Global Mobility
COVID-19
Global Tracker

Last update: 19 December 2021

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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.

As of November 23, the authorities have updated the testing requirements, and the travel ban for travelers arriving from Brazil and South Africa has been lifted.

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Travel Restrictions
— Effective from March 26, Argentina has decided to suspend flights from Brazil, Chile and Mexico in response to coronavirus pandemic
— Effective August 7, Argentina has announced extension of the existing border closure until October 1
— As of November 1, the authorities have reopened borders for passengers of all countries, who are fully vaccinated and can present a negative COVID-19 test result taken within 72 hours before travel
— Effective December 1, all direct flights from Africa will be suspended, due to concerns over the newly discovered COVID variant. Further, the authorities have placed additional requirements for travelers who have been in Africa within 14 days prior to their entry into Argentina

Immigration

Compensation & Benefits
Social Security
— In view of the economic hardship caused by the COVID-19 pandemic, the tax authorities established an instalment agreement regime to regularize the former instalment regimes for social security obligations that were in a noncompliance situation at 30 April 2020, under the following terms:
  — the plan is made of up to six equal and monthly instalments;
  — the amount of each instalment must be at least ARS 1,000;
  — the first instalment is due on 16 July 2020 with the following instalments due the 16th of the subsequent months;
  — the plan will default with the non-payment of two instalments, 60 days after the second non-payment event; and
  — the application must be filed before 1 July 2020
— 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 November 19, the authorities have established various relief measures to mitigate the impact of COVID-19. The measures include the waiver of tax, customs duties and social security debts which are pending as of August 31, 2021
— As of November 29, the tax authorities have extended the validity of the instalment schemes and interest rates applicable to micro - medium sized enterprises until January 31, 2022. The measures are applied to regularize tax and Social Security Obligations

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
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:

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

On December 4, a law establishing a once-only emergency tax on wealth was passed with the name "Solidary and Extraordinary Contribution to mitigate the impact of the COVID-19 pandemic."

As of December 18th, Argentina’s Congress approved a new one-time tax that applies to wealth above ARS 200,000,000 owned by resident and nonresident individuals as of 18 December 2020. The tax authority’s regulation will be crucial for providing details on several pending issues.

As of March 2, Argentina confirms characterization of once-only tax on wealth

As of March 5, Argentina reverts characterization of once-only tax on wealth
### Travel Restrictions
- As of May 12, international travel is permitted from all countries and regions, except Brazil, South Africa, India, and Venezuela.
- As of October 7, the authorities in Aruba are still enforcing COVID-19 related entry restrictions. All travelers must complete the digital Embarkation-Disembarkation Card and should carry a health insurance before travel. All travelers aged 12 and above must present a negative COVID-19 PCR test result taken within 72 - 4 hours prior to the departure, those arriving without reports will be obliged to undergo test at the airport at their own expense.
- Effective December 1, travel from Botswana, Eswatini, Lesotho, Mozambique, Namibia, South Africa, Venezuela, and Zimbabwe will be banned. Furthermore, effective December 4, travelers arriving from countries classified as "very high risk" will be required to carry a negative PCR test result taken one day prior to their departure for Aruba.

### Immigration
- 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.

### Social Security
- Payroll Reporting and Withholding Changes
- Tax Profile / Tax Residency changes
- Waiver of Penalties & Interest
- Filing / Payment Due Date
- On December 30, 2020, the Aruba tax authorities announced on their website that they require electronic payment (e-payment) for all taxes beginning January 1, 2021.

### Other Relevant Information
- 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.
As of October 26, all travellers are required to apply for the Bahamas Travel Health Visa. The visa takes 48 hours to process and must be completed ahead of travel. Additionally, all international travellers are required to purchase health insurance that covers them during their trip. As of October 26, fully vaccinated travellers (with Pfizer, Moderna, Johnson and Johnson, or AstraZeneca vaccines) aged 12 years and older are required to present proof of vaccination, and proof of a negative PCR or rapid antigen test, taken within five days prior to their arrival in the Bahamas. Meanwhile, unvaccinated travellers aged 12 years and older must have proof of a negative PCR test taken within five days prior to their arrival. If these travellers stay for five or more days in the Bahamas, then they must take a rapid antigen test on day five of their stay and also fill out a brief daily health questionnaire during their trip. As of October 26, children between 2 and 11 years old must have proof of a negative PCR or antigen test, taken within five days prior to their arrival. Children under two years old do not have a pre-travel test requirement.

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, 2020 to ensure it is available in time for the November 1 tourism re-opening.

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 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.

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

**Travel Restrictions**

- As of October 26, Barbados has removed the mandatory second PCR test and quarantine requirement for fully vaccinated travellers entering the country.
- However, these travellers are required to provide proof of a PCR test taken three days before arrival and their vaccination card.
- As of October 26, unvaccinated travellers must also show proof of a negative PCR test to enter Barbados, as well as undergo quarantine for five days at a pre-approved accommodation and take a PCR test on day five at one of the approved labs or testing hotels at their own expense and continue to quarantine until a negative test result is received.
- As of October 26, all travellers must fill out and upload the Immigration and Customs form 24 hours prior to arrival.
- As of October 26, travellers returning to the US must take the required rapid antigen test 24 hours before leaving Barbados.
- As of December 14, the authorities have issued an order which prolongs the ongoing COVID-19 related international travel restrictions through at least December 29, 2021.

**Immigration**

- As of July 16, enhanced screening measures have been implemented at the airport and the mandatory 14-day quarantine for all travelers arriving in Barbados has been replaced with a testing scheme which involves a combination of mandatory requirements for all travelers, and specific requirements for travelers based on the risk category of their country of embarkation.
- The Barbados Immigration Department will resume execution of its full work programme starting May 18.
- As of July 10, travelers to Barbados will be required to complete the new online Embarkation/Disembarkation (ED) form prior to arrival, when the island resumes for commercial travel on July 12.
- As of September 3, Barbados developed a new immigration program named ‘12-month Welcome Stamp’ for entry into the country for individuals who are remotely working currently. The program provides the visitors with the option to work remotely from Barbados for up to a year at a time, with certain conditions including possessing of a valid passport and health insurance, more than US$50,000 income earned from sources outside Barbados over the 12-month period.

**Compensation & Benefits**

- 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.

**Social Security**

- 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.

**Payroll Reporting and Withholding Changes**

- 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.

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**
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
— As of February 3, anyone entering Bermuda who has traveled in the UK in the past 14 days before arrival is required to self-quarantine for four days regardless of a negative COVID-19 test
— As of March 3, the authorities are still enforcing COVID-19 related travel restrictions, all visitors wishing to travel Bermuda must apply for government authorization, for authorization the travelers must submit a negative report for COVID-19 PCR test, which should be taken no more than 5 days before their departure for Bermuda. Visitors will undergo PCR test upon their arrival at the airport and they will have additional tests on the 4th, 8th and 14th day
— Effective from April 26, all travellers to Bermuda who are arriving from Brazil, India, or South Africa or who have visited Brazil, India or South Africa in the 14 days before they arrive in Bermuda must quarantine in their accommodation for fourteen days
— As of May 10, all unvaccinated passengers are required to quarantine for four days upon arrival and take a PCR COVID-19 test on day four of the isolation; such persons can end the quarantine once they obtain a negative test result. An individual is considered vaccinated two weeks after the date of their final vaccine dose

Immigration

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

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

Other Relevant Information
Published in July, 2020 the Decree No. 10,410 that promotes a wide update in the regulations of Social Security. The update was necessary after the approval of the New Social Security Provisions (Constitutional Amendment nº 103/2019) and the proportional reduction of salary and a temporary suspension of the employment contract. Recently, the Brazilian Federal Police has resumed the issuance of Brazilian passports for urgent situations, and the Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals for another 60 days, as from June 1st, 2020. The extension will provide relief to individuals who have expired immigration documents, and the proportional reduction of salary and a temporary suspension of the employment contract. The Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals for another 60 days, as from June 1st, 2020. The extension will provide relief to individuals who have expired immigration documents, and the proportional reduction of salary and a temporary suspension of the employment contract. Additionally, the traveller may present a negative SARS-CoV-2 antigen test result issued no later than 24 hours before the travel date or a negative RT-PCR test issued no later than 72 hours before the flight date. 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 October 05, India, United Kingdom and South Africa have been removed from Brazil’s travel ban list. Therefore, there is no country with travel restrictions regarding travel to Brazil. As of November 27, most non-resident foreign nationals remain prohibited from entering the country by land. As of November 29, Brazil has banned travel from South Africa, Botswana, Eswatini, Lesotho, Namibia, and Zimbabwe. Only Brazilian nationals or residents, as well as foreign nationals who are close family members of Brazilian citizens or are permitted to enter Brazil from these countries. Authorized arrivals who have been to South Africa, Botswana, Eswatini, Lesotho, Namibia, or Zimbabwe in the 14 days prior to travel are subject to a 14-day quarantine. As of November 27, the most non-resident foreign nationals remain prohibited from entering the country by land. As of a joint agreement, the land border crossings with Paraguay are open. As of November 29, Brazil has banned travel from South Africa, Botswana, Eswatini, Lesotho, Namibia, and Zimbabwe. Only Brazilian nationals or residents, as well as foreign nationals who are close family members of Brazilian citizens or are permitted to enter Brazil from these countries. Authorized arrivals who have been to South Africa, Botswana, Eswatini, Lesotho, Namibia, or Zimbabwe in the 14 days prior to travel are subject to a 14-day quarantine. As of December 18, the authorities have issued an order which dictates that all travellers who wish to enter Brazil should be fully vaccinated at least 14 days prior to their entry in most cases. Individuals with health exemptions and those traveling from countries with very low vaccination rates are allowed to enter Brazil without proof of vaccination but must quarantine for five days upon arrival; on the fifth day they must take an additional antigen or PCR test, and if negative they can end the quarantine. The other entry restrictions remain in effect. The Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals for the extension of immigration deadlines and procedures until March 15, 2022. The extension will provide relief to individuals who have expired immigration documents, and were unable to update it due to the ongoing pandemic. The Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals for the extension of immigration deadlines and procedures until March 15, 2022. The extension will provide relief to individuals who have expired immigration documents, and were unable to update it due to the ongoing pandemic. As of November 29, Brazil has banned travel from South Africa, Botswana, Eswatini, Lesotho, Namibia, and Zimbabwe. Only Brazilian nationals or residents, as well as foreign nationals who are close family members of Brazilian citizens or are permitted to enter Brazil from these countries. 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### Social Security
- Possibility of the company deduct from the Social Security employer’s contributions the first 15 days of the employee’s sick leave when proven to result from his/her contamination by COVID-19
- As of July 12, eligible individuals can automatically request for FGTS (Workers Severance Indemnity Fund) withdrawals, through the FTGS mobile app

### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes
- The Federal Police provided guidelines regarding the immigration activities. Thus, some services were limited. Passport delivery, National Migration Registration Card (“CRNM”) and Provisional National Migration Registration Document (“DPRNM”) granting are suspended. Exceptional claims may be submitted by e-mail
- The Federal Police in São Paulo will start to put available some vacancies for the visa registration on its website for the next week and they intend to return to its activities gradually
- Online Individual Taxpayers’ Registry (“CPF”) registration and regularization for all individuals
- The Brazilian IRS analyzes to loosen the Brazilian tax residency settings due to the closed borders and fewer fights
- As of July 12, individuals receiving retirement payments from the Brazilian government can do an online communication regarding them leaving the country permanently, in order to amend their residency status to ‘nonresident’ for social security payments and tax purposes

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

### Filing / Payment Due Date
- As of March 30, Brazil extends deadlines for payment of taxes and contributions under simplified regime

### Other Relevant Information

#### Filing / Payment Due Date
- As of March 30, Brazil extends deadlines for payment of taxes and contributions under simplified regime
Canada

Region: America

Travel Restrictions

- Effective from February 22, travelers arriving at land border points will also be required to take COVID-19 tests upon arrival. Additionally, air travellers will be forced into a mandatory three-day hotel quarantine at their own expense and required to take multiple COVID-19 tests.

