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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.

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**Immigration**

**Compensation & Benefits**

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**Payroll Reporting and Withholding Changes**

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**Other Relevant Information**
Argentina closed its borders to non-residents starting March 15. On October 26, 2020, Argentina's government ordered the extension of the mandatory lockdown for the Buenos Aires metropolitan region, until November 8. Closing of borders and suspension of flights within, into, and outside of the country remain fully in place until November 8, 2020. However, the government announced that from November 2, 2020, borders will be open for tourists coming from bordering countries such as Bolivia, Brazil, Chile, Paraguay, and Uruguay, under certain conditions. On November 7, Argentina's government changed the mandatory lockdown status for the Buenos Aires metropolitan region beginning November 9 until November 29. On November 30, Argentina's government extended the mandatory lockdown status for the Buenos Aires metropolitan region until December 20.

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 “Residence 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 29th, the federal government has implemented a quarantine period for the country until July 17, 2020. The quarantine is being most strictly enforced in Buenos Aires and its suburban areas.
- As of July 21, a new Argentine “Provision” extends the validity of an individual’s residence status granted under Article 23 (temporary residence) and Article 24 (transitory residence) of Law 25.871 for thirty (30) days (until 17 August 2020) and it extends the validity of the Certificado de Residencia Precaria.

Compensation & Benefits

Social Security

“Emergency Employment and Production Assistance Program”2: 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 (SiPAS), (March and April 2020)
- Reducing up to 95% of the employer’s contributions payable to the SiPAS (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, as long as they are employed by companies with no more than 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 SiPAS, 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 11/03/2019 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.
- Resolución AFIP 4693 announced extension of deadlines for employee and employer social security contributions related to March 2020 salaries. The original deadlines of 13 April or 15 April are extended to 16 April or 20 April (depending of the 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.

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 up 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.

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

The new minimum and maximum amounts are applicable to salaries accrued as from 1 June 2020.

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

Payroll Reporting and Withholding Changes

- Regulation of withholding tax on salaries and introduction of annual filing via AFIPs website
- Differences between the final determination and the tax withheld on 2019 salaries must be settled until 10 June 2020 inclusive
- Argentina’s tax authorities announced that the filing period for income tax returns prepared by withholding agents for the 2019 fiscal period is now being extended, exceptionally, until July 3, 2020
- As of July 24, the tax authorities have extended from July 31, 2020 to August 31, 2020 the deadline for filing employees’ informative tax returns for fiscal year 2019
- As of October 8, the Executive Branch has extended the application of the temporary Income Tax exemption for “frontline workers”. The exemption, originally provided for remunerations accrued between March 1 and September 30, 2020 has been extended to December 31, 2020.

Tax Profile / Tax Residency changes

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

Waiver of Penalties & Interest

Filing / Payment Due Date

- In view of the COVID-19 pandemic, the Federal Congress passed a law establishing a temporary exemption from income tax with the following characteristics:
  - Beneficiaries: professionals, technicians, and workers in all types of operative and auxiliary functions engaged in the public and private health systems, the armed and security forces, migration and custom sectors, fire-fighters and garbage collectors
  - Exempt income: remuneration accrued for specific and additional duties related to COVID-19 as regulated by 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).
  - 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
  - As of November 5, the Executive Branch has extended the following deadlines applicable to the regularization regime for unpaid tax, social security. The deadline for applying for the regime is extended from October 31, 2020 to November 30, 2020
  - As of December 7, Executive Branch has extended the following deadlines applicable to the regularization regime for unpaid tax, social security and customs duties:
    - the deadline for applying for the regime has been extended from 30 November 2020 to 15 December 2020;
    - the deadline for paying the first instalment within the framework of plans filed, refinanced or restated between 1 December and 15 December 2020 will be 16 January 2021; and
    - the deadline for applying for benefits for compliant taxpayers has been extended until 15 December 2020.
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 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 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.

As of October 30, Argentina has suspended the terms for inspections, assessments, appeals, reimbursements, and other procedures in connection with tax, social security, and customs duties to November 8, 2020. However, this suspension will not affect the deadlines for filing and paying taxes.

As of November 3, Argentina’s Congress is studying a new tax that would apply to wealth above ARS 200,000,000 owned by resident and nonresident individuals. This tax would be an additional tax to, and different from, the existing Wealth Tax. Its proceeds will be used to fund efforts to combat the coronavirus pandemic and incentivize specific areas of the economy. (subject to approval)

On December 4, a law establishing a once-only emergency tax on wealth was passed with the name "Solidary and Extraordinary Contribution to mitigate the impact of the COVID-19 pandemic."
## 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.
- Effective from December 1, authorities in Aruba lifted the ban on international travelers from the Dominican Republic, Haiti, Mexico, and elsewhere in Latin America (excluding Venezuela).

## Immigration

<table>
<thead>
<tr>
<th>Compensation &amp; Benefits</th>
<th>As of December 17, the Minister of Finance has declared an extension of the beneficial policy regarding severance payments, maintaining the reduced rate of 15% throughout 2021.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security</td>
<td>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.</td>
</tr>
<tr>
<td>Payroll Reporting and Withholding Changes</td>
<td>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 BoI digital platform. The deadline is 31 July 2020. As of November 10, the tax authorities have extended the 2019 individual income tax return filing deadline of December 2, 2020 to February 26, 2021. This automatic extension only applies for individual income tax forms with a September 2, 2020 issuance date.</td>
</tr>
<tr>
<td>Tax Profile / Tax Residency Changes</td>
<td>As of September 14, Aruba taxpayers can make an appointment online to file their 2019 individual income tax returns. The actual appointment will take place at the main office of the tax authorities. On October 26 2020, the Minister of Finance announced the tax relief plan, part 2, in light of the COVID-19 pandemic, aimed at supporting and promoting the local economy.</td>
</tr>
</tbody>
</table>
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 21, the government on New Providence 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.
- As of November 2, the Bahamian government has removed the mandatory 14-day quarantine.

Immigration

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

Compensation & Benefits

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

Social Security

- Social Security Sickness Benefit is payable to individuals who contract COVID-19. To qualify for the benefit, you must have been employed on the day of or the day before the illness began, and you must be able to satisfy the contribution conditions.
- Social Security Sickness Benefit is payable to individuals quarantined because of exposure or suspected exposure to COVID-19. To qualify for the benefit, you must have been employed on the day of 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

- The Bahamian government has implemented a Tax Credit and Tax Deferral Employment Retention Program. Under the program qualifying businesses will be allowed to withhold outstanding business license fees or VAT receipts collected up to a maximum of B$200,000 per month for up to three months.
- At the maximum funding level, B$100,000 would be the form of non-reimbursable tax credit and the other B$200,000 will be in the form of a deferred tax payment. Taxes will be deferred until January 2021 upon which time it will be repaid in equal installments over a 12 month period. Tax credits or tax deferrals are to be used to assist with covering payroll expenses. Qualifying businesses must agree to retaining 80% of its staff complement.
Barbados will be reopening its borders to international travelers and resume commercial flights at the Grantley Adams International Airport beginning on July 12. Effective from August 5, the Ministry of Tourism has released updated requirements for entry into Barbados. Barbados is monitoring risk assessment and immigration policies according to the following categories: High Risk, Medium Risk, Low Risk and countries with which they share a reciprocal "Bubble".

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

As of September 24, Barbados categorized United Kingdom as a high-risk country. As of October 1, it is now mandatory for all persons travelling to Barbados from High and Medium-Risk countries to have a negative COVID-19 test result in order to enter the country. These tests must be taken at an accredited or certified facility/laboratory within 72 hours prior to arrival. Persons travelling from Low-Risk countries are strongly advised to take a COVID-19 PCR test before arrival in order to expedite processing through the airport. These persons will be allowed to present results of tests taken up to 5 days prior to arrival. Relevant accrediting bodies and standards include ISO:15189, CAP, UKAS or the equivalent.

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

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.

As of July 16, taxpayers submitting personal income tax returns for the income year 2019 have been granted a further filing and payment extension to June 30, 2020.
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.
— As of December 4, officials require all individuals wishing to travel to Bermuda to apply for government authorization by completing a form 1-3 days before departure. Authorization will not be granted to travelers who fail to produce proof of having tested negative for COVID-19 via PCR test taken no more than five days before their departure for Bermuda. Residents of Bermuda are not required to demonstrate negative test results prior to arrival; however, such individuals are required to quarantine for 14 days upon their arrival.

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Other Relevant Information
Brazil

Region: America

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 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 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.

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

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

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

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 deadline to issue new Passports, Residence Permits, and other immigration documents is temporarily suspended, for the duration of the crisis.

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

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

- Effective November 3, 2020, the government of Brazil has suspended the March 16, 2020 regulations that automatically extended the length of stay for permanent residents, foreign with Brazilian visas and legal visitors in Brazil during the COVID-19 crisis and this provision indicates that the Federal Police may resume immigration procedures accordingly.

Compensation & Benefits

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

- The Brazilian Federal Government issued some Provisional Measures between March and April of 2020, easing labor laws in order to prevent mass layoffs. Among the new determinations are: new rules for home-office set-up, vacation granting, deferral of payment of some payroll charges (such as FGTS), new rules for bank of labor hours, and individual agreements between employee and employer with a higher legal value than the law provisions.
As of September 9, the tax authorities extended flexible measures for submission of documents from June 30 to August 15.

As of July, 2020, the financial transaction tax (“IOF tax”) was waived for 90 days.

As of August 14, the tax authorities have further suspended, until August 31, 2020, notifications and certain procedural mechanisms for enforcement of administrative collection of federal taxes. The measure also includes the suspension of exclusion of taxpayers from instalment regimes or the registry of non-compliance requirements for purposes of tax collection.

Extension in the deadlines for payment of social contributions due under the Simplified Tax System (Simples Nacional) regime to March 31, 2020; to April 30, 2020; to May 31, 2020; and to June 30, 2020.

Emergency credit line for some companies (annual revenue of BRL 360 thousand - BRL 10 million in 2019).

The Brazilian IRS analyzes to loosen the Brazilian tax residency settings due to the closed borders and restrictions on movement.

Online withdrawal of FGTS balance allowed a withdrawal up to BRL 1,045.00 as from June 15 to December 31, 2020.

Extension in tax return filing and payment deadline for all individual taxpayers subject to Brazilian tax law to September 30, 2020, including social security contributions for the employers.

The Federal Police in São Paulo will start to make available some vacancies for the visa registration on its website for the next week and they intend to return to its activities gradually.

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

Published in July, 2020 the Decree No. 245/2020 was published, extending the due date of federal taxes for May 2020 to June 2020.

Publication of a measure that allows employers to suspend the employment contract and/or reduce the employee’s income for a period of up to 60 days, as from April 2020.

Federal taxes payment extension of 06-months to companies under the “Simpler Nacional” tax system.

The Brazilian Ministry of Economy has postponed the deadline for payment of social security contributions from June 2020 to October 2020. Nonetheless, the tax authorities remain entitled to request the presentation of the original documents, if necessary.

Extension in tax return filing and payment deadline for all former Brazilian individual tax residents that ceased tax residency in Brazil in the last CY, to 30 June 2020.

As of August 14, the tax authorities have further suspended, until August 31, 2020, notifications and certain procedural mechanisms for enforcement of administrative collection of federal taxes. The measure also includes the suspension of exclusion of taxpayers from instalment regimes or the registry of non-compliance requirements for purposes of tax registration.

Published in July, 2020 the Decree No. 245/2020 was published, extending the due date of federal taxes for May 2020 to June 2020, including social security contributions for the employers.

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 to October 30, 2020. Nonetheless, the tax authorities remain entitled to request the presentation of the original documents, if necessary.
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 October 2, Immigration, Refugees and Citizenship announced that, in addition to the border restrictions that remain in place, the Government of Canada is further strengthening the public health presence at the border and enhancing quarantine monitoring. The government is also increasing the use of digital forms and processes to allow critical information to be shared more quickly with provinces and territories. In addition, a process is being introduced to support enhanced family reunification, including those in long-term exclusive relationships, international students and entry for compassionate reasons
- As of November 18, travel restrictions between the Canada-U.S. border will be closed to non-essential travel until December 21 (awaiting formal confirmation)
- Effective December 1, flights from Canada to Curacao are set to resume
- Effective November 2020, to reduce the spread of COVID-19 and enhance the health and safety of Canadians, the government of Canada has announced that, air travellers entering Canada must provide specific information using the ArriveCAN app or website. Submitting the required information, such as travel details and quarantine plans, ahead of entry will also help speed up processing at the border and limit points of contact. Failure to comply could result in penalties
- As of November 29, Canada extends its restrictions for all travelers entering the country, except from the United States, until January 21

Immigration

- Entry will be denied to most foreign nationals with few exceptions; citizens and permanent residents exhibiting no symptoms upon 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 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 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 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, the Federal Department of Finance issued a news release and draft legislation confirming the proposed extension of the Canada Emergency Wage Subsidy (CEWS) until December 19, 2020. The subsidy is also going to expand the accessibility to the program by including employers who experience a revenue decline of less than 30 percent
- As of October 10, the Canada Revenue Agency (CRA) will provide relief for certain non-resident employers who would be subject to Canadian withholding, remitting, and reporting obligations due to non-resident employees working remotely in Canada because of the travel restriction. This will be applicable till December 31, 2020
- On December 17, the Canada Revenue Agency (CRA) released guidance to address the issues that may arise as a result of COVID-19 pandemic-related workplace or territorial restrictions for First Nations or indigenous taxpayers (that is, restrictions that may temporarily cause employees or employers to work or reside off-reserve)
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.

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.

The CRA has introduced temporary electronic submission processes to expedite urgent requests for 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 has been remitted by mail, courier or Fax after March 12, 2020 due to the temporary closure of various CRA centers and offices.

The CRA will provide relief for a nonresident vendor who disposed of certain taxable Canadian property but did not yet receive a Section 116 Certificate because processing of these requests was disrupted due to the 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 announced that all Canadian employers must report certain employment payments made during specified periods in 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.
### Caribbean Netherlands

**Region:** America


**Travel Restrictions**
— As of November 2, officials in the Caribbean Netherlands extend flight ban for most countries until December 1 due to ongoing COVID-19 activity

**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**
### Travel Restrictions
- The borders of the Cayman Islands have re-opened but permission to travel into Cayman is required in advance of the travel date and there are various testing and quarantine requirements.
- Most international passenger flights are suspended but there are flights on British Airways and Cayman Airways that have been announced. Cruise ships and private vessels have also been banned from docking. Various movement restrictions are in place on Grand Cayman, Cayman Brac, and Little Cayman, with the tightest measures in place in Grand Cayman.
- As of December 3, entry restrictions for most nonresident foreign travelers remain in effect in the Cayman Islands.

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

### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

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

Travel Restrictions
— As of 13 November, Chile’s government announced that the country’s borders will reopen at 00.00 hours on November 23, 2020, for tourists and business travelers.
— As of November 23, Chile has put in place new sanitary/health protocols for individuals who undertake travel that took effect with the reopening of the Santiago International Airport border that apply for tourists and business travelers. This includes completing a Sworn Health Statement at www.c19.cl government’s webpage, having appropriate health insurance, obtaining a negative SARS-COV-2 test
— A mandatory curfew is still in effect between 00.00am and 05.00am
— Regardless of the PCR test, travelers with a different entry Region as their final Chilean destination will be allowed to continue their journey within 24 hours from the time of their arrival into Chile

Immigration
— Non-compliance may result in criminal prosecution and administrative sanctions, such as prison, monetary fines, and deportation. Foreign nationals with an ongoing in-country Ministerial Visa request and foreign nationals with expired residence visas who still do not have an approved and valid proof of visa in progress or proof of permanent residence in progress certificate, cannot re-enter the country until their visa / residence in progress certificates are issued or extended, in the event that they have expired. The Immigration Department has developed an online system that will allow foreign nationals with approved temporary residence visas to download an electronic visa stamp.
— 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 unless they produce a negative SARS Cov-2 test.
— Until December 7th, tourists originating from a country with a “Community Transmission” certified status by the World Health Organization (WHO) will be required to observe a 14-day mandatory quarantine in their place of residence in Chile, regardless of their PCR test result.
— All travelers, regardless of nationality, immigration status or in country final destination, will have to submit themselves to a government monitoring program during a 14 day period, on which they will have to report their symptoms and location to the authorities on a daily basis through a special form that will be sent to them to their personal emails.
— Night curfews are still in effect for the whole of the great Santiago Metropolitan area and most regions of the country, due to the coronavirus disease (COVID-19) outbreak, until further notice. Subject to weekly evaluations, the Government may de-escalate strict quarantine measures for communes showing improvements in their Covid-19 indicators.
— Foreign nationals in Chile must now submit their applications for a Temporary Residence Visa Renewal online. For foreign nationals who live in the Metropolitan Region, these applications must be submitted online through the Immigration Department’s website, using the registration code (‘clave única’). Those living in other Regions must present their application in person at the Regional Office, except in the Region of Antofagasta where they must submit it by courier

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
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 overl attachment 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. The initial international flights will be resumed with the United States, Ecuador, Mexico, Bolivia, Brazil, the Dominican Republic and Guatemala
— As of October 1, all eligible international passengers must obtain a medical certificate confirming a negative PCR test result issued no more than 96 hours before their departure flight
— As of November 5, travelers arriving to Colombia are no longer required to obtain a negative COVID test to enter the country. However, passengers must complete Migracion Colombia’s Check-Mig immigration form and follow other protocols upon arrival. This includes reporting to the Colombian Government any flu-like symptoms that occur within 14 days of arrival in Colombia
— As of November 26, Colombia’s health state of emergency will be extended for a further three months through February 2021

Immigration

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

Compensation & Benefits

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

Social Security

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

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

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

Filing / Payment Due Date — Some local authorities have extended the deadlines for the submission and payment of municipal tax returns.
— Regarding the tax and exchange information that taxpayers must submit to the national tax authority (National Tax and Customs Direction - DIAN), the deadlines for submitting such information were extended.
— Deadline for taxpayers to pay the second instalment of their 2019 income tax has been set between 21 April and 5 May 2020.
— The deadline for filing the 2019 income tax return and payment of the third instalment has been set between 9 June and 24 June 2020 depending on the last digit of taxpayers' Tax Identification Number (TIN).
— In relation to the deadline for taxpayers for filing their annual foreign assets return has been set between 1 June and 1 July 2020.

Other Relevant Information — The Ministry of Finance authorized an abbreviated procedure for taxpayers to receive income tax refunds within 15 days (normally 50 days) following the date of filing the tax refund request.
— The Ministry of Finance enacted a "Solidarity income tax for COVID-19" applicable from 1 May 2020 to 31 July 2020 on monthly salaries paid to public servants, fees paid to individuals who provide services to the government, and pensions, exceeding COP 10,000,000. The tax rates are 15%, 16%, 17% and 20% depending on the payment received.
— In addition, taxpayers filing their tax returns between 1 April and 1 July 2020 can request for payment agreements through an abbreviated procedure until 6 August 2020.
— The deadline for requesting early termination of ongoing tax proceedings, mediation in ongoing judicial proceedings on taxes (initial deadline was 30 June 2020), and application of the favorability principle for the collection of tax debts, is extended until 30 November 2020.
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 the said States, among other conditions established for all the travelers, including the COVID-19 negative test result, and an insurance policy that covers COVID-19 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 19th, will be permitted travelers from Pennsylvania, Massachusetts and Colorado. In addition, the government will require that the traveler presents a negative COVID-19 test, with the same being executed at least 72 hours before traveling to Costa Rica (this term was of 48 hours). Also, stops in non-authorized cities will be permitted, provided that the person does not leave the airport during said stop.
- On September 10, 2020, the Government of Costa Rica announced the authorization of entry for eight more states of the United States. As of September 15, in addition to residents of Pennsylvania, Massachusetts and Colorado, residents of the following states will also be authorized to enter: Washington, Oregon, Wyoming, Arizona, New Mexico, Michigan and Rhode Island. Additionally, effective October 1, residents of California state will be authorized to enter.
- On October 2, 2020, the Government of Costa Rica announced the authorization of entry from travelers coming from all of the states of the United States effective November 1st.
- Effective October 15, foreign nationals from all Central American countries will be permitted to enter Costa Rica.
- Those traveling from El Salvador, Belize, Guatemala, Honduras, Nicaragua and Panama are required to fill out a Health Pass form, present a negative coronavirus disease (COVID-19) PCR test taken within 72 hours upon arrival, and provide proof of travel insurance that would cover COVID-19 related costs.
- As of October 19, the Government of Costa Rica has opened the air borders for Honduras, El Salvador, Guatemala, Nicaragua, Belize, and Panama.
- Effective November 1, Costa Rica fully reopens its borders. All travelers who enter Costa Rica will no longer be required to present a PCR diagnostic test with a negative result.

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 73,654 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
Region: America

### Curacao

#### Travel Restrictions
- As of July 24, travelers from several countries and territories in the Caribbean and Europe, as well as Canada, Guyana, China, and Hong Kong, may enter Curacao.
- As of October 7, Curacao authorities have extended the current 23:00 - 05:00 (local time) curfew, previously implemented in an effort to curb the spread of the coronavirus disease (COVID-19), until at least October 21. A maximum of 20,000 international travelers a month are permitted to enter the island from approved locations. Arrivals from the Caribbean, Europe, Guyana, China, Hong Kong, Taiwan, Canada, and the US states of New York, New Jersey, and Connecticut are allowed to enter Curacao without quarantine. However, prior to travel, visitors must complete the digital immigration card, present a negative COVID-19 test taken a maximum of 72-hours prior to departure, and complete the digital Passenger Locator Card (PLC) 48 hours prior to departure.
- As of October 9, the Curaçao Tourist Board announced the country will be reopening to residents of New York, New Jersey and Connecticut. Starting the first week of November, residents of the three states will be the first Americans granted access to the Dutch Caribbean island of Curacao since travel restrictions were imposed earlier this year.

#### 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

<table>
<thead>
<tr>
<th>Tax Profile / Tax Residency Changes</th>
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<td>No interest charge for outstanding taxes and premiums.</td>
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<tr>
<th>Waiver of Penalties &amp; Interest</th>
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<td>Extended to August 1, 2020.</td>
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<tr>
<th>Other Relevant Information</th>
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<tr>
<td>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.</td>
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<tr>
<td>Officials in Curacao will relax existing movement and business restrictions, while maintaining the curfew, starting May 8.</td>
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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 elapsing or those that are expired are extended for the duration of the health emergency in the cases of: individuals who hold a tourist visa, temporary residents, permanent residents, as well as the periods of absenteeism for temporary or permanent residents.

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

Social Security
**Payroll Reporting and Withholding Changes**

There are no changes regarding payroll reporting or employer-performed withholdings. However, the following self withholdings would be applicable from April 2020 onwards:

- An Income Tax self-withholding of 1.75% over monthly taxable income has been established for financial entities and entities that provide mobile phone services.
- An Income Tax self-withholding of 1.5% over monthly taxable income has been established for: (a) entities that have subscribed exploration and exploitation of non-renewable resources and hydrocarbons agreements, (b) entities that have subscribed specific work agreements, (c) entities that provide complementary oil services and (d) entities that transport crude oil.

**Tax Profile / Tax Residency changes**

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

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

- 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.
Guatemala

Region: America

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

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes
— Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
— A temporary tax for the COVID-19 pandemic (impuesto para la emergencia del COVID-19) will be applicable. The following are some of the most important features of the proposed temporary tax:
  — The tax would be payable by public officers with a salary of more than GTQ 15,000. The Congress indicated that this includes, among others, the president, vice-president, ministers, vice-ministers, and all deputies;
  — The tax would be levied on the taxpayer’s monthly salary;
  — The rate would be 20% over the monthly taxable income; and
  — The temporary tax would be applicable for 3 months
— According to the proposal, the tax is aimed at creating a fund, 50% of which would be used to purchase COVID-19 tests and the other 50% to grant a risk bonus to health workers who are in the front line and at risk of being infected, among others
— The Congress is abolishing the Solidarity tax to mitigate COVID-19 pandemic effects
— The Congress announced the following extraordinary contribution for the crisis caused by the COVID-19 pandemic:
  — individuals deriving income from employment are proposed to be subject to the contribution as follows:
    — Annual income up to 300,000 - 5%
    — Annual income between 300,000 to 600,000 - 7%
    — Annual income above 600,000.01 - 10%
  — individuals deriving income from business activities and calculating tax under the net profit tax regime are proposed to be subject to the contribution rate of 10% for annual income up to 5,000,000.00 and 25% for annual income over 500,000.01
  — individuals deriving income from business activities and calculating tax under the gross income tax regime are proposed to be subject to the contribution rate of 10% for monthly income over GTQ600,000.01
**Travel Restrictions** — As of November 2, authorities reopened the country's airports and land border crossings to international travel following an extended closure but are enforcing enhanced entry requirements for all travelers. International public land transport services such as buses resumed October 26. All travelers must present a negative result from a polymerase chain reaction (PCR) COVID-19 test taken no more than 72 hours before departure for Honduras and a completed pre-arrival (prechequeo) travel form. Passengers departing via the land borders are also required to complete the online prechequeo form. Travelers may be subjected to additional COVID-19 testing upon arrival.

**Immigration**

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

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

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

**Other Relevant Information**
Travel Restrictions — As of November 18, Mexico-US land border restrictions continue until at least December 21

Immigration

Compensation & Benefits

Social Security — 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

Filing / Payment Due Date — 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.
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 Peru's airports, including the Jorge Chavez International Airport, for domestic travel only beginning on July 15.
- As of September 21, commercial flights are suspended until 30 September. Borders are only open to repatriation flights for Peruvian nationals and residents, and these flights are limited.
- As of October 5, Peru restarted air transport internationally as part of Phase 3 of the economic reactivation, which began on October 5. It includes countries of the region Colombia, Chile, Ecuador, Panama and Uruguay.
- All passengers coming from an international flight must present a negative PCR test 72 hours before the flight.

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

Compensation & Benefits
- Employees (i) whose employment were suspended during the National State of Emergency and (ii), whose gross monthly salary is up to 2,400 soles, would receive a government bonus of PEN760 for a maximum of 3 months.
- 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 due to Resolution 099-2020/SUNAT provides the following extensions for monthly advance tax declaration and payments:
  - For taxpayers with net income up to 2,300 tax units (UIT) in 2019, the deadline for the February advance tax declaration and payment is extended to between 2 July and 7 July 2020, depending on the last digit of the RUC number, or 8 July 2020 for those with good taxpayer status (unchanged from prior extension).
  - For taxpayers with net income up to 5,000 tax units (UIT) in 2019, the deadlines are as follows (changed from prior extension, including addition of May and June): the March advance tax declaration and payment is extended to between 10 July and 17 July 2020, depending on the last digit of the RUC number; or 20 July 2020 for those with good taxpayer status; the April advance tax declaration and payment is extended to between 5 August and 12 July 2020, depending on the last digit of the RUC number; or 13 August 2020 for those with good taxpayer status; the May advance tax declaration and payment is extended to between 14 August and 21 August 2020, depending on the last digit of the RUC number; or 24 August 2020 for those with good taxpayer status; and the June advance tax declaration and payment is extended to between 3 September and 10 September 2020, depending on the last digit of the RUC number, or 11 September 2020 for those with good taxpayer status.

