instalment arrangement can apply to defer their GIRO deductions which are originally due in May, June and July. The GIRO deduction plan will be pushed back by 3 months and will resume in August 2020.
- As of April 20, Employees who are paying their taxes via lump sum payments can apply to defer payment by 3 months.
- As of April 20, On a case by case basis, the IRAS may also be prepared to review and accommodate a longer instalment payment arrangement for taxpayers in need of help.

The Singapore Government had introduced a series of support measures to help businesses and individuals cope with the fall out of Covid-19. The IRAS has issued tax guidance on the taxability of these payouts. The following link provide details of which payouts are taxable/non-taxable:

South Korea

Region: ASPAC

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 as well as Hubei Province in China.
— 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.

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 visa/foreign 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 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, Cheonho, 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

Australia
Japan
South Korea
Bangladesh
Kazakhstan
Sri Lanka
Cambodia
Malaysia
Taiwan
China
Mongolia
Thailand
Fiji
New Zealand
Vietnam
Hong Kong
Papua New Guinea
India
Philippines
Indonesia
Singapore
Sri Lanka

Region: ASPAC

Travel Restrictions
— Sri Lankan authorities continue to enforce restrictions to slow the spread of coronavirus disease (COVID-19) as of May 28. 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.

Immigration
— As of April 8, there’s no significant changes relating to issuing of Residence visas.
— Sri Lanka has extended visas of all foreign tourists and resident foreigners until June 11.
— As of June 8, Sri Lanka has extended all visas of foreigners in the country till July 11 as many were unable to get an appointment before the previous deadline of June 11.

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
— Presently, no instructions have been issued as to whether penalties and interest would be waived off on the non-payment of taxes due on 15th May 2020 and 30th September 2020.

Filing / Payment Due Date
— No instructions have been issued as to whether the payments would be deferred. However, a notice has been issued by the Department of Inland Revenue instructing tax payers to make online payments via the online payment gateway which was introduced in the month of April 2020.

Other Relevant Information
Travel Restrictions

- Foreign nationals, starting from March 19, are not allowed to enter Taiwan unless documents of granted entry are provided and shall be quarantined at home for 14 days if granted entry.
- From 22 June 2020, Taiwan will allow business travelers from countries which are low or medium risk. The travelers will be tested for Covid-19 and can apply for a shortened quarantine period.
- 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, East Timor, 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.

Immigration

- The National Immigration Agency (NIA) announced the Expanded Overstayers Voluntary Departure Program. Foreign nationals who have overstayed their visas and turn themselves in from March 20 to June 30 are entitled to penalty relief measures. They will not be detained or receive an entry ban, and will be given only a minimum fine.
- In consideration of increased travel restrictions worldwide, MOFA announces that all travelers who entered Taiwan on or before March 21, 2020, on a visitor visa, a landing visa, or through a visa-waiver program and who have not overstayed their legal stay period will now be granted a second automatic 30-day extension.
- No application is required. However, the total period of stay cannot exceed 180 days. These conditions are subject to change and may be adjusted as circumstances require.
- Due to the impact that COVID-19 border control measures and flight bans have had on foreign visitors to Taiwan, MOFA announced the third automatic 30-day visa extension on March 21, the second on April 17, the third on May 18, 2020. The fourth on June 15, 2020. (The duration of stay has thus been extended to 120 days in total).
- As of September 14, National Immigration Agency (NIA) has decided to provide the third automatic extension to foreigners who entered Taiwan before or on March 21, 2020, and have been allowed to stay for 180 days or more were granted two automatic 30-day extensions.

Compensation & Benefits

- The compensation (NTD 1,000 per day per person) paid by the government to the person who is under isolation or quarantine due to COVID-19 is tax free.

Social Security

Payroll Reporting and Withholding Changes

- For taxpayers whereas the representative person, in charge person engaged in filing the withholding tax return is under isolation or quarantine due to COVID-19, the following payment deadline may be extended:
  - Withholding tax for payment made to residents - the withholding tax original due date 10 March, 10 April and 10 May be extended to 31 March, 30 April and 1 June respectively.
  - Withholding tax for payment made to nonresidents (applicable to the filing deadline before 1 June 2020) - original due date, within 10 days from the payment made, may be extended to 30 days from the payment made.