- Effective from February 22, 2021, air travellers to Canada (ages 5 and up) must take a COVID-19 molecular test on arrival in Canada before leaving the airport. Travellers will also receive a COVID-19 test kit and instructions before leaving the airport to complete a subsequent COVID-19 test on Day 10 of their 14-day quarantine period.

- Effective February 22, 2021, air travellers must also quarantine in a government-approved hotel, at their own expense, for up to 3 days while awaiting the results of their on-arrival COVID-19 test. Travellers are required to book a hotel in the city in which they first arrive, either Toronto, Montreal, Vancouver, or Calgary and provide proof of their pre-paid hotel accommodations prior to boarding their flights.

- Effective from July 5, Canada will ease entry restrictions for permanent residents, fully vaccinated Canadian citizens, and certain groups of foreign nationals. While, the travel ban from Pakistan has been lifted

- As of July 19, pre-arrival tests continue to be required for the foreseeable future for all travelers

- Effective August 5:
  - fully-vaccinated American citizens and American permanent residents will be able to enter Canada for non-essential reasons (tourism, business meetings, etc.)
  - fully-vaccinated travelers will no longer be required to undergo an on-arrival COVID-19 tests. Rather, some travelers will be randomly selected for on-arrival testing
  - international flights into Canada will be expanded to Halifax, Quebec City, Ottawa, Winnipeg, and Edmonton
  - the government-authorized hotel stay will be eliminated entirely. Partially vaccinated or non-vaccinated travelers will still need to quarantine, however, this can be done at a private residence

- Effective September 7, fully-vaccinated travelers from all other countries will be able to enter Canada for non-essential purposes, such as tourism. These travellers must present a proof of vaccination with one of the approved vaccines as valid proof of immunity as well as a negative COVID-19 test result taken before arrival. They must also submit their mandatory information via ArriveCAN, including proof of vaccination and a quarantine plan

- Effective midnight September 27, Canada will resume direct flights with India. The following conditions will be followed:
  - Travellers must provide proof of a negative COVID-19 molecular test result from the approved Genestrings Laboratory at the Delhi airport taken within 72 hours of the scheduled departure of their direct flight to Canada
  - Prior to boarding, air operators will check the travelers’ test results to ensure the eligibility of passengers to come to Canada as well as check whether fully vaccinated travellers have uploaded their information into the ArriveCAN mobile app or website

- Effective October 30, all passengers travelling from Canada via airports, trains and cruise ships should be fully vaccinated in order to travel. The restriction applies to both domestic and international travel

- Effective from December 18, Canada has lifted the ban on international travel from South Africa, Mozambique, Botswana, Zimbabwe, Lesotho, Swaziland, Namibia, Nigeria, Malawi, and Egypt

Immigration

- Entry will be denied to most foreign nationals with few exceptions; citizens and permanent residents exhibiting no symptoms upon at their point of departure will be permitted to return [18 Mar]

- 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

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Effective midnight September 27, Canada will resume direct flights with India. The following conditions will be followed:

As of October 30, all passengers travelling from Canada via airports, trains and cruise ships should be fully vaccinated in order to travel. The restriction applies to both domestic and international travel

Effective from December 18, Canada has lifted the ban on international travel from South Africa, Mozambique, Botswana, Zimbabwe, Lesotho, Swaziland, Namibia, Nigeria, Malawi, and Egypt

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Entry will be denied to most foreign nationals with few exceptions; citizens and permanent residents exhibiting no symptoms upon at their point of departure will be permitted to return [18 Mar]

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

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Compensation & Benefits

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

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

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

Key among the extended measures are:
- Canada Recovery Benefit (CRB): income support to eligible employed and self-employed individuals who are directly affected by COVID-19 and are not entitled to Employment Insurance (EI) benefits. The maximum number of weeks available under this measure is now 54 weeks, at a rate of CAD 300 per week.
- Canada Recovery Caregiving Benefit (CRCB): income support to employed and self-employed individuals who are unable to work due to their responsibilities towards care for children under the age of 12 or a family member.
- Canada Recovery Sickness Benefit (CRSB): income support to employed and self-employed individuals who are unable to work because they are sick or need to self-isolate due to COVID-19, or have an underlying health condition that puts them at greater risk of getting COVID-19.
- As of October 28, Canada announced the Canada Worker Lockdown Benefit, which will provide $300 a week in income support to eligible workers who are unable to work due to a local lockdown anytime between 24 October 2021 and 7 May 2022.
- As of October 28, Canada extend the applicability of the following measures:
  - Canada Recovery Caregiving Benefit (CRCB)- May 7, 2022; and the maximum duration of benefits for the CRCB is 44 weeks.
  - Canada Recovery Sickness Benefit (CRSB)- May 7, 2022; and the maximum duration of benefits for the CRSB is 6 weeks.

Social Security

As of September 21, Canada has announced the employment insurance contribution rates for 2022. The maximum earnings for which premiums for employment insurance (EI) will be required for 2022 will increase to CAD 60,300 (previously CAD 56,300). The employee contribution rate remains at 1.58% for an increased maximum contribution of CAD 952.74 (previously CAD 889.54). The employer contribution rate will also remain at 2.21% for an increased maximum contribution of CAD 1,333.84 (previously CAD 1,245.36).

Payroll Reporting and Withholding Changes

Withholding remittance deadlines remain unchanged.

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

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

If a Canadian resident employee of a non-resident entity is forced to perform their employment duties in Canada on an exceptional and temporary basis as a result of 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.

These relief measures currently apply for the period running from March 16, 2020 to June 29, 2020 and that after the end of this period, it will either extend the coverage period or rescind it if it is no longer required.

The CRA has created a temporary procedure that allows taxpayers and their representatives to electronically submit urgent request for Regulation 102 and Regulation 105 waivers.
As of February 16, the government is granting targeted interest relief to Canadians who received income support benefits during 2020 related to the ongoing COVID-19 pandemic. Once individuals have filed their 2020 income tax and benefit return, they will not be required to pay interest on any outstanding income tax debt for the 2020 tax year until 30 April 2022.

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

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Region: America

Caribbean Netherlands

Travel Restrictions
— As of February 26, authorities in the Caribbean Netherlands islands of Bonaire, Sint Eustatius, and Saba (BES) are likely to continue enforcing their own COVID-19-related travel restrictions and entry requirements through at least March. Stricter testing requirements are generally in place for travelers from high- and medium-risk countries; persons without proof of a negative test may not be allowed entry into the islands.
— As of July 14, travelers from the Netherlands in the age group of 13 years and above, are required to present a negative NAAT – PCR test that is no more than 24 hours old upon departure to Bonaire. Travelers can also choose to submit a negative NAAT – PCR test, not more than 72 hours old and in addition to this, immediately take an antigen test upon arrival.

Immigration
Compensation & Benefits
Social Security
Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
Filing / Payment Due Date
Other Relevant Information

Antigua & Barbuda
Argentina
Aruba
Bahamas
Barbados
Bermuda
Brazil
Canada
Caribbean Netherlands
Cayman Islands
Chile
Colombia
Costa Rica
Curacao
Ecuador
Guatemala
Honduras
Mexico
Peru
Saint Lucia
St Maarten
St Vincent & the Grenadines
United States
Uruguay
Venezuela
Travel Restrictions
— As of January 4, travelers permitted to enter the Cayman Islands include Caymanian citizens and permanent residents, work permit holders, residential property owners, student visa holders, persons with close family ties to residents or work permit holders, and other individuals with approval from authorities.
— Effective from March 22, officials will reduce the mandatory quarantine period to 10 days (instead of 14) for arrivals who have completed a valid vaccination program at least two weeks prior to traveling to the Cayman Islands.
— As of July 15, Cayman Islands has announced a phased reopening plan for international arrivals, until September 15.

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.
Travel Restrictions

- As of December 21, Chile has suspended direct flights with Britain and barred the entry of foreigners who had been in Britain in the past two weeks.
- Starting from March 31, all persons entering the country must quarantine for 10 days or for the duration of their stay, whichever is shorter. This quarantine must be carried at authorized hotels. Reservations should be booked in advance. More information regarding these hotels can be found at [https://www.c19.cl](https://www.c19.cl).
- Effective April 5, Foreign nationals without regular residence status will not be allowed to enter the country. However, at their discretion, and for exceptional causes, the Consular authorities can provide a safe travel permit for foreign nationals in this situation who need to travel to Chile under these circumstances.
- As of July 27, the Chilean government has extended the closure of the country’s borders to almost all travel through at least August 31. Both Chileans and resident foreigners are likewise prohibited from leaving Chile until at least August 31 unless they have Mobility Pass (the pass given to individuals in Chile who have had their two vaccine doses and 14 days have elapsed since the date of the last vaccine dose) that allows them to do so or are authorized to do so for emergency purposes or to live abroad. In addition, Chilean nationals and foreign nationals with regular residence who have their Mobility Pass enabled upon their arrival to Chile, will have the possibility to comply with the 10-days quarantine measure at their domicile.
- Non-compliance may result in criminal prosecution and administrative sanctions, such as prison, monetary fines, and deportation. Foreign nationals with an ongoing in-country Ministerial Visa request and foreign nationals with expired residence visas who still do not have an approved and valid proof of visa in progress or proof of permanent residence in progress certificate, cannot re-enter the country until their visa / residence in progress certificates are issued or extended, in the event that they have expired. The Immigration Department has developed an online system that will allow foreign nationals with approved temporary residence visas to download an electronic visa stamp.
- Travelers will be permitted to enter Chile but will be subject to a mandatory 10-day quarantine from the date of entry into Chile.
- All travelers, regardless of nationality, immigration status or in country final destination, will have to submit themselves to a government monitoring program during a 14 day period, on which they will have to report their symptoms and location to the authorities on a daily basis through a special form that will be sent to them to their personal emails.
- Night curfews are still in effect for the whole of the great Santiago Metropolitan area and most regions of the country, due to the Coronavirus disease (COVID-19) outbreak, until further notice. Subject to weekly evaluations, the Government may de-escalate strict quarantine measures for communes showing improvements in their Covid-19 indicators.
- Foreign nationals in Chile must now submit their applications for a Temporary Residence Visa Renewal online. For foreign nationals who live in the Metropolitan Region, these applications must be submitted online through the Immigration Department’s website, using the registration code (clave único). Those living in other Regions must present their application in person at the Regional Office, except in the Region of Antofagasta where they must submit it by courier.
- As of February 8, the Chilean Government has extended the validity of Chilean ID Cards for foreign nationals with a lawful immigration status until February 28, 2022, and also extended the validity date of expired passports from Venezuela, issued from 2013 onwards, until April 22, 2023. As of December 21, Chile has suspended direct flights with Britain and barred the entry of foreigners who had been in Britain in the past two weeks.
- 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

Immigration

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

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

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

Filing / Payment Due Date

- Other Relevant Information
Travel Restrictions

- Effective April 7, the Colombian authorities will tighten COVID-19 related travel restrictions. Non-resident foreign nationals must produce negative COVID-19 PCR test report before boarding flight to Colombia.
- As of May 6, international flights with the UK and Brazil remain suspended due to the spread of variant strains of COVID-19. Only Colombian citizens, residents, and other authorized travelers who have been in or traveled to the UK and Brazil within 14 days before arrival are permitted entry subject to a 14-day mandatory quarantine.
- As of June 1, travel restrictions have been eased, with the country’s ground borders reopening with Panama, Ecuador, Peru, and Brazil.
- As of June 1, entry to Colombia is prohibited for individuals who have been in or traveled to India within the previous 14 days, except for Colombian citizens, residents, and other limited authorized travelers.
- As of September 23, all travellers must complete the “Check-Mig” online form between 24 hours and one hour before departure for Colombia and must comply with regulations associated with contact tracing upon arrival. Travellers are also required to complete the online form before leaving the country.