Social Security
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- As of October 5, Peru restarted passenger air transport internationally as part of Phase 4 of the economic reactivation, which began on October 5. It includes countries of the region Colombia, Chile, Ecuador, Panama and Uruguay.
- All passengers coming from an international flight must present a negative PCR test 72 hours before the flight.

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Travel Restrictions
— Seaports are still closed. Full business operations resumed May 20, but a 2100-0500 curfew is still in place.
— As of Aug. 24, authorities in Saint Lucia have amended travel restrictions as part of the island country’s efforts to curb the spread of coronavirus disease
— As of December 14, all travelers aged five and over arriving by sea or air must produce proof of having tested negative for COVID-19 using a PCR test taken within seven days before arrival. Travelers aged 18 and over must also complete a Travel Registration seven days or more before travel, as well as a Health Screening Form

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

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

Other Relevant Information
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
United States

**Travel Restrictions**

- The United States has closed its northern and southern borders to all non-essential traffic (only at land borders)—defined as tourism or recreational travel—until at least May 30, 2020.
- Individuals who were physically present in the United Kingdom, Ireland, the Schengen Area, Iran, and the People’s Republic of China during the 14-day period preceding their entry or attempted entry into the United States are barred from entering. These restrictions do not apply to U.S. citizens or lawful permanent residents, their spouses and some immediate family members, and certain foreign nationals.
- The US land-border restrictions with both Canada and Mexico extended until July 21.
- On May 24, 2020, the U.S. administration issued a proclamation imposing a travel suspension for individuals who have been to Brazil within the 14 days preceding their intended entry into the United States, with some limited exceptions. The proclamation cites ongoing widespread transmission of COVID-19 in Brazil as justification for introducing the travel suspension. This suspension goes into effect on May 26, 2020, and will remain in effect until terminated by President Trump.
- As of August 6, the United States lifted a warning to its citizens to avoid all foreign travel due to the coronavirus pandemic.
- As of August 20, the U.S. Department of State (DOS) issued additional guidance on August 12 expanding the national interest exceptions to the June 22, 2020 Presidential Proclamation, which restricted the entry of certain nonimmigrants. The new guidance broadens the exempmptions to the entry ban for certain H, L, and J nonimmigrants, and allows those who qualify to request an emergency appointment at U.S. Consulates to obtain their visa and enter the U.S. while the entry ban remains in effect.
- As of November 18, travel restrictions meant to curb the spread of COVID-19 between the US, Canada and Mexico have been extended till December 21.
- As of December 7, Italian airline Alitalia together with the United States airline Delta Air Lines will carry out quarantine free flights from the United States to Italy. Travelers will be required to present a negative result of the Coronavirus test, not older than 48 hours before departure, or take an antigen test at the airport before departure. Additionally, after arrival travelers will have to take another antigen test. If the result is negative, passengers will be permitted to enter Italy without the need to follow quarantine rules.

**Immigration**

- USCIS has extended deadlines by 60 calendar days for responses to all Requests for Evidence (RFE), Notices of Intent to Deny (NOID), Notices of Intent to Terminate (NITR) 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-290B, Notice of Appeal of Motion, 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.
- President Donald Trump has announced plans to introduce an Executive Order limiting immigration to the United States. The president said he will pause all immigration—which will be some exceptions—for a period of 60 days, but it is important to note that the new immigration wasn't actually paused following the announcement. Individuals applying for US Permanent Residence from outside of the country are impacted by the suspension.
- The U.S. Citizenship and Immigration Services (USCIS) announced that certain field offices, application support centers and asylum offices, will resume face-to-face services beginning on June 4, 2020.
- A settlement agreement has been reached between a nonprofit organization that represents the interests of IT companies 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 Form I-129 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, enrolled in, 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. universities and intellectual property may be acquired and diverted to advance Chinese military interests. The proclamation takes effect on June 1, 2020.

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**Country List**

- 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
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 organization or a governmental research organization;
- The beneficiary is cap-exempt based on a Conrad/IGA waiver under INA section 214(l).

Effective June 22, USCIS plans on resuming premium processing for all other Form I-129 petitions, including:
- All H-1B cap-subject petitions (including those for fiscal year 2021) for both premium processing upgrades and Form I-120 filings 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 recruitment 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 185-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 June 16, 2020.

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

Compensation & Benefits
- Section 139 Qualified Disaster Payments: Under section 139, employers can make payments to employees on a tax-free basis to cover certain expenses resulting from a federally declared disaster.
- Emergency Paid Sick Leave & FMLA: The FFCRA requires certain employers with fewer than 500 employees to provide emergency paid sick leave as well as expanded emergency FMLA benefits.
- Qualified Retirement Plans: The CARES Act provides additional temporary flexibility and relief for employers and employees with respect to retirement plan distributions, funding, and hardship loans.
- High Deductible Health Plans. Notice 2020-15 provides that a health plan may satisfy requirements of a high deductible health plan (HDHP) – and thus allow a covered individual to make tax-favored contributions to an HSA – even if minimum deductible requirements are not met before providing testing for and treatment of COVID-19.
- Student Loan Assistance: The CARES Act permits employers to provide tax-free student loan repayment assistance to employees in 2020 through an educational assistance program up to annual limits ($5,250).
- Other considerations: Even where there has been no change in law, a shift to a remote workforce may result in a 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, individual retirement arrangements (IRAs), and certain other tax 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 IRS 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.
- As of November 16, the IRS released an advance version of Notice 2020-82 announcing a contribution to a single-employer defined benefit pension plan with an extended due date of January 1, 2021, will be treated as timely if it is made no later than January 4, 2021 (which is the first business day after January 1, 2021).
Payroll Reporting and Withholding Changes (contd.)

- Deferred Deposit of Payroll Taxes. The CARES Act allows certain employers and self-employed individuals to defer the deposit of certain payroll taxes that are otherwise required to be deposited during the period from March 27, 2020 to December 31, 2020. Half of the deferred amounts are due on December 31, 2020; the remaining half 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:
  - Operations were fully or partially suspended, due to a government order
  - 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 5, 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.

Tax Profile / Tax Residency changes

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

Waiver of Penalties & Interest

- Penalties and interest will not begin to accrue until 16 Jul 2020.

Filing / Payment Due Date

- Virginia has supplemented its previous announcement that the due date to make tax payments is extended to 1 June 2020 for both corporations and individuals without the imposition of penalties.
- Idaho has announced that taxpayers who are unable to file their 2019 income tax return by 15 June 2020 can obtain an automatic extension to 15 October 2020, provided that they pay a specified amount of the tax due by 15 June 2020.
- As of July 20, Louisiana state grants further tax filing and/or payment extension. The new extension waives all penalties and interest for the late filing (up to 15 November 2020) of any tax return or the late payment of any tax due in or for 2019 and 2020, with an original due date between 11 March 2020 and 15 July 2020.
- As of September 28, the Internal Revenue Service (IRS) has pushed back the e-filing deadline for certain taxpayers to account for a software outage on a popular tax filing platform. The announcement was made in a US Treasury Department memorandum on September 24, 2020. Affected taxpayers whose tax returns were due by September 15 2020 gained two additional days to file and pay. E-filed returns and elections filed with such returns by September 17 2020 are considered timely.
- As of October 8, the US Internal Revenue Service (IRS) has pushed the Economic Impact Payment (EIP) registration deadline from October 15 to November 15, 2020.
Several immigration advocacy groups filed an emergency motion for a temporary restraining order with the United States District (US) Court to halt the implementation of President Trump’s proclamation to suspend the entry of certain immigrant 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.

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 employer 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.

As of October 12, the US Internal Revenue Service (IRS) has reminded taxpayers to file their federal income tax returns by the October 15, 2020 deadline if they previously filed for a federal extension.
<table>
<thead>
<tr>
<th>Travel Restrictions</th>
<th>• The border is closed. Uruguayan citizens and permanent residents may enter, foreign nationals may not.</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 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.</td>
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<tr>
<td>• Beyond Uruguayan citizens and permanent residents, the new decree authorizes foreign nationals to enter the country in these situations:</td>
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<tr>
<td>• Family reunification cases involving parents, spouses, concubines or single children with incapacities; and</td>
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<tr>
<td>• duly and previously authorized entries regarding labor, economic, business or judicial related affairs.</td>
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<tr>
<td>Immigration</td>
<td>• Immigration office are open and processing residence requests, and other procedures with previous appointment.</td>
</tr>
<tr>
<td>Compensation &amp; Benefits</td>
<td>• The employer social security contributions payment of partners of personal companies corresponding to the</td>
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<td>months of March 2020 and April 2020 was deferred.</td>
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<td></td>
<td>• 60% of said employer social security contributions will be paid in 6 installments starting in June, and the</td>
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<td></td>
<td>remaining 40% will be subsidized by the State.</td>
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<td></td>
<td>• The Executive Branch regulated the procedures for Social Security Additional Assistance Tax (IASS Additional Tax).</td>
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<td></td>
<td>The IASS Additional Tax taxes the income corresponding to retirement benefits, pensions, military and</td>
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<td>police retirement benefits, and similar passivity benefits in charge of public, parapublic and private institutions</td>
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<td>according to a range that spans between 5% and 20%. The liquid remuneration, considering IASS, after</td>
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<td>deducing the additional tax, the healthcare contribution and the passivity contribution, must not be inferior</td>
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<td>to the highest of these figures: a) UYU 100.000; b) the maximum remuneration of said range. The additional</td>
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<td></td>
<td>tax will be destined entirely to the Social Security Bank (BPS).</td>
</tr>
</tbody>
</table>

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.

- As of September 17, tax authority extended deadlines for making tax advance payments for certain taxpayers. Small taxpayers whose income in the previous fiscal year did not exceed 6 million Indexed Units may make advance payments of the net wealth tax, corporate income tax and control of corporations tax (originally due in September 2020) in November 2020.

- Tax Authorities have deferred the deadlines for filing tax returns and payment of taxes on notional dividends, as a measure to mitigate the economic effects of the COVID-19 pandemic.

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

Immigration
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Compensation & Benefits
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Social Security
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Payroll Reporting and Withholding Changes
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- On 27 April 2020, the Minister of Labor increased the monthly minimum salary from VES 250,000 to VES 400,000. The measure is applicable as from 1 May 2020. The increase affects the payroll contributions calculation.

Tax Profile / Tax Residency changes
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Waiver of Penalties & Interest
---
- Income tax exemption introduced for individuals with gross Venezuelan source income for fiscal year 2019 does not exceed VES 450,000; Published on April 2, 2020 (and in force since that date).

Filing / Payment Due Date
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- March 31, 2020 There was no extension of the deadline by the government.

Other Relevant Information
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- On March 13, 2020, an overall alarm status was declare for the purposes of attending the COVID-19 health emergency.
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
Travel Restrictions

- 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 Gutersloh 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.

- As of June 26, 2020:
  - Applications and further information in the context of residency permits are to be filed via e-mail or regular mail at the Austrian embassies and consulates (no filing in person).

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

- As of October 19, Hungarians can now cross into Austria without any coronavirus-related restrictions as Austria has “changed Hungary’s safety risk assessment to positive”.

- As of July 8, Austria’s government has introduced travel warnings for the following European countries: Albania, Bosnia-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, Ukraine, and Belarus.

- Note: Due to a high number of cases, travelers from the Gutersloh district in Germany will need a negative COVID-19 test (administered in the last 48 hrs.) to travel to Austria.

- As of October 19, 2020, Austrian foreign ministry advises against travel to Spain.

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

- The government passed a measure known as ‘Corona short time work’ according to which, there is a reduction of working time between 10 percent and 90 percent, and guaranteeing employees 80 percent up to 90 percent of their previous net income. The employee is still paid by the employer, and the employer is entitled to apply for a refund from the Public Employment Service Austria (“Arbeitsmarktservice” (AMS)). The Corona short time work is applicable for a period of up to six months, until end of September 2020.
**Social Security**

- **Contributions:**
  - Employers are entitled to request deferrals of social security payments as well as to extend deferred payments. Late payment fines may be waived, enforcement of due contributions will be postponed.
  - The social security authority for self-employed individuals also offers deferral of social security payments as well as reduction of the contribution basis in order to reduce social security contributions.

- **Benefits:**
  - A special Corona-short-time work 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. The mutual agreement further stipulates that concerned frontier workers intending to make use of the mutual agreement are obliged to collect relevant evidence, i.e. a statement by the employer about the days spent in home office due to the COVID-19 pandemic.

- 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 prevention of the spread of COVID-19, 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.

- As of November 2, the German Ministry of Finance published a new mutual agreement between Austria and Germany concerning frontier workers who are currently e-working at home due to the COVID-19 pandemic.

**Waiver of Penalties & Interest**

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

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

- As of December 14, the Austrian parliament has approved the draft bill on COVID-19 tax measures, which aims to prolong the application of already existing measures to support taxpayers and provides for other amendments to tax laws, such as the introduction of an interest deduction limitation rule which shall apply as from January 1, 2021.

**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

Benefits:

- Navigation of tax-free cost compensation for e-working to employees who do not receive any other form
- If certain conditions are fulfilled, can request a postponement of social security contributions till 15
- The NSSO can exempt an employer from paying late-payment interests, surcharges and indemnities
- Employers with difficulties paying their social security contributions to the NSSO can request a ‘mutually
- Contributions:
  - Employers with difficulties paying their social security contributions to the NSSO can request a ‘mutually
  - The NSSO can exempt an employer from paying late-payment interests, surcharges and indemnities
  - If certain conditions are fulfilled, can request a postponement of social security contributions till 15
- Benefits:
  - Employers can apply for temporary unemployment due to the Covid-19 crisis (both in respect to white-

Social Security

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.

Compensation & Benefits

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specific covid-19 context.

Immigration

- Individuals who are stuck in Belgium due to travel restrictions imposed by other countries can exceptionally
  apply for an extended stay and work authorization
- As of July 22, the visa activities in Belgium’s Embassies and Consulates abroad are gradually resuming so as
to facilitate certain visa applications
- 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
  alternately 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. Travelling to green zones is allowed, travelling to orange zones is allowed under certain
conditions (for instance quarantine) and travelling to red zones is prohibited unless for essential reasons of
travel. Professional travel is considered essential. Travelers returning from red zones are required to quarantine
for 14 days and are required to submit to a PCR test. Quarantine and testing are recommended for orange
countries. 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 travelling 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 1, travellers 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. This obligation does not apply if people complete a self-assessment document which,
after analysis, authorize them to do so.
- From 23 September 2020, the Belgian authorities announced the start of a new phase in their response to the
COVID-19 public-health crisis, shifting to a longer-term approach to health-risk management and a greater
accountability of Belgian citizens. As from October 1, 2020, new rules governing, social distancing, mask-
wearing, “close contact,” and quarantining come into effect. There have also been some recent changes to
presence in and travel from so-called green, orange, and red zones, and other travel restrictions
- As of October 1, Belgium has announced they are relaxing travel restrictions to the Canary Islands and Valencia
region, it will no longer be mandatory for visitors to go into a quarantine upon return to the country from these
regions
- Effective from December 18, all travelers are still required to fill in the Passenger Locator Form (PLF), travelers
coming from a red zone will also be required to go into quarantine for ten days, with a test on day seven
- 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:

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

Travel Restrictions

- Belgium lifts restrictions for EU travel starting 15 June
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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 (1964) (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.
- 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.
- On December 9, 2020, Luxembourg announced that it has reached an agreement with Belgium under the Belgium-Luxembourg Income and Capital Tax Treaty (1970) (as amended through 2009), prolonging the neutralization of days worked from home due to the COVID-19 pandemic until 31 March 2021.
- On December 7, 2020, the authorities of Belgium and the Netherlands agreed another extension until 31 March 2021 of the mutual agreement on the taxation of frontier workers under the Belgium - Netherlands Income and Capital Tax Treaty (2001) (as amended through 2009).
- As of December 16, the mutual agreement reached between Belgium and France on May 15, 2020 regarding the taxation of income earned by cross-border and frontier workers under the Belgium - France Income Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021.

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.
- As of October 29, the Republic of Belarus has temporarily restricted entry via ground border posts for some categories of physical persons from Latvia, Poland and Ukraine.
- As of December 10, Belarus will close its land borders to its own citizens later this month (December 2020).

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

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

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

### Waiver of Penalties & Interest
- Filing / Payment Due Date

### Other Relevant Information
- As of April 29, Belarus will earmark about Br110 million to boost the domestic economy menaced by the coronavirus. There will be five packages. They provide for a number of monetary and prudential measures, support for the real economic sector and protection of the consumer market. The government is working on an additional package of fiscal measures, not yet announced.
Travel Restrictions
— BiH abolished self-isolation measures for those permitted entry. The BiH Council of Ministers has announced that it will allow entry to the citizens of Croatia, Serbia, and Montenegro as of June 1. There is still a ban to entry for non-resident foreign nationals.
— As of August 12, Bosnia and Herzegovina maintains COVID-19 travel restrictions. Business and transport disruptions to continue.

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

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

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
— In light of the COVID-19 pandemic, the Assembly of Brcko District adopted the Law on alleviation of the negative economic impact caused by the pandemic on economic operators.
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.
Travel Restrictions

- 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:
  - nationals of the EU, a Schengen country, or the UK and their family members;
  - 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 leave Bulgaria.
- As of 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, Uganda, Uruguay and Ukraine
- As of October 7, Bulgaria is allowing foreign nationals from 50 countries to visit for tourism. The following countries are allowed to visit Bulgaria for tourist purposes with no quarantine or COVID-19 test requirements: Andorra, Austria, Australia, Belgium, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, New Zealand, Northern Ireland, Norway, Poland, Portugal, Romania, Rwanda, San Marino, Serbia, Slovenia, Spain, Sweden, Switzerland, Thailand, The Netherlands, Turkey, UK, United Arab Emirates, Uruguay and Vatican City. Meanwhile, travelers from following countries are required to submit a negative COVID-19 PCR test result taken within 72 hours before entering the territory, through all border checkpoints. This policy will be enforced from November 2, 2020. Such countries include: 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 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.

Regional Immigration

- Personal documents issued to foreign nationals
  - 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.
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**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 having 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 proprietors) 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**
As of July 28, the Croatian government adopted measures with the goal of preserving jobs for employers. The Ministry of Internal Affairs invited all visitors to announce their arrival to Croatia by registering on entercroatia.mup.hr in order to minimize the waiting period on the Croatian border. Those foreign workers who do not have such evidence must announce their arrival and the reasons for their arrival to the Ministry of Internal Affairs for registration purposes. 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.

### Travel Restrictions
- Entering into Croatian territory is allowed to:
  - EU/EEA nationals
  - non-EU/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 travelers who present a negative result of the Coronavirus test, not older than 48 hours, will be permitted to enter the country
      - The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Croatia, please click here: https://reopen.europa.eu/en/map/HRV

### 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
- No changes for payroll reporting. 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)

### Payroll Reporting and Withholding Changes
- 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)

### Filing / Payment Due Date
- Filing due date for personal income tax annual documents remained the same (31.01.2020 and 29.02.2020).
- 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).

### 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. Those foreign workers who do not have such evidence must announce their arrival and the reasons for their arrival to uzg.covid@mup.hr
- The Ministry of Internal Affairs invited all visitors to announce their arrival to Croatia by registering on entercroatia.mup.hr in order to minimize the waiting period on the Croatian border.
- As of July 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.
**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](https://cyprusflightpass.gov.cy/en/country-categories)
- As of October 9, citizens of Lithuania seeking to enter Cyprus must undertake a laboratory test within 72 hours prior to their departure and to possess the negative result of the Coronavirus test, as Cyprus’ Ministry of Health has removed Lithuania from its safe-countries list and Lithuania is currently a country under Category B.
- Effective from March 1, 2021, internationals wishing to enter Cyprus will be permitted to do so without the need to present a negative result of the PCR test, if they have been vaccinated against the disease.
- As of December 5, the government of Cyprus has approved the changed action plan for resumption of flights at airports, and it has replaced groups that are currently being used to permit internationals enter Cyprus, with four other categories – Green, Orange, Red, Grey.
- 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](https://reopen.europa.eu/en/map/CYP)

**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**

- As of November 4, the Tax Department has issued guidance on the application of the Income Tax Law provisions on permanent establishment and tax residence in the current context. Due to the temporary entry and exit ban imposed on individuals coming from or going to COVID-19-affected areas abroad, the period from 21 March 2020 to 9 June 2020 is considered a period of objective inability to move.

**Waiver of Penalties & Interest**

- As of October 28, the Tax Department has further extended the deadline for the submission of personal income tax returns for the year 2019 for employees with an annual gross income of EUR 19,500 or higher from October 30, 2020 to November 30, 2020. The extension also applies to the payment of the related income tax due under the self-assessment method.

**Other Relevant Information**
Travel Restrictions

- Issued a new protective measure effective from July 1, 2020, to replace existing regulations on the crossing of Czech borders. These measures are called traffic lights which 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.
- As of November 9, new measures will apply for those entering the Czech Republic, introduced by the Ministry of Health. The restrictions will apply to both Czech citizens and foreign nationals travelling into the Czech Republic. Travelers from red countries (including Czech citizens and foreign nationals) must complete an arrival form and show a negative PCR test or undergo quarantine upon entering the Czech Republic. Travelers from orange countries may arrive without completing an arrival form. However, foreigners who are coming for work or to study must present a negative PCR test before going to their workplace or the educational institution. Travelers from green countries (including Czech citizens and foreign nationals) do not need to complete an arrival form or undergo a PCR test or quarantine to enter the country.
- As of November 20, Czech residents require negative test returning from Greece. Additionally, effective November 23, Estonia, Finland, Norway, Iceland, Denmark, Latvia and Lithuania will be included to the orange category.
- 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

Immigration

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

Compensation & Benefits

- Quarantined 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, for each month between March and August 2020 in which the independent gainful activity was performed (i.e. only difference exceeding CZK 2,544 or 1,018 has to be paid).
  - Self-employed: exemption from payment of minimum monthly health insurance contributions between March and August 2020 (only difference exceeding CZK 2,352 has to be paid).
  - No fines to self-employed (and employers) for late payment of health insurance premium for March–August 2020.
- Benefits:
  - Employees: Based on the new law adopted 29 October 2020 nursing allowance to parents (so called „osetrovne”) will be paid in respect of children younger than 10 years on monthly basis and will equal to 70% of the reduced assessment base, derived from the average daily earnings of the parent for the last 12 months (min CZK 400,-/per day). The nursing allowance will be payable from 14 October 2020 during the validity of the pandemic emergency measures, max. until June 2021.
  - Self-employed: nursing allowance in the form of state subsidy (Program of Ministry of Industry and Trade called “Osetrovne for OSVC”) is also newly available to self-employed persons under certain conditions.
Payroll Reporting and Withholding Changes

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

Tax Profile / Tax Residency changes

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

Filing / Payment Due Date
— Extended by three months to 1 July 2020
— The Ministry of Finance published a third “liberation package” that allows relief from interest, and penalties for the late filing of individual (personal) income tax returns for 2019 and for late payments of tax provided both the return is filed and the tax is paid by 18 August 2020.

Other Relevant Information
— The Ministry of Finance has extended a general waiver of income tax prepayments payable on 15 June 2020, without an obligation to file an application. This only applies to taxpayers (individuals) using the calendar year as their taxable period. Individuals can also file for waiver of income tax prepayments payable on 15 September and 15 December
— As of 11 November, the Ministry of Finance announced tax and economic relief measures in connection with the COVID-19 pandemic. The measures includes the following:
  — tax relief for those operating in the retail and services sectors and that had to close their business premises beginning 22 October 2020. It relates to road tax, income tax prepayments, and default interest related to value added tax
  — rent relief program as support for certain lease expenses
  — extension of deadline for meeting general terms and conditions. Investors may extend the deadline for meeting general terms and conditions by two years, increasing the deadline to five years from the existing three years
As of November 27, Denmark includes Finland in its COVID-19 Red List.

As of November 6, Denmark added Estonia and Norway to the list of countries which are considered profoundly affected by the Coronavirus pandemic. Additionally, Denmark removed Vatican City state from the red list.

As of August 13, Denmark has advised its citizens against non-essential travel to Belgium because of the high number of new infections. The Danish government has advised 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 August 1, Denmark removed the mobility restrictions previously imposed on passengers coming from Portugal. The same applies for all regions in Sweden. Rules for quarantine has been removed as well.

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 legally have permission.

The government has decided to payout an amount which is equal to three weeks of the employees vacation. The compensation period has been extended to 29th August, however the final outcome of the deal has not been decided yet.

The Ministry of Foreign Affairs has changed its guidelines so that business travel can be categorized as necessary travel. Persons will be able to take a PCR test when returning to Denmark. If the test result is negative, persons will be permitted to go back to work. However, it is recommended for them to undergo a second PCR test, after four days. Persons will also be required to follow all the recommendations introduced by the country’s health authorities.

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The Ministry of Foreign Affairs will also introduce a web-based hotline for businesses that have additional questions regarding the quarantine measures, entry restrictions, testing procedure, etc.

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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.

The Ministry of Foreign Affairs has advised against traveling to certain countries. People who have travelled to France after August 27, must undergo two weeks mandatory quarantine rules upon their arrival to Denmark.

The conditions for business travel:

1. 100,000 citizens per week

As of September 24, Denmark to quarantine arrivals from another five European countries: Austria, Hungary, the Netherlands, Portugal and Switzerland.

As of September 11, Denmark puts Czech Republic on the list of COVID-19 risk countries.

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.

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As of November 6, Denmark added Estonia and Norway to the list of countries which are considered profoundly affected by the Coronavirus pandemic. Additionally, Denmark removed Vatican City state from the red list.

As of December 7, the following initiatives were introduced by minister Jeppe Kofod to improve the conditions for business travel:

1. Persons will be able to take a PCR test when returning to Denmark. If the test result is negative, persons will be permitted to go back to work. However, it is recommended for them to undergo a second PCR test, after four days. Persons will also be required to follow all the recommendations introduced by the country’s health authorities.

2. Denmark’s Ministry of Foreign Affairs will also introduce a web-based hotline for businesses that have additional questions regarding the quarantine measures, entry restrictions, testing procedure, etc.

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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.

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The Ministry of Foreign Affairs will also introduce a web-based hotline for businesses that have additional questions regarding the quarantine measures, entry restrictions, testing procedure, etc.

The Ministry of Foreign Affairs has changed its guidelines so that business travel can be categorized as necessary travel.

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.
The Danish social security system is financed mainly by taxes while social security contributions are low (EUR 1,350 p/a for employer and EUR 150 p/a for employee). The payment of withheld employee tax for April, May and June has been postponed with 4 months respectively. Taxes for the self-employed due for payment in April are postponed until 20 June 2020 and taxes for self-employed due for payment in May are postponed until 20 December 2020. No specific measures for the payment of social security contributions are adopted.