Filing / Payment Due Date

- The individual taxpayers who are entitled to the supportive measures by the governing authority, under no pay or part paid leave scheme implemented by employer affected by COVID-19 between 15 Jan to 30 Jun 2020 may apply for deferral of tax payments (for a maximum of 12 months) or by monthly instalments (up to 36 months).

Other Relevant Information
Thailand

Region: ASPAC

Travel Restrictions

— 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;
    - a "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.
  - Upon entry into 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.

Immigration

— 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 50-day reports, accommodation reports under Section 38 (TM38) of the Immigration Act, and requests for short-stay extensions.
— As of July 17, foreign visitors still stranded in the kingdom by the Covid-19 pandemic will be allowed to apply for an extended short stay after their visas expire on July 31. Foreign tourists who are unable to leave Thailand would be given a grace period from August 1 to September 26 to apply to stay for a specified period.
— 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.
— As of September 28, Thailand extended a grace period for visa renewals for foreigners stranded in the country due to the coronavirus pandemic until the end of October.

Compensation & Benefits
**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. Employee’s contribution rate 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.
    - Thai 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.

- Per Royal Gazette on 14 September 2020, a further reduction of social security contributions from 5 percent to 2 percent for both employers and employees from September 2020 to November 2020 in response to the COVID-19 pandemic. Social security contributions were previously reduced to 1 percent and 4 percent for employees and employers, respectively, from March to May 2020 due to the COVID-19 crisis.

**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:

- 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.
  - June 2020: extended to 31 July 2020.
  - July 2020: extended to 31 August 2020; and

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

- As of April 1, 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 hardcopy 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.

**Other Relevant Information**
Vietnam

Travel Restrictions

The Civil Aviation Authority of Vietnam (CAAV) plans to restart international commercial flights between Vietnam and six Asian cities (Guangzhou, Seoul, Vientiane, Phnom Penh, Taipei, and Tokyo) by mid-September. The passengers arriving in Vietnam will have to undergo two weeks of quarantine, unless the duration of the visit is less than 14 days. For those foreigners who travel to Vietnam for less than 14 days for work, diplomatic and official purposes, they are not required to be subject to centralized quarantine for 14 days but must follow strict requirements to prevent spreading Covid-19 in the community.

Effective September 7, authorities eased COVID-19 measures in Da Nang and Quang Nam province. As of September 15, Vietnam's government has devised policies and guidance in respect of relaxing (under strict conditions) restrictions on international travel, to balance economic recovery and safety concerns. The government has recently issued guidance to allow entry of long-term and short-term foreign investors, managers, experts, highly-skilled workers, and their family members.

Immigration

As of 9 Sep 2020, 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:

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
2. Vietnam sponsor company to submit the application for entry permission and visa approval to the Immigration department
3. The expatriates to do the Covid-19 test using real-time PCR within 3 to 7 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 airlines ticket:
- 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 5-7 days prior to arrival at a WHO/government-certified lab/clinic

Compensation & Benefits

The government is considering a support package to support labors who are jobless or seriously affected by Covid-19. The detailed measures are in discussion and will be released soon.

Social Security

Enterprises of transportation, tourism, hotel, restaurant and other sectors affected by the Covid-19 outbreak that leads to either (i) job-loss of 50% or more of the current employees who are contributing Social Insurance contribution at the enterprises or (ii) reduction of over 50% of enterprises' total assets value are entitled to a delay on contribution to the pension and survivor fund until 30th June 2020. The measure shall be reviewed in June 2020 and can be further extended until the end of December 2020 depending on the situation of the Covid-19 outbreak.

On 10 August 2020, the Vietnam Social Security announced the extension of the temporary suspension of social insurance contributions for qualified employers facing difficulties due to the COVID-19 pandemic up to December 2020 (from 30 June 2020).

Payroll Reporting and Withholding Changes

Filing / Payment Due Date

Filing: no extension (i.e. still 30th March 2020)
Conditions for extension: tax payers must submit a Request for extension of tax payment no later than 30 July 2020

Other Relevant Information