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).
  - 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
Colombia

Region: America

**Tax Profile / Tax Residency changes**

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

**Waiver of Penalties & Interest**

As of November 15, the Colombian authorities issued a resolution, which provides temporary relief from interest and penalties for late payments of tax.

**Filing / Payment Due Date**

As of March 18, taxpayers qualifying under a preferential regime are to file their annual returns for the tax year 2021 no later than 4 February 2022.

As of October 15, Colombia has announced an amnesty regime for voluntary filing and payment of tax debts outstanding until June 30, 2021. Taxpayers paying 100% of the tax due by December 31, 2021 and those who conclude a payment agreement with the Tax Authority (Dirección de Impuestos y Aduanas Nacionales, DIAN) are eligible to avail this regime.

The amnesty regime is applicable to taxpayers who can prove that the failure of payment of the corresponding tax has been caused or aggravated by COVID-19. Under this, eligible taxpayers may pay an amount equivalent to 20% of the penalty or late payment interest that would have normally been imposed.

Additionally, Law 2155 of 2021 has entitled the DIAN to negotiate ongoing administrative procedures and/or ongoing litigations to reduce penalties and late payment interest. Here, the taxpayer would pay 20, 30 or 50% of the due amount of the penalty or interest, depending on the status of the ongoing administrative procedure or litigation.

**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.

As of April 13, the Ministry of finance has reduced the advance payment of Income tax for 2021 to 0%.
Costa Rica

Region: America

Travel Restrictions
— As of March 25, Costa Rica is opening their land borders to foreign nationals starting from April 5, 2021
— As of October 15, individuals may enter Costa Rica without the requisite health insurance if they provide proof of vaccination at least 14 days before arrival
— As of October 15, all land borders have reopened to non-resident foreign nationals and they must also complete the government Health Pass and have sufficient insurance to cover any potential health expenses

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.
— Effective from June 1, Costa Rica has stopped allowing extension of tourism visas for foreigners who have entered the country as tourists as of December 17, 2019

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

Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
— 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
Other Relevant Information

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

- As of October 15, all travellers entering Curacao must have medical insurance that covers their trip. Additionally, they must complete the digital immigration card and the Passenger Locator Card (PLC) prior to departing for the island and carry printed or digital proof of completion of the same.
- Effective October 18, updates to the government’s risk levels for various countries and territories based on recent COVID-19 activity. Additional requirements for individuals aged 12 years or older depend on the designation of the location from which they are travelling. These designations are:
  - Very Low Risk (No additional requirements): China, Ecuador, Hong Kong, India, Montserrat, Morocco, New Zealand, Saba, Sint Eustatius, Taiwan, and United Arab Emirates
  - Low Risk (No additional requirements for fully vaccinated residents. While, unvaccinated visitors and all visitors must show proof of a negative test result from a COVID-19 PCR test taken within 48 hours prior to departure or an antigen test taken within 24 hours prior to departure and also take an antigen test three days after arrival): Argentina, Brazil, France, Germany, Netherlands, and Spain
  - High Risk (All travellers must show proof of a negative PCR test taken within 48 hours prior to departure, or a negative antigen test taken within 24 hours prior to departure. All travelers, except for fully vaccinated residents, must take an antigen test three days after arrival): Aruba, Bahamas, Canada, Norway, Switzerland, and the US
  - Very High Risk (All travellers must show proof of a negative PCR test taken within 48 hours prior to departure, and also take an antigen test three days after arrival): Anguilla, Antigua and Barbuda, Bonaire, Israel, Turkey, and the UK
- For a full list of countries by COVID-19 risk designation, click here (https://gobiernu.cw/corona-travel-to-curacao/)
- Effective October 18, passengers under the age of 12 who do not show symptoms are not required to be tested.
- As of December 6, the authorities have banned entry for nonresident foreign nationals who have been in Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, and Zimbabwe, in the 14 days prior to their arrival in Curacao.

Immigration

- Arriving residents must self-quarantine for 14 days.

Compensation & Benefits

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

Social Security

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

Payroll Reporting and Withholding Changes

- No interest charge for outstanding taxes and premiums.

Filing / Payment Due Date

- As of November 5, the Minister of Finance extended the application deadline for availing discount on outstanding taxes.
- As of December 9, the tax authorities have extended the 2020 corporate income tax filing and remittance deadline from December 31, 2021, to February 28, 2022.

Other Relevant Information

- Curacao will receive financial aid for the loss of income and the measures to save jobs. The money available is Nafl. 105 million for April 2020 and Nafl. 72 million for half of May 2020. This means a total of ANG 177 million for the next six weeks. The financial aid is in the form of a loan for two years. The so-called ‘bulletlening’ at 0% interest. After two years the aid will be refinanced and the period of amortization and other appropriate criteria will be discussed.
- Officials in Curacao will relax existing movement and business restrictions, while maintaining the curfew, starting May 8.
- As of July 19, Curacao has provided guidelines for reorganizations of outstanding and overdue taxes payable further to assessments issued at 31 December 2020 or earlier.
Region: America

Ecuador

Travel Restrictions

- Since June 1st the Center of Emergency Operations issued a "Protocol for the Entrance, Permanence and Exit to and from Ecuador". Such Protocol will be in force for the duration of the state of emergency.
- Movement restrictions are being progressively lifted according to the provisions issued by the Center of Emergency Operations of each city. Currently, curfews and days on which cars can circulate have been modified Ecuador’s main cities, Quito and Guayaquil. Also, businesses can open with limited seating capacity and sanitary measures. Quito’s airport has been open for commercial flights since June 1st.
- As of December 21, all persons departing Australia, South Africa, the United Kingdom, or the European Union are required to present a negative PCR COVID-19 test result and undergo a separate antigen COVID-19 test at the airport.
- As of January 24, all air arrivals must present a negative polymerase chain reaction (PCR) COVID-19 test taken within 10 days before departure. Travelers without a negative result will be subject to an antigen test upon arrival.
- Effective from March 22, travelers must present a negative COVID-19 polymerase chain reaction (PCR) or antigen test result for entry: the test must be taken within 72 hours before departure, instead of 10 days, as before. Travelers with proof of having received a full dose of an approved COVID-19 vaccine may enter without a negative PCR test.
- As of May 20, all passengers entering Ecuador from Brazil, including those who had a layover there, must quarantine at government-authorized hotels for 10 days upon arrival, regardless of the result of any COVID-19 tests.
- Persons over 16 years of age must present a vaccination certificate with the complete vaccination schedule at least 14 days prior to arrival and a negative RT-PCR test 72 hours prior to the start of the trip.
- Persons from 2 to 15 years, 11 months and 29 days of age, must present the negative RT-PCR test 72 hours before the beginning of the trip.
- These new requirements for entry to the country will be effective from 00h00 on December 1, 2021.
- As of December 1, the authorities have imposed travel ban on some African countries due to concerns about the newly discovered Omicron variant of Coronavirus, the banned countries include Botswana, Egypt, Eswatini, Lesotho, Mozambique, Namibia, South Africa, and Zimbabwe.
- Additionally, the Government has indicated that all passengers whose point of origin, stopover or transit is India must present a negative RT-PCR test result performed up to 72 hours before boarding the flight, regardless of whether they have a vaccination card or not, and will additionally carry out preventive isolation for 10 days at their home or place of accommodation of their choice (at the traveler’s expense) regardless of the test result.

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

- 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
**Region: America**

**Ecuador**

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

**Tax Profile / Tax Residency changes**

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

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

As of April 28, Ecuador’s the Tax Administration has suspended the deadlines in tax administrative procedures and the statute of limitations on tax collection procedures from 26 April until 20 May 2021.

**Other Relevant Information**

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

— As of September 23, all passengers must complete an online Health Pass before arrival. Individuals must meet at least one of the following requirements to be permitted entry:
  - Travelers aged 10 and over must present a negative result from a COVID-19 PCR or antigen test taken up to 72 hours before travel
  - Travelers who have tested positive for COVID-19 in the previous three months must provide proof of treatment confirming both the date of diagnosis and that recovery occurred at least 10 days after being diagnosed
  - Travelers who have been administered a COVID-19 vaccine may present proof that they have received two doses, the last of which must have been administered a minimum of two weeks before departure
— As of October 14, Guatemala has eased travel restrictions for passengers arriving from Brazil, South Africa, and the UK. Passengers who have been in these countries in the 14 days prior to their travel can enter the country following the same COVID-19 protocols as other passengers
— As of November 11, residents and citizens who do not hold a proof of a negative COVID-19 test result may be permitted entry only if they are able to present a proof of having taken a test before travel but that they were not able to receive their results in time for their trip or demonstrate that their travel to Guatemala is urgent
— As of December 9, the authorities have prohibited entry for travelers who have been to South Africa, Mozambique, Egypt, Namibia, Lesotho, Eswatini, Botswana, or Zimbabwe in the 14 days prior to travel in Guatemala

Immigration

Compensation & Benefits

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Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

— A temporary tax for the COVID-19 pandemic (impuesto para la emergencia del COVID-19) will be applicable. The following are some of the most important features of the proposed temporary tax:
  - The tax would be payable by public officers with a salary of more than GTQ 15,000. The Congress indicated that this includes, among others, the president, vice-president, ministers, vice-ministers, and all deputies;
  - The tax would be levied on the taxpayer's monthly salary;
  - The rate would be 20% over the monthly taxable income; and
  - The temporary tax would be applicable for 3 months
— According to the proposal, the tax is aimed at creating a fund, 50% of which would be used to purchase COVID-19 tests and the other 50% to grant a risk bonus to health workers who are in the front line and at risk of being infected, among others
— The Congress is abolishing the Solidarity tax to mitigate COVID-19 pandemic effects
— The Congress announced the following extraordinary contribution for the crisis caused by the COVID-19 pandemic:
  - individuals deriving income from employment are proposed to be subject to the contribution as follows:
    - Annual income up to 300,000 - 5%
    - Annual income between 300,000 to 600,000 - 7%
    - Annual income above 600,000.01 - 10%
  - individuals deriving income from business activities and calculating tax under the net profit tax regime are proposed to be subject to the contribution rate of 10% for annual income up to 5,00,00,000 and 25% for annual income over 5,00,00,001
  - 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 GTQ66,000.01
## Honduras

**Region:** America

### Travel Restrictions

- As of August 2, Honduras has banned non-resident foreigners who have been in South Africa or the UK in the last 21 days from entering the country. Meanwhile, citizens, residents, and diplomats may enter from these countries, but they must perform self-quarantine for 14 days upon arrival.
- As of August 2, all travelers arriving via land borders and air must complete a pre-arrival (prechequeo) travel form and must present a negative COVID-19 test result taken not more than 72 hours before arrival in Honduras. Individuals who can provide a proof of vaccination against COVID-19 administered at least 14 days before travel, are exempt from the testing requirement.
- As of December 2, individuals who present symptoms, test positive for COVID-19, have been in contact with a person suspected or confirmed to have COVID-19 may be required to quarantine for up to 14 days.

### 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

### Other Relevant Information
Travel Restrictions
— As of October 12, the US will lift travel restrictions at the land borders with Mexico, for fully vaccinated travelers, starting early November
— As of November 9, Mexico has allowed individuals vaccinated with Covaxin to enter the country. These travelers are not obliged to undergo mandatory quarantine requirements

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Filing / Payment Due Date

Other Relevant Information
— As of August 16, the Ministry of the Economy suspended certain trade-related compliance activities as a relief measure in response to COVID-19
### Travel Restrictions
- As of October 5, Peru restarted passenger air transport internationally as part of Phase 4 of the economic reactivation, which began on October 5, to some countries of the region: Colombia, Chile, Ecuador, Panama, Bolivia, Paraguay and Uruguay.
- All passengers coming from an international flight must present a negative PCR test 72 hours before the flight.
- As of December 21, Peru has suspended commercial flights from Europe for the next two weeks.
- As of January 1, 2021, Peru will shut down international travel with return of 14-day quarantine.
- Effective from February 15, Peru’s land borders are closed to all passenger transport except that by Peruvian citizens and residents through at least February 28. While limited international flights to Peru continue, nonresident foreigners from or who have had travel layovers in Europe, Brazil, or South Africa are prohibited from entering the country.
- As of March 25, all foreign nationals who have been in Brazil, South Africa, or the UK in the past 14 days, including for short periods during layovers, are prohibited from entering Peru.