**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 accordingly to the official guidelines by health authorities.
- Self-employed can claim sickness benefits from the first day of absence if they are ill with Covid-19 or have a valid reason to believe that they could have Covid-19 and if self-employed must be quarantined accordingly to the official guidelines by health authorities.

Unemployment benefits are extended with three months during Covid-19.

**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 of 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.
Estonia

Region: Europe

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.
- As of November 9, the limit concerning restrictions on the freedom of movement in Estonia is 50. The limit will be reviewed on a weekly basis on Fridays and the new limit will take force the following Monday. Based on the coronavirus infection rate, a 10-day restriction on the freedom of movement will apply to passengers arriving in Estonia from the following European countries: Andorra, Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia*, Liechtenstein, Lithuania*, Luxembourg, Malta, Monaco, the Netherlands, Norway, Poland, Portugal, Romania, San Marino, Slovenia, Spain, Sweden, Switzerland, the Vatican and the United Kingdom.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Estonia, please click here: https://reopen.europa.eu/en/map/EST.

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

Immigration

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

Compensation & Benefits

- The Estonian Unemployment Insurance Fund will be paying subsidies to compensate employees’ wages for up to two months subisdy 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

Waiver of Penalties & Interest

The Estonian Tax and Customs Board (ETCB) has suspended the calculation of interests on their tax arrears for the period of emergency with retroactive effect as from 1 March.

Filing / Payment Due Date

- 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 deadlines for filing the 2019 annual individual income tax returns on paper until 30 June 2020.

Other Relevant Information
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).

As of October 13, EU introduced uniform color codes for travel zones. A fourth color, grey, will be allocated to areas with not enough data. Travelers coming from a red, orange or grey zones could be required to quarantine or take a test for Covid-19 when arriving into a country, while those coming from a green zone would not face any measures.

As of October 22, the EU advised its member states to close their borders to Canada, Georgia, and Tunisia as a part of coronavirus measures.

As of October 22, member states should gradually lift the travel restrictions at the external borders for residents of the following third countries: Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, Uruguay and China, subject to confirmation of reciprocity.

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.
**Travel Restrictions**

- As of 10 August 2020, internal border control will be reinstated between Finland and the Netherlands and between Finland and Belgium. Restrictions on external border traffic will be reinstated for traffic from Andorra to Finland.
- This means that holiday/pleasure trips from Andorra, Belgium or the Netherlands are no longer allowed.
- Employees arriving from these countries will have to prove the reason for their stay in Finland.
- Employment-based traffic in the Schengen internal borders is still allowed; however, the individual needs to carry prove of employment. Self-quarantine is recommended for those arriving in Finland from countries subject to internal border control.
- Travel to Finland is expected to be possible for the following groups of travelers:
  - Finnish nationals and their family members;
  - Nationals of EU and Schengen countries residing in Finland and their family members;
  - Those coming from Norway, Denmark, Iceland, Estonia, Latvia, and Lithuania;
  - Those coming from Italy, Greece, Malta, Germany, Slovakia, Hungary and Liechtenstein;
  - Those coming from Cyprus, Ireland, San Marino, and the Vatican;
  - Those coming from Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia, Uruguay, and China (provided that reciprocity in China’s case is confirmed by the EU);
  - Third-country nationals who have a valid residence permit granted by the Finnish authorities;
  - Travel with pleasure craft.
- Return traffic by Finnish citizens and residents have been allowed during the whole restriction period and will continue to be so. Other essential traffic also continues to be permitted.
- Travel with pleasure craft.
- 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.
- 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 traveling 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. Effective from September 28, Finland will implement new restrictions on travelers arriving from Sweden and Norway.
- As of November 10, the Finnish Border Guard categorizes countries in two categories as per entry into Finland with restrictions, with Category 1 including:
  - Internal border controls for arrivals from Austria, Belgium, Czech Republic, Denmark, France, Greece, Hungary, Italy, Luxembourg, Malta, the Netherlands, Portugal, Spain, Slovenia, Lithuania, Poland, Latvia, Liechtenstein and Switzerland
  - External border for arrivals from Andorra, Bulgaria, Ireland, Croatia, Romania, San Marino, the United Kingdom, Cyprus and Monaco
- Whereas Category 2 of restrictions includes all external border traffic other than that referred to Category 1 and is applied for entry from countries as Russia, the United States, Turkey, etc., which are not EU/Schengen members and are not included in EU’s list of epidemiologically safe countries
- As of November 19, Finnish government decided to extend the entry restrictions until December 13. The restriction applies to EU countries, Schengen countries and Great Britain.
- As of December 10, Finland’s government has extended the current entry restrictions to January 12.
- 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](https://reopen.europa.eu/en/map/FIN)

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

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.

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.

Corporate taxpayers and entrepreneurs can request certain payment arrangements.

Temporary changes on 1.4.-31.12.2020 in employment contract law and cooperation law regarding among other things lay offs.

As of October 13, the tax administration has updated its guidance on outward expatriates and the application of the “6-month rule” in respect of the COVID-19 pandemic.
Borders, entry and exit, and visa and residence permits are all (for the most part) closed. Existing residence permits have been extended for the duration of the State of Health Emergency. 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 is maintaining 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. Secure travel, 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 from 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, Bosnia and Herzegovina, Brazil, Chile, Colombia, Costa Rica, Equatorial Guinea, India, Israel, Palestinian Territories, Kyrgyzstan, Kosovo, Kuwait, Madagascar, Maldives, Mexico, Moldova, Montenegro, Oman, Peru, Qatar, Dominican Republic, Serbia and Turkey.

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

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

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

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 what method, as well as details about mandatory quarantine and medical certificates. For information related to France, please click here: https://reopen.europa.eu/en/map/FRA

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

**Imigration**

Restrictions for EU travel are lifted as from 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, Bosnia and Herzegovina, Brazil, Chile, Colombia, Costa Rica, Equatorial Guinea, India, Israel, Palestinian Territories, Kyrgyzstan, Kosovo, Kuwait, Madagascar, Maldives, Mexico, Moldova, Montenegro, Oman, Peru, Qatar, Dominican Republic, Serbia and Turkey.

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**Compensation & Benefits**

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

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

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

As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery: the compensation paid to the employee is unchanged, during the partial activity, he receives 70% of his gross remuneration (approximately 64% of the net salary), and at least the net minimum wage.

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.

Whatever their type of activity all employees in the private sector are eligible for the exceptional bonus. Originally provided for under the 2020 Finance Law, the exceptional purchasing power premium, or PEPA, was conditional on the implementation of a profit-sharing agreement within the company before June 30, 2020. However, as of March 20, 2020, manifestly taken by surprise when faced with the rush of economic actors 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 premium payment deadline has been extended to August 31, 2020.

There are new criteria allowing to adjust the premium according to the beneficiaries. For instance, working conditions linked to the Covid-19 epidemic may also be taken into account.

Under certain conditions, this premium can be increased up to 2,000 euros. When realized during the health crisis, overtime hours will be exempted from income tax and social security contributions up to an increased amount of EUR7,500 (instead of EUR5,000).

As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery: the compensation paid to the employee is unchanged, during the partial activity, he receives 70% of his gross remuneration (approximately 64% of the net salary), and at least the net minimum wage.

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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 whose business is still impacted by the health crisis will be required to negotiate a collective agreement to resort to several measures such as the reduction of working time, and in return the State should continue to provide financial support to businesses.
- In addition, it is expected that the partial activity scheme will be reviewed with changes implemented in September 2020.

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 15th of the month were able to postpone all or part of their contributions due in March, April and 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 UnsaF. 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 by the employer equal to at least 70 percent of their gross remuneration, i.e., approximately 54 percent of their hourly net salary, and which cannot be less than €8.03 per hour of work.
- The employer will in return benefit from a lump-sum allowance which is co-financed by the state and UNEDIC (the organization overseeing France’s unemployment schemes) equal to 100 percent of the amounts paid to the individuals up to 4.5 times the hourly minimum wage. The scheme is extended to employees of foreign companies without an establishment in France with respect to employees who are covered by the French social security and unemployment insurance system.
- If teleworking is impossible, all costs incurred will be considered justified professional costs, incl 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.

Payroll 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 instalments due in July and August 2020 for salaries paid in June and July 2020, respectively, (or during the second quarter of 2020 in certain cases) may be postponed by 3 months if a taxpayer chooses so.

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 currently e-working at home due to the COVID-19 pandemic.
- For the frontier workers that qualify for the regime of frontier workers: they continue to benefit from the specific provisions for frontier workers. For the frontier workers that do not qualify for the regime of frontier workers (e.g. workers outside the frontier zones as determined in the DTA), the workdays at home will considered to remain taxable in the habitual working state and not in the residency state.
- The Luxembourg Ministry of Finance announced that the mutual agreement of 19 May 2020 on the taxation of frontier workers under the France - Luxembourg Income and Capital Tax Treaty (2018) will be prolonged until 31 August 2020.
- On 16 July 2020, Luxembourg and France signed a special agreement referring to the taxation of frontier workers France - Luxembourg Income and Capital Tax Treaty (2018) during the COVID-19 pandemic. This agreement clarifies that the COVID-19 pandemic constitutes a force majeure in the context of the general mutual agreement on frontier workers signed between Luxembourg and France. This means that the days being worked by frontier workers in their residence state due to the COVID-19 pandemic are not taken into account for the calculation of the 29-day rule.
- As of August 3, France and Italy concluded a mutual agreement regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic.
- As of September 1, the mutual agreement concluded between Luxembourg and France regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic has been prolonged until December 31, 2020.
- As of September 1, the mutual agreement concluded between France and Switzerland on March 13, 2020 regarding the taxation of income earned by cross-border and frontier workers during the COVID-19 pandemic has been prolonged until December 31, 2020.
- As of 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 25, 2020, is prolonged until December 31, 2020.
- On December 7, 2020, Luxembourg announced that France and Luxembourg reached an agreement extending the neutralization of days worked from home due to the COVID-19 pandemic until March 31, 2021.
- As of December 16, the mutual agreement reached between Belgium and France on May 15, 2020 regarding the taxation of income earned by cross-border and frontier workers under the Belgium - France Income Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021.
- As of December 16, the mutual agreement concluded between France and Germany on May 13, 2020 regarding the taxation of income earned by cross-border and frontier workers under the France - Germany Income and Capital Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021.

Waiver of Penalties & Interest

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 taxpayers; Paper declarations (until 12 June 2020).
- 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.

Other Relevant Information
Travel Restrictions
— Due to the novel coronavirus (COVID-19), international air, land and sea transport services for transportation of passengers is suspended until July 15, 2020 (this restriction shall not apply to flights where a foreign aircraft lands in Georgia without passengers for the purpose of taking passengers from Georgia, also for cargo, governmental and military flights, flights to be carried out for outpatient care, emergency and technical landing purposes, etc.)
— The state of emergency has ended on the territory of Georgia from May 23, 2020, while the Georgian authorities have started gradually lifting COVID-19 lockdown measures since April 27, 2020.
— Authorities announce resumption of international flights from July 1 (This announcement has not been stipulated in respective legal act yet)
— Effective from November 1, authorities in Georgia will permit a limited number of international flights. Restrictions on direct flights will be lifted between Tbilisi Airport (TBS) and the following destinations: Doha Airport (DOH), Warsaw Chopin Airport (WOW), Athens International Airport (ATH), Amsterdam Schipol Airport (AMS), Vienna Airport (VIE), Berlin Schonefeld Airport (SXF), and Bergamo Airport (BGY), Kulaisi Airport (KUT), Katowice Airport (KTW), Vilnius Airport (VNO), Dortmund Airport (DTM), Munich Airport (MUC), Paris Charles de Gaulle (CDG), and Riga International Airport (RIX)
— On November 26, the Georgian government has announced further restrictions to be introduced from Saturday, November 28. These measures will remain in place until January 31 with temporary easing periods between December 24 and January 3 and January 6 and January 11

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)
Germany
Region

Travel Restrictions
As of October 22, travelers arriving in Germany who have stayed in high-risk areas - as defined by the Robert Koch Institute (RKI) - may be subject to quarantine and medical certificates. For information related to Germany, please click here: https://reopen.europa.eu/en/map/DEU

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

There will be the following innovations:
- Travelers from a high-risk area must register their entry to Germany digitally and be quarantined for 10 days.
- The quarantine ends in principle at the earliest five days after entry, if the person has a negative test result confirming that there is no infection with the coronavirus SARS-CoV-2 (Covid-19). However, this test may be carried out at the earliest on the fifth day after entry and must be kept for ten days after testing and presented immediately to the competent authority on request. If symptoms typical of Covid-19 appear within 10 days of entry, the person must visit a medical practice or test center to undergo further testing.
- There will again be exceptions to the quarantine obligation, which are not exhaustively listed in the model regulation.

Effective from November 8, further European countries have been classified as high-risk countries: Italy, Sweden (excluding Västernorrland), Portugal (excluding Madeira and the Azores) and Denmark (excluding Faroe Islands and Greenland).

As of November 22, Germany added Latvia and Lithuania to its list of high-risk countries and removed Iceland. As of November 30, German authorities have expanded the list of persons obliged to self-isolate on arrival by adding the whole territory of Portugal in the list of COVID-19 high-risk areas, alongside with two other regions of Estonia and Greece.

The European Union has a Re-open EU website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Germany, please click here: https://reopen.europa.eu/en/map/DEU
Immigration
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- 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
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- **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
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- **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.
- **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
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- 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, Switzerland and Poland.
— 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 March 11 2020, is 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 March 11 2020, is prolonged until December 31, 2020.
— On October 20, 2020, the German tax authorities announced that the mutual agreement under the Germany-Luxembourg tax treaty with respect to the taxation of frontier workers signed on April 3, 2020 is replaced by a new agreement dated October 7, 2020.
— The new agreement extends the COVID-19 measures to salary and pensions from public service (Art. 18 (1) of the tax treaty).
— On 27 October 2020, Netherlands and Germany officially announced the prolongation of the mutual agreement on the taxation of frontier workers during the COVID-19 pandemic (the Agreement), signed on April 6 2020, until at least December 31, 2020.
— On October 30, 2020 , the German Ministry of Finance published a new mutual agreement between Austria and Germany concerning frontier workers who are currently e-working at home due to the COVID-19 pandemic. The new agreement covers now also e-working in the public sector.
— As of December 7, the mutual agreement concluded between Germany and Switzerland on 11 June 2020 regarding the taxation of income earned by frontier workers during the COVID-19 pandemic is prolonged until 31 March 2021. Further, the amended agreement does now cover also e-working in the public sector (Art. 19 of the German-Swiss tax treaty).
— By circular dated Dec. 11, 2020, the German Ministry of Finance informed about the prolongation of the mutual Dutch-German agreement on the taxation of frontier workers during the COVID-19 pandemic, signed on 6 April 2020, until at least March 31, 2021.
— By circular of Dec. 8, 2020, the German Ministry of Finance informed about an agreement between Germany and Poland on the taxation of frontier workers during the COVID 19 pandemic, signed on Nov. 12/Nov. 27. The agreement covers the time period from March 11, 2020 until at least March 31, 2021 and includes, inter alia, e-working in the public sector.
— As of December 16, the mutual agreement concluded between France and Germany on May 13, 2020 regarding the taxation of income earned by cross-border and frontier workers under the France - Germany Income and Capital Tax Treaty during the COVID-19 pandemic is prolonged until March 31, 2021.

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.
— On December 4, 2020, the German tax authorities informed via Twitter that they intend to extend the deadline for filing tax returns prepared by tax advisors for tax returns of tax year 2019 to March 31, 2021. However, no official circular by the Ministry has been received so far.

Other Relevant Information
— 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 flights 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 21, Greece extends travel restrictions for Russians.
— As of October 2, Greece’s Civil Aviation Authority (CAA) has extended a series of travel restrictions *aiming to protect passengers and citizens from the Covid-19 pandemic. The air directives (notams) regarding travel restrictions from certain countries and Non-EU citizens, negative COVID-19 test, and filling up of the Passenger Location Form before departure are extended until October 12.
— As of November 9, the Hellenic Civil Aviation Authority (HCAA) announced that Greece is extending all announced travel restrictions until November 30, as part of the Greek government’s efforts to curb the spread of Covid-19 in the country.
— As of November 9, the Greek government has announced that all foreigners seeking to enter the country must first present negative results of a PCR test, not older than 72 hours, amid the second wave of the Coronavirus outbreak.
— As of November 30, restrictions on domestic flights have extended through December 7 and restrictions on international travel have extended until December 14. Citizens of the European Union Member States and the Schengen area, as well as citizens of Japan, Australia, Rwanda, Thailand, South Korea, the UAE, Uruguay, and Singapore are excluded.
— On December 7, Greece extended nationwide lockdown until January 7 which it had imposed in early November, in a bid to curb the spread of Coronavirus across the country.
— Effective from December 18, internationals wishing to enter Greece will be required to quarantine for a period of ten days, the quarantine measures will be kept in place until January 1, 2021.
— The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Greece, please click here: https://reopen.europa.eu/en/map/GRC.
Social Security

Contributions:
- Employers who have closed down or are severely affected by 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 and full insurance burdening the state budget if certain conditions are met
  - As of November 11, Greece announced new social security measures and deduction of rental income for suspended employees. The measures include the following:
    - an extension of deadlines until the end of the applicable settlement scheme for November 2020 social security liabilities for companies with suspended operations due to a state decision
    - an extension of deadlines until the end of the applicable settlement scheme for November 2020 social security liabilities for employees whose contract has been suspended
    - a 40 percent deduction of the rent due for the main residence of employees whose contracts have been suspended
    - an 85 percent salary payment for employees working for companies in the tourist sector for 12 months, with certain conditions
    - the provision of a subsidy for the social security contributions of the aviation and maritime sectors until 31 December 2020

Payroll Reporting and Withholding Changes

Enterprises of business sectors that are drastically affected because of COVID-19:
- Extension to 31 August 2020 and to 30 September 2020 for the payment of installments of assessed tax liabilities (including payroll tax), 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. The collection of assessed taxes that were outstanding as of 11 March 2020 and as of 1.5.2020 are suspended until 31 August 2020 and 30 September respectively.

Tax Profile / Tax Residency changes

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 1.3.2020 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.

As of July 28, the government announced the extension of deadlines for the payment of instalments of tax liabilities that expire in November 2020 free of interest or surcharges

Waiver of Penalties & Interest

As of November 9, the government announced the extension of deadlines for the payment of instalments of tax liabilities that expire in November 2020 free of interest or surcharges

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**Greece**

**Social Security**

**Contributions:**
- Employers who have closed down or are severely affected by 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 and full insurance burdening the state budget if certain conditions are met
- As of November 11, Greece announced new social security measures and deduction of rental income for suspended employees. The measures include the following:
  - an extension of deadlines until the end of the applicable settlement scheme for November 2020 social security liabilities for companies with suspended operations due to a state decision
  - an extension of deadlines until the end of the applicable settlement scheme for November 2020 social security liabilities for employees whose contract has been suspended
  - a 40 percent deduction of the rent due for the main residence of employees whose contracts have been suspended
  - an 85 percent salary payment for employees working for companies in the tourist sector for 12 months, with certain conditions
  - the provision of a subsidy for the social security contributions of the aviation and maritime sectors until 31 December 2020

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**Payroll Reporting and Withholding Changes**

Enterprises of business sectors that are drastically affected because of COVID-19:
- Extension to 31 August 2020 and to 30 September 2020 for the payment of installments of assessed tax liabilities (including payroll tax), 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. The collection of assessed taxes that were outstanding as of 11 March 2020 and as of 1.5.2020 are suspended until 31 August 2020 and 30 September respectively.

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**Tax Profile / Tax Residency changes**

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 1.3.2020 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.

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**Waiver of Penalties & Interest**

As of November 9, the government announced the extension of deadlines for the payment of instalments of tax liabilities that expire in November 2020 free of interest or surcharges
Employees of business sectors drastically affected because of COVID-19 who are suspended from employment.

Extension to 31 August 2020 and to 30 September 2020 for the payment of assessed tax liabilities and installments 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.

25% discount on assessed tax liabilities with payment date from 30.3.2020 to 30.4.2020, in case they are timely paid (25% discount is expected to apply also assessed tax liabilities with payment date from 1.5.2020 to 31.5.2020 in case they are timely paid, however this has not been voted yet).

The Ministry of Finance has extended the deadline for the payment of certified tax liabilities that expired on 31 May 2020 until 15 June 2020 for persons that wish to benefit from the 25% discount on their certified tax liabilities. Beneficiaries of the measure are individuals that are entitled to the 25% discount on certified tax liabilities, as provided under article 1 of the Legislative Act of 30 March 2020. Persons that do not wish to benefit from the 25% discount on their certified tax liabilities for May 2020 can pay them by 30 September 2020. The extension also refers to instalments for tax liabilities (including VAT and withholding taxes) under a settlement scheme.

The government has announced amendments to late interest rates and options to pay in instalments. On 12 June 2020, the Ministry of Finance announced the following tax measures:

- Payment of personal and corporate income tax in eight monthly instalments (instead of six, which is currently applicable).

- 2% reduction on personal income tax due if it is paid on time.

- Introduction of 12 interest-free instalments or 24 instalments with a low interest rate for all tax debts, of individuals and legal persons, that have been suspended from March 2020 to September 2020.

The deadline for the payment of the first instalment of the tax remains unchanged at 31 July 2020.

As of July 27, the Ministry of Finance has further extended the deadline for filing personal income tax returns for the tax year 2019 from July 29, 2020 until August 28, 2020.

As of September 7, Greece has approved a further extension of payment deadlines for certain tax liabilities and certified tax liabilities and instalments, which expired between March 11 and June 2020. Specifically, the suspension covers liabilities expired between March 11 (or April 1 in some cases) to April 30, 2020, between 1 to 29 May 2020 and within June 2020. The suspension is free of interest or surcharges. The extension is granted until 30 April 2021. Previously, the extension was granted until August 31, 2020.

As of November 9, the Greek government has announced an extension of the Repayable State Cash Advance Measure, a suspension of deadlines for tax liabilities and a deduction for reduced rent income.

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

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

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

Filing / Payment Due Date
— 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 only with 1 negative Covid test without quarantine
— As of October 1, Hungary’s government has extended temporary border controls introduced in September to contain the spread of the coronavirus by another month
— As of October 7, authorities in Hungary have amended the restrictions imposed for travelers coming from countries of Visegrad Group (V4) until November 1
— As of October 12, Hungary’s government has decided to reopen the Slovakia border crossing point of Cereď-Tajti for passenger traffic, but only for a limited time period
— As of November 28, Hungary and Slovenia lift travel restrictions at common border
— 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 23 April 2020 – 30 June 2020 period. The corresponding thresholds of the fringe benefits have been also increased
— On November 11, 2020, the government announced a new tax-free teleworking allowance applicable to employees working from home. The allowance is applicable for the period of the state of emergency re-introduced following the COVID-19 pandemic. The teleworking allowance, which may be claimed without substantiation of actual expenses, amounts to 10% of the statutory minimum wage (HUF 161,000 in 2020). The terms of teleworking must be provided in the employment contract

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
— 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

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

Other Relevant Information

Travel Restrictions

- Iceland’s border is open for EUEEA, EFTA 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.
- Foreigners, who are neither EUEEA nor EFTA nationals, continue not to be allowed to enter Iceland unless 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: EUEEA, EFTA and UK nationals; individuals with a valid residence permit in any country of the Schengen member states, family members of Icelanders or other EUEEA 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, Australia, Canada, Georgia, Japan, Morocco, New Zealand, Rwanda, South Korea, Tunisia, Thailand and Uruguay.
- As of July 16, 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. Islanders 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 28, 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 urgent family reasons. All permitted arrivals are required to self isolate for 14 days or submit a negative COVID-19 test result within the previous 72 hours. After five days, a second negative test will be required, after which individuals will no longer be required to self isolate.
- As of November 6, foreign nationals, who were legally staying in Iceland prior to 26 March 2020 and have been unable to return to their home countries due to travel restrictions, quarantine or isolation, were permitted to stay in Iceland without a residence permit or visa until November 10, 2020. Icelanders who applied for this extension were permitted to stay in Iceland without a residence permit or visa until November 10, 2020. Iceland also extended the travel restrictions that were put in place to halt the spread of the Coronavirus pandemic until February 1, 2021.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to travel within the EU, please click here: https://reopen.europa.eu/map/.

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 – 31 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 operating year of 2019. The income tax payment shall then be postponed until the 2021 tax payment deadline.
- The maximum amount of income tax that can be postponed will be ISK 20,000,000. The parliament allows employers facing operational difficulties in 2020 to apply for deferral of payment for up to three payments of social security tax that are due between 1 April – 31 December 2020. The payment deadline for all the postponed payments is 15 January 2021.

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 businesses 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 the end of the year 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 until now.
- If companies foresee an operating loss for the year 2020, they can apply to further postpone income tax payments for up to three payments of social security tax that are due between 1 April – 31 December 2020. The payment deadline for all the postponed payments is 15 January 2021.
- As of November 6, foreign nationals, who were legally staying in Iceland prior to 26 March 2020 and have been unable to return to their home countries due to travel restrictions, quarantine or isolation, were permitted to stay in Iceland without a residence permit or visa until November 10, 2020. Icelanders who applied for this extension were permitted to stay in Iceland without a residence permit or visa until November 10, 2020. Iceland also extended the travel restrictions that were put in place to halt the spread of the Coronavirus pandemic until February 1, 2021.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to travel within the EU, please click here: https://reopen.europa.eu/map/.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
As of August 7, the Irish government announced an initial "Green List" of 15 countries last week. Travelers to Ireland from a Green List country may now enter the country without a mandatory quarantine period. Visitors, including students, from any countries not on the list are still required to undertake a mandatory 14-day isolation period. The Green List is subject to regular review every fortnight. The initial Green List countries are: Malta, Finland, Norway, Italy, Hungary, Estonia, Latvia, Lithuania, Cyprus, Slovakia, Greece, Greenland, Monaco, San Marino, and Gibraltar.

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

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

As of November 11, Ireland eased travel restrictions and changed COVID-19 testing rules. Arrivals from EU "Red" countries from midnight on November 25th will not be required to restrict their movements for the full 14 days if a negative COVID-19 test result is produced at least five days after their arrival. Also, Dublin Airport will soon have an on-site testing facility for passengers.

As of November 28, travelers to Ireland, regardless of their origin, will be allowed to exit quarantine early if they pass a COVID-19 PCR test performed at least five days after their arrival. Previously, foreigners coming from high-risk regions were required to restrict their movements for a full 14 days from their entry into Ireland.

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 by what method, as well as details about mandatory quarantine and medical certificates. For information related to Ireland, please click here: https://reopen.europa.eu/en/map/IRL

Compensation & Benefits

A taxable Benefit-in-Kind (BIK) will not arise for the reimbursement by an employer of holiday/call flight cancellations 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 subsistence allowance of €30 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 reimbursement, the employee may make a claim for relief to Revenue by filing a tax return after the tax year end.

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Ireland

Other Relevant Information

The wage subsidy scheme aims to assist employers who have experienced a downturn due to COVID-19 in retaining their staff on their payroll. It is expected to run for 12 weeks from 26 March 2020 to 25 May 2020 (from November 12, 2020).

- The scheme is available for employers who can demonstrate a minimum of a 25% decline in turnover or customers’ orders being received, as a result of which they are unable to pay normal wages.
- The scheme will refund employers up to a maximum of €410 for each qualifying employee.
- The Minister of Finance has announced changes to the Temporary Wage Subsidy Scheme (TWSS) as follows:
  - Subsidy has been increased from 70% to 85% where an employee has an Average Net Weekly Pay (ANWP) of up to EUR 412 per week. In addition, tapering is not applied to the subsidy where an employee wishes to pay a greater level of bonus (beyond the outstanding 15%) to bring the employee’s pay up to EUR 350 net per week.
  - A flat subsidy of up to EUR 350 per week is granted to employees with ANWP between EUR 412 and EUR 500.
  - The subsidy available to employees earning ANWP between EUR 500 and EUR 586 has not been changed (i.e., they will continue to receive a subsidy up to 70% of previous ANWP, up to a maximum of EUR 410 per week).
  - A further level of bonus is now applicable to employees with ANWP of more than EUR 586 but no more than EUR 700, which is a maximum subsidy of EUR 350 per week.
  - No subsidy is available for employees whose current net pay exceeds more than EUR 960 per week.

- The new subsidy rates and the relevant tapering will become fully operational for payroll submissions made on or after 4 May 2020.

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

Immigration

Compensation & Benefits

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

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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
- No late filing penalty for individual taxpayers if the 2018/19 personal tax return is filed by 5 Jun 2020.

Filing / Payment Due Date
- For individual taxpayers tax year 2018-19, extended to 5 Jun 2020.
- All tax returns for the year ended 5 April 2020 have now been issued.
- The deadline for the submission of personal tax returns for the tax year 2019-20 has been extended from 6 October 2020 to 6 November 2020, whether the tax return is submitted online or on paper.

Other Relevant Information
- A number of funding and support packages are available to employers. See https://covid19.gov.im/businesses/funding-support/.
- There has also been a temporary work permit relaxation. See https://www.gov.im/news/2020/apr/06/temporary-work-permit-relaxation.
- On 30 April 2020, a new regulation was passed with respect to the tax treatment of household expenses incurred by employees working from home due to the COVID-19 pandemic and reimbursed by the employer. The employer will be able to reimburse an amount of GBP 8 per week or GBP 35 per month for household expenses incurred by employees working from home, which will be tax exempt. Payments in excess of these amounts will be treated as remuneration subject to withholding tax under the Income Tax Instalment Payments (ITIP) scheme. The provision of assets and services for use at home is not covered by this measure and will be treated as normal benefits in kind. The measure entered into force on 30 April 2020 and took effect retroactively from 2 March 2020.
- As of July 2, a number of public counters reopened on June 22 2020, with reduced hours in many cases, in order to address a variety of tax issues from taxpayers relating to income tax, social security contributions and customs and excise duties.
As of October 27, Italy advises its citizens to avoid travelling for non-essential reasons.

As of August 24, the government of Italy has amended certain of its travel restrictions aimed at curbing the spread of coronavirus disease (COVID-19). All persons entering Italy who have either stayed in or transited Croatia, Greece, Malta, or Spain within the previous 14 days must produce proof of having tested negative for COVID-19 using a molecular or antigenic swab test taken no more than 72 hours prior to arrival.

Effective from December 10, all travelers reaching Italy from the European Union Member States, the Schengen Area or the United Kingdom will have to test upon arrival or present a medical document proving they have been tested negative for COVID-19 over the last 72 hours. The test must be molecular or antigenic swab test taken no more than 72 hours prior to arrival.

As of November 12, in light of increasing infection rates for COVID-19 in Italy, the government has introduced further requirements for testing individuals coming from other EU countries, now adding the UK and the Netherlands to countries of origin from which travelers are subject to a mandatory testing / quarantine.

As of January 31, 2021 due to the increasing infection rates for COVID-19 in Italy, the government has introduced further requirements for testing individuals coming from other EU countries, now adding the UK and the Netherlands to countries of origin from which travelers are subject to a mandatory testing / quarantine. Other countries of origin from where travelers need to test negative are: Belgium, France, the Czech Republic and Spain.

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

As of September 22, the Italian government removed quarantine obligation for travelers entering from Bulgaria, Serbia has been removed from the list of banned countries. Entries to Italy from Serbia remain still limited and subject to border evaluation. The Italian government has extended the obligation to produce proof of having tested negative for COVID-19 using a molecular or antigenic swab test taken no more than 72 hours prior to arrival for travelers who have been in the following French regions 14 days before coming to Italy.

As of October 27, Italy has imposed a mandatory quarantine requirement for travelers from Bulgaria and Romania. Travelers from Bulgaria and Romania will be permitted to enter but must quarantine for 14 days.

As of 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 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."

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Italy

Region: Europe

- **Immigration**
  - Processing of immigration and residence permits has slowed. Appointments to obtain residence permits are likely to be postponed for some time.
  - Travelers entering Italy (for example, Italian citizens or residents returning from abroad) shall provide the airline or train service they are using with a specific self-certification for the trip that contains proof of the urgent, well detailed, and justified reasons for returning to Italy, an address where they are going in Italy, and then commit to spending 14-days in self-isolation; plus they must provide a phone number where they can be reached. Such documents and the details contained therein will be verified by the authorities.
  - 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. In this case, when entering Italy, a self-declaration about the urgency of the trip and its length, with details of the private means of transport used to reach the place – along with the address(es) – of the accommodation(s) must be provided. After such period, either the person leaves Italy or he must begin a 14-day quarantine.

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

- **Social Security**
  - Contributions:
    - A Law Decree provides for a suspension of payments of social security contributions, of mandatory insurance premiums and of related obligations.
    - 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.
    - 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.
    - 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.

- **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 Residency 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**
  - 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.
  - Extension of the deadlines for all payments of taxes expiring on 23 March 2020 to 16 April 2020.
  - As of December 2, Italy has gazetted Law Decree No. 157/2020 extending the deadline for the electronic submission of the income tax return and the regional tax on productive activities return for fiscal year 2019 from November 30, 2020 to December 10, 2020.

- **Filing / Payment Due Date**
  - 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 authorities 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.
  - As of October 22, Italy gazetted Law Decree No. 129/2020 suspending certain tax payments and collection agents’ activities until December 31, 2020.

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
Cyperus  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**

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

**Immigration**

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

**Compensation & Benefits**

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

**Social Security**

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

**Payroll Reporting and Withholding Changes**

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

**Tax Profile / Tax Residency changes**

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

**Region:** Europe

**Travel Restrictions**
- The Latvian government lifted the country's state of emergency on June 10. From 9 November 2020 government declared state of emergency in Latvia. Government on 1 December 2020 agreed to extend the state of emergency in Latvia until 11 January 2021.
- When arriving in Latvia, you have to observe self-isolation from many EU countries, including Estonia. The list of red areas is updated each Friday. The self-isolation is required if the cumulative number of COVID-19 cases per 100,000 population exceeds 50 in a 14-day period.
- On September 17, the Latvian government decided to shorten the self-isolation period, instead of the previous 14 days now entering Latvia from countries mentioned in red and yellow list must self-isolate for 10 days.
- Any arrivals from these countries in which the 14-day cumulative incidence of COVID-19 is greater than 50 cases per 100,000 inhabitants must self-isolate for 10 days upon arrival. As of 5 December 2020, only Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand and Vatican City have incidence rates below this threshold; travelers from all other permitted countries are required to self-isolate. Travelers do not need to self-isolate if they have stayed in a country with a COVID-19 incidence lower than the defined threshold for at least 14 days immediately before entering Latvia. If the 14-day cumulative incidence per 100,000 inhabitants of the country does not exceed 50 anymore, then travelers may stop self-isolation.

**When arriving in Latvia, you have to observe self-isolation from many EU countries, including Estonia.**

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

**Compensation & Benefits**

**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.

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**
The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions. Effective from December 7, Lithuanian Ministry of Health has added Poland to the list of high-risk countries.

Effective November 18, Lithuania has added parts of the United Kingdom (only Northern Ireland) as well as Liechtenstein and Switzerland to its COVID-19 affected countries list, citizens of which must go through quarantine, before entering the country.

As of November 16, Lithuania will ban from entering the citizens of Denmark, Spain, Italy, Sweden, the Netherlands and the USA, if the travelers do not present the negative results of a Coronavirus test – not older than 48 hours – upon their arrival.

As of November 15, only persons coming from Poland’s regions of Lesser Poland, Opole, Lubusz and Subcarpathia will be added to Lithuania’s high-risk list, meaning that citizens of these regions must follow ten days compulsory quarantine rule or present a negative result of the Coronavirus test, upon their 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 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:
  - 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
Luxembourg

Travel Restrictions
— In response to the Covid-19 pandemic, the government has resolved to extend ban on third-country nationals up to and including 15 June 2020
— As of July 8, the ban on the entry of third-country nationals into the territory of Luxembourg is once again extended until 15 September 2020
— As of December 15, there are no entry restrictions on travelers from countries within the European Union or Schengen Area, the UK, Andorra, Monaco, San Marino, and Vatican City. Additionally, residents of Australia, China, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, and Uruguay are also permitted to enter the country. Most travelers from other countries remain prohibited from entry
— 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 will denounced this agreement, at least one week before the start of each following calendar month
— On October 13 2020, Luxembourg announced that the mutual agreement under the Germany - Luxembourg Income and Capital Tax Agreement (2012), signed on April 3 2020, with respect to the taxation of frontier workers, will be replaced by a new agreement that will extend the COVID-19 related measures envisaged in the previous one, to salary and pension income from governmental and public services
— On December 7, 2020, Luxembourg announced that France and Luxembourg reached an agreement extending the neutralization of days worked from home due to the COVID-19 pandemic until 31 March 2021
— On December 9, 2020, Luxembourg announced that it has reached an agreement with Belgium under the Belgium-Luxembourg Income and Capital Tax Treaty (1970) (as amended through 2009), prolonging the neutralization of days worked from home due to the COVID-19 pandemic until 31 March 2021

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.
Malta

Region: Europe

Travel Restrictions
- Maltese Embassies and Consulates have suspended all Visa services until further notice.
- As of July 15, Maltese authorities will allow flights to Malta from 48 countries such as Andorra, Australia, Austria, Belgium, Bulgaria, Canada, China, Czech Republic, Croatia, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Indonesia, Ireland, Italy, Japan, Jordan, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Monaco, Morocco, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Rwanda, San Marino, Slovakia, Slovenia, South Korea, Spain, Switzerland, Thailand, Tunisia, Turkey, United Arab Emirates, United Kingdom, Uruguay, Vatican City listed as safe regarding the coronavirus disease (COVID-19) pandemic. Travelers from these countries will be allowed entry into Malta without COVID-19 testing or self-isolation upon arrival.
- As of August 7, Malta authorities reimpose restrictions following spike in COVID-19 cases.
- On December 1, authorities in Malta have updated their international COVID-19 related entry restrictions. Officials are maintaining a list of “Corridor Countries” from which travelers are permitted entry to Malta. As of November 27, the list of Corridor Countries is as follows: Andorra, Australia, Austria, Belgium, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Indonesia, Ireland, Italy, Japan, Jordan, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Monaco, Morocco, Netherlands, New Zealand, Norway, Portugal, Romania, Rwanda, San Marino, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, Thailand, Tunisia, Turkey, United Arab Emirates, United Kingdom, Uruguay, and Vatican City.
- 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.

Immigration
- 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.

Compensation & Benefits
- 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
- Contributions:
  - Social security payments by employers for the period March- June 2020 can be deferred. Contributions to be settled by 31 October 2020. No interest or penalties will be charged for the deferral of payments 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).

Payroll Reporting and Withholding Changes
- Same as Filing/Payment Date.

Tax Profile / Tax Residency changes
- 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.

Waiver of Penalties & Interest
- No penalties / interest will be imposed if the said SSC deferral is duly availed of.

Filing / Payment Due Date
- 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.

Other Relevant Information
- The Commissioner for Revenue notified the settlement period for the payment of deferred taxes in light of the COVID-19 pandemic. Eligible taxes (i.e. provisional income tax, employee taxes, maternity fund payments) due in March up to and including June 2020 must be settled by no later than 31 October 2020.
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
Montenegro

Region: Europe

**Travel Restrictions**

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

**Immigration**

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

**Compensation & Benefits**

**Social Security**

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

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

- According to current regulation, taxpayers are not abolished from penalty interest charges on differed tax payments.

**Filing / Payment Due Date**

- 90 days deferral of payment due date for social security liabilities and personal income taxes which are due for payment during March, April and May. Personal income tax and Social security liabilities due for payment during March, April and May can be settled in 24 equal monthly installments from the due date.
- Deadline for filling 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 filling annual PIT return is extended from 30 April 2020 (initial deadline) to 15 May 2020.

**Other Relevant Information**

- Permits for temporary residence, 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.

- 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.

- Deadline for filling 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 filling annual PIT return is extended from 30 April 2020 (initial deadline) to 15 May 2020.
If companies apply for the subsidy for wage costs due to COVID-19 ("NOW") there might be limitations on 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. On September 29, 2020 the Decree has been amended and for the measures described above it has been confirmed that these are applicable for 2020 only. On September 29, 2020 the Decree has been amended and for the measures described above it has been confirmed that these are applicable for 2020 only.

Starting 1 July the borders have been re-opened to residents from certain non-EU countries, the list is reviewed and updated every two weeks and countries can be added or removed from the list depending on the health situation. At present residents of the following countries are admitted: Australia, Canada, Georgia, Japan, New Zealand, Rwanda, South Korea, Thailand, Tunisia and Uruguay. The travel ban for China will be lifted as soon as China allows EU citizens to enter China.

The borders are also open for residents of other non-EU countries, provided they are in possession of an approval notice from the Dutch immigration authority (IND) for highly skilled workers (including holders of an EU blue card, an intra-corporate transfer or researchers) or for study (higher vocational education (HBO), university).

This applies to their family members (spouse/partner and children) as well. In addition to the approval notice the highly skilled worker should carry a written statement from their employer stating that their work requires them to be present in the Netherlands also detailing the reasons. The statement must also explain why it’s not possible for the highly skilled worker to postpone their travel. The family members travelling alone should carry the documents demonstrating the family ties and a copy of the residence permit or approval notice of the highly skilled worker or student.

Highly skilled workers and students, as well as their family members, travelling from countries that do not appear on the list of the above-mentioned 10 safe countries, must travel directly to the Netherlands and are strongly advised to self-isolate for 10 days upon arrival. That same advice also applies to Dutch citizens or people with a valid residence permit who return from one of these countries.

Exceptions continue to apply if the travel is considered essential in the medical health care sector or in food distribution. And also for non-EU nationals holding a valid EU permit or valid Dutch residence permit or valid MVV-visa.

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 she is resident in a country that is not on the safe country list. For more information follow this link.

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

All travelers entering the Netherlands should fill out a health statement prior to boarding, the temperature will be measured and in case there is reason to believe the passenger is infected with the COVID-19 virus, boarding will be refused.

Non-medical face masks must be worn from the time a person boards the plane until all the arrival procedures are completed.

Effective September 15, travelers coming to the Netherlands from Prague, and those who have recently stayed in the Czech capital, will have to enter a mandatory 10-day quarantine upon arrival in the Netherlands. Effective from December 15, international travelers who are not included on the European Union "safe countries of origin" list and who are exempt from the EU travel ban will not be permitted to enter the Netherlands, if they do not present a negative COVID-19 test.

The European Union has a "Re-open EU" website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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.

Travel Restrictions

- The borders are open for residents of other non-EU countries, provided they are in possession of an approval notice from the Dutch immigration authority (IND) for highly skilled workers (including holders of an EU blue card, an intra-corporate transfer or researchers) or for study (higher vocational education (HBO), university).
- All travelers entering the Netherlands should fill out a health statement prior to boarding, the temperature will be measured and in case there is reason to believe the passenger is infected with the COVID-19 virus, boarding will be refused.
- Non-medical face masks must be worn from the time a person boards the plane until all the arrival procedures are completed.
- Effective September 15, travelers coming to the Netherlands from Prague, and those who have recently stayed in the Czech capital, will have to enter a mandatory 10-day quarantine upon arrival in the Netherlands. Effective from December 15, international travelers who are not included on the European Union "safe countries of origin" list and who are exempt from the EU travel ban will not be permitted to enter the Netherlands, if they do not present a negative COVID-19 test.
- The European Union has a "Re-open EU" website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Netherlands, please click here: https://reopen.europa.eu/en/map/NLD

Immigration

- See the travel restrictions for the categories that may travel to the Netherlands.
- The Netherlands resumes consular services (granting of visas) gradually in the countries where possible, this depends on the health situation in the country (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 you can travel to the Netherlands, e.g. no physical restriction and the border is open. Flights are departing from your home country to the Netherlands. 2) Your work falls under the essential professions or vital processes (see link) 3) You need to explain why your case is urgent and must prove that the urgency relates to an essential profession and vital process.
- In the meantime the IND still handles applications and authorities desk services are being restored gradually. 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 these fixed allowances tax-free.
- 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. On September 29, 2020 the Decree has been amended and for the measures described above it has been confirmed that these are applicable for 2020 only.
- If companies apply for the subsidy for wage costs due to COVID-19 ("NOW") there might be limitations on the possibility to award bonuses and distribute dividends for the financial year or financial years (beginning or ending in 2020 and/or 2021).

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 these fixed allowances tax-free.
- 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. On September 29, 2020 the Decree has been amended and for the measures described above it has been confirmed that these are applicable for 2020 only.
- If companies apply for the subsidy for wage costs due to COVID-19 ("NOW") there might be limitations on the possibility to award bonuses and distribute dividends for the financial year or financial years (beginning or ending in 2020 and/or 2021).
### Region: Europe

**Netherlands**

#### Social Security
- Contributions: Based on a Decree the Deputy Minister of Finance approved that every business that was facing financial difficulties as a result of the COVID-19 crisis was eligible for a deferral of payment on request for a large number of relevant taxes for businesses, e.g. payroll tax and social security. Therefore, employers were able to request the authorities for an extension of the payment deadline via the website of the Dutch tax authorities, using a simple online form or via a written request. This was possible until 1 October 2020. As soon as the request was received, the Dutch tax collector would, in principle, immediately put the tax collection measures on hold. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. For instance, a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties was required. The commencement date for the repayments and payback period for the deferred tax liabilities granted under this emergency deferral regime was extended. As of September 30, the government has announced a further extension to the payback period from 24 to 36 months and pushed back the commencement date for the repayments from January 1, 2021 to July 1, 2021.

#### Payroll Reporting and Withholding Changes
- Personal income tax: no specific measures (yet) for employees receiving social security benefits due to COVID-19
- Contributions: Based on a Decree the Deputy Minister of Finance approved that every business that was facing financial difficulties as a result of the COVID-19 crisis was eligible for a deferral of payment on request for a large number of relevant taxes for businesses, e.g. payroll tax and social security. Therefore, employers were able to request the authorities for an extension of the payment deadline via the website of the Dutch tax authorities, using a simple online form or via a written request. This was possible until 1 October 2020. As soon as the request was received, the Dutch tax collector would, in principle, immediately put the tax collection measures on hold. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. For instance, a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties was required. The commencement date for the repayments and payback period for the deferred tax liabilities granted under this emergency deferral regime was extended. As of September 30, the government has announced a further extension to the payback period from 24 to 36 months and pushed back the commencement date for the repayments from January 1, 2021 to July 1, 2021.

#### Filing / Payment Due Date
- Both payment interest and interest on tax due are temporarily reduced to 0.01%. The reduction for payment interest is applicable until 31 December 2021. The reduction for interest on tax due is applicable until 1 October 2020.
- With effect from January 1, 2021, penalties will again be imposed on non- or late payment of taxes. This means, for example, that penalties may be imposed on non- or late payment of wage tax for the period December 2020 (which is payable in January 2021)

#### Other Relevant Information
- Travellers 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, Spain: Västra Götalands län, Romania, Bulgaria, Croatia, Andorra, Sint Maarten, France: Paris and the department Bouches-du-Rhône, Spain: Madrid, Navarra, the Balearic Islands of Majorca, Menorca, 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 Huesca, Zaragoza and Teruel (in the autonomous region Aragon), Portugal: Vila 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.
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 documentation of his/her company and a confirmation/work contract from the customer or company he/she is going to do an assignment for). Employees arriving in Norway from a “red” country must stay in quarantine for 10 days, without any possibility to work during this time.
- As of November 9, travelers from red countries must present a certificate of a negative COVID-19 test when they arrive in Norway. The test must have been taken less than 72 hours before entry. If the person does not present such a test, he or she may be refused entry.

Effective from November 9, Norwegian embassy announced the latest travel restrictions for Norway.

- As of November 9, travelers from red countries must present a certificate of a negative COVID-19 test when they arrive in Norway. The test must have been taken less than 72 hours before entry. If the person does not present such a test, he or she may be refused entry.
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- As of November 9, 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 documentation of his/her company and a confirmation/work contract from the customer or company he/she is going to do an assignment for). Employees arriving in Norway from a “red” country must stay in quarantine for 10 days, without any possibility to work during this time.
- As of November 9, travelers from red countries must present a certificate of a negative COVID-19 test when they arrive in Norway. The test must have been taken less than 72 hours before entry. If the person does not present such a test, he or she may be refused entry.

Effective from November 9, Norwegian embassy announced the latest travel restrictions for Norway. Norway will likely keep travel restrictions in place until August 20 2021. Norway 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 26, authorities tighten COVID-19 restrictions in Oslo. Authorities have included new locations in their list of “high risk” international travel regions including Iceland, Lithuania, the Vasterbotten region in Sweden, and the Finnish regions of Central Finland and Paljärvi-Hämeen. Travelers arriving from these locations must self-isolate for ten days upon arrival.

As of October 1, the Ministry of Foreign Affairs is maintaining its global advice against all non-essential travel to all countries. This advice currently applies until 15 January 2022.

As of October 20, the Norwegian Government announced stricter quarantine regulation for employees arriving in Norway. Employees arriving in Norway from "red" countries must stay in quarantine for 10 days, without any possibility to work during this time.

As of October 31, Norway has decided to extend the EU-wide entry ban on third-country citizens until June 2021. 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 documentation of their company and a confirmation/work contract from the customer or company he/she is going to do an assignment for. Employees arriving in Norway from a “red” country must stay in quarantine for 10 days, without any possibility to work during this time.

As of November 9, 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 documentation of his/her company and a confirmation/work contract from the customer or company he/she is going to do an assignment for)
Travel Restrictions (Contd.)
— Quarantine is mandatory upon arrival in Norway from:
  - Denmark – Hovedstaden, Midtjylland, Nordjylland, Syddanmark, Sjælland
  - Finland – Central Finland Hospital District, Central Finland; Central Ostrobothnia Hospital District, Central Ostrobothnia; Etelä-Savo Hospital District, South Savo; Helsinki and Uusimaa Hospital District, Uusimaa; Kainuu Hospital District, Kainuu; Kanta-Häme Hospital District, Kanta-häme; Kymenlaakso Hospital District, Kymenlaakso; Länsi-Pohja Hospital District, Lappi; North Karelia Hospital District, North Karelia; North Ostrobothnia Hospital District, North Ostrobothnia; Pirkanmaa Hospital District, Pirkanmaa; Pohjois-Savo Hospital District, North Savo; Savonlinna Hospital District, Savonlinna; Uusimaa Hospital District, Uusimaa; Varsinais-Suomi Hospital District, Southwest Finland
  - Norway restricts non-residents from entering the country. Foreign trips are not forbidden for Norwegians, the 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 period has been reduced from 14 days to 10 days.
  - 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).
  - 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. 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 effectualisation 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 effectualisation 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 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 until 15 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 Charter,
- diplomats,
- people who have the right of permanent or temporary residence in the Republic of Poland or a work permit, in particularly justified cases, the commander of the Border Guard post, after obtaining the consent of the Commander-in-Chief of the Border Guard, may allow a foreigner to enter the territory of the Republic of Poland in accordance with the procedure specified in the Act of 12 December 2013 on foreigners (Journal of Laws of 2020, item 35),
- foreigners who run a means of transport designed for the transport of goods, citizens of European Union Member States, European Free Trade Agreement (EFTA) Member States – parties to the Agreement on the European Economic Area or the Swiss Confederation and their spouses and children, when traveling through the territory of the Republic of Poland to their place of residence or 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.
- International traffic has been restored within the borders of the external EU.
- 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.
- 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 29 November 2020, civil aircraft performing international flights from airports located in the territories of countries listed below shall be banned from landing:
  - Bosnia and Herzegovina, Montenegro, Georgia, the Hashemite Kingdom of Jordan, Republic of Armenia, Republic of Kosovo, Republic of Serbia, Republic of North Macedonia, the United States of America, with the exemption of airports located in the states of Illinois and New York.

As of December 8, authorities in Poland have decided to extend the ban on international flights previously imposed on nine countries, until December 31, 2020.

As of December 17, authorities in Poland to tighten existing COVID-19 restrictions from December 28 until January 17. During this time, all international arrivals will be required to self-isolate for 10 days, unless arriving by private vehicle.

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.

Imigration

- 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 SAR-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 announced due to the spread of SAR-CoV-2, i.e. after 14 March 2020, shall be extended. Under the new law, for the entire period of the epidemic and until the end of the 30th day following the date of recall of the state of epidemic threat or the state of epidemic, the following will be extended:
  - Residence permits and residence cards,
  - D-type national visas,
  - Work permits and declarations on entrusting work to foreigners.
- The validity period of the documents listed above will be extended automatically. Thus, foreigners and their employers, for whom work permits or declarations on entrusting work were issued, do not need to take any further steps. In the current mode, extension of the national visa will not involve placing a new visa in the passport. Similarly, no new residence permits 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.
Immigration (contd.)

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

— 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. Because of restrictions due to the epidemic and restrictions related to handling cases by voivodship offices, foreigners will have more time to submit the relevant applications once the state of epidemic threat and the state of epidemic are recalled. Throughout this period, their stay in Poland is considered legal within the meaning of the provisions of the Act on Foreigners, if the relevant applications are submitted within the time limits provided for by the regulations of the Anti-Crisis Shield (30 days from the day following the end of the state of epidemic threat or the state of epidemic caused by COVID-19).

— The deadlines for leaving the territory of Poland in connection with refusal of granting a visa, refusal of granting a residence permit, canceling a visa or revoking the residence permit are also automatically suspended for 30 days after the end of the epidemic.