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

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

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

### Payroll Reporting and Withholding Changes
- No social security contribution withholding (Private pension fund contribution) related to April 2019.

### Tax Profile / Tax Residency changes
- As of April 13, the tax administration reduced late payment interest rate on the amount of tax due from 1% to 0.9%.

### Waiver of Penalties & Interest
- As of July 2, Peru has introduced a procedure for taxpayers to apply for a tax payment deferral on their outstanding balance for cases in which they had lost such benefit due to non-compliance with the terms.

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

### Other Relevant Information
- Currently the tax registration number can be requested virtually on the web page of SUNAT: https://www.sunat.gob.pe/ol-at-ittramitedoc/registro/iniciar
Travel Restrictions

As of October 17, individuals aged 18 and older must also complete a Travel Registration document seven days or more before arrival. All travellers aged five and above must produce a negative result from a COVID-19 PCR test taken no more than five days before arrival.

Additionally, travellers to Saint Lucia must present a printed Health Screening Questionnaire upon arrival and they must complete and print the form before departing for Saint Lucia.

Other restrictions depend on the traveler’s residency and vaccination status:

- Vaccinated Travellers: Individuals who have proof of having received their final dose of a COVID-19 vaccine at least 14 days before travel are exempt from quarantine controls but must stay at a COVID-19-certified accommodation. Unvaccinated minors of fully vaccinated parents must take a COVID-19 test either on arrival (residents) or on the day after arrival (nonresidents) and must quarantine until receiving a negative result.

- Unvaccinated Returning Nationals and Residents: All unvaccinated Saint Lucia nationals and residents must complete a 14-day quarantine period. These individuals must confirm quarantine arrangements at a COVID-19-certified accommodation or government-operated quarantine facility before travel. Applications for home quarantine approval for the entirety of the quarantine period are also possible in limited circumstances.

- Unvaccinated International Travellers: Other unvaccinated travelers must stay at COVID-19-certified accommodations throughout their stay or for 14 days, whichever is shorter. Before the 14-day quarantine period is over, they may only leave their accommodations to participate in certified activities and excursions. Visitors may travel freely after 14 days.

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Other Relevant Information
Travel Restrictions

As of December 2, individuals who have been in South Africa, Botswana, Eswatini, Zimbabwe, Namibia, or Mozambique within the prior 14 days will be denied entry to the territory of Sint Maarten.

As of December 2, all arriving individuals, including residents, are required to submit a mandatory health authorization via the territory's Electronic Health Authorization System (EHAS). Same-day transit travelers going to Saba via Princess Juliana Airport Sint Maarten (SXM) only need to submit an application through the Saba EHAS system. All foreign nationals, except Sint Maarten legal residents, French nationals residing in France or a French territory, crewmembers, and transit/transfer passengers staying less than 24 hours, must have the mandatory SXM Protection Plan health insurance.

As of December 2, authorities in Sint Maarten classify countries and territories as either low-risk, high-risk, or very-high-risk locations based on their individual levels of COVID-19 activity and impose restrictions accordingly.

Low risk: All travelers can enter from these locations without being required to produce a COVID-19 test result. The list includes Aruba, the British Virgin Islands, China, Curacao, Hong Kong, Montserrat, Morocco, New Zealand, Saba, South Korea, Saint Barthelemy, Saint Eustatius, Taiwan, and the United Arab Emirates.

High risk: All countries and territories not listed as either low risk or very-high risk are considered high-risk locations. Not fully vaccinated individuals five years and older must present a negative result from an RT-PCR test taken within 72 hours before departure. Fully vaccinated individuals do not require a pre-travel test.

Very high risk: Arrivals from countries in this category who are over the age of five years and are not fully vaccinated must present a negative result from a COVID-19 RT-PCR test taken within 48 hours before departure. All such travelers, including those who are fully vaccinated, must self-monitor and submit daily health information to authorities for five days after arrival. As of December 2, the list includes French Guiana, Guyana, Latvia, Lithuania, Romania, Russia, Serbia, Singapore, Suriname, Turkey, Ukraine, Uruguay, and Venezuela. Effective December 6, Austria, Belgium, Bolivia, Bulgaria, Czech Republic, Denmark, France, Germany, Hungary, Liechtenstein, Monaco, Netherlands, Norway, Poland, Slovenia, Switzerland, Trinidad and Tobago, and the UK will be classified as very high-risk countries when the new pre-travel testing requirements for fully vaccinated travelers enter into effect.

As of December 2, travelers entering from Canada and the US (including US territories) who are not fully vaccinated can present either a negative RT-PCR test taken within 72 hours before departure or an antigen test taken within 24 hours before departure.

Effective December 6, fully vaccinated travelers from countries in the government’s “very high-risk” category must provide a negative PCR test taken within 48 hours or an antigen test taken within 24 hours prior to their travel.

Immigration

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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 Plan will be managed by SZV Social & Health Insurances (Uitvoeringsorgaan Sociale en Ziektekosten Verzekeringen).

Payroll Reporting and Withholding Changes

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Waiver of Penalties & Interest

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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.
Region: America

St Vincent & the Grenadines (SVG)

Travel Restrictions — As of August 18, all incoming travelers, regardless of country of origin, including in-transit passengers, must present a negative RT-PCR test result taken within 72 hours before arrival as well as complete a pre-travel form. Individuals who test positive for COVID-19 will be subject to additional isolation protocols. Other restrictions based on the place of origin’s risk rating and the traveler’s vaccination status have also been stated based on: Very high-risk, High-risk, Medium-risk, and Low-risk classification of the arriving passenger’s location.

| Immigration |
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| Payroll Reporting and Withholding Changes |
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| Other Relevant Information |

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

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.

Effective from January 26, 2021, U.S. Centers for Disease Control and Prevention (CDC) Order requires all air travelers bound for the United States to either test negative for COVID-19 within three (3) calendar days of their flight to the U.S., or provide documentation confirming recovery from COVID-19 – there are some exceptions.

On January 25, 2021, U.S. President Joseph R. Biden, issued a proclamation reinstating the travel restrictions for individuals who have been in the Schengen Area of the European Union, the United Kingdom, Ireland, and Brazil within the 14 days preceding their intended entry into the United States.

Effective from May 4, travellers who were physically present in India during the 14-day period immediately preceding their entry or attempted entry will not be able to enter the U.S. unless they qualify for an exemption.

As of July 7, the US has advised against travel to Botswana, the Republic of the Congo, Malawi, Rwanda, and South Africa and would only allow fully vaccinated passengers to these nations.

As of July 21, the United States eased travel restrictions for India and Pakistan, lowering it from the highest Level 4, which means no travel, to Level 3, that urges citizens to reconsider travel. Similar travel restrictions are in place for Brazil, China, Iran, Ireland, South Africa, the UK, and 26 countries in Europe that allow travel across open borders. However, permanent US residents and family members and some other non-US citizens, such as students, are exempted from this regulation.

On September 13, the US added the following locations to its "Level 4: Covid-19 Very High" list:

- Afghanistan
- Albania
- Belize
- Grenada
- Lithuania
- Mauritius
- Saint Kitts and Nevis
- Serbia
- Slovenia

While, Australia, Brazil, Ethiopia and Romania were moved to the "Level 3: Covid-19 High" category.

As of September 20, the United States announced an extension of restrictions at its land borders with Canada and Mexico, until October 21 that bars non-essential travel such as tourism by foreigners.

As of September 20, the United States will reopen air travel for fully vaccinated individuals from 33 countries including France, Germany, Italy, Spain, Switzerland, Greece, Britain, Ireland, China, India, South Africa, Iran, and Brazil, in November.

As of October 12, the US will lift travel restrictions at the land borders with Canada and Mexico, for fully vaccinated travellers, starting early November. Non-vaccinated travellers will not be permitted to enter the country for non-essential travel.

As of October 24, the US has announced that the citizens of Croatia can enter the former visa-free, as soon as they obtain approval through the Electronic System for Travel Authorization (ESTA).

As of October 25, the US has announced new contact tracing rules that require airlines to collect information from international air passengers like phone numbers, email and U.S. addresses and retain it for 30 days in case there is a need for follow up with travellers who have been exposed to COVID-19 variants or other pathogens.

Effective November 8, the United States will reopen the border for international air and land travel for fully vaccinated travellers from the 26 Schengen Area countries, Ireland, the United Kingdom, Brazil, China, India, Iran, and South Africa.

Effective November 6, the United States Centers for Disease Control and Prevention (CDC) announced that European citizens who have been vaccinated with two different doses of COVID-19 vaccines will qualify as fully vaccinated and thus eligible to enter the US territory.

Effective November 8, all travellers fully immunized with the vaccines approved by the US Food and Drug Administration (FDA) or the World Health Organization (WHO) would be eligible to enter the US. Those vaccinated with mixed vaccines, would also be recognized as fully vaccinated against the virus.

Effective November 8, travellers under the age of 18 or those who have medical reasons prohibiting them from getting a vaccine, will be exempted from visitors' vaccine requirements. However, foreign visitors between age 2 and 17 must still take a COVID-19 test three days before departure if they are travelling with a fully vaccinated adult.

Other exemptions include those travelling on non-tourist visas from countries with low vaccine availability. On November 26, President Joseph R. Biden issued a proclamation which suspends travel from eight African countries including Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, and Zimbabwe. The suspension applies to foreign nationals and non-U.S. citizens who were present in these nations within the 14-day period preceding their entry into the United States.

Immigration

Employers may now complete an I-9 verification using video, email 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.
Effective June 15, USCIS plans on resuming premium processing for: H-1B petitions requesting premium processing. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.

Effective June 8, USCIS will accept premium processing requests for: H-1B petitions filed before June 8, 2020; H-2B petitions filed on or before June 22, 2020; all other Form I-129 petitions, including: H-1B, L-1, and J-1; and I-140 petitions for beneficiaries previously counted toward the numerical allocations. All other Form I-129 petitions filed before June 8 that are pending and are not exempt; and petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.

Effective June 4, USCIS will accept Form I-907, Request for Premium Processing Service for all eligible Form I-140 petitions; Form I-129 petitions filed concurrently with Form I-140 petitions; Form I-129 petitions filed on or before June 24, 2020; or Form I-129 petitions filed on or before May 26, 2020 that are pending and are not exempt; and petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.

Effective June 1, USCIS will accept Form I-907, Request for Premium Processing Service for: L, TN, O, P, Q, R visa classifications; upgrades and Form I-907s filed concurrently with the Form I-129. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.

Effective June 1, USCIS plans on resuming premium processing service (i.e., expedited government review) for certain employment-based visa petitions. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.

Effective June 1, 2020, USCIS will resume premium processing service (i.e., expedited government review) for certain employment-based visa petitions in a phased approach.

The U.S. Citizenship and Immigration Services (USCIS) will resume premium processing service (i.e., expedited government review) for certain employment-based visa petitions in a phased approach.

Effective June 1, 2020, USCIS 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 H-1B petitions. The court found that USCIS did not have the authority to issue its own guidance without going through proper rule-making procedures. This is significant for IT companies and other consulting firms that offer employment at a third-party worksite.

On May 29, 2020, U.S. President Donald Trump issued a proclamation that will prevent certain graduate students and researchers who are nationals of the People’s Republic of China (PRC) or China from entering the United States pursuant to an F or J nonimmigrant visa if they have ever been funded by, 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. technologies and intellectual property may be acquired and diverted to advance Chinese military interests. The proclamation takes effect on June 1, 2020.

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

The U.S. Department of Labor’s Office of Foreign Labor Certification (OFLC) announced that it will not extend the 180-day PERM recruitment window by 60 days for all filings that occur by May 12, 2020. This extension applied to requests for audit documentation; a response to a Notice of Deficiency; submissions of recruitment reports; business verification and sponsorship documentation; supervised requirement requests; requests for reconsideration of a prevailing wage determination; and any other request for information issued by the Office of Foreign Labor Certification containing a due date. It also extended the 180-day PERM recruitment window by 60 days for all filings that occur by May 12, 2020.