— 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

— On 28 November 2020, effective as of 1 January 2021, Poland adopted additional tax measures to mitigate the effects of the COVID-19 pandemic, one of which is extending the deductibility of qualified donations. Taxpayers will be able to deduct donations made:
  — from 1 October 2020 to 31 December 2020 - a deduction in the amount corresponding to 200% of the donation value;
  — from 1 January 2021 to 31 March 2021 – a deduction in the amount corresponding to 150 % of the donation value;
  — from 1 April 2021 till the end of the month in which the state of the epidemic announced due to COVID-19 was binding – a deduction in the amount corresponding to 100% of the value of donation.

Social Security

— 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.

On 15 December, Anti-crisis shield 6.0 was signed by the President of Poland. The act exempts from social security contributions companies most affected by the COVID-19 pandemic for the period of November 2020. The previous regulations concerned the periods March-May and July-September 2020.

Payroll Reporting and Withholding Changes

— As of November 19, in Poland the deadline to pay the tax advances for some tax remitters has been extended. The solution will be available to entrepreneurs conducting activities specified in the Polish Classification of Activities (PKD) and marked with selected PKD codes (for example regarding tourism, entertainment, sport sectors etc.). The payment of tax advance for October 2020 should be paid by May 20, the payment of tax advance for November should be paid by June 20 and the payment of tax advance for December should be paid by July 20.100
Effective from November 19, the Government has decided to grant qualified taxpayers a further extension of the period for making advance payments. Payment of tax advances withheld from employees’ and contractors' salaries follows the below schedule:

- Tax advances withheld in October 2020, otherwise due to be paid by 20 November 2020, will be deferred until 20 December 2020.
- Tax advances withheld in November 2020, otherwise due to be paid by 20 December 2020, will be deferred until 20 January 2021.
- Tax advances withheld in December 2020, otherwise due to be paid by 20 January 2021, will be deferred until 20 February 2021.

On 15 December, Anti-crisis shield 6.0 was signed by the President of Poland. New regulations are supposed to establish a common framework of provisions, measures, and control mechanisms for more efficient and uniform action in the field of posting of workers.

Small taxpayers who in 2020 decided to pay PIT advances in a simplified form may opt out of this form of payment and choose to pay advances on a regular basis. Late payment interest payable by taxpayers on tax arrears may be partially or fully waived in the period of COVID-19.

On 24 June 2020 the Anti-crisis shield 4.0 came into force. The act provides rules of subsidization of interest on bank loans granted to companies affected by the COVID-19 Pandemic. The Act provides also some advantageous changes in the rules of subsidization of salaries by the Guaranteed Employee Benefits Fund.

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 new provisions companies may apply for the subsidy even when they do not experience economic downturn or reduced working time.

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 0.5 billion per year.

On October 1, Anti-crisis shield 5.0 came into force. The act concerns further, detailed solutions aimed at combating COVID-19. New regulations are supposed to aid companies most affected by COVID-19 pandemic.
### 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.
- As of November 17, Portugal extends restrictions on flights from non-EU countries.
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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.
- Employees/self-employees are paid an allowance by the Social Security if specific conditions are met.
- Self-employed can receive an extraordinary allowance if certain conditions are met.
- An extraordinary financial support was created to ensure the gradual resumption of activity in companies in a business crisis situation (decrease of invoicing in at least 40%), with temporary reduction of the normal working period – in force until Dec.31st 2020. This measure foresees that the employee receives an additional compensation of 4/5 of his regular remuneration (on top of the amount paid by the employer, for the actuals hours worked), which is borne in 70% by the SS (additional support may be granted by the SS in some cases). While benefiting from this measure, the employer may have an exemption over 50% of the SS contributions (companies up to 250 workers) - some further specificities may also apply.

### 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

- The list of high-risk countries has been expanded. Romania has expanded the yellow list of high-risk countries for which travel restrictions apply and included several EU countries that have recorded a surge in COVID-19 cases in recent days.
- Thus, effective from October 7, Romania updated the travel restrictions and quarantine/self-isolation for 14 days for travelers entering Romania, especially for those coming from “high-risk epidemic areas / yellow/red zone” – i.e. travelers coming from Israel, Andorra, Montenegro, Bahrain, Brunei, Argentina, Armenia, Egypt, Jordan, Lebanon, Kuwait, Oman, Qatar, Pakistan, Palestine, Peru, Philippines, Sri Lanka, Tunisia, Ukraine, United Arab Emirates, and Venezuela.
- People coming from these countries who go into quarantine have the possibility to get out of isolation on the tenth if they take a COVID-19 test on the eighth day and the result is negative. Furthermore, they should not present any symptoms.
- People who will spend less than three days (72 hours) in the country and who present a negative COVID-19 test taken within 48 hours before entering Romania will not have to quarantine.
- As of Oct. 14, travelers from Andorra, Belgium, Czech Republic, France, Gibraltar, Iceland, Malta, Moldova, Montenegro, Netherlands, Slovakia, Spain, and the UK must self-isolate for 14 days on arrival.
- Travelers arriving from other European Economic Area (EEA) countries, Australia, Canada, Japan, New Zealand, Rwanda, South Korea, Switzerland, Thailand, Tunisia, and Uruguay, may enter without restriction.
- 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.

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

Imigration

- Romania is still under the state of alert situation:
- The validity of the immigration documents which expired during the state of alert period (i.e. work permits, visas, residence permits) for non-EU/EEA/Swiss nationals or certificates of registration for 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.
- Effective November 9, the Government of Romania announced additional restrictions. These restrictions will remain in place for 30 days and are subject to being renewed. Required professional or personal declaration forms for movement during this time; travelers can present a self-declaration for both personal and professional purposes, but you can also present a service card and employer declaration for professional travel.

Compensation & Benefits

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

Social Security

Benefits:
- Technical unemployment allowance available, which can be supported by the Unemployment Insurance Budget
- Granting free paid days to parents for the purpose of 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 forms
- The payment of the “return to work incentive” for 90 days to persons who qualify

Payroll Reporting and Withholding Changes

- On 16 October 2020, Romania enacted the rescheduling of the payment of taxes for a period of a maximum of 12 months.
- On October 26, Romania announced the rescheduling is granted for tax amounts exceeding RON 500 in the Romanian state as of 16 March 2020. The delay and a total penalty of 5 percent of the unpaid amount are due
- 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.
- On October 26, 2020, Romania enacted the rescheduling of the payment of taxes for a period of a maximum of 12 months.
Travel Restrictions

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

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.
— As of October 27, the Ministry of Finance (MoF) clarified the tax treatment of expenses incurred by employers in connection with the COVID-19 testing of employees. If the testing of employees for COVID-19 is conducted in the framework of provision of safe working conditions for employees, these employees are not deemed to have gained an economic benefit (income) from their employers. Accordingly, no individual income tax is due in such cases

Social Security

— Payment deadline of mandatory contributions is extended for certain categories of payers
— Lower tax rates are introduced for companies operating in certain businesses (e.g., tourism, air carriers) and taxpayers of a mid- and small-size businesses meeting certain criteria

Payroll Reporting and Withholding Changes

— As of July 21, Russia proposes to amend tax residency 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 interest introduced
— Starting from 1 January 2021 the Law (Federal Law no.102-FZ) introduces personal taxation of interest income from bank deposits in Russian banks.
— Such income exceeding the annual threshold (calculated as RUB 1 million multiplied by the key interest rate of the Bank of Russia) will subject to tax at the rate of 13%, irrespective of the taxpayer’s tax residency status
As of 16 July, the Council of the EU has updated non-binding list of countries for which member states should gradually lift travel restrictions at the external borders, removing Serbia from the list.

- **Travel Restrictions**
  - As of 16 July, the Council of the EU has updated non-binding list of countries for which member states should gradually lift travel restrictions at the external borders, removing Serbia from the list.
  - Citizens of Serbia can go to: Albania, Belarus, Brunei and Herzegovina, Bulgaria, Cameroon, China, Chile, Chad, Cyprus, Colombia, Costa Rica, Croatia, Cuba, Czech Republic, Denmark, Dominica, DPR Korea, East Timor, El Salvador, Estonia, Eswatini, Ethiopia, Fiji, Finland, France, Gambia, Germany, Ghana, Guatemala, Guyana, Guinea, Bissau, Georgia, Greece, Grenada, Honduras, Israel, Indonesia, Iraq, Italy, Japan, Jordan, Kazakhstan, Kuwait, Kyrgyzstan, Laos, Lesotho, Lithuania, Lichtenstein, Libya, Luxembourg, Madagascar, Malawi, Mali, Maldives, Malta (from other countries), Morocco, Mauritania, Mauritius, Myanmar, Mozambique, Moldova, Monaco, Mongolia, Montenegro, Namibia, Nepal, Niger, Nigeria, New Zealand, Norway, North Macedonia, the Netherlands, Panama, Papua New Guinea, Paraguay, Palestine, Peru, Poland, Portugal, Philippines, Rwanda, Romania, Russian Federation, South Africa, Saint Kitts and Nevis, Samoa, Saudi Arabia, Seychelles, Sierra Leone, Singapore, Slovenia, Solomon Islands, Somalia, Suriname, Switzerland, Sweden, Spain, Thailand, Tajikistan, Tonga, Tuvalu, Tunisia, Turkey, Turkmenistan, Trinidad and Tobago, Uganda, Ukraine, Turks and Caicos Islands, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Zimbabwe, Yemen.
  - Majority of listed countries allow Serbian citizens who hold dual citizenship, permanent or temporary residence of the respective country, to enter the country under certain conditions (self-isolation and/or testing).
  - Moreover, Serbian citizens may enter into: Bahrain, Barbados, Benin, Bulgaria (if entered from Serbia), Croatia, Dominican Republic, Ecuador, Ethiopia, Greece (by air only), Haiti, Hungary, Ireland, Iceland, Iran, Djibouti, Kenya, Korea, Latvia, Lebanon, Liberia, Nairguia, Qatar, Saint Vincent and the Grenadines, Sao Tome and Principe, Saint Lucia, South Sudan, Senegal, Syria, Togo (not by air), certain emirates of UAE (Dubai), UK, Ukraine, Zambia, with performed one or two PCR tests, or with self-isolation of a prescribed length.
  - Serbia abolished travel restrictions due to COVID-19, and has started restoring commercial flights.
  - Effective August 14, authorities introduce new COVID-19-related entry restrictions.
  - As of December 3, travelers arriving in Serbia from Bulgaria, Croatia, North Macedonia, and Romania must produce proof of having tested negative for COVID-19 using a PCR test taken no more than 48 hours before arrival; this requirement does not apply to Serbian citizens. Travelers from all other destinations can enter the country without restriction. All permanent residents of Serbia returning from abroad must complete an online COVID-19 self-assessment no more than 24 hours after entering the country.

- **Imigration**
  - During the State of Emergency (15 March – 6 May) The Government has adopted Decision, allowing all foreign nationals who were legally residing in Serbia to maintain that status during the State of Emergency, without the obligation to initiate processes for further determination of their status.
  - 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 January 2021.
  - As of June 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:
    - 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 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.
    - 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:
      - 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:
        - 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 0.25%, resulting in decrease of interest rate from 11.5% to 11.25%.
Social Security

- Contributions:
  - Deadline for payments of social and health insurance for March 2020, payable by the employer or obligatorily
  - Only payment of employer’s portion of insurance can be postponed. Deadline for payment of the employee’s
  - The Slovak Government issued a separate Regulation stipulating calculation of decrease of net turnover and
  - Benefits:
    - The measures introduce the possibility of financial compensation through subsidies to employers and self-

Compensation & Benefits

- The measures introduce the possibility of financial compensation through subsidies to employers and self-

Payroll Reporting and Withholding Changes

- Waiver of Penalties & Interest
- Extending deadlines for filing of tax return for all taxpayers from 31 March to 30 June 2020.

Travel Restrictions

- People with permanent or temporary residence in Slovakia will be allowed to travel to the Czech Republic, Poland
- Travel restrictions between Hungary, Austria, and Slovakia was completely lifted for residents/citizens of these states
- As of September 14, 2020, Slovakia has imposed travel restrictions for anyone coming from the Czech Republic.
- Travellers from the Czech Republic will have to present a negative coronavirus test that is not older than 72 hours
- Effective from December 7, commuters must present a negative result of antigen or PCR Coronavirus test, not
- Currently the ‘low risk countries’ from the epidemiological point of view in relation to COVID-19 in Slovakia are the
- As of November 25, 2020, Slovakia added Greece on its COVID-19 Red List. Citizens of Greece wishing to enter
- As of October 23, 2020, the State Secretary of the Ministry of Foreign and European Affairs has urged Slovakian

Other Relevant Information

- As of November 23, 2020, Slovakia has been classified as a ‘low-risk’ country by the European Commission.

Tax Profile / Tax Residency changes

- Termination of all penalties for late payment of taxes
- Waiver of Penalties & Interest changes
- Extending 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
  - 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

Filing / Payment Due Date

- Extending deadlines for filing of tax return for all taxpayers from 31 March to 30 June 2020.

Other Relevant Information

- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions,
- Currently the “low risk countries” from the epidemiological point of view in relation to COVID-19 in Slovakia are the
- As of December 23, 2020, Slovakia’s State Secretary of the Ministry of Foreign and European Affairs has urged Slovakian
- Senior citizens who live in the border areas of neighboring countries.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions,
- Finland
- France
- Georgia
- Montenegro
- United Kingdom
- Ukraine
- Malta
- Switzerland
- Luxembourg
- Sweden
- Lithuania
- Denmark
- Latvia
- Spain
- Belgium
- Greece
- Norway
- Poland
- Portugal
- Russia
- Iceland
- Slovenia
- Germany
- Netherlands
- Italy
- Serbia
- Isle of Man
- Slovakia
As of July 11, the Slovenian government has proposed to extend the option to request a refund of salary compensation for employers whose revenue will likely drop by more than 10% in 2020 due to the COVID-19 pandemic. The government proposed to extend the duration of the emergency tax measure regarding the refund of salary compensation of 80% of the employer's salary until 31 July 2020 or, in the case of a decision by the government, until 30 September 2020

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

### Travel Restrictions
- Passenger air traffic to and from Ljubljana Airport is relaunched
- Public transport (bus, railway) is suspended, with exception of taxi service
- Curfew, which bans the movement of people between 5 pm and 6 am was adopted as of 20 October
- There is ban on travel outside home municipality (some exceptions apply; the ban was adopted as of 27 October)
- It is prohibited for people to gather, except for close family members and persons in the same household
- Mask and other forms of protection of mouth and nose are mandatory in all closed and open public spaces and on public transport
- Persons coming from countries that are on the red list, are required to remain in quarantine for 10 days (except if negative coronavirus test, that is not older than 48 hours is presented)
- There are 16 exceptions under which quarantine will not be ordered for persons coming from the country on the red list - daily commuters, transit, international transport cargo, educations,
- Persons entering Slovenia from Croatia, Italy, Hungry or Austria (all on the red list), are required to remain in quarantine for 10 days, except if negative coronavirus test that is not older than 48 hour is presented or any of the exception applies
- Persons may enter Slovenia without restrictions and no quarantine is required, if they come from countries on the green list (or on the orange list)
- On September 3 2020 the Slovene Government adopted new ordinance imposing mandatory use of masks in enclosed public spaces and public transport and mandatory hand disinfection; measures are mandatory if physical distance of 2 m cannot be maintained
- As of September 27, the government has decided to lessen 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

### Immigration
- The Slovenian border is open for EU citizens and foreigners
- 10-day quarantine is mandatory for persons coming from the red list
- There are 16 exceptions under which quarantine will not be ordered for if negative coronavirus test that is not older than 48 hours is presented
- Entry to Slovenia may be refused to a person, that has no permanent residence in Slovenia and is tested positive for coronavirus or shows signs of COVID-19
- Entry may be refused to a person, that won't be able to leave territory of Slovenia due to measures adopted in the neighbor countries

### Compensation & Benefits
- Reimbursement of employees' salaries who have been temporarily laid-off and those who have been absent due to force majeure in the amount of 80% of average monthly salary
- Exemption from payment of pension and disability insurance contributions for working employees in private sector in respect of the work performed during 13 March and 31 May 2020. This verifies ordered by the State budget of the COVID-19 pandemic
- The employers should not distribute dividends and should not compensate employees for company's performance and award management
- Monthly crisis allowance in the amount of EUR 200 for working employees in private sector. Such allowance is paid by the employer if the employee's last monthly gross salary has not exceeded three times of minimum salary (currently EUR 2.821) for the work performed in the period between 13 March and 31 May 2020 and is not subject to tax and social security contributions
- On 29 May 2020, the parliament adopted further amendments to the "Law Determining the Intervention Measures to Mitigate and Remedy the Consequences of the COVID-19 Epidemic" with additional tax measures proposed by the government. Among other measures, relevant additional emergency tax measures include:
- Subsidy for part-time work: the state will subsidize salary compensation for employees under part-time employment of five to 20 working hours per week. This measure is new and will be available to qualifying employers who will not be able to provide 90% of work to at least 10% of employees. The measure applies in the period from 1 June to 31 December 2020; and
- As of July 11, the Slovenian government has proposed to extend the option to request a refund of salary compensation for employers whose revenue will likely drop by more than 10% in 2020 due to the COVID-19 pandemic. The government proposed to extend the duration of the emergency tax measure regarding the refund of salary compensation of 80% of the employer's salary until 31 July 2020 or, in the case of a decision by the government, until 30 September 2020
- As of July 11, additional measures were announced in response to COVID-19: a refund of salary compensation for employees affected by a quarantine decision for which the employer cannot organize work at the employer's home. The amount of the refund is based on the one established under the Labor Law for those cases in which it is not possible to provide work due to business reasons. A request is possible for quarantine decisions issued until 30 September 2020 at the latest
- As of September 8, the Slovenian Government has extended the duration of the measure regarding the refund of salary compensation for workers that are temporarily waiting for work until September 30 2020 (previously, until July 31 2020). The refund covers 80% of the employer's salary
**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.

**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 statute of limitation for execution of tax shall not be running for those taxpayers, who apply the measures according in line with the Emergency Act. (unless already started tax execution)

**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
— Sanitary/health control measures to allow entry through Spain’s maritime and air borders (not land) came into force last 23 November. Amongst the new health control measures put in place for travelers, before entering the country: have their temperatures taken, submit to a document check, and undergo what the authorities are calling a visual check (“un control visual”).
— The most important one is that all passengers from a country or risk zone listed in Annex II who intend to enter Spain, must have a Diagnostic Test for Active Infection (hereinafter PDIA) for SARS-CoV-2 with a negative result, performed in the seventy-two (72) hours prior to arrival in Spain. The list of countries can be found in the link to this Flash Alert [https://home.kpmg/x/en/home/insights/2020/11/flash-alert-2020-459.html](https://home.kpmg/x/en/home/insights/2020/11/flash-alert-2020-459.html)
— 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
— The current need of a previous appointment in order to control the flow of people entering administrative facilities is creating important difficulties:
— TIE: the need of appointment to apply and then another for pick-up The Foreign ID-card (TIE-tarjeta de identidad de extranjero) is creating a complicated situation: The police stations in main cities are overwhelmed by the number of appointments needed to cover the demand
— The ministry of interior published an official note to help foreigners to explained the lack of ID-card at their jobs, banks, etc, http://www.inclusion.gob.es/
— VISA: Spanish Consulates abroad: Depending on the health emergency situation on the country the consulate is, procedure might be different.

Compensation & Benefits

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 (DGII) 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 (EUR 16.5 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 29, 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

As of September 11, Sweden has lifted the advice against non-essential travel to Cyprus

Effective from November 5, the recommendation of no non-essential travels to Lithuania has been removed. Swedish travelers arriving in Lithuania will not have to go through isolation if they can show a negative PCR-test. Those who can show that they had covid-19 during the last 3-month period, and is now free of symptoms are else exempted from the isolation regulations

As of December 2, Swedish authorities extended its advice against travel to Estonia, Ireland and Latvia for another two weeks, until December 16

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: The link is sensitive to browser choice and it 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 permit to stay in the future if remaining in Sweden without valid permit – no announcements on this issue.

It is recommended to apply 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 1.25% on the respite amount and also a fee of 0.2 % p/m of the whole respite amount. There are proposed changes to reduce interest and the fee.
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**Sweden**

**Social Security (contd.)**
- **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 20 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**
  - Filing date May 4 for individual tax payers.

**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.
Travel Restrictions

- Stay up to date on your next travel to Switzerland and find out in two step whether you are affected with KPMG Law's COVID-19 entry assessment tool.
- Switzerland fully opened the border to all countries within the EU/EFTA area on June 15, 2020. From this point on, freedom of travel from EU/EFTA countries to Switzerland applies without restriction and full freedom of movement will apply for all EU/EFTA citizens travelling to Switzerland. This also applies to citizens from the non-Schengen states Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement to Switzerland.
- The country in which a traveler started the journey is now decisive. In case of a stopover in a country featuring on the list of high-risk countries, it must be ensured that the traveler does not 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; Austria; Bulgaria; Croatia; Cyprus; Holy See; Ireland; Japan; Monaco; New Zealand; Romania; Rwanda; San Marino; Singapore; South Korea; Thailand; Uruguay) is only possible for those who have residence in Switzerland and/or who hold an exceptional permission to enter. For the time being, the following groups of persons may also travel to Switzerland:
  - Visit due to death or in the event of the death of a close family member living in Switzerland (in particular spouse, partner, parents, siblings, child, grandchild, affinity). Entry is possible together with the visiting person's nuclear family;
  - Continuation of necessary medical treatment begun in Switzerland or abroad;
  - Spouse and minor 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;
  - Members of the nuclear family (spouses, registered partners and underage children) residing in Switzerland;
  - 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 of persons without joint children (civil partnership) is possible
  - Persons (including children) who enter Switzerland and who stayed at any time within 10 days prior to entry from the non-Schengen states Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement will apply for all EU/EFTA citizens travelling to Switzerland. This also applies to citizens from the non-Schengen states Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement to Switzerland.
  - The country in which a traveler started the journey is now decisive. In case of a stopover in a country featuring on the list of high-risk countries, it must be ensured that the traveler does not 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; Austria; Bulgaria; Croatia; Cyprus; Holy See; Ireland; Japan; Monaco; New Zealand; Romania; Rwanda; San Marino; Singapore; South Korea; Thailand; Uruguay) is only possible for those who have residence in Switzerland and/or who hold an exceptional permission to enter. For the time being, the following groups of persons may also travel to Switzerland:
  - Visit due to death or in the event of the death of a close family member living in Switzerland (in particular spouse, partner, parents, siblings, child, grandchild, affinity). Entry is possible together with the visiting person's nuclear family;
  - Continuation of necessary medical treatment begun in Switzerland or abroad;
  - Spouse and minor 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;
  - Members of the nuclear family (spouses, registered partners and underage children) residing in Switzerland;
  - 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 of persons without joint children (civil partnership) is possible
- Persons (including children) who enter Switzerland and who stayed at any time within 10 days prior to entry from the non-Schengen states Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement will apply for all EU/EFTA citizens travelling to Switzerland. This also applies to citizens from the non-Schengen states Ireland, Romania, Bulgaria, Croatia and Cyprus who are entitled to free movement to Switzerland.
- The country in which a traveler started the journey is now decisive. In case of a stopover in a country featuring on the list of high-risk countries, it must be ensured that the traveler does not leave the international transit zone, i.e. does not enter the state of the high-risk country.
Travel Restrictions (contd.)

- persons who re-enter Switzerland after participating in an event in a country or area with an increased risk of infection, provided they prove that their participation and stay took place in compliance with a specific precautionary measures plan. Participating in an event includes in particular sports competitions or cultural events, or a professional conference;
- persons who re-enter Switzerland for compelling professional or medical reasons which could not be postponed in a country or area with an increased risk of infection.

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

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

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

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
- As of October 29, Liechtenstein and Switzerland signed an agreement on the taxation of frontier workers taking account of the COVID-19 pandemic
- As of December 7, the mutual agreement concluded between Germany and Switzerland on 11 June 2020 regarding the taxation of income earned by frontier workers during the COVID-19 pandemic is prolonged until 31 March 2021

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
Ukraine
Region: Europe

Travel Restrictions
— Extension in lockdown till 24 April
— On Monday, June 1, Ukrainian authorities announced that intercity travel on trains and buses has resumed amid easing of coronavirus disease (COVID-19) restrictions
— Ukraine’s Ministry of Infrastructure stated that Ukraine resumed domestic scheduled services on 5 June, with plans to resume selected international travel from 15 June
— As of August 4, the government of Ukraine has extended the adaptive quarantine until August 31. Currently, Ukraine is divided into four epidemiological zones (green, yellow, orange, and red) depending on the COVID-19 situation in each region. The zones will be revised on a weekly basis. Each zone triggers a distinct set of quarantine restrictions
— As of August 27, the Government has made a decision to impose temporary restrictions on the entry of foreigners and stateless persons to Ukraine. The restrictions will apply onward from 00:00, August 28 until 00:00, September 28, 2020
— As of October 16, Indians can now travel to 17 countries as the Ministry of Civil Aviation has established a separate bilateral air bubble arrangement with Ukraine to conduct select international passenger flights between the two countries

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

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

Other Relevant Information
— As of July 8, the Ukrainian government has launched Visit Ukraine Today, a new platform that provides information on the entry and exit requirements for foreign travelers who plan to visit Ukraine. The website contains information regarding observation and self-isolation requirements, medical insurance requirements and options, and specific instructions on how to take a COVID-19 PCR test and submit the results through the “Dii vdoma” mobile application to end the self-isolation requirement
United Kingdom

Kingdom

Region: Europe

Travel Restrictions

- Travel within the UK: Following on from the government's guidance on social distancing in relation to COVID-19, people must avoid traveling within the UK unless it is essential.
- Travel outside the UK: As countries respond to the COVID-19 pandemic, including travel and border restrictions, the FCO advises British nationals against all but essential international travel. Any country or area may restrict travel without notice.
- The FCO have also stated that if a British national is currently traveling abroad, they are strongly advised to return home, wherever and while there are still commercial routes available.
- Many airlines are suspending flights and many airports are closing, preventing flights from leaving.
- Individuals must complete a passenger locator form online before they arrive in the UK from any country. The form cannot be submitted until 48 hours before entry to the UK. The government will use the information provided to contact individuals if they or someone they have travelled with develops coronavirus (COVID-19) symptoms. They will use the information provided to check, were applicable, individuals are self-isolating in the UK.
- As of July 10, the UK government has eased travel restrictions between England and a number of countries and territories by allowing individuals to arrive in England without the need to self-isolate for 14 days. Changing travel-related travel restrictions based on geography is referred to as "travel corridors.”
- Travel restrictions set by the devolved governments in relation to Scotland, Northern Ireland and Wales may differ from those for England and from each other. Full details can be found at: England: https://www.gov.uk/guidance/coronavirus-covid-19-travel-corridors

Immigration

- As of November 19, the UK government has updated the ‘travel corridor’ policy, limitations on travel into and out of Denmark, and restrictions on movement of people within, into, and out of England.
- As of November 19, UK expands travel corridor lists with ten more countries & Islands. The list includes: Israel, Jerusalem, Namibia, Rwanda, Sri Lanka, Uruguay, Botswana, St Eustatius and the Northern Mariana Islands and the US Virgin Islands.
- On November 26, England added Estonia, Latvia to quarantine list, indicating that from November 28, people arriving from those two countries will be required to self-isolate for 14 days. Also, England lifted travel ban on Denmark.
- As of December 10, Botswana and Saudi Arabia were added to the list of travel corridors for the UK. Additionally, Canary Islands was removed from the list of travel corridors for the UK.
- From November 26 to December 2, 2020, travelling away from home, including internationally, is restricted from England except in limited circumstances such as for work or for education. Different rules apply in Scotland, Wales and Northern Ireland.

Coronavirus (COVID-19): advice for UK visa applicants and temporary UK residents

- Where an individual hold a visa that expired between 24 January 2020 and 31 July 2020. They may be 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, they will be given an extra month’s grace period within the UK to 31 August 2020. During the grace period the conditions of their stay in the UK will be the same as the conditions of their leave.
- For an individual intending to leave the UK but not able to do so by 31 August 2020, they may request additional time to stay, also known as ‘exceptional indemnity,’ by contacting the coronavirus immigration team (CIT). The indemnity does not grant leave but will act as a short-term protection against any adverse action or consequences after your leave has expired.
- Applying to stay in the UK long-term: An individual can apply from the UK to switch to a long-term UK visa until 31 August 2020 if their leave expired between 24 January 2020 and 31 July 2020.
- Application and Service Centers in the UK and outside the UK. Some UK Visa and Citizenship Application Centers (UKVCAS) and Service and Support Centers (SSCs) are now beginning to reopen.
- Sponsored migrants: Sponsored migrants may be included in the Job Retention Scheme ("JRS") scheme, provided they meet the usual JRS criteria. Therefore, sponsors can temporarily reduce the pay of their sponsored employees by 30% of their salary or £2,500 per month, whichever is the lower. These reductions must be temporary, and the employee’s pay must return to at least previous levels once these arrangements have ended.
- The Home Office has also provided concession to sponsors where start dates cannot be met and in relation to some reporting requirements.
- Right to work (RTW) checks: The Home Office has released Covid 19 RTW check guidance for employers to ensure they can maintain their statutory excuse during these unprecedented times.
- Tier 1 Entrepreneur visa: Concessions have been made if an individual is on a Tier 1 Entrepreneur visa and their business has been disrupted.
- Doctors, nurses or paramedics working for the NHS: Their visas will be automatically extended by one year 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 now 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 a 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 in the hospital’s short-term visa and are permitted to volunteer in the hospital’s short-term visa and are permitted to volunteer in the hospital’s short-term visa and are permitted to volunteer in the hospital’s short-term visa and are permitted to volunteer in the hospital’s.
- 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.
- Detailed guidance for those affected by changes to UK immigration and borders due to coronavirus can be found here: https://www.gov.uk/government/publications/coronavirus-covid-19-immigration-and-borders
**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 'furloughed section.'

- On 12 May, the HM Treasury announced the extension of The Coronavirus Job Retention Scheme to 31 October 2020.

- 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 requirement due to the COVID-19 pandemic, will be able to maintain their tax advantages and reliefs as though they had continued working at 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 hours subject to a small list of exceptions. There will now, however, be a time-limited exception (from 19 March 2020 to 5 April 2021) to the working requirement for those furloughed or working reduced hours because of the COVID-19 pandemic.

- HMRC have confirmed that for these easements to apply, employers and employees must document the relevant circumstances and demonstrate that any reduction in working hours below the required minimum results from the COVID-19 outbreak, rather than from anything else.

- On October 2 2020, United Kingdom outlined its revised Job Support Scheme (JSS) designed to combat the impact of the COVID-19 pandemic and "to protect viable jobs in businesses who are facing lower demand over the winter months" due to the pandemic.

- The JSS will run from November 1, 2020 and will last for 6 months. The British Government will pay a third of hours worked up to a cap of £897.91 per month, with the employer also contributing a third, which will under the scheme result in employees earning a minimum of 77 percent of their normal wages (if the cap does not apply). The employee must also work at least 33 percent of their usual hours.

- On October 9, 2020, the JSS was extended to make specific provision for businesses impacted by further local or national coronavirus restrictions. Businesses that are legally required to close, or to restrict their activities to delivery or collection only services from their premises, due to local or national coronavirus restrictions will receive grants to cover part of the wages of employees who cannot work during the relevant periods. Eligible businesses can claim 67 percent of salary, up to a maximum of £2,100 per month, for each employee who is unable to work for a minimum of seven consecutive days.

- Employers will not be required to contribute towards affected employees’ salary but will be required to fund the associated employers’ NIC and pension contributions. Further guidance is expected from HMRC on the new JSS and the extension announced on 9 October.

- As of November 30, employer-provided testing for the coronavirus (COVID-19) may qualify for the new benefit-in-kind exemption, but not all testing will be eligible.

**Social Security**

- Contributions:
  - The deadline for payments reconciling the social security due for mobile employees into and out of the UK who are covered by either an Appendix 7A or Appendix 7B NIC settlement return for the year ending 5 April 2019 (and for filing the associated settlement return) is extended from 31 March 2020 to 31 May 2020.

- Benefits:
  - A Coronavirus Statutory Sick Pay Scheme has been introduced allowing employers with up to 250 employees to reclaim up to 2 weeks of Statutory Sick Pay which they pay to employees who are unable to work because they have Coronavirus or are self-isolating or shielding.

**Payroll Reporting and Withholding Changes**

- It is proposed that small to medium companies reclaim statutory sick-pay (due to COVID-19); Repayments to employers (smaller than 250 employees) will be available 28 Feb 2020.

- HMRC have extended the Appendix 7A/7B reporting deadlines (relating to social security for expats) to 31 March 2020.

- HMRC have extended the filing deadline for the Short Term Business Visitors report from 31 May 2020 to 31 July 2020.

- HMRC have extended the reporting and payment deadline for the Special Annual PAYE Scheme for STBVs from 19 April 2020 to 31 May 2020.

**Tax Profile / Tax Residency changes**

- Exceptional circumstances will be considered with regard to the Statutory Residence Test (SRT), for example quarantine, isolation, lockdown, border closures, and being rehired to the UK by your employer. Individuals who meet these conditions may exclude up to 60-days of presence with regard to residency.

- As of August 12, the U.K. tax authority, HMRC, has now published a Q&A document designed to provide further clarity on how the Statutory Residence Test (SRT) will apply when employees are displaced due to COVID-19.

- As of October 23, HM Revenue & Customs (HMRC) has published further guidance on the taxation of unplanned U.K. work-days where an individual was "stuck" in the U.K. and unable to leave due to COVID-19 travel restrictions.

**Waiver of Penalties & Interest**

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

**Filing / Payment Due Date**

- HMRC have not yet announced any extension to the filing date for UK Self-Assessment Tax Returns (the filing date for the return for the year ending 5 April 2020 is 31 January 2021).

- Payment of the second payment on account for the tax year 2020/21 tax year, ordinarily due by 31 July, 2020, can be deferred until 31 January 2021.

**Other Relevant Information**

- UK has updated family immigration regulations for Northern Ireland. Family members of those born in Northern Ireland (and who are entitled to British or Irish nationality by virtue of their birth in Northern Ireland) are now within the scope of the EU settlement scheme, Immigration route will be available to the family members of those born in Northern Ireland, regardless of whether the person holds British or Irish citizenship.

- HMRC have extended the StatutoryCoronavirus 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.

- On 1 October 2020, the United Kingdom launched an online platform enabling eligible employees who are working from home due to COVID-19 pandemic to claim a tax relief for additional expenses incurred as a result of working from home. Qualifying employees who have not received payment on work-from-home-related additional expenses directly from their employer may apply for the tax relief directly through the HMRC’s online platform. The tax relief amount will be computed based on their personal income tax rate.
Travel Restrictions — Effective September 14, domestic and international flights will be allowed to resume operations. — As of November 22, the Angolan authorities extended nationwide state of public calamity until December 22.

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.

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.

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).
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 travel and tourism, in contrast to neighboring South Africa and Zimbabwe, which are opening up their economies.

— As of November 6, Botswana announced the lifting of international travel restrictions, to be carried out in two phases: phase one will start on November 9, 2020, whereby air travel will resume in three airports: Sir Seretse Khama International Airport in Gaborone, Kasane International Airport and Maun International Airport; and phase two will start from December 1, 2020, with the resumption of ground crossing at the commercial border points of Kazungula Road, Kazungula ferry, Ngoma, Ramologwebana, Martins Drift, Ramatlabama, Tlokweng, Mamuno, Pionner and Mohembo.

— As of November 12, Botswana lifted International travel restrictions.

— As of December 13, authorities have extended the state of public emergency till March 2021.

Immigration

— As of March 16, issuance of Botswana visas at ports of entry and at all diplomatic missions for an individual from countries including Austria, Belgium, China, Denmark, France, Germany, India, Iran, Italy, Japan, Netherlands, Norway, South Korea, Spain, Sweden, Switzerland, UK, and US has been suspended. The current visas of those traveling to Botswana, but yet to enter the country are cancelled, and will not receive visas on arrival. The visa holders from these countries who are already in Botswana have their visas valid.

— As of March 26, no visas will be issued from embassies or ports of entry. All current visas to persons from high-risk countries (see Travel Restrictions) are cancelled. All governmental, parastatal, and state-owned international travel is suspended. All governmental, parastatal, and state-owned international meetings and conferences are cancelled.

Compensation & Benefits

Social Security

— As of April 6, monthly withholding tax is due by the 15th of the following month.

— As of April 6, annual return is due by 31st July each year.

Tax Profile / Tax Residency 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 & Interest

— As of April 6, waiver of penalties and interest is subject to Commissioner General approval if below BWP25,000. Also, excess is subject to approval by the Minister of Finance and Economic Development.

Filing / Payment Due Date

— The Federal Inland Revenue Service (FIRS) announced several measures to help support businesses during this period, including an extension of the deadline for filing Value Added Tax returns from the 21st to the last working day each month and an extension to the due date for corporate income tax filings by one month.

— Various State Internal Revenue Service (SIRS) 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 individuals tax returns to July 30, 2020; and the tax authority of Ogun state announced an extension of the deadline for filing the 2019 individual income tax returns to September 30, 2020.

— As of July 31, the Federal Inland Revenue Service (FIRS) has extended the deadline for the filing of Companies Income Tax (CIT) returns from July 31, 2020 to August 7, 2020.

Other Relevant Information

— As of April 23, the Government of Botswana announced that those in need of movement permits during the state of emergency may apply online at [https://www.gov.bw](https://www.gov.bw).
Travel Restrictions

- 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.

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— Currently all air, land and sea borders are closed. Ships and cargo flights are exempt from these measures.
— The borders are scheduled to be reopened on August 24, 2020.
— International flights are scheduled to resume from 24 August. Travelers arriving in the country may be required to pay the cost of the mandatory Covid test at the airport. Estimated cost: 30 euros / 20 000 FCFA
— All travelers should present a negative COVID-19 test, conducted by an accredited institution, to apply for a type of visa. Additional information on entry requirements should be discussed with the country's diplomatic representations prior to travel
— As of October 21, Congolese authorities have announced an extension to the country's state of health emergency until at least November 7, amid the ongoing coronavirus disease (COVID-19) outbreak

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Other Relevant Information
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.
  — As of December 17, travelers arriving in Cote d’Ivoire need to present negative COVID-19 test results taken up to 7 days before arrival. Additionally, travelers will have to declare their trip on the official travel reporting portal and pay XOF 2,000 (USD 3.57)
The government announced on Tuesday, July 21 the end of the state of health emergency.
— Resumption of commercial activities as of July 22, 2020
— Reopening of airports, ports and borders from August 15, 2020;
— All incoming travelers must be checked, including a temperature control check. Individuals with symptoms of coronavirus will be quarantined for a maximum period of 14 days.
— As of November 3, Democratic Republic of Congo (DRC) updated entry and exit requirements to limit the spread of COVID-19. Incoming international passengers must now arrive with proof of a negative test and receive a COVID-19 test at Kinshasa's N'djili Airport. COVID-19 tests are still required for departing travelers and domestic travelers. All incoming travelers age 11 and older must present a negative COVID-19 PCR test result from the country of origin done within 7 days of arriving in the DRC
— As of November 5, Rwandan authorities partially reopened the country's border with the Democratic Republic of Congo (DRC) city of Goma
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.
- As of October 20, the President of Djibouti, Ismail Omar Guelleh, announced that the country’s land borders will be closed with immediate effect for travelers until November 4 due to an increase in coronavirus disease (COVID-19) cases.
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

- 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 and 5% of the outstanding tax due on the taxpayer based on a decision issued by the internal committee, the appeals committee, court ruling, a decision issued by the dispute settlement department and tax assessment reconsideration committee. The remaining 95% is paid on installments in two years period.
- As of May 19, some financial rules were announced to deal with Covid-19 outbreak: To benefit from the privileges stipulated under this law, businesses should have not laid off any of its employees or reduced their salaries as a result of Covid-19 outbreak. However, business may still benefit from the law privileges if they hire back employees who have been laid off.
- As of August 31, to fund a special government account created to cope with the impact of pandemics and natural disasters, Egypt introduced a 1 percent solidarity contribution on net employment income (0.5 percent on net pension income for retired employees) which is applicable for a 12-month period as from August 14, 2020.
### Travel Restrictions
- International flights and sea travel until further notice are authorized.  
- Diplomatic staff and staff of international organizations must provide the Ministry of Foreign Affairs and Cooperation with a list of persons travelling with the date of arrival, flight number and place of origin prior to travel.  
- Land borders remain closed, except for the transport of commercial goods, materials and work equipment.  
- All travelers arriving from abroad must present a negative PCR test result for COVID-19. This result must not be more than 48 hours old.  
- Passengers who do not have it, will carry out the test in Equatorial Guinea, at their own expenses, as well as hotel accommodation while waiting for the test results.  
- Confinement for 14 days will have to be respected. Symptomatic people will be placed in health centers for treatment.  
- Domestic flights are operational.  
- As of November 27, authorities have eased some COVID-19 measures across the country. International travel has resumed, however it remains limited and restricted. Nationals, residents, diplomats, and visa holders traveling for business or with government approval are permitted to travel. All arriving passengers must provide a negative polymerase chain reaction (PCR) test for COVID-19 taken within 48 hours before arrival.

### Immigration

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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.
- As of October 20, Gabonese authorities announced the easing of several coronavirus disease (COVID-19)-related restrictions starting October 20, including the reduction of the current nationwide curfew to 22:00-05:00 (local time)
- As of November 26, authorities extended national state of health emergency through December 14
- As of December 13, all passengers arriving in Gabon must present a negative PCR taken no more than five days before arrival. Travelers will also be required to have a compulsory COVID-19 test on arrival. Additionally, the country’s state of health emergency is extended for a further 45 days

Immigration

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Tax Profile / Tax Residency changes

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Filing / Payment Due Date

Other Relevant Information
Region: Middle East & Africa

**Travel Restrictions**
- Airspace and the airport are closed.
- The borders with Senegal have been closed.
- Non-Gambians from at-risk/hotspot countries are not allowed to enter.
- Travelers with Gambian nationality from 55 “at-risk/hotspot countries” will be isolated for fourteen (14) days upon arrival. To enter The Gambia, it is required to show a negative Covid-19 test taken no more than 72 hours before the departure.
- Traveler must present a physical copy of the test results to Ministry of Health officials upon arrival. Breach of this regulation can result in a fine of up to 5000 Dalasi.
- As of August 28, Gambian government extends COVID-19 state of emergency until September 17
- As of October 16, Gambia reopened its borders after a six-month lockdown in light of the covid-19 pandemic.

**Immigration**

**Compensation & Benefits**

**Social Security**

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**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**
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**

**Compensation & Benefits**
- 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.

**Social Security**
- 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 NPRA 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.
- NPRA 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.
Travel Restrictions

— The government has announced the gradual opening of air borders from 17 July 2020 according to a health protocol.
— Land borders are closed since 26 March except for goods traffic
— As of October 17, Guinean authorities have extended the ongoing health state of emergency until at least November 15 due to the coronavirus disease (COVID-19) pandemic
— As of November 14, Guinean authorities announced that the ongoing health state of emergency has been extended for 30 days, until at least December 14 due to the coronavirus disease (COVID-19) pandemic

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Waiver of Penalties & Interest

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Other Relevant Information
Travel Restrictions

— Iran to lift travel ban from 20 April 2020
— As of October 14, Iran imposes coronavirus travel restrictions in five cities
— Effective November 2, Iran will restrict travel to the cities hit hardest by the novel coronavirus (capitals of 25 provinces considered “red”)
— As of November 16, Iran will extend restrictions on non-essential travels as of November 21, attempting to contain the coronavirus outbreak.
— As of December 5, the government has extended many coronavirus-related restrictions across Iran and partial shutdowns will continue in regions still classified as “red”

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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
— The Israeli Population and Immigration Authority automatically extended the following visa categories expiring from March 12, 2020, until June 30, 2020: B1 (Work Visa), A1 (Eligible under the Right of Return Visa) A2 (Student/Trainee/Intern visa), A3 (Religious Study and Practice Visa), A4 (Companion Visa for A2 and A3 Visa holders), A5 (Temporary Resident Visa)

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes
— Existing certificates for reduced withholding have been extended until the May 2020 Salaries date of payment (and not sooner than 13 Jun 2020)

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
— Please note that the extended deadlines are as follow:
  — July 30th 2020 for individuals that have a requirement to submit an annual tax return
  — June 30th 2020 for individuals that do not have a requirement to submit an annual tax return
  — In addition, our office usually gets automatic extension deadline till the end of September 2020, and additional extension deadline till the end of December 2020

Other Relevant Information
### 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
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

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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.
No relief measures in terms of penalties and interest have been announced as yet in relation to the impact of COVID-19.

**Travel Restrictions**
- Travel bans have also been imposed in relation to travel in and outside of Namibia unless certain requirements are met and permission is sought from Ministry of Home Affairs and Immigration.
- Stage 2 of the Lockdown in Namibia started at 23:59 on Monday, May 4, 2020 and will be in force for a period of 28 days, subject to changes in the country’s situation. Under this stage, economic and social activities will be allowed to gradually resume. People are permitted to travel domestically between regions and within towns and cities, without restriction.
- Namibian President Hage Geingob announced that further easing of coronavirus disease (COVID-19) restrictions will begin on Tuesday, June 30, in an effort to boost economic activity in the country.
- Effective August 12, President Hage Geingob announced nationwide Stage 3 movement restrictions will be enforced until at least August 28 as part of measures to curb the spread of coronavirus disease. Domestic flights have been suspended until at least August 30.
- Effective September 1, Namibian authorities to lift ban on foreign arrivals amid the easing of coronavirus disease (COVID-19) restrictions in the country.
- As of October 23, Namibia relaxes inbound travel restrictions. Travellers to Namibia will only need to present a negative PCR test taken within no more than 72 hours of flying.

**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 mandatory, supervised quarantine for a period of 14 days.

**Compensation & Benefits**
- To avoid further retrenchments in the hardest-hit sectors, Government has announced that it provide a wage subsidy to affected employers will receive a cash subsidy of 17% of their total wage bill and SSC contribution holiday, based on their total wage bill, driven by an SSC contribution waiver and a cash injection from the state. 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$400 million, while the SSC is making a cash contribution of N$253 million to the scheme.
- The Affected Employees Program is aimed at employees registered with SSC able to prove loss of income of monthly salary, subject to a minimum of N$1,000 per month for 3 months. The benefit will be net of other 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 and 117,000 applicants.

**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$790 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.
- 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 of 20% reduction of salaries and wages during the crisis period, and 40% for the worst-hit industries. The negotiations will be undertaken through a consultative process with employees and labor unions.

**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.
- 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).

**Compensation & Benefits**
- To avoid further retrenchments in the hardest-hit sectors, Government has announced that it provide a wage subsidy to affected employers will receive a cash subsidy of 17% of their total wage bill and SSC contribution holiday, based on their total wage bill, driven by an SSC contribution waiver and a cash injection from the state. 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.
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**Other Relevant Information**
- A Tax-back loan scheme for tax registered and tax paying (PAYE) employees and self-employed individual persons who have lost income or part thereof or experiencing difficulties due to COVID-19 outbreak was announced.
- The taxpayers will be allowed to borrow at favorable rates an amount equal to 1/12th of their tax payment in the previous tax year, to be repaid over 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.

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.

Companies may also need to consider what mechanisms to use to pay during remote working, given that the virus has limited their ability to pay in traditional ways. Vehicles such as lumpsum versus monthly payments. Benefits like subsidized employer loans, with direct impact on cash flow, may need to be relooked. Also, Companies can conduct a pay structure review for cost-efficiency involves seeking cost-saving changes, while balancing impact on employee perceived value.

Due to unreliable power supply, employees are incurring considerable cost in providing alternative power to facilitate work. To provide support, some companies have created a temporary cash allowance to cover this cost.

The Federal Government of Nigeria has eased the full lockdown previously instituted in the Federal Capital Territory, 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.

Airlines have resumed operations in Nigeria as the government lifted the ban on inter-state travel and authorized the re-commencement of local flights from 21 June 2020. However, the government has continued to extend the travel ban imposed on international flights since 20 March 2020 in response to the ongoing fight against COVID-19.

Also, countries who wish to evacuate their citizens are allowed to do so. Emergency and essential flights are equally allowed in and out of the country upon approvals from the Ministries of Health and Aviation.

Effective September 5, Nigeria resumed international commercial flights from Lagos and Abuja airports.

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The Nigeria Immigration Service (NIS) announced that all migrants whose permit or visitor’s pass expired before 23 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 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.

Also, the Nigeria Immigration Service has migrated the processing of Temporary Work Permit (TWP) applications from a paper based system to an email-based platform, with effect from Monday, 8 June 2020. However, approval would only be issued to “seafarers” until the ban on international flights are lifted (a seafarer is defined as a sailor, seaman, mariner, or a person who works aboard a watercraft as part of its crew, and may work in any one of a number of different fields that are related to the operation and maintenance of a ship).

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There is a suspension on the issuance of all types of visa to foreigners. Hence, expats on new assignments (short or long term) who have not previously obtained their Temporary Work Permit (TWP) or Subject-to-Regularization visas would be unable to do so, nor take up their assignment in Nigeria.

Who are in country are able to submit their applications for extension of stay and renewal of their residence permit at the offices of the Nigeria Immigration Service (NIS). Companies are also able to submit applications for expatriate Quota related requests at the Federal Ministry of Interior (FMI).

Upon arrival in Nigeria, the passports of travelers are withheld at the office of the Nigeria Immigration Office and only returned to them after completion of the 14 days quarantine period and receipt of a discharge certificate from the Nigeria Centre for Disease Control (NCDC).

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Nigeria

Region: Middle East & Africa

Social Security

— In order to reduce the impact of COVID-19 in the country, on March 24, 2020, the House of Representatives (HOR) proposed an Emergency Economic Stimulus Bill, 2020. Although the Bill has passed its reading with the HOR, it is yet to be passed by the Senate and assented to by the President. As such, there are no guidelines or timelines on the process for implementation of its provisions. The Bill, among other measures, seeks to provide relief on tax and other liabilities including a 50-percent refund on PAYE contributions made by employers who maintain the same status of their employees from 1 March to 31 December 2020.

Payroll Reporting and Withholding Changes

— There are no changes to payroll reporting.
— All employers are still required to deduct and remit Pay As You Earn (PAYE) taxes on behalf of their employees on or before the 10th following the month in which the deduction was made.
— As of July 20, the tax authority of Bayelsa state announced waiver of interest and penalties for “pay-as-you-earn” (PAYE) remittances to August 31, 2020; the tax authority of Ogun state announced waiver of interest and penalties related to PAYE returns for earlier periods.

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 the 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 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 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.
— As of November 9, the Federal Inland Revenue Service on November 4, 2020 issued a notice announcing an additional period of relief from penalties and interest in response to the coronavirus (COVID-19) pandemic. However, the affected taxpayers must settle their outstanding tax debts in full by Thursday, 31 December 2020 in order to qualify for the relief.

Filing / Payment Due Date

— The Federal Inland Revenue Service (FIRS) announced several measures to help support businesses during this period, including an extension of the deadline for filing Value-Added Tax returns from the 21st to the last working day each month and an extension to the due date for corporate income tax filings by one month.
— Various State Internal Revenue Service (SIRSs) extended the deadline for filing of the Individual Annual Returns (Form A) which was due on 31 March. Among these tax authorities are the FIRS, Lagos State Internal Revenue Service (LIRS) and the Federal Capital Territory Internal Revenue Service (FCT-IRS) who extended the deadline to 30 June 2020.
— As of July 20, the tax authority of Bayelsa state announced an extension of the deadline for taxpayers filing Form A returns to September 30, 2020; The tax authority of Kebbi state in July 2020 announced an extension of the deadline for filing individuals tax returns to July 30, 2020; and the tax authority of Ogun state announced an extension of the deadline for filing the 2019 individual income tax returns to September 30, 2020.
— As of July 31, the Federal Inland Revenue Service (FIRS) has extended the deadline for the filing of Companies Income Tax (CIT) returns from July 31, 2020 to August 7, 2020.
— The Delta State Board of Internal Revenue (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 settle their outstanding principal tax liabilities by 30 September 2020.

Other Relevant Information

— Additional period of relief from penalties and interest in response to the coronavirus (COVID-19) pandemic. However, the affected taxpayers must settle their outstanding tax debts in full by Thursday, 31 December 2020 in order to qualify for the relief.
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<th>Region: Middle East &amp; Africa</th>
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**Travel Restrictions**
- As of November 30, Omani authorities eased entry restrictions, foreign workers can apply for work visas online if they have been granted a permit by the Ministry of Labor.
- On December 10, Omani authorities announced that tourists will be exempt from the mandatory quarantine and PCR testing prior to arriving in the country. Tourists will have to undergo a PCR test upon arrival only.

**Immigration**
- Tourist visas that were issued from March 2020 until August 2020 will now be extended till March 2021.
- As of December 3, Oman has now lifted its tourist visa suspension for those traveling to the Sultanate with an organized tourist group arranged by a hotel or tourism company.

**Compensation & Benefits**
- It is expected that individual corporates will decide on this matter after due consideration of their internal policy and the applicable labor law provisions. Government has announced certain guidelines in terms of compensation adjustments, leave utilization, retirement, etc. which need to be followed based on the type of institution and nationality of employee.

**Social Security**
- Social security is not applicable to non-GCC citizens working in Oman.

**Payroll Reporting and Withholding Changes**
- We assume this is with reference to salary to be paid to employees. Oman does not have a personal tax regime.