The U.S. Department of Labor’s Office of Foreign Labor Certification (OFLC) announced that it will not extend the 180-day PERM recruitment window by 60 days for all filings that occur by May 12, 2020.

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.

As of July 7, President Trump’s recent amendment narrows the ban’s “valid nonimmigrant visa” exemption to apply only to those individuals who held a valid visa in one of the affected nonimmigrant visa categories (i.e. H-1B, H-2B, L-1, and J-1) as of June 24, 2020. Thus, under the amendment, a person who was outside the U.S. on June 24, 2020, is exempt from the travel ban only if:

- he held a valid, unexpired visa in one of the classifications listed in the proclamation (i.e. H-1B, H-2B, J-1, or L-1) on June 24, 2020, and is seeking to re-enter the U.S. with the same visa that was valid on June 24, 2020; or
— he holds Advance Parole or other U.S. travel document that was valid on June 24, 2020, or issued after this date
— On July 16, 2020, the Department of State (DOS) announced limited exemptions to the U.S. entry bans in effect due to the COVID-19 pandemic. Certain business travelers and foreign students present in the Schengen Area, the United Kingdom, or Ireland within 14 days of their entry into the U.S. are now exempt from the entry bans. Spouses and children of H, J, and L nonimmigrants are further exempt from the June 22 nonimmigrant entry restriction, if the principal nonimmigrants are not subject to the ban. Lastly, child immigrant visa applicants who are in danger of aging out of eligibility are exempt from the April 22 immigrant entry restriction.
— As of October 2, the United States Department of Labor’s Office of Foreign Labor Certification has permanently adopted the electronic issuance of PERM labor certifications to employers and their authorized attorneys or agents.
— On November 12, 2020, the U.S. Department of State announced that U.S. Embassies and Consulates will begin providing additional services, eventually leading to a complete resumption of routine visa services. The State Department has announced that the resumption of routine visa services will occur on a post-by-post basis, as post-specific conditions permit, and prioritized after services to U.S. citizens.
— Effective from January 26, President Donald Trump lifted a ban on travelers arriving from much of Europe and Brazil, after the US recently announced all incoming air passengers will need a negative Covid-19 test before departure.
— Effective February 24, 2021, the United States Citizenship and Immigration Services (USCIS) has announced that employers can request premium processing service when submitting Forms I-129, Petition for a Nonimmigrant Worker, requesting a change or extension of status to E-3 classification on behalf of a beneficiary. This service was previously not available for petitions requesting E-3 visa classification.
— As of July 6, the validity of National Interest Exceptions (NIE) for travelers from South Africa, the Schengen Area, the United Kingdom, Ireland, India, Iran, China, and Brazil, under this, the existing NIEs will be valid for 12 months from the date of approval and for multiple entries, as long as they are used for the purpose under which they were granted.

**Compensation & Benefits**

— Section 139 Qualified Disaster Payments: Under section 139, employers can make payments to employees on a tax-free basis to cover certain expenses resulting from a federally declared qualified disaster.
— Emergency Paid Sick Leave & FMLA: The FFCRA requires certain employers with fewer than 500 employees to provide emergency paid sick leave as well as expanded emergency FMLA benefits.
— Qualified Retirement Plans: The CARES Act provides additional temporary flexibility and relief for employers and employees with respect to retirement plan distributions, funding, and hardship loans.
— High Deductible Health Plans. Notice 2020-15 provides that a health plan may satisfy requirements of a high deductible health plan (HDHP) – and thus allow a covered individual to make tax-favored contributions to an HSA – even if minimum deductible requirements are not met before providing testing for and treatment of COVID-19.
— Student Loan Assistance: The CARES Act permits employers to provide tax-free student loan repayment assistance to employees in 2020 through an educational assistance program up to annual limits ($5,250).
— Other considerations. Even where there has been no change in law, a shift to a remote workforce may result in new application of existing laws such as state payroll withholding and tax treatment of employer-provided benefits (e.g., meals, office supplies, transportation).
— The Internal Revenue Service (IRS) has postponed deadlines for certain time-sensitive actions relating to specified federal employment taxes, employee benefit plans, exempt organizations, individual retirement arrangements (IRAs), and certain other savings accounts. The relief is in response to the ongoing COVID-19 emergency in the United States and applies to certain actions that, with certain exceptions, are due to be performed on or after 30 March 2020, and before 15 July 2020.
— As of August 5, the US Internal Revenue Service (IRS) has clarified guidance on Leave-Sharing plans to address crisis in the form of frequently asked questions. The FAQs specifically provide that an employee who deposits leave in the leave-sharing plan need not include the deposited leave in income or wages
— As of November 16, the IRS released an advance version of Notice 2020-82 announcing a contribution to a single-employer defined benefit pension plan with an extended due date of January 1, 2021, will be treated as timely if it is made no later than January 4, 2021 (which is the first business day after January 1, 2021).
— Effective December 27, 2020, US President Donald J. Trump signed into law the “Consolidated Appropriations Act, 2021” to provide additional coronavirus (COVID-19) relief, thus expanding the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) and a number of tax provisions.
— As of January 8, the US Internal Revenue Service (IRS) has issued guidance (Revenue Ruling 2021-02) allowing taxpayers to claim deductions for eligible expenses paid with a loan funded under the Paycheck Protection Program (PPP).
— As of March 3, the United States Virgin Islands Bureau of Internal Revenue started the second round of Economic Impact Payments, the payments will be made in the amount of USD 600 per taxpayer and USD 1,200 per dependent aged 16 years or younger.
— As of March 10, The US House of Representatives approved amendment to American Rescue Plan Act of 2021, the act includes several compensation-benefits such as:
  1. Extends and expands the employee retention credit till December 31, 2021
  2. Extends and expands the paid sick leave and the expanded Family Medical Leave Act credit

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

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

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

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

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

As of December 6, the IRS issued an updated version of Notice 2021-65, which provides guidance to the employers regarding the retroactive termination of the employee retention credit for wages paid in the fourth quarter of 2021.

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

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

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-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 February 21, Montana informed taxpayers of the obligation to pay state income tax on wages received for work performed while in the state, even if an employee is temporarily relocated to Montana due to the ongoing COVID-19 pandemic.
United States

**United States**

**Region:** America

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**Tax Profile / Tax Residency changes**

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

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**Waiver of Penalties & Interest**

- Penalties and interest will not begin to accrue until 16 Jul 2020
  - As of January 20, the US Internal Revenue Service (IRS) has waived the requirement to file certain information returns or furnish certain payee statements for various COVID-19 relief provisions
  - Specifically, the waiver applies to the following forms:
    - IRS Form 1099-C (Cancellation of Debt) with regard to:
      - the forgiveness of the original Paycheck Protection Program (PPP) covered loan;
      - the forgiveness of the PPP II covered loan; and
      - the forgiveness of the Treasury Program loan;
    - IRS Form 1099-MISC (Miscellaneous Information) regarding:
      - specified student emergency financial aid grants;
      - the Economic Injury Disaster Loan (EIDL) grants;
      - specified loan subsidies; and
      - the shuttered venue operator grants.
  - As of June 30, IRS announced extension of relief on federal income and employment tax treatment regarding cash payments made to charitable organizations until December 31, 2021.

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**Filing / Payment Due Date**

  - As of July 23, the Internal Revenue Service (IRS) has begun distributing advance child tax credit payments providing up to USD 300 monthly - per child - to qualifying American families. These advance payments are non-taxable as they are not treated as income and will not be reported on 2021 tax returns. In case, a family receives a greater amount of the advance payments as compared to the actual amount they are entitled to, they may have to make repayment of the excess amounts during the 2022 tax filing season.

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**Other Relevant Information**

- 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.
  - As of January 1, the Joint Committee on Taxation of the US Congress (JCT) has released a report on individual refundable federal income tax credits, including those contained in the CARES Act and legislative proposals that would expand such credits.
  - The US Internal Revenue Service (IRS) has provided guidance on aspects of the employee retention credit (ERC) relief that are likely to be relevant to employers. The guidance, in the form of additional frequently answered questions (FAQs) covers matters such as the impact of the ERC on income and deductions, use of third party payers such as payroll reporting agents, and forgone ERCs. The refundable tax credit is 50% of up to USD 10,000 in wages per employee paid by an eligible employer whose business has been adversely financially impacted by COVID-19.
On August 8, 2020, as a response to the COVID-19 health crisis, the U.S. president issued a memorandum directing the Treasury Secretary to defer the collection of certain payroll taxes for the period of September 1, 2020 to December 31, 2020. This is a deferral of payroll taxes owed not an exemption from one’s liability to payroll tax. In particular, the memorandum directs the Treasury Secretary to defer the collection of the employee portion of OASDI, but does not defer the collection of the employee portion of Medicare. Given the relatively low bi-weekly wage threshold amount, many assignees subject to 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 November 2, The US Internal Revenue Service (IRS) has released draft instructions for federal Form 1040 (and related schedules) for individual tax purposes for the 2020 tax year. The draft instructions address a variety of COVID-19-related changes.

As of November 4, the US Internal Revenue Service (IRS) announced a tax relief initiative to aid struggling taxpayers during the ongoing COVID-19 pandemic. Taxpayers without income or the ability to pay their tax liabilities can request a temporary suspension of IRS collection activities.

On December 21, 2020, the United States Congress passed additional coronavirus (COVID-19) pandemic relief legislation, which includes over US$900 billion for various COVID-19 relief programs and US$1.4 trillion in government funding, as well as a bevy of tax provisions.

As of January 7, the US states made further accommodations to their income tax regimes in efforts to provide taxpayers with COVID-19 relief for the 2019 tax year such as: Arizona made changes to its state tax platform transitioning to online service; videoconferencing; and phone and virtual options.

As of February 27, the U.S. House of Representatives passed H.R. 1319, the “American Rescue Plan Act of 2021.”

As of March 6, the US Senate passed its version of COVID-19 relief bill.

As of March 10, Massachusetts Department of Revenue issued new rules for income generated by certain telecommuting non-residents.

On March 11, President of The United States signed American Rescue Plan into law, the act will include several tax provisions and credits to combat the adverse impact of COVID-19.

As of March 11, The Governor of Connecticut signed a bill, which offers 2020 credits to resident telecommuters.

On March 16, the Congressional Research Service (CRS) of the US Library of Congress has released a report providing a comparison of the major aspects of the first, second and third rounds of direct payments that the US Congress has authorized to mitigate the economic impact on US individuals of the COVID-19 pandemic.
Travel Restrictions

- The border is closed. Uruguayan citizens and permanent residents may enter, foreign nationals may not.
- The Uruguayan government issued a decree modifying the conditions to enter and leave the country under the national emergency declared as a consequence of COVID-19. Beyond Uruguayan citizens and permanent residents, the new decree authorizes foreign nationals to enter the country in these situations: Family reuniﬁcation cases involving parents, spouses, concubines or single children with incapacities, and duly and previously authorized entrances regarding labor, economic, business or judicial related affairs.
- On March 24, Uruguayan authorities announced the closing of its borders for all foreign nationals, only Uruguayan citizens and permanent residents will be allowed to enter the country.
- As of August 6, all arriving passengers must present a negative COVID-19 RT-PCR result from a test taken within 72 hours before departure for Uruguay. In addition to this, the travellers must present medical insurance with COVID-19 coverage and an affidavit conﬁrming the absence of any COVID-19 symptoms and that they have not been in contact with a suspected or conﬁrmed case of COVID-19 in the 14 days before departure; all foreigners must also present a permit of exceptional entrance with no more than 60 days of issuance.
- Effective November 1, Uruguay will open its borders to all vaccinated foreign passengers with negative PCR coronavirus test results.
- On August 31, the Uruguayan government modiﬁed the conditions for arrival, from September 1, foreign nationals who own real estate located in Uruguay or are shareholders of companies which own real estate will be allowed to enter the country with their spouse or concubine and family members through the second straight line of consanguinity. All foreign nationals must be fully vaccinated before their arrival.
- As of December 2, all foreign nationals may enter the country proving that they have completed their course of vaccine doses in between the last fourteen days and nine months before departing for Uruguay. Individuals who can show a positive RT-PCR test confirming they were infected with the disease no more than 90 and no fewer than 20 days prior to departure may also enter Uruguay.
- As of December 2, all incoming travelers are also required to ﬁll out an online sworn afﬁdavit about their health status, vaccination status, and testing history no less than 72 hours prior to their departure.