**Tax Profile / Tax Residency changes**
- The Oman Tax Law has been amended to include tax residency condition. A natural person is considered to be a resident of Oman if he stays in Oman for 183 days or more continuously or intermittently during the relevant tax year.
- Oman has implemented Common Reporting Standard (CRS) rules from 1 July 2019 (apart from existing FATCA rules which apply to US residents) which require a person to declare his tax residency and other information to financial institutions e.g. to banks while opening a bank account.

**Waiver of Penalties & Interest**
- 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. To the extent individuals carry on business which is taxable, it may be noted that as of October 14, the Tax Authority announced the extension of deadline for a set of incentives offered by the government to the tax payers with regard to the settlement of tax dues and filing of their tax returns during the year 2020. Tax payers were supposed to pay taxes for the year 2019 till the extended date being September 2020. The Tax Authority has now extended this deadline for the payment of tax dues for tax year 2019 until the end of December 2020. Certain relief measures have also been announced for taxes due for past years and filings due for tax year ending in 2020, details of which can be found from our tax news alert.

**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. Please refer comments in the earlier column regarding due dates.

**Other Relevant Information**
- On 12 October 2020, His Majesty approved the Oman VAT Law and will be effective from April 2021.
### Travel Restrictions
- As of April 30, authorities in Qatar maintain several COVID-19-related restrictions until further notice.
- Effective July 1, Qatar’s Ministry of Commerce and Industry announced details of the second phase of the gradual lifting of restrictions imposed on malls, shopping centers, street markets, and restaurants.
- As of July 23, Qatar announced a list of 40 low-risk countries to travel amid the coronavirus pandemic. The list of countries includes: Turkey, Germany, France, Italy, Spain, Croatia, Malta, Finland, Hungary, Poland, Austria, Switzerland, Czech Republic, Slovakia, Denmark, Norway, Iceland, Estonia, Lithuania, Latvia, Ireland, Slovenia, Belgium, the UK, Greece, Netherlands, Morocco, Algeria, Canada, China, Thailand, Malaysia, Brunei Darussalam, Vietnam, New Zealand, South Korea, Japan, Australia, the Greek Cypriot administration and Andorra. Note that the above list is reviewed every two weeks.
- Effective August 1, Qatar to lift travel restrictions for valid visa holders. This is case to case basis upon approval of the relevant Authorities.
- As of October 13, Qatari officials extend quarantine restrictions for arrivals until December 31.
- On November 29, Qatari authorities eased entry restrictions at the country’s borders. The quarantine period for all arrivals has been reduced to one week, with home quarantine available for arrivals from countries on the government’s green list and hotel quarantining mandatory for all other arrivals.

### 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 is applicable to both entities under the State of Qatar and 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
- As of October 23, the General Tax Authority in October 2020 launched a new tax administration system, the Dhareeba portal.
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
— As of October 17, the government has extended validity of over 28,000 final exit visas for expatriates until October 31 for free.

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
— As of October 6, the Ministry of Finance (MoF) has announced the decision to extend the period of incentives and tax measures under the General Authority of Zakat and Tax (GAZT) amnesty scheme until December 31, 2020 (previously, September 30, 2020).
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

Region: Middle East & Africa

Travel Restrictions

- 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 repatriation 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
- As of October 1, South Africa’s borders will be closed to all forms of international travel. Mattresses coming from high-risk countries. The government has listed 63 countries as being high risk, including the US, the UK, Russia, and several countries in the Middle East and Latin America
- As of November 12, South Africa will lift restrictions on all international travel
- As of December 4, authorities in South Africa have extended the national state of disaster through January 15, 2021.

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.
- 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 repatriation 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 abroad remain closed during lockdown level 3. Therefore, no visa applications or permanent residence permit applications will be accepted or processed during lockdown level 3.
- 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 collection 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.
- Foreign nationals whose visas expired during the lockdown and whose applications are still pending, will be allowed to work, study, or conduct business after the lockdown instead of renewing their visas will not be declared 'undesirable' upon departure.
- As of July 30, visas and permits in South Africa that were set to expire on July 31 will be extended until 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 (COIDA contributions). This has not been legislated as yet.
- Employers forced to close as a result of COVID-19 may register for TERS 19 relief with the Unemployment Insurance Fund, and will receive payments for employees who are paid reduced or no packages. The TERS programme was initially available for the three-month period commencing April 2020. TERS claims may be submitted in relation to the period ended 15 October 2020.

Payroll Reporting and Withholding Changes

- Taxpayers will be able to delay their tax payments, including PAYE and VAT, for one month. The delay will apply to payments due between 1 April and 30 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 are owed backlog ETI refunds, which would normally be claimable 6-monthly, will be able to claim these monthly.
- The proportion of pay-as-you-earn (PAYE) payment that can be deferred has been increased from the previously announced 20%, to 30%.
- South African tax authorities are planning to change the interpretation of the Employment Tax Incentive Act, 2013 (ETI Act).
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- South African tax authorities are planning to change the interpretation of the Employment Tax Incentive Act, 2013 (ETI Act).

Waiver of Penalties & Interest

- 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).
- 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).
  - As of 14 September, the government announced the easing of restrictions put in place to curb the spread of Coronavirus.

Filing / Payment Due Date

- As of October 21, there are proposals to relax the requirements for days spent outside South Africa—from 183 days to 117 days—for individuals who could not travel to work outside South Africa, during the period from March 1, 2020 to February 28, 2021.
Travel Restrictions

— The land borders have been closed since March 21st for an indefinite period of time.
— The International Airport of LOME has reopened since August 1st, 2020 with the following provisions:
  — Pre-check-in of passengers on the airport platform and Covid-19 PCR test ;
  — Wearing a mask is mandatory for passengers ;
  — Social distancing in all passenger reception areas ;
  — All flights from high-risk countries such as France, Italy, Germany and Spain are suspended as of March 20 for a period of two weeks, which could be extended.
  — A fourteen-day self-isolation is mandatory for anyone arriving in Togo who has stayed in a high-risk country such as France, Italy, Germany and Spain.
  — Obligation to undergo a COVID-19 PCR test and fill out a health and immigration declaration form for all travelers coming from or going to LOME.
  — Commercial flights from Lome are available for foreign nationals.
— Before embarking for Togo, all passengers must :
  — Fill out a form, available online at the following address: https://voyage.gouv.tg/checkphone ;
  — Pay for a PCR covid test upon arrival ;
  — Print the receipts and present them to the airline in order to be allowed to board for those who test negative. Those who test positive will have to be confined before traveling.
— Upon arrival in Togo, travelers must :
  — Pass a PCR test ;
  — Download and install the TOGO SAFE application before leaving the airport and indicate the address to which to self-isolate ;
  — A local SIM card can be provided free of charge to those who do not have one ;
  — The Togosafe application must be active for the duration of the stay and those who cannot download the application will have to quarantine themselves at a government-run facility at their own expense ;
  — Go directly to their home and stay there for the required self-isolation period.
— As of September 16, Togolese officials have extended the ongoing state of emergency until at least March 2021 due to COVID-19 pandemic. The extension comes after the end of the prior extension period that expired on September 15.

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 Tunisian government announced that it will reopen its land, sea, and air borders on June 27, amid the ongoing coronavirus disease (COVID-19) pandemic. Authorities also announced that movement between cities will also be permitted from Thursday, June 4, as part of the easing of COVID-19 restrictions.
- Tunisian President Kais Saied ordered the lifting of the nationwide curfew, originally imposed to stem the spread of the coronavirus disease (COVID-19) pandemic. A nationwide state of emergency will, however, remain in effect until November 30.
- As of July 30, Tunisia removes Spain from its list of safe travel countries for which there are no travel restrictions and has been placed on the amber list.
- As of September 28, Tunisia has added the UK to its coronavirus “red” list and introduced new travel restrictions in response to the increasing number of cases in the UK. Travelers from the UK will only be allowed if they have Tunisian citizenship or if they are a permanent resident of Tunisia.
- As of December 7, Tunisian authorities announced that the nationwide curfew has been extended to December 30, 2020.

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.
- Standard residency rules are applicable.

Waiver of Penalties & Interest

- Exemption on personal income tax for the period from April 2020 to June 2020 for both State and private employees with salaries up to LAK 5 million.

Filing / Payment Due Date

- Personal income tax return deadline remains the same.
- The Tunisian Ministry of Finance extended the suspension of late payment interests and penalties for certain taxpayers from 30 April up to June 7 with respect to tax returns due between 23 March and 30 April 2020.

Other Relevant Information
President Tayyip Erdoğan announced that Turkey will lift restrictions on intercity travel from June 1 as it eases restrictions imposed to curb the coronavirus outbreak. Turkey is lifting travel restrictions for tourists (international flights are gradually reopening).

As of July 19, Turkish authorities suspend flights to Afghanistan and Iran.

As of July 27, passengers arriving from Afghanistan, Bangladesh, Benin, Burkina Faso, Congo (Dem. Rep.), Cote d’Ivoire, Djibouti, Gabon, Ghana, Guinea, Kenya, Mali, Mauritius, Niger, Senegal, Sierra Leone or Somalia are not allowed to enter.

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.

On April 17, 2020, Turkey gazetted the postponement of payment of income withholding tax without default interest and late fees.

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.
On April 14, 2020, Uganda extended coronavirus-related restrictions through at least May 5, 2020. (A nationwide 7:00pm - 6:30am curfew is in place, all private vehicles are to remain off the road, gatherings of more than five people are prohibited, and non-essential businesses are to remain closed.)

In the presidential address on 20 September, it was stated that Uganda has opened its land borders and airports. However, communication from the Civil Aviation Authority and Ministry of Works indicate that this opening will take effect on 1 October 2020.

As of December 16, tourists and business visitors are required to provide a negative polymerase chain reaction (PCR) COVID-19 test taken no more than 120 hours before arrival. Returning Ugandan citizens with negative PCR test results are not be required to quarantine, but health officials may conduct follow-up checks at their homes.

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.
Travel Restrictions

- Travelling to Dubai - rules as of 26 October 2020
  - If you hold Dubai residence visa, you must get an approval from the General Directorate of Residency and Foreign Affairs (GDRFA) to return to Dubai, prior to travel.
  - COVID-19 negative test certificate must be for a Polymerase Chain Reaction (PCR) test. Dubai does not accept other forms of tests including antibody tests and home-testing kits.
  - PCR certificates must be official and printed in English or Arabic. SMS and digital certificates are not accepted.
  - If you are flying from India, Pakistan or Bangladesh, you must get your PCR certificate from one of the labs listed in the designated laboratories.
  - If you are flying from other countries, you can use either laboratories designated by Dubai Government or any other laboratories certified in your country.
  - All travelers must complete a health declaration form.
  - They must download COVID-19 DXB app available on App Store and Google Play.

- Travelling to Abu Dhabi
  - Only UAE nationals, residents with a valid residence visa, and those who are eligible for a visa on arrival can enter the UAE through Abu Dhabi’s airports. As of November 2020, all other types of visas are suspended.
  - If you are travelling to Abu Dhabi, you must follow these additional rules:
    - undergo thermal screening and another COVID-19 PCR testing on arrival at Abu Dhabi airport. You will be asked to self-isolate for 14 days and wear a medically approved wristband for the duration of your quarantine. The wristband will be provided by the authorities at Abu Dhabi Airport after you clear immigration.
    - download the Al HOSN app on your mobile phones to allow authorities to monitor your health while you are in quarantine.
    - re-do the COVID-19 PCR test on day 12 of quarantine. Subject to a negative test result, the wristband will then be removed on day 14.


- As of December 13, all travelers to the UAE must present a negative COVID-19 PCR test result within 96 hours before their departure

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
As of May 17, President Emmerson Mnangagwa announced the indefinite extension of lockdown and it will be subject to review every two weeks.

— As of May 18, borders are open, air travel open however all visitors and returning residents subject to mandatory quarantining. Non-essential travel within Zimbabwe, and recreational activities, are still banned.

— Effective August 19, Zimbabwean government reduced COVID-19 curfew to 20:00 – 06:00

— The business hours were extended to 16:30 from 15:00, effective August 19

— As of September 9, Zimbabwe government said it will resume domestic flights from September 10 and international flights from October 1

— As of October 5, Zimbabwe’s border with South Africa remains closed to general travellers despite the reopening of the entry point on the opposite side

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.

— None

— None

— None

— As of May 18, there has been no interest or penalty waiver in response to COVID-19 and tax payers are encouraged to comply with existing laws.

— 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
Travel Restrictions

- As of July 29, Australia’s international borders remain closed, and there is no firm guidance on when temporary visa holders will be permitted to resume travel to Australia. Each state and territory will continue to review and revise its international arrival arrangements over the coming weeks.
- Effective from September 25, Australian authorities announce an increase in the number of travelers allowed to enter Australia each day.
- As of December 8, restrictions on international travel departures and cruise ships will remain in place until at least March 17, 2021.

Imigration

- 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) complemented by more robust labor 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 November 4, visa holders who have been affected by travel restrictions because of COVID-19 may be able to access a refund of their Visa Application Charge (VAC) or have subsequent VAC fees waived.

Compensation & Benefits

- As of July 13, employees working from home due to COVID-19 can claim deductions for home office expenses. Under the simplified arrangements, from 1 March 2020 to 30 September 2020, taxpayers are allowed to claim AUD0.80 for each hour working from home for all their home office running expenses.

Social Security

- Tax relief measures include tax-free withdrawals from superannuation funds and one-off stimulus payments to individuals made through the social security system.

Payroll Reporting and Withholding Changes

- None. The ATO has made clear that requests for deferral of payment of PAYG withholding for large withholders will not be considered except in cases where an insolvency event is imminent and the entity can demonstrate it does not have access to other sources of funding.
- Taxpayers in the PAYG instalment system may vary down their instalments for the March and June 2020 quarters to ease cash flow concerns, without interest or penalty.

Tax Profile / Tax Residency changes

- Visitors will not become tax residents provided they usually live overseas and intend to return as soon as able. (Tax residency may become more complicated if they stay long-term or do not plan to return to country of residency as soon as able.)
- Foreign residents working less than 3-months will not be assessed, nor will paid leave (for those with employment income).
- The Australian Taxation Office (ATO) has issued guidance on the tax implications for temporarily displaced employees and their employers due to the COVID-19 pandemic. The guidance outlines factors to be considered in determining the source of an employee’s employment income, and in establishing whether employees are subject to Australian income tax on that employment income, and consequently what the tax reporting and withholding obligations will be for employers. Employment income that does not have an Australian source will not be taxable in Australia provided the individual is not an Australian tax resident.

Waiver of Penalties & Interest

- As of 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 in 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 given, any Bangladeshi national or foreign national will henceforth arriving in Bangladesh from other COVID-19 affected countries will be placed under self-quarantine for two weeks after their arrival in Bangladesh. Entry point health officer will determine whether he/she would be home/safely quarantined or institutional quarantine and self-quarantined persons will be monitored by the law enforcement team to remain in quarantine for the specific period.
- If any Bangladeshi 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. However, if he/she is diagnosed with any symptom of Corona Virus on his/her arrival at the entry point health checkpoint, he/she would be institutionally quarantined in for 14 (Fourteen) days.
- Unless further notice given, entry to Bangladesh through land ports (i.e. Benapole, Vhomra, Banglabandha, Hili, Burimari, Raumari, Darshana, Nakugao, Tamabil, Sheola, Akhaura) will be prohibited for Foreign nationals. However, according to the Revised Travel Agreement (RTA) between Bangladesh-India; Officials and Diplomatic passport holders can travel in Bangladesh. However, if they are identified by the health officer of the entry ports as not having symptoms of COVID-19, they will have to stay in the home self-quarantine for 14 days. The normal process of import and export of goods through the mentioned land ports will continue.
- Until further instructions, Bangladesh nationals arriving in Bangladesh through the land ports mentioned above (i.e. Benapole, Vhomra, Banglabandha, Hili, Burimari, Raumari, Darshana, Nakugao, 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 the 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 Bangladeshi 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. However, according to the existing rules, Seaman can enter Bangladesh with a "Visa on Arrival" for 72 hours. They must 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 health checkup, he/she would be institutionally quarantined in 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 and from workplace to airport. They must submit "COVID-19 Negative" certificate issued by a Doctor at the immigration counter of the entry port.
- 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.

Social Security

- 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.
Payroll Reporting and Withholding Changes  — No changes

Tax Profile / Tax Residency changes  — No changes

Waiver of Penalties & Interest  — Considering COVID-19 pandemic the National Board of Revenue (NBR) has issued an order regarding to 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

Filing / Payment Due Date  — As of December 1, the National Board of Revenue (NBR) has extended the income tax return filing deadline, without interest or penalties, for the assessment year 2020-21 (income year 2019-2020) for individual taxpayers from November 30 to December 31, 2020

Other Relevant Information  — Now, R & I Commercial department of Bangladesh Investment Development Authority (BIDA) is providing online services for registration/renewal of Branch/liaison/representative offices in Bangladesh and also renewing/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
Due to travel restrictions, overstay fines will be waived for tourists stuck in Cambodia.
- Cambodia lifts cross-border travel restrictions with Vietnam.
- As of July 27, Cambodia continues to enforce COVID-19 controls. Officials to suspend flights from Indonesia and Malaysia from August 1.
- As of September 29, Cambodia adjusted its safety protocols to take into account employer-sponsored business travel. The revised requirements affect all foreign travelers entering the country, including documentation, testing and quarantining measures, and took effect August 4. The health authorities also made changes to the COVID-19 testing fee payment mechanism and return of traveler deposits, which changes were effective September 1.
- Effective from December 12, Cambodia will suspend the sponsorship travel due to increased local COVID-19 activity. The program, which currently allows business travelers who obtain sponsorship from a local entity to enter the country with quarantine exemptions, will be halted for at least two weeks.

All foreign citizens with valid existing visas will be subject to coronavirus test, before being allowed to enter the country.

Social security contribution of affected businesses will be allowed to be postponed from April to June 2020.

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.

Personal income tax exemption for the period from Apr - Jun 2020 for both State and private employees with salaries up to LAK 5 million.
Travel Restrictions
- The city of Wuhan in China, has lifted transportation control measures and resumed external traffic.
- Authorities to ease international travel restrictions from June 8.
- Authorities in Beijing have closed the capital to tourism on June 13, after a new cluster of coronavirus disease (COVID-19) cases was confirmed in the city.
- Chinese authorities have imposed travel restrictions on Anxin County as cases increase rapidly.
- As of August 12, China eases Covid-19 travel restrictions for Europeans. The new rules will allow European passport holders from 36 countries - including France, Germany and the UK - with a valid residence permit to apply for a Chinese visa without an invitation letter.
- On September 23, 2020, China’s Ministry of Foreign Affairs (MFA) and National Immigration Administration (NIA) jointly issued an announcement of a rule change that allows foreign nationals holding valid Chinese residence permits for work, personal matters, and family reunification to enter China without applying for new visas. The new rule took effect on September 28, 2020.
- As of October 18, Beijing will be reopening international flights from 8 (Canada, Thailand, Cambodia, Pakistan, Greece, Denmark, Austria, and Sweden) countries ending 5 months of lock-down in the Chinese capital.
- As of October 20, Japan and China lift ban on business travel.
- Effective from November 7, China will tighten the entry rules. All foreign and Chinese citizens wishing to enter China must be able to show a negative antibody test.
- As of November 11, China announced temporary entry restrictions for foreign travelers from ten countries including: Bangladesh, Belgium, Ethiopia, France, India, Italy, Philippines, Russia, United Kingdom, and Ukraine. However, entry for the holders of diplomatic, service, courtesy, or C visas will remain unaffected.
- As of November 23, China authorities tighten COVID-19 restrictions in Shanghai.
- As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November.

Immigration
- New measures have been introduced to facilitate online immigration, work permit, and residence permit applications. (7 Feb)
- Temporary restrictions have been imposed on entry of foreign nationals into China.
- Individuals arriving from elsewhere in China will undergo a 14-day quarantine.
- Effective September 28, foreign nationals holding valid Chinese residence permits for work, personal matters and reunion are allowed to enter China without applying for new visas.
- As of October 23, under a new policy of the People’s Republic of China, foreign nationals holding the following types of valid residence permits may enter China from September 28, 2020: work purposes; for the purposes of attending to personal affairs; and family reunion purposes. Certain policies announced in the National Immigration Administration’s March 2020 announcement remain in effect. Furthermore, certain visa-exempt policies remain suspended until further notice.

Compensation & Benefits
Social Security
- Employers can make catch-up contributions for up to 3-months following COVID-19 containment (without affecting employee benefits). In addition, local authorities have introduced various measures including deferring base adjustments, adjusting contribution rate, extending payments, and relaxing refund restrictions.

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
- As of September 9, the State Taxation Administration issued a set of “questions and answers” (Q&As) as guidance intended to clarify how the permanent establishment (PE) and tax residence rules will be applied in the context of the coronavirus (COVID-19) pandemic and the resulting disruptions to cross-border travel. These Q&A clarifications are of use to foreign businesses in assessing and limiting their China tax exposures.

Waiver of Penalties & Interest
Filing / Payment Due Date
- Taxpayers and withholding agents can apply for further extension.
- The State Taxation Administration has extended the deadline for filing tax returns and tax payment for May 2020 from 15 May 2020 to 22 May 2020. The extension applies to taxpayers who are required to make a tax declaration on a monthly basis.

Other Relevant Information
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).
### 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 sample 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/eng/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/2020/05/20200526/20200526_162056_948.html

### Compensation & Benefits

#### Social Security
- 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.
- HKD 10,000 cash pay-out to Hong Kong permanent residents who are aged 18 or above.
- No changes to salaries tax rates and allowances for individuals.
- A reduction of 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.
- A 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.

#### Payroll Reporting and Withholding Changes
- All employers need to report the sums exempted in tax returns upon commencement of the Order. Businesses 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).
- The latest information on social distancing can be found here: https://www.coronavirus.gov.hk/eng/social-distancing-faq.html

### Other Relevant Information
- The Government announced that the Exemption from Salaries Tax and Profits Tax (Anti-epidemic Fund) Order will be gazetted and take effect on May 29. The Order seeks to implement tax exemption from the year of assessment 2019/2020 to most of the financial assistance or relief under the Anti-epidemic Fund (AEF) provided to businesses or individuals. A summary of the proposed tax treatment for the two rounds of measures under the AEF can be found in the hyperlink contained in https://www.ird.gov.hk/eng/tax/aef.htm.
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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.
- Lockdown measures are being relaxed in a phased manner. Restrictions differ between states of India.
- The lockdown in India has been extended until 31 Sep 2020 for containment zones.
- India to allow limited international commercial flights under Vande Bharat mission.
- India has entered into “Transport Bubbles” or “Air Travel Arrangements” with fewer countries. These are temporary arrangements aimed at restarting commercial passenger services. Currently India has Bubbles arrangement with various countries. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles
- As of October 7, India has been able to enter into a travel arrangement with 16 countries, which includes the United Kingdom, United States of America, Germany, France, Canada, Malta, Netherlands, Qatar, Bahrain, Afghanistan, Iraq, Bhutan, Oman, Kenya and Japan.
- As of October 22, the Government has now decided to make a graded relaxation in visa and travel restrictions for more categories of foreign nationals and Indian nationals who wish to enter or leave India.
- On November 26, the Government has extended suspension of scheduled international flights till December 31, 2020

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) until the date on which the existing prohibitions on international air travel of passengers from India is lifted by the GOI, will have their visas extended for a period up to 30 days from the date of lifting of such prohibitions without any cost, after the foreign national has made an online application (the 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.
- Diplomats, Official, UN/International Organization passport holders and holders of Employment, Project Visa are allowed to enter India.
- Visa free travel facility for OCI card holders who are not in India presently, has been kept in abeyance till the date of lifting of prohibition on international air travel of passengers, except as specified below.
- Because of suspension of international transport traffic for passengers, foreign or Indian nationals cannot travel from 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@nic.in
- India has entered into “Transport Bubbles” or “Air Travel Arrangements” with few countries. These are temporary arrangements aimed at restarting commercial passenger services. Currently India has Bubbles arrangement with United Kingdom, United States of America, Germany, France, United Arab Emirates, Canada, the Maldives, Nigeria, Qatar, Bahrain, Afghanistan, Iraq, Bhutan, Oman, Kenya and now Japan. For more details, kindly refer to the link: https://www.civilaviation.gov.in/en/about-air-transport-bubbles
- Indians wishing to apply for a Schengen Visa to Europe, whose previous visa has expired without being used due to the Coronavirus pandemic, will be eligible to apply for a new one free of charge, as soon as the Embassies and borders reopen
- Union Ministry of Home Affairs has decided on the further relaxation of visa restrictions for more categories of foreign nationals who want to travel to India. This includes foreign nationals who are holding J-1/1X visa are permitted to enter India
- For latest advisory on travel and visa restrictions, kindly refer to the link: https://boi.gov.in/content/advisory-travel-and-visa-restrictions-related-covid-19

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 90 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 to August 2020.
- EPFO has issued a circular extending the due date for the filing of Electronic Challan cum Return (ECR) 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 PNM/GY) 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 shall 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 issuances 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 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 wherein 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.

As of October 1, the Central Board of Direct Taxes (CBDT) has further extended the deadline for filing of the income tax return for the financial year 2018-19 (assessment year 2019-20) from 30 September 2020 (see India-1, News 30 July 2020) to 30 November 2020 in response to the COVID-19 pandemic.

As of October 2, the government has gazetted the extensions for tax filing and other compliance deadlines previously announced in the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance 2020 and subsequent notifications.

As of October 27, the Indian government, through the Central Board of Direct Taxes and Central Board of Indirect Taxes and Customs, has further extended the filing and payment deadlines for income tax. The ITR filing deadline for the financial year (FY) 2019-20 (assessment year [AY] 2020-21) has been further extended from November 30, 2020 to January 31, 2021.

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.
Travel Restrictions

- Temporary travel restrictions for foreign visitors to Indonesia.
- Advised to return to Indonesia for Indonesian citizens currently abroad at the earliest possible time.
- Health certificate is required.
- Deny entry or transit to Indonesia for visitors who have travelled to certain high-impact countries.
- Travel restriction to and from red zones within Indonesia (especially in anticipation of high mobility of people in relation to the festive season).
- Indonesia has been drawing up a plan to allow the resumption of travel to and from four countries, including Japan, China, South Korea, and Australia, in an effort towards economic recovery after the tourism sector has been hit especially hard by the coronavirus pandemic.
- As of August 26, authorities extended the transition period for large-scale social restrictions (PSBB) in Jakarta until September 10.
- As of September 24, all passengers arriving in Indonesia, including Indonesian passport holders, should provide a “Negative Result of COVID-19” in English issued by the health authorities of the country of departure within 7 days prior to departure date. Passengers without a “Negative Result of COVID-19” are required to sign a statement letter of willingness to be quarantined at designated facilities.
- As of September 25, large-scale social distancing restrictions are in place in several areas, including Jakarta (up to at least 11 October).
- As of November 3, Indonesia and Singapore established a ‘green lane’ to facilitate business and official travel between the two countries. Applications for the reciprocal green lane (RGL) were opened on October 26.