Immigration

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

Compensation & Beneﬁts

Social Security

- The employer social security contributions payment of partners of personal companies corresponding to the months of March 2020 and April 2020 was deferred.
- 60% of said employer social security contributions will be paid in 6 installments starting in June, and the remaining 40% will be subsidized by the State.
- The Executive Branch regulated the procedures for Social Security Additional Assistance Tax (IAS Additional Tax). The IASS Additional Tax taxes the income corresponding to retirement beneﬁts, pensions, military and police retirement beneﬁts, and similar passivity beneﬁts in charge of public, parastatal and private institutions according to a range that spans between 5% and 20%. The liquid remuneration, considering IASS, after deducting the additional tax, the healthcare contribution and the passivity contribution, must not be inferior to the highest of these ﬁgures: a) UYU 100.000; b) the maximum remuneration of said range. The additional tax will be destined entirely to the Social Security Bank (BPS). IASS Additional tax will be applied on accrued income corresponding to the months of April and May 2020. However, the Executive Branch could extend its application for a period of two months maximum, upon informing the General Assembly.
- As of March 31, the Uruguayan authorities waived Employer’s Social Security Pension Contributions for certain companies.

Payroll Reporting and Withholding Changes

Tax Proﬁle / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

- The Tax Authorities have deferred the deadlines for ﬁling tax returns and payment of taxes on notional dividends, as a measure to mitigate the economic effects of the COVID-19 pandemic.
- As of April 16, Uruguay extends deadlines for certain tax obligations. The extension applies for taxpayers whose taxable income from the previous tax year does not exceed 6 million Indexed Units.
- As of July 14th, Uruguay has extended the deadlines for income tax return ﬁling and capital duty to August 2021. Taxpayers who have ended the ﬁscal year on 31 March 2021 and their activities are included in article 3 of Law No. 19,956, are eligible for this extension.
DGI Resolution No. 653/20/0 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.

1) Numeral 3 bis of Resolution No. 4843/015, of December 9th, 2015, is replaced by the following: 3° bis) Transitory – Providers registered in the Registro de Proveedores Habilitados (Registry of Authorized Providers) before October 1st, 2019, will have until June 1st, 2020 to comply with all requirements established in the previous numeral.

The Executive branch regulated the procedures through which Solidarity Fund COVID-19 will be administered and how the new Health Emergency Tax (COVID-19 Tax) will be applied. The COVID-19 Health Emergency Tax, distributed monthly, taxes salaries and nominal benefits, in cash or in kind, derived from personal services provided to: i) the State, ii) Departmental Governments, iii) Autonomous Entities and Decentralized Services, iv) non-governmental public law entities and v) state property entities in which the State or any public entity possess majority interest, regardless of the legal nature of the dependency relationship. The tax will be applied according to a range that spans between 5% and 20%, excluding the annual complementary salary charge (aguinaldo) and the holiday salary. The liquid remuneration after deducting the COVID-19 tax, CESS, IRPF, FRL and the healthcare contribution, must not be inferior to the highest of these figures: a) UYU 80,000 and b) the liquid amount that corresponds to the maximum remuneration of said range. Healthcare personnel (doctors and non-doctors), exposed to the infection of SARS-CoV2 are exempt from the application of this tax, according to the conditions set in the regulations. The COVID-19 Health Emergency Tax will be applied on accrued income corresponding to the months of April and May 2020. However, the Executive Branch could extend its application for a period of two months maximum, upon informing the General Assembly.

For a foreign employee to enter to Uruguay for a period of 7 days or less the person will have to: i) request permission to Migration through the Ministry of the company’s activity; ii) contract a health insurance that guarantees their assistance if COVID-19 is suspected or confirmed during their stay in Uruguay; iii) accredit a negative result of the SARS CoV2 virus detection test (by PCR-RT technique), carried up to 72 hours before entering the country; iv) fill a form at the borders as an affidavit, stating: a) the absence of symptoms and contact with positive cases of COVID-19 in the 14 days prior to his/her admission into Uruguay; b) indicating the urgent reason to enter the country, accompanied by a letter founding them; c) verifiable itinerary during the person’s stay and working procedures, indicating if it implies contact with other people or workers, registering the address place and contact telephone number; v) have a body temperature less than 37.3°C to enter the country; and vi) mandatory use of a facial mask in opportunities of contact with other people. Finally, the authorities encourage the foreign people to download the Coronavirus UY app.

For a foreign employee to enter to Uruguay for a period over 7 days in addition to the compliance of the above procedures, the person will have to: a) comply with a preventive social isolation during the first 7 days; and b) a new RT-PCR test must be performed on the 7th day of stay in Uruguay, and of its results will spend the stay in the country. If presenting symptoms associated with COVID-19 during the development of the activity in the country, the person should isolate himself avoiding contact with other people, in accordance with the provisions of the Executive Power and immediately consult with the contracted health insurance, complying with the measures of hygiene by the Ministry of Public Health, and the use of collective public transport should be avoided.

As of June 22, as an additional support initiative, Uruguay has extended the COVID-19 tax relief measures to taxpayers that face financial hardships caused by the pandemic.
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**Travel Restrictions**
- As of July 21, the government declared nationwide seven-day quarantine in Venezuela.
- The Venezuelan authorities extend state of emergency and the nationwide lockdown, in place to limit the spread of the coronavirus disease (COVID-19) until August 12.
- As of August 31, authorities in Venezuela will impose the highest level of quarantine restrictions nationwide between August 31 and September 6, as part of the nation’s “7+7” plan to curb the spread of coronavirus disease. Under this rule, seven days of flexibility is permitted for businesses and individuals, followed by seven days of full quarantine, on a rotational basis. Airports are still closed for national and international flights and all borders are blocked.

**Immigration**

**Compensation & Benefits**

**Social Security**

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

**Tax Profile / Tax Residency changes**

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

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

**Other Relevant Information**
- On March 13, 2020, an overall alarm status was declare for the purposes of attending the COVID 19 health emergency.
- As of February 16, the government has provided that resident individuals are required to pay income tax only on net Venezuelan source income for fiscal year 2020 exceeding 5,000 Tax Units.
Armenia

Region: Europe

Travel Restrictions
— According to the Government decision of January 11, the quarantine regime has been prolonged until 11 July 2021 aimed at diminishing the risks of spreading COVID-19.
— As of January 26, international flights have resumed, and land borders are open to all foreigners. International arrivals require a negative COVID-19 polymerase chain reaction (PCR) before entry, or they must self-isolate for 14 days. Individuals may also take a COVID-19 test after arriving in Armenia and end self-isolation early if the results come back negative.
— As of January 29, from February 1 to March 1, 2021, a pilot program will be implemented that will allow passengers to cross the state border with a view to traveling from Armenia to Russia and in the opposite direction in case of a negative COVID-19 test result (valid for maximum 72 hours).
— As of February 24, international arrivals via air or land must produce proof of having tested negative for COVID-19 using a polymerase chain reaction (PCR) test taken no more than 72 hours prior to arrival. Individuals arriving without the required documentation must submit to a test on arrival and self-isolate until a negative result is confirmed.

Immigration
Compensation & Benefits
Social Security
Payroll Reporting and Withholding Changes
Tax Profile / Tax Residency changes
Waiver of Penalties & Interest
— On May 14, amendment to Tax Code entered into force, according to which taxpayers or tax agents pay penalty at 0.04% for each overdue day instead of previous 0.075%, starting from April 21, 2020. New rate of penalty is applicable also for cases when the calculation of penalties had started before date of amendment.

Filing / Payment Due Date
— 20 April 2020

Other Relevant Information
As of August 3, a traveller is considered vaccinated only 22 days after the first dose for a period of 90 days. Effective August 3, unvaccinated travellers or those who have not been infected by COVID-19 within the last 90 days, from Cyprus, Spain and the Netherlands, will have to provide proof of COVID-19 test result not older than 72 hours upon arrival in Austria.

As of June 23, direct flights from the UK have been restored but only the citizens and residents of Austria and the residents of the EU/EEA, Vatican, San Marino, Switzerland, and Andorra can enter the country for non-essential travel. Effective August 3, unvaccinated travellers or those who have not been infected by COVID-19 within the last 90 days, from Cyprus, Spain and the Netherlands, will have to provide proof of COVID-19 test result not older than 72 hours upon arrival in Austria.

As of June 26, 2020:
- Bonus payments up to EUR 3,000 to employees as a reward for special efforts during the COVID-19 pandemic are exempt from tax payments in 2020.
- Employees are still able to obtain lump-sum commuter allowance and they remain deductible despite employee working in home office.
- The government provides for the possibility of raising the tax exemption for meal vouchers from EUR 4.40 to EUR 8.00, for food vouchers from EUR 1.10 to EUR 2.00, and to deduct the expenses for business meals in the amount of 75 percent instead of 50 percent.
- As of February 25, the Austrian parliament (Nationalrat) has approved the second bill on COVID-19 tax measures (COVID-19 Steuermaßnahmengesetz). The bill aims to prolong the application of already existing measures to support taxpayer during the COVID-19 pandemic and provides for a home office tax benefit.
**Social Security**

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

**Benefits:**
- A special Corona-short-time work working hours model is introduced. Employees can reduce their working hours (up to 90% possible) and employers pay the income for the actual working hours, whereas the AMS (Austrian unemployment office) provides a financial support via a differential payment of 80 to 90%. The AMS also introduced further possibilities in terms of refunds of the social security payments in this regard.
- As of June 25, Austria and Switzerland have extended the validity of the mutual agreement regarding standard social security rules and procedures to December 31.

**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 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.
- 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.
- 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.
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- 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.
- 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.
- As of August 19, the Austrian authorities are providing various tax-related relief measures in response to the coronavirus (COVID-19) pandemic, the measure includes provisions concerning or providing:
  - Accelerated depreciation
  - Loss utilization through accruals of COVID-19-reserves and loss carrybacks
  - Various funding instruments such as: Bonus on loss of turnover, Fixed-cost subsidy, Loss subsidy, Investment premium, Lockdown turnover compensation, Bank guarantees, OeKB special credit line, Location safeguarding subsidy, COVID-19-start-up aid fund, and Other grants
  - Short-time work and labour law implications
  - Audits of COVID-19 aids and fundings
  - Criminal and financial law implications in instances when there is a misuse of funding.

- ALWAYS: Passenger Locator Form to be completed within 48 hours before arriving in Belgium in case he:
  - was outside of Belgium for more than 48 hours (this would be the case, Egypt + Germany); or
  - is returning to Belgium by air or boat, by train or bus from a country outside the EU or the Schengen Area (in case he would be travelling from Egypt directly to Belgium)
  - Possible PLF exemption based on BTA (see information in Emma’s email below)

- Returning from green or orange zone: no obligation to quarantine or test (subject to results PLF see above)

- Returning from red zone: (subject to results PLF see above)
  - Those with a digital corona certificate with full vaccination(*) (+ 2 weeks), a recent negative PCR test (< 72 hours) or recovery certificate do not need to be quarantined.
  - Those who get tested immediately upon arrival (day 1 or day 2) do not have to go into quarantine.

- Returning from very high risk area (“variants of concern”)
  - Mandatory 10-day quarantine with PCR testing on day 1 and day 7.
  - This requirement also applies to persons who have been fully vaccinated or who have already tested negative in the country where they stayed.

- (*) proof that someone has been vaccinated against corona, tested negative for corona or has recovered from corona

Non-residents travelling to Belgium

- Arrival from green or orange zone: no obligation to quarantine or test
- Arrival from red zone:
  - Those with a digital corona certificate with full vaccination (+ 2 weeks), a recent negative PCR test (< 72 hours) or recovery certificate do not need to be quarantined.
  - Those who get tested immediately upon arrival (day 1 or day 2) do not have to go into quarantine.
- Arrival from outside the European Union: those coming from outside the European Union must be fully vaccinated (+ 2 weeks) with a vaccine recognized by Europe and take a PCR test on the day of arrival. If the test is negative, this person does not need to be quarantined.
- Arrival from very high risk area (“variants of concern”): There is a ban on entry for non-Belgians who do not reside in Belgium and who have been in a very high-risk area at any time during the past 14 days

Effective September 28, Belgium has announced that travellers aged below 18, who arrive in Belgium from a country outside the European Union or Schengen Area will be permitted to enter the country irrespective of their vaccination status. However, all such travellers who fall under this group should be accompanied by another individual who holds a valid vaccination certificate

- Return from very high risk area
  - Those who get tested immediately upon arrival (day 1 or day 2) do not have to go into quarantine.

- Effect from October 18, travellers will be also be permitted to complete the PLF in the CovidSafeBE app, while in such a case, the document is uploaded automatically

- Mandates 10-day quarantine with PCR testing on day 1 and day 7. If the test is positive, the individual needs to complete the 10-day quarantine

- Effective September 28, Belgium has announced that travellers aged below 18, who arrive in Belgium from a country outside the European Union or Schengen Area will be permitted to enter the country irrespective of their vaccination status. However, all such travellers who fall under this group should be accompanied by another individual who holds a valid vaccination certificate

- Effect from October 24, 2021, all individuals who have been vaccinated or recovered must prove that they hold the correct certificates through the Passenger Locator Form (PLF) when returning to Belgium

- Effect from October 18, travellers will be also be permitted to complete the PLF in the CovidSafeBE app, while in such a case, the document is uploaded automatically

- As of November 10, passengers holding a recent rapid antigen test (RAT) are permitted travel to Belgium without being subject to self-isolation requirements. However, the RAT is valid the day of testing and the day after testing

- Effective November 26, vaccinated travelers arriving from red countries outside of the EU and Schengen area, who can present a negative result from a PCR test taken in the 72 hours prior or a negative result from a rapid antigen test taken no more than one day before arrival, will no longer be required to undergo tests on arrival and isolation

- Effective November 26, Fully vaccinated travelers arriving from the UK, will be allowed to enter Belgium, without being subject to double testing requirement by presenting a PCR test taken within 72 hours before arrival or an antigen (RAT) test taken 24 hours pre-departure or on the day of arrival

- Effective November 28, the authorities have imposed travel ban on some African countries, which are considered as ‘very high-risk countries’, due to the newly identified Omicron variant of Coronavirus, the countries include Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zambia, Zimbabwe
Belgium

Region: Europe

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

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

Compensation & Benefits
— On July 15, the Federal Public Service for Finance published Circular 2020/C/100 providing clarifications on the granting of a tax-free cost compensation for e-working to employees who do not receive any other form of compensation for those costs. Conditions and formalities apply. The circular’s application field exceeds the specific COVID-19 context
— The Belgian tax administration issued a circular, which will serve as a guidance regarding employees that will continue to telecommute post-COVID-19. The circular will be effective from March 1
— As of July 14, Belgium has announced that employees who do not receive any other form of compensation will be eligible to receive monthly tax-free cost compensation of EUR 144.31 for e-working, until the third quarter of 2021

Social Security
— Benefits:
  — Employers can apply for temporary unemployment due to the Covid-19 crisis (both in respect to white-collar employees and blue-collar employees) or temporary unemployment due to economic reasons (only in respect to blue-collar employees). Employers would hereby be exempt from paying the wages, while employees can benefit from an unemployment allowance
  — On March 4, the Belgian National Social Security Authority has confirmed that the tax-free e-working cost compensation will not be subject to social security contributions
  — As of June 9, Belgium proposes social security contribution reductions because of the ongoing COVID-19 pandemic
  — As of October 20, self-employed individuals, who are facing financial issues due to the ongoing global pandemic, can request for deferral of their social security contributions payments for the third and fourth quarters of 2021, due on September 30, 2021 and December 31, 2021
  — As of December 17, Belgium and Luxembourg have extended the agreement on social security workers for teleworking, until June 30, 2022

Payroll Reporting and Withholding Changes
— On 6 August 2020, the Federal Public Service for Finance published clarifying Circular 2020/C/103 providing clarifications in respect of the temporary 50% wage tax exemption. The 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
— As of September 28, Belgium and Germany extended the mutual agreement on taxation of frontier workers until December 31, 2021
— On December 10, Belgium and Luxembourg announced extension of the mutual agreement on the taxation of cross-border workers until March 31, 2022
— As of December 14, Belgium and France extended the mutual agreement on taxation of frontier workers until March 31, 2022
— As of December 15, Belgium and the Netherlands extended the mutual agreement on taxation of frontier workers until March 31, 2022

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

Filing / Payment Due Date
— As of September 2, Belgium has implemented a new measure with respect to contact tracing of foreign employees working in Belgium across sectors such as Construction, Cleaning, Agriculture and Horticulture, and Meat. For such employees, the employers are required to collect personal information, place of residence, telephone number, etc. and keep the same updated at all times
— As of January 21, the Belgian government implemented a new measure at the end of August last year: the pre-tracing of foreign workers temporarily employed in Belgium. Whereas this measure was initially limited to the construction, cleaning, agriculture and horticulture, and meat sectors, it has now been modified and applies to any employer or user. The measure applies until March 1, 2021 but can be extended
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<td>— 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</td>
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<td>— 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</td>
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<td>— As of December 10, Belarus will close its land borders to its own citizens later this month (December 2020)</td>
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<td><strong>Immigration</strong></td>
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<td>— 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</td>
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<td><strong>Compensation &amp; Benefits</strong></td>
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**Compensation & Benefits**

**Social Security**

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**Payroll Reporting and Withholding Changes**

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Bosnia and Herzegovina

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

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

**Compensation & Benefits**
- On May 25, 2021, the National Assembly of the Republic of Srpska adopted amendments to the Income Tax Law that provide for an increase in the basic personal allowance from BAM 6,000 annually (BAM 500 per month) to BAM 8,400 (BAM 700 per month).

**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).

**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.

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Travel Restrictions

As of an update from October 8, the COVID-19 certificates from North Macedonia, Turkey, Ukraine, San Marino, Vatican City, Switzerland, Andorra, Albania, Faroe islands, Monaco, Panama, Morocco, Israel are recognized as equivalent to the EUDCC, in Bulgaria.

As of December 2, the Bulgarian government has updated its epidemiologically safe and unsafe list of countries:

- **Red countries**
  - Passengers from red countries are not permitted to enter Bulgaria, except for EU member state arrivals, who can enter the country by presenting a valid PCR test taken 72 hours before arrival, a recovery or a full vaccination certificate.
  - Moreover, the only individuals permitted to enter Bulgaria from Mozambique, Botswana, South Africa, Lesotho, Eswatini, Namibia and Zimbabwe, are Bulgarian citizens or those who hold permanent residency in the country. This category of arrivals is required to undergo a ten-day quarantine and take a PCR test on day ten or twelve of their stay.
  - The following countries are listed on Bulgaria’s red zone:
    - All EU nations (except for Vatican City, Spain, Malta and Sweden), Bangladesh, Myanmar, Bhutan, Sri Lanka, Oman, Turkmenistan, Tajikistan, Afghanistan, Kyrgyz Republic, Mongolia, South Korea, Singapore, Brunei, Maldives, South Africa, Botswana, Namibia, Zambia, Lesotho, Eswatini, Zimbabwe, Mozambique, Tanzania, Seychelles, Chile, Uruguay, Brazil, Paraguay, Bolivia, Suriname, Panama, Costa Rica, Guatemala, Belize, El Salvador, Cuba, Dominican Republic, Trinidad and Tobago, Saint Lucia, Saint Kitts and Nevis, Grenada, Barbados and Fiji.

- **Green countries**
  - Travelers from green countries can enter Bulgaria by presenting a PCR or antigen test result taken 72 to 48 hours before arrival, a recovery or vaccination certificate. If the travelers fail to present any of these documents, they must undergo a ten-day quarantine upon arrival.
  - The green list of countries is as follows:
    - Vatican City, Spain, Sweden, Malta.

- **Orange countries**
  - Countries that aren’t mentioned in either of the above lists are placed on the orange category.
  - Travelers from orange countries are required to present a recovery or vaccination certificate. Additionally, a negative PCR test taken 72 hours before arrival or an antigen test taken 48 hours pre-departure is required for those who fail to present recovery or vaccination certificates.

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

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

Immigration

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.

The Council of Ministers adopted amendments to Decree No 151 dated 3 July 2020 on the conditions and procedure for payment of funds to employers for the purpose of maintaining employment. The amendments were published in the State Gazette, Issue No 85 dated 12 October 2021 and are effective as of 1 August 2021.

The funding of employers under the 60/40 mechanism will continue for the period from 1 August until 31 December 2021. The extension of the mechanism for December 2021 will apply provided that the European Commission resolves to extend the term of the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak for the period following 31 December 2021.

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

Within up to two months after the lifting of the state of emergency, upon late payment of any obligations of individuals who are debtors under loan agreements and other types of financing, provided by financial institutions where the claims have been acquired by banks, financial institutions or third parties, default interest and penalties shall not be charged, the obligation may not be subject to accelerated payment, and the agreement or contract may not be rescinded by reason of non-performance.

Filing / Payment Due Date

Other Relevant Information
As of January 5, only travelers arriving from green areas in the EU and Schengen area may enter Croatia without restrictions, including Greenland, Norland, and Agder in Norway, and Epirus, the Ionian Islands, Crete, and the South Aegean regions of Greece. The rest of the travelers from the EU and Schengen areas are required to present a proof of COVID-19 negative test within 48 hours. This also includes travelers from Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand, Uruguay, and China. 

As of December 21, Croatia has announced a 48-hour ban on flights from Britain. For EU/EEA nationals, a 14 day quarantine/self-isolation is not mandatory. Quarantine/self-isolation can be shortened to seven days if a passenger does a nasal and pharynx swab at his/her expense seven days after entering Croatia and gets a negative PCR test result for SARS-CoV-2.

As of December 1, Croatian authorities have imposed new restrictions at the country’s border crossing points, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Croatia, please click here: https://reopen.europa.eu/en/map/HRV.

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
### Immigration
- All third-country nationals stranded in Croatia due to COVID-19 border closure and other travel restrictions will face no penalties related to overstaying their visa validity or permitted stay (i.e. 90 days within the period of consecutive 180 days).
- However, such individuals should report to the Ministry of Internal Affairs for registration purposes.

### Compensation & Benefits
- Government introduced new measures for preservation of jobs for certain sectors affected by COVID-19

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

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information
- Foreign workers who have business reasons can enter Croatia provided they are in possession of a an invitation letter or similar documentation issued by a Croatian entity showing the business purpose of their visit. Those foreign workers who do not have such evidence must announce their arrival and the reasons for the same to uzg.covid@mup.hr
- The Ministry of Internal Affairs invited all visitors to announce their arrival to Croatia by registering on entercroatia.mup.hr in order to minimize the waiting period on the Croatian border
- As of July 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
Effective November 9, Cyprus has updated its list of nations in the Green, Orange, and Red categories, which are as follows:

- **Green list of countries:**
  - All arrivals will be permitted to enter without being obliged to undergo quarantine or testing requirements-
  - EU Member States: Malta
  - Third countries: Bahrain, Kuwait, Saudi Arabia, United Arab Emirates

- **Orange list of countries:**
  - Unvaccinated and unrecovered travellers must present a negative COVID test result taken 72 hours pre-departure-
  - EU Member States: France, Greece, Italy, Portugal, Spain
  - Microstates: Andorra, Monaco, Vatican City
  - Third countries: Australia, Canada, Chile, China (including Hong Kong and Macau), Japan, New Zealand, Qatar, Rwanda, South Korea, Uruguay

- **Red list of countries:**
  - Unvaccinated and unrecovered travellers must present a negative COVID test result taken 72 hours before arrival as well as undergo quarantine-
  - EU Member States: Austria, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, Germany, Hungary, Ireland, Latvia, Lithuania, Luxembourg, Netherlands, Poland, Romania, Slovakia, Slovenia, Sweden
  - Microstates: San Marino
  - Schengen Area countries: Iceland, Lichtenstein, Norway, Switzerland
  - Third Countries: Armenia, Belarus, Egypt, Georgia, Israel, Jordan, Lebanon, Oman, Russia, Serbia, Singapore, Ukraine, United Kingdom, United States of America

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:


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

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

— 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 December 21, Czech Republic banned flights from Britain until further notice.