Immigration

- The automatic extension of short visit pass for foreign travelers who are currently in Indonesia and have expired.
- Automatic extension of residence permit for diplomatic visa and service visa holders.
- Additional provisions on entry permit procedures for Limited Stay Permit holders (“Izin Tinggal Terbatas”/”ITAS”), or Permanent Stay Permit holders (“Izin Tinggal Tetap”/”ITAP”) or Re-Entry Permit (“Izin Masuk Kembali”/”IMK”) which already expired and currently abroad.
- The above ITAS/ITAP holders are only eligible enter Indonesia through the following ports:
  - Soekarno Hatta, Jakarta International Airport
  - Ngurah Rai, Denpasar International Airport
  - Juanda, Surabaya International Airport
  - Kualanamu, Medan International Airport
  - Hang Nadim, Batam International Airport
  - Batam Centre, Batam International Harbor
  - Citra Tritunitas, 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 August 18, the Indonesian government has extended a deadline by 30 days (up to 20 September) for foreigners to leave the country or switch or extend their visas, following concerns that people may be forced to leave the country ahead of a deadline later this week.
- As of November 23, Indonesia resumed calling visa process for Israel, seven other countries including Afghanistan, Guinea, Israel, North Korea, Cameroon, Liberia, Nigeria and Somalia.

Compensation & Benefits

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  Singapore
Indonesia
### 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.

### 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.
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/pc/en/na/pajaxe_0010535.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.mofa.go.jp/webjpn/con/001321982.pdf)

The Ministry of Foreign Affairs of Japan continues its travel alert of “Level 2 – 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 include phased measures intended to re-open certain cross-border travel. Individuals covered by the agreements are nationals of Thailand and Vietnam and travel via direct flight between these countries for work purposes will be permitted. Foreign nationals who hold a long-term visa and are residents of Thailand and Vietnam and those dependents of business visa holders are not included. The embassies and consulates of Japan in Thailand and Vietnam commenced processing visa applications from 29 July. They must follow the necessary steps Before/During/Upon After entry defined 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. Traveler will be granted with “relax” restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on “Schedule of Activities” during 14-day quarantine

As of September 25, Japan authorities said that they have agreed with Singapore and Brunei to reopen borders for newly arriving for long-term business purposes including expatriates from September 30 and October 8, respectively

Effective from October 8, business travel permitted to resume between South Korea and Japan under Business Track framework. Traveler will be granted with “relax” restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on “Schedule of Activities” during 14-day quarantine

On October 30, the Government of Japan (GOJ) decided to remove the 8 countries and a region (Australia, Brunei, China (including Hong Kong and Macau), New Zealand, Republic of Korea, Singapore, Taiwan, Thailand and Vietnam) from the list of countries and regions which entry ban is applied

Effective from November 01, qualified business travelers (Japanese nationals, Special Permanent Residents, and Residence Card holders) who return after overseas trips lasting one week or less and whose company (employer) in Japan can make an affirmation with epidemic prevention measures will be granted with “relax” restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on “Schedule of Activities” for 14 days counting from the day after the arrival. They are still strictly prohibited to use public transportation for 14 days and must keep the tracking/map applications on all times and report daily health check via mobile applications

As of November 9, travel restrictions apply to Non-Japanese nationals who stayed in the following areas within 14 days prior to their arrival in Japan:

San Marino, Iceland, Andorra, Armenia, Austria, Azerbaijan, Bangladesh, Belarus, Belgium, Bosnia and Herzegovina, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cape Verde, Chad, Central African Republic, Chile, People's Republic of China, Colombia, Comoros, Congo (Democratic Republic), Congo (Republic), Cote d'Ivoire, Croatia, Cyprus, Czech Republic, Denmark, Djibouti, Dominica, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Estonia, Ethiopia, The Bahamas, Fiji, Finland, France, French Guiana, Gabon, Georgia, Germany, Ghana, Greece, Guatemala,Guyana, Haiti, Honduras, Hong Kong, Hungary, Iceland, India, Indonesia, Iran, Iraq, Ireland, Israel, Italy, Japan, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Laos, Latvia, Lebanon, Lesotho, Liberia, Liechtenstein, Lithuania, Luxembourg, Macau, Madagascar, Malawi, Malaysia, Maldives, Mali, Malta, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia, Moldova, Monaco, Mongolia, Montenegro, Mozambique, Namibia, Nauru, Netherlands, New Zealand, Nicaragua, Niger, Nigeria, North Korea, Norway, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Poland, Portugal, Qatar, Romania, Russian Federation, Rwanda, Samoa, Sao Tome and Principe, Saudi Arabia, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Sudan, Suriname, Swaziland, Sweden, Switzerland, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Turkey, Turkmenistan, Tunisia, Uganda, United Arab Emirates, United Kingdom, United States of America, Uruguay, Uzbekistan, Vanuatu, Venezuela, Viet Nam, Vietnam, Yemen, Zambia, Zimbabwe.
Immigration

The Certificate of Eligibility (CoE) is now valid until 6 months from the date on which entry restrictions from the applicant's country of residence are removed, or until 30th April 2021, whichever is the earliest, provided certain conditions are met.

The Immigration Services Agency in Japan now gradually attempts to issue the pending CoE on first-come/first basis. Since there are number of applications have been pending since March, the processing time may take longer than usual.

The embassy/consulate of Japan in the denied entry countries/regions still do not issue a visa until the entry ban is fully lifted; the question of when the foreign national will be able to enter Japan still remains uncertain even after obtaining the CoE.

For visa application at the embassy/consulate, Japanese host entity must issue a letter stating that they are still willing to accept a foreign applicant for the purposes stated in the application for the CoE at the visa application.

All travelers including Japanese nationals entering from the countries NOT listed above must:
- Complete a questionnaire (health declaration form), undergo temperature scanning, as well as a health check-up by the quarantine officer at the airport.
- Self-quarantine for 14 days at an accommodation after their arrival to avoid infections and pay attention to the latest information on the situation in their areas.
- All entrants (including Japanese nationals, regardless of the purpose of visit) arriving from the countries NOT listed above, even those with no particular symptoms of COVID-19, are subject to:
  - Take PCR (Polymerase Chain Reaction) tests in Japan upon arrival at the airport;
  - Self-quarantine for 14 days from the day of arrival in Japan at the location designated by the quarantine station (e.g., hotel) and refrain from using public transportation;
  - If the PCR result is positive, the individual will be sent to medical institutions or dedicated facilities to receive specialized medical treatment in accordance with the symptoms detected.

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.
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
- As of October 5, Kazakhstan suspended the resumption of flights with other countries. Flights on previously authorized destinations will continue
- As of December 10, authorities have extended the suspension of the visa-free travel regime until May 1, 2021. Authorities have also extended the suspension of the 72-hour visa-free stay in Kazakhstan for Chinese and Indian nationals until January 1, 2021

**Immigration**

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

**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
**Travel Restrictions**

- 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.
- Under the RMCO Order, Malaysians are not allowed to leave unless with approval from relevant Authority.
- Overseas vacation is not allowed.
- For Malaysian 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.
- 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 to 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 "MySajajtera" 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 servants.
- Inter-state travel is allowed under RMCO and the State Government may introduce additional requirement or SOP.
- Periodic Commuting Arrangement and Reciprocal Green Lane.
- As of July 14, Malaysia and Singapore have agreed to start cross-border travel for long-term pass holders from 27 September 2020 to 10 October 2020, all individuals arriving to Peninsular Malaysia from Sabah will be required to undergo enhanced screening, including COVID-19 testing upon arrival and mandatory quarantine until a negative COVID-19 test result is issued by the Malaysian Ministry of Health.
- 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.
- As of August 10, 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.

**Immigration**

- The Immigration Department's offices nationwide have re-opened in stages since 4 May 2020.
- 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/nyima-tamuqanji 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 Expatriates 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 servants.

**Compensation & Benefits**

- The Ministry of Finance Malaysia (MOF) has introduced various measures to assist Strategic, Priority and Publicly Listed Entities (PLEs) to manage the impact of COVID-19.
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- The MOF has announced that entities in the PLEs can apply for lower interest rates on bank loans, flexible repayment arrangements, and reduced insurance premiums.
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<table>
<thead>
<tr>
<th>Social Security</th>
<th>— 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.</th>
</tr>
</thead>
<tbody>
<tr>
<td>— The SOCSO contribution deadline has been extended from 15th to 30th of each following month (from April 2020 to September 2020 SOCSO contribution)</td>
<td>— The EPF contribution deadline has been extended from 15th to 30th for salary month from March 2020 to November 2020.</td>
</tr>
<tr>
<td>— The 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.</td>
<td>— The programmes allows employers to apply for deferment and restructuring of Employer Share Contribution Payment for April, May and June 2020 contributions (March, April &amp; May 2020 wages).</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Payroll Reporting and Withholding Changes</th>
<th>— 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.</th>
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<td>— 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:</td>
<td>— 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 shall be taken to form part of their period or periods in Malaysia for the purpose of determining their tax residency.</td>
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<td>— 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:</td>
<td>— 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.</td>
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<td>— There is no change in the contractual terms governing their overseas employment before and after they return to Malaysia; and</td>
<td>— “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.</td>
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<td>— 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;</td>
<td>— The temporary presence of the employees in Malaysia is solely due to travel restrictions relating to COVID-19; and</td>
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<td>— Employment with the same overseas employer, prior to the COVID-19 travel restriction; and</td>
<td>— The activities performed by the employees during their temporary presence would not have been performed in Malaysia if not for the COVID-19 travel restrictions</td>
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<td>— Left Malaysia immediately after the travel restriction on COVID-19 ends in Malaysia.</td>
<td>— 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:</td>
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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; or
  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_sequ=1&bt_lgv=2
- First installment (March 2020) and second installment (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
- As of November 11, Mongolia enforced a lock-down in its capital Ulaanbaatar, after a first locally transmitted COVID-19 case was confirmed. The lock-down includes suspension of academic activities, movement curbs imposed in Ulaanbaatar for 3 days
- As of December 10, entry ban on most foreigners remains in place, only Mongolian nationals and permanent residents can enter the country. Officials have reduced the required quarantine period at government facilities to 14 days along with additional 14 days of self-quarantine

### Immigration
- As of April 28, 2020, any foreign national who came to Mongolia as a temporary visitor with visa duration up to 90 days and not able to go back due to the border closure, need to apply for visa extension. The visa duration will be extended to May 31, 2020
- As of October 8, Mongolia to issue visas to foreign nationals with urgent business. Foreign nationals will be required to follow the regulations made by the Government of Mongolia and the State Emergency Commission:
  - Business /B/ visas may once be extended by 30 days at the Mongolia Immigration Agency, while Diplomat /D/, and Official /A/ visas may once be extended by 30 days at the Consular Department of the Ministry of Foreign Affairs, allowing the foreign national to stay in Mongolia for up to 60 days,
  - The foreign national must be tested for COVID-19 (PCR test), and have a negative test result

### Compensation & Benefits
- Individuals will be provided with MNT200.0 thousand if their employing entity was affected by the COVID-19 and seen decline in revenue or temporary closure of business

### Social Security
- SHI for both employer and employee will be exempted from 01 Apr- 01 Oct 2020. (for Mongolian nationals only)
- As of September 23, Mongolia has approved proposals to extend the tax measures and reduce social insurance contributions in response to the COVID-19 pandemic

### Payroll Reporting and Withholding Changes

<table>
<thead>
<tr>
<th>Tax Profile / Tax Residency changes</th>
<th>Employment income will be exempt from PIT from 01 Apr to 01 Oct 2020. (for Mongolian nationals only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Waiver of Penalties &amp; Interest</td>
<td>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</td>
</tr>
<tr>
<td>Filing / Payment Due Date</td>
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</tr>
<tr>
<td></td>
<td>Q1 - 20 April</td>
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<td>Q2 - 20 July</td>
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<td>Q3 - 20 October</td>
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<td>Annual - 15 February</td>
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</tbody>
</table>

### Other Relevant Information
<table>
<thead>
<tr>
<th>Region: ASPAC</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Zealand</td>
</tr>
</tbody>
</table>

### Travel Restrictions
- Foreign travelers are not able to enter New Zealand, however exceptional circumstances are considered on a case-by-case basis.
- All persons entering New Zealand must isolate themselves for 14 days upon arrival.

### 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. INZ will advise them by email in early April.
- The New Zealand government has decided to introduce a new bill to Parliament, in order to support more efficient visa changes, amid the Coronavirus outbreak (COVID-19), with certain changes:
  - Impose, vary or cancel conditions for classes of temporary-entry visa holders.
  - Vary or cancel conditions for classes of resident-class visa holders.
  - 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.
  - Suspend the ability to make applications for visas or submit expressions of interest in applying for visas by classes of people.
  - Revoking the entry permission of people who arrive either on private aircraft or marine vessels (to align them with people who arrive on commercial flights, who can already be refused entry).
- Visa holders – work, visitor, student, interim or limited visa – that had their visa expiring between April 2 and July 9, 2020 and were in New Zealand on April 2, 2020 will have an automatic extension of their visas till September 25, 2020.
- If you are in New Zealand and you hold an employer-assisted temporary work visa due to expire after 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
- 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.
- The key takeaway points from the guidance in relation to individuals who’s time in New Zealand is inadvertently extended due to Covid 19 are:
  - Individuals who breach the 183 days count test for residence will remain non-residents for New Zealand tax purposes provided they leave New Zealand as soon as reasonably practicable.
  - Individuals who were intending to be in New Zealand for less than 92 days in a 12-month period and satisfied the requirements to be exempt from tax under the short-term visitor provision, will continue to be exempt provided they leave New Zealand as soon as reasonably practicable; and
  - Non-resident contractors who exceed the 92-day threshold but who were otherwise exempt from tax in New Zealand will not receive schedular payments and will not become subject to the withholding tax rules in the PAYE rules. Again, the contractor must leave New Zealand as soon as reasonably practicable.
Factors that may be considered in deciding if a person is practically restricted in traveling include:

- 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.
  - 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 now no maximum subsidy. The subsidy is paid once only as a lump sum and covers 12 weeks per employee. The application is made online.
  - Provisional tax: The provisional tax threshold has been increased from $2,500 to $5,000 for the 2021 tax year going forward.
  - The government announced a proposed change to the in-work tax credit as part of its response to the COVID-19 pandemic. The proposal allows families that currently receive the in-work tax credit to continue to receive it for up to 2 weeks when taking an unpaid break from work. Payments will stop if they go onto a social security benefit. The draft legislation is intended to take effect from 1 April 2021.
  - As part of its COVID-19 economic recovery programme to ease financial stress on taxpayers, the government announced a temporary increase in the threshold for writing off year-end tax top-up payments, from NZD 50 to NZD 200. The increased threshold will apply for the 2019-20 income tax year only, after which it will revert to NZD 50. It is available to individuals whose end-of-year tax liability is calculated automatically by Inland Revenue, i.e. individual taxpayers whose income comprises only salary, wages, interest or dividends. This measure is expected to benefit approximately 149,090 taxpayers. Empowering legislation is still to be enacted.
**Region: ASPAC**

**Papua New Guinea**

**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**
Philippines

Region: ASPAC

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.
— A recommendation letter may be issued to allow a foreign national to enter the country under exceptional cases such as an endorsement from the Department of Trade and Industry (DTI) or the Philippine Economic Zone Authority (PEZA)
— Effective October 21, the Philippine restriction on non-essential foreign trips by Filipinos shall be lifted

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

— On 01 September 2020, National Capital Region (including Metro Manila), Bulacan, Batangas, Tadoban, Bacolod, Iligan, and Iloilo shall remain under General Community Quarantine (GCQ) from 1 October until 31 October 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, Tadoban and Bacolod shall remain under General Community Quarantine (“GCQ”) until 30 September 2020
region: aspac

travel restrictions

- All short term visitors will not be allowed entry or transit through Singapore, except those coming from certain countries/regions with which the Government has set up travel and commuting arrangements.
- 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.
- Upon arrival, they may be required to serve a compulsory Stay Home Notice (SHN), depending on the country where they travelled from.
- No SHN: Pass holders (including holders of Employment Pass, S Pass and Dependent Pass, and in principle approvals) arriving directly from Australia (including Victoria State, from 6 November 2020), Brunei, Mainland China (from 6 November 2020), New Zealand, and Vietnam, 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.
- 7-day SHN: Pass holders coming from locations considered to be low risk (Hong Kong, Macao, Mainland China for arrivals before 6 November 2020, Taiwan, and Malaysia excluding Sabah) may serve a SHN of 7 days at their place of residence or a hotel. They must complete a COVID-19 test before the end of their SHN.
- 14-day SHN: Pass holders coming from all other locations 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. From 2 November 2020, pass holders arriving directly from Fiji, Finland, Japan, South Korea, Sri Lanka, Thailand, and Turkey may apply to opt out of government assigned SHN facilities for arrivals on or after 4 November 2020. For them to qualify to serve their 14-day SHN at their residence, they must occupy such residence alone, or only with household members who are also persons serving SHN with the same travel history and duration of SHN.

immigration

- Work pass holders and their dependents (including those with in-principle approvals) will need entry approval from the Ministry of Manpower (MOM) before travelling. During this time, the chances of receiving this approval could be limited.
- While Singapore progressively re-opens borders, approval for new work pass applications for candidates who are overseas are still 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 COVID-19 related 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.
Social Security (Contd.) — Along with such arrangements, companies may have been paying certain special allowances or cash reimbursements to employees to help defray the additional cost for the temporary work arrangements which would otherwise have to be borne by the employees. The CPF Board has announced that CPF is not required on cash payments made to employees for defraying their transport, meal, lodging or utility expenses if:

- The payment is provided in the form of reimbursement based on actual expenditure of which proof must be shown;
- The reimbursement does not increase the employees’ wages; and
- The employees are only entitled to such reimbursements based on their continued attendance at employment and work in Singapore of which transport, meal, lodging and utility expenses would be incurred due to the COVID-19 lockdown, Work From Home, Leave Of Absence or relocation to other site (not normal place of work)

Payroll Reporting and Withholding Changes — 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

Tax Profile / Tax Residency changes — 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

Waiver of Penalties & Interest Filing / Payment Due Date — 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

**Travel Restrictions**

- A special travel advisory was issued on March 23 for the countries where travel-alert level 1 (Precaution) and level 2 (Highly Cautious) have been issued. All countries have been issued with at least travel-alert level 1, and level 2 applies to European countries, Japan, China, Hong Kong, Macao while Hubei Province in China has been issued with travel-alert level 3 (travel restricted).
- As of April 9, South Korea will temporarily suspend visa waivers for citizens of countries that have imposed travel bans on South Korea.
- As of April 9, The change will affect travelers from 90 countries, including Australia, Canada, Russia, and France, among others.
- As of April 9, South Korea’s government will increase restrictions on people traveling from overseas.
- All diplomatic missions will enhance the screening of new visa applications. As a result, applicants will be required to submit documents such as a medical certificate issued within 48 hours before visa application and an agreement to quarantine.
- Effective September 4, South Korea will allow essential travel from Singapore after obtaining an isolation exemption certificate.
- Effective from October 8, Korea and Japan have agreed to start implementing “a special entry procedure for Korean and Japanese business people.”
- As of October 17, the South Korean government introduced strengthened social distancing measures during the holiday period (September 28 to October 11). However, as of October 12, social distancing measures have been lowered to Level 1, and travelling is not restricted.

**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/alien registration of an affected long-term visa holder who departs Korea without the re-entry permit.
- Also, an affected long-term visa holder (except an isolation certificate holder) who fails to present the written diagnosis will be prohibited re-entry into Korea.
- The written diagnosis must be issued: (i) in Korean or English; (ii) for an exam held no earlier than 48 hours prior to the date of departure to Korea; (iii) indicating exam date and examiner name; and (iv) diagnosis of fever, cough, chills, headache, breathing difficulty, muscle pain and pulmonary symptoms.
- The re-entry permit will be granted only on a single-entry basis.

**Compensation & Benefits**

**Social Security**

- Individuals who are facing reduced income due to COVID-19 can apply for temporary exception to pay for monthly National Pension contributions due for March to June 2020 up to 3 months.
- National Health Insurance premium will be reduced by 30% for 3 months for the lower 40%.
- Workers’ Compensation Insurance due to March – August 2020 for certain eligible companies will be reduced by 30%.
- Certain eligible companies/businesses can apply for extension of monthly payment due dates for Employment Insurance and Workers’ Compensation Insurance due for March to May 2020 up to 3 months.

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

- As of April 14, Below are the extensions granted for tax payment and filing: Category; Original date; Extended due date
  - Payment: 1 June 2020; 31 August 2020
  - Filing – taxpayers not residing in the COVID-19 emergency area, i.e., Daegu, Gyeongsan, Cheongdo, and Bonghwa; 1 June 2020; not extended
  - Filing - COVID-19 Emergency Area; 1 June 2020; 30 June 2020
  - Filing – COVID-19 confirmed cases or directly affected businesses; 1 June 2020; 31 August 2020

**Other Relevant Information**
Sri Lanka

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 8
- 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
- As of October 19, all passengers departing from the country will be required to present a negative reverse transcription-polymerase chain reaction (RT-PCR) test for coronavirus disease (COVID-19). The test must be taken within the 72 hours preceding the departure flight. The ban on incoming international passenger flights also remains in place until further notice
- As of October 27, the Department of Immigration and Emigration decided to extend the validity period of all types of visas issued to all foreigners who are currently residing in Sri Lanka, for a period of 60 days. The validity period of all types of visas will be extended from October 7, 2020 to December 5, 2020

Compensation & Benefits
- 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:
  - 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 2019/2019

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
- Due date for submitting Tax return for the Year of Assessment 2019/20, is 30th November 2020. The Income Tax payments for the Year of Assessment 2019/20 falls due on 15th May 2020, and 30th September 2020. 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
- As of November 5, the Inland Revenue Department will waive the penalty for late filing of income tax returns for the year of assessment 2019/2020 until February 28, 2021.
- The statutory filing deadline is on November 30, 2020

Other Relevant Information
- As of October 12, the Inland Revenue Department (IRD) has announced its temporary closure to the general public from October 7, 2020 until further notice due to the COVID-19 pandemic. However, the IRD will continue to provide tax services via e-mail, an e-services facility or telephone
Region: ASPAC

Taiwan

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, New Zealand, Palau, Sri Lanka, and Thailand as low risk and Malaysia, Myanmar, Singapore, and Vietnam as medium risk.
— On November 18, CECC removes Mongolia from its list of low-risk countries and moved to medium-risk countries. The latest list of eligible countries/regions is as follows:
  — Medium-risk countries/regions: Singapore, Hong Kong, Australia, Cambodia, Mongolia.
— On November 29, the Central Epidemic Command Center (CECC) announced that the Fall-Winter COVID-19 Prevention Program would be implemented starting from December 1, and under this program, travelers shall present a certificate of a negative COVID-19 RT-PCR test result issued within three days prior to boarding the flight to Taiwan.
— As of December 17, authorities have prohibited entry by Indonesian migrant workers and the restriction will remain in place until further notice. Additionally, tightened testing requirements remain in force for migrant workers from the Philippines, Thailand, and Vietnam.

Immigration

— On 17 July 2020, Taiwan has announced the 5th automatic 30-day visa extension for foreigners entering Taiwan on or before 21 March with visa waiver, visitor visa or landing visa (no application require) (excluding overstayers). The 1st extension was previously announced on 21 March 2020, 2nd extension on 17 April 2020, 3rd extension on 18 May 2020 and 4th extension on 15 June 2020. Fifth extension was announced on 17 July 2020. The total period of stay cannot exceed 180 days. (The day after the entry date will be counted as the first day of stay).
— On November 13, 2020, the 5th automatic extension is provided to foreigners who entered Taiwan before or on March 21, 2020, and have not overstayed their allowed duration of stay (including their initial visa and all previous extensions). Foreigners who had been allowed to stay for 180 days or more were granted four automatic 30-day extensions, which were announced on JUL 17, AUG 14, SEP 14, and OCT 15 respectively. The fifth extension is now in effect.

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.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

— Penalty and interest is waived during the deferred tax and instalment period.

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
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 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

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.

On December 17, Thailand eased travel restrictions for citizens from 56 countries, though visitors will be required to undergo a mandatory two-week hotel quarantine.

As of April 21, a second automatic visa extension is offered to foreigners for three more months in a bid to prevent long queues at immigration centers and stem the spread of the coronavirus. Foreigners whose visas had expired since 26th March will be permitted to stay until 31st July without having to apply for an extension.

As of July 9, Immigration office to reopen at Muang Thong Thani. The office will handle 90-day reports, accommodation reports under Section 38 (TM38) of the Immigration Act, and requests for short-stay extensions.

As of 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.

On December 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 due to the coronavirus pandemic until the end of October.
Thailand

Region: ASPAC

Social Security

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 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 Affair 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 August 3, 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 October 21, Thailand eased coronavirus restrictions and plans to shorten a quarantine period to encourage foreign tourists (awaiting official confirmation).

Payroll Reporting and Withholding Changes

As of April 7, due to COVID-19, employer payroll withholding and reporting (paper based and e-filing) extended as follows:

- March 2020 monthly tax return from 7 and 15 April 2020 to 15 May 2020
- April 2020 monthly tax return from 7 and 15 May 2020 to 15 May 2020

On 12 May 2020, the Ministry of Finance announced a further extension of the filing and payment deadlines for the online submission of certain monthly withholding tax (WHT) returns:

- March and April 2020: extended to 1 June 2020;
- May 2020: extended to 30 June 2020;
- June 2020: extended to 31 July 2020;
- July 2020: extended to 31 August 2020; and
- August 2020: extended to 30 September 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
**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, specifically as follow:

- Step 1: Vietnam sponsor company to submit the request letter to the competent authority in the province where its registered office is located to ask for approval on entry. Accordingly, the Provincial People’s Committee and the Provincial Department of Health will issue entry approval and quarantine approval respectively.
- Step 2: Vietnam sponsor company to submit the application for entry permission and visa approval to the Immigration department.
- Step 3: the expatriates to do the Covid-19 test using real-time PCR within 3 to 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

The entry approval procedures are different among provinces and are changing over time. In addition, the competent authorities are able to require certain additional documents in order to consider the approval.

As of September 30, foreigners who entered Vietnam from March 1 can have their temporary stay permits automatically extended for another month until October 31.

**Immigration**

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.

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.

The government 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)

**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 entitle 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 end of December 2020 depending on the situation of the Covid-19.

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**

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.

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

Penalties: No waiver
Interest: where tax payment due date is extended, the interest will only be calculated after the extended due date

**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**

As of November 17, Viet Nam Social Security launched the application VssID at an online meeting with 20,000 participants in 63 provinces and cities. The VssID mobile application provides essential utilities and information such as monitoring the participation process, policies of social and health insurance, looking up information of social insurance code, social insurance agents, hospitals and health clinics to allow people to use health insurance cards for examination and treatment, household health insurance and 24-hour daily supporting services.