— As of 5 February, the traffic light classification of risky countries has changed. There are four categories instead of original three categories – green (low risk), orange (middle risk), red (high risk), dark red (very high risk).

— All persons coming from countries in the dark red category must complete an arrival form before crossing the Czech borders and present a negative result of the PCR test upon their arrival in the Czech Republic. Moreover, they must undergo an additional PCR test in the Czech Republic not earlier than 5 days as of their arrival to Czechia. In the meantime, they must be self-quarantined.

— The Czech Ministry of Health updates the list of risky countries on (bi-)weekly basis here: https://koronavirus.mzcr.cz/en/list-of-countries-according-to-the-level-of-risk/

— As of April 28, Czech authorities tighten restrictions on travel to and from India and other countries considered extremely risky due to COVID-19 concerns until at least May 31.

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

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

Immigration

— On 12 March 2020, Czech embassies stopped accepting all types of visa applications. However, there are specific groups of individuals at the moment who can submit their applications such as employees enrolled in the government programmes known as “Key and Scientific Personnel” and “Highly Qualified Employee”, “Qualified Employee”.

— In addition, the approval process for suspended applications should start again if the application was submitted in low risk countries.

Compensation & Benefits

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

— Effective from January 1, 2021, several important changes have come into effect that have an impact on employees and employers in the Czech Republic. Such changes include abolition of super-gross salary taxation and the solidarity tax surcharge, and the introduction of new progressive taxation of individuals.

Social Security

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

— Benefits:
  - Employees: Based on the new law adopted 29 October 2020 nursing allowance to parents (so called „osetrovne”) will be paid in respect of children younger than 10 years on monthly basis and will equal to 70% of the reduced assessment base, derived from the average daily earnings of the parent for the last 12 months (min CZK 400,-/per day). The nursing allowance will be payable from 14 October 2020 during the validity of the pandemic emergency measures, max. until June 2021.
  - Self-employed: nursing allowance in the form of state subsidy (Program of Ministry of Industry and Trade called “Osetrovne for OSVC”) is also newly available to self-employed persons under certain conditions.
### Payroll Reporting and Withholding Changes
- No penalties should be assessed for late payment of health insurance premiums relating to period from March 2020 – August 2020.
- The premiums should be paid by 21 September 2020 at the latest.
- Employers (payroll agents), can now apply to postpone wage tax prepayments on employment income for the period from February to July 2020 or postpone paying withholding tax otherwise due between 31 March and 31 August 2020. However, the postponement is only possible until 30 September 2020. A postponement or payment in instalments may only be permitted on the basis of an individual application filed by the taxpayer.
- Default interest will accrue on the outstanding amount of the wage tax prepayments on employment income (or withholding tax) during the period of postponement till 30 September 2020. The tax administrator may waive the default interest based on an individual application if the taxpayer can prove that the delay was caused by COVID grounds.

### Tax Profile / Tax Residency Changes
- On December 31, 2020, the government officially published the bill with significant tax changes including progressive taxation of individuals, with effect from January 1, 2021.

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

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

### Other Relevant Information
- The Ministry of Finance has extended a general waiver of income tax prepayments payable on 15 June 2020, without an obligation to file an application. This only applies to taxpayers (individuals) using the calendar year as their taxable period. Individuals can also file for waiver of income tax prepayments payable on 15 September and 15 December.
- As of 11 November, the Ministry of Finance announced tax and economic relief measures in connection with the COVID-19 pandemic. The measures include 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 for two years, increasing the deadline to five years from the existing three years.
**Travel Restrictions**

- Effective from October 25, travellers from EU and Schengen Area, who have been fully vaccinated, previously infected with COVID-19, and those who test negative for COVID-19 before reaching Denmark, will be permitted to enter restriction-free. Those who have none of the three will have to test upon reaching the country.
- Effective October 25, Denmark has announced that unvaccinated and unrecovered travellers as well as Danish citizens and permanent residents reaching the country from EU, Schengen Zone, Andorra, Liechtenstein, Monaco, San Marino, and Vatican City, only have to present one COVID-19 test result, taken either before departure or within 24 hours upon arrival.
- Moreover, all travellers coming from the following countries, who are members of the Organization for Economic Co-operation and Development (OECD) are also allowed to enter the country by only presenting a test result before or upon arrival:
  - Australia, Austria, Belgium, Canada, Chile, Colombia, Costa Rica, The Czech Republic, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Latvia, Lithuania, Luxembourg, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, Turkey, the United Kingdom, and the United States
- Effective October 25, permanent residents and citizens of the EU, Schengen or OECD countries who can present a recovery certificate or vaccination proof through the EU Digital COVID-19 Certificate (EUDCC) or another equivalent platform, which includes nationals of Albania, Israel, Morocco, North Macedonia, Panama, Turkey, and Ukraine, are exempted from testing and quarantine requirements.
- Effective November 11, Denmark has divided third countries into two categories: Risk countries and High-risk countries.
- Risk countries:
  - Unvaccinated and unrecovered travellers from risk countries are permitted to enter Denmark by presenting a negative test upon arrival. The category includes the following countries:
    - Australia
    - Bahrain
    - Canada
    - Chile
    - United Arab Emirates
    - Jordan
    - Kuwait
    - New Zealand
    - Qatar
    - Rwanda
    - Saudi Arabia
    - South Korea
    - Ukraine
    - Uruguay
    - Hong Kong
    - Macau
    - Taiwan
- All other countries not found in any of the lists above (EU, Schengen Zone, OECD or risk countries lists) are considered high-risk countries.
- Unvaccinated and unrecovered arrivals from high-risk countries are required to follow the rules listed below:
  - Take a COVID-19 test within 24 hours of arriving in Denmark, regardless of presenting a pre-departure test
  - Quarantine for ten days upon arrival, with the chance to end the isolation by taking a test on the fourth day.

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**Immigration**

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

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**Compensation & Benefits**

- The government has introduced a new tax free gift voucher for employers to give their employees in 2021. The gift voucher may only be used in the adventure industry (hotels, restaurants, amusement etc.). Maximum amount is 1,200 DK, if it exceeds it will be taxable for the employee.
Social Security

- Contributions:
  - The Danish social security system is financed mainly by taxes while social security contributions are low (EUR 1,350 p/a for employer and EUR 150 p/a for employee). The payment of withheld employee tax for April, May and June has been postponed with 4 months respectively.
  - 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.
- The government has introduced a new bill with initiatives such as postponement of wage tax. More information to come once processed.

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

- Tourists are only allowed to stay in Denmark if they stay more than 6 days.
- Tourists are allowed to stay in all regions in Denmark and not only outside Copenhagen.
- As of February 4, Denmark announced it would start the development of digital vaccine certificates, to be used for travel and potentially more.
As of September 1, authorities in Estonia have exempted Frankfurt, Helsinki, Copenhagen, London, Riga and Warsaw from the air traffic restrictions.

As of November 9, the limit concerning restrictions on the freedom of movement in Estonia is 50. The limit is reviewed on a weekly basis on Fridays and the new limit will take force the following Monday. Based on the coronavirus infection rate, a 10-day restriction on the freedom of movement will apply to passengers arriving in Estonia from the following European countries: Austria, Belgium, Bulgaria, Croatia, the Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia*, Liechtenstein, Lithuania*, Luxembourg, Malta, Monaco, the Netherlands, Norway, Poland, Romania, San Marino, Slovakia, Slovenia, Sweden, Switzerland, and the Vatican.

Effective from January 15, travelers reaching Estonia from Iceland and Greece who haven't been to any other country in the 14 days before travelling to Estonia, will be able to enter without facing any restrictions.

Effective from January 25, all persons entering Estonia from the countries of the European Union, European Economic Area, as well as those in the Schengen Zone, in which the infection rate is higher than 150 people per 100,000 inhabitants, during the last 14 days, will be subject of 10-day restrictions on freedom of movement, upon their arrival.

As of March 2, testing and quarantine requirements do not apply to travelers who can present a certificate confirming they have been vaccinated against COVID-19 in the previous six months.

Effective from June 21, Estonian authorities have added Denmark to the list of nations considered highly affected by the COVID-19, while it has allowed restriction-free travel for passengers from several third countries, European Union states and the UK.

Effective from August 2, passengers from Belgium, Finland, Italy, and Switzerland must present proof of vaccination, negative COVID-19 test result or recovery from coronavirus, upon arrival in Estonia, as the three countries, European Union states and the UK are considered highly affected by the COVID-19, while it has allowed restriction-free travel for passengers from several third countries, European Union states and the UK.

As of September 6, unvaccinated travellers from Bulgaria, San Marino, and Slovenia must undergo a ten-day quarantine upon their arrival in Estonia. However, these rules are not applicable to EU Digital COVID-19 Certificate holders who have been fully vaccinated with one of the European Medicines Agency authorized vaccines (Moderna, Pfizer, AstaZeneca, and Janssen) and travellers recovered from the COVID-19.

As of September 13, Estonia announced that all unvaccinated travelers arriving from Austria, Croatia, and the Netherlands must follow a mandatory ten-day quarantine, as these countries have been moved to the red list. However, the quarantine period can be shortened if these travelers test negative on the first day of their arrival in Estonia and if they provide a second negative COVID-19 test result on the seventh day of the quarantine.

As of October 4, travelers arriving from Liechtenstein and San Marino will be subject to milder entry rules, which means travelers arriving from this countries will be only required to present a negative result of the COVID-19 test upon their arrival in Estonia and if they provide a second negative COVID-19 test result on the seventh day of the quarantine.

As of October 11, all individuals entering Estonia by air must complete a traveler's questionnaire. Travellers who can present a proof of being fully vaccinated may enter Estonia without abiding by other COVID-19-related entry restrictions after completing the questionnaire.

As of October 11, travel is permitted from the EU and Schengen Area-associated countries, as well as Australia, Bahrain, Canada, Chile, Jordan, Kuwait, New Zealand, Qatar, Rwanda, Saudi Arabia, Singapore, South Korea, Taiwan, Ukraine, the UAE, and Uruguay. Authorities designate these countries as green, yellow, or red based on local disease activity.

Detailed entry requirements, including the list of countries by color designation, are available here (https://vm.ee/en/information-countries-and-self-isolation-requirements-passengers).

Effective October 18, the following countries will be added to Estonia's green list: Holy See, Italy, Liechtenstein, Malta, Poland, and Spain.

Effective from October 25, Cyprus and the Netherlands have been added to Estonian's red list, therefore, travellers from both these countries are obliged to follow testing and self-isolation requirements when entering Estonia.
Travel Restrictions (contd.)

- Effective November 1, travelers arriving from Czech Republic, Hungary, Iceland, and Liechtenstein will be subject to quarantine and testing requirements.
- As of November 7, all travelers arriving from Cyprus, Germany, Norway, Poland, San Marino, and Switzerland will be obliged to follow testing rules and undergo quarantine upon arrival.
- As of November 15, all travelers arriving from Andorra will be subject to COVID-19 testing and quarantine requirement, exceptions will be made for travelers having valid proof of immunization against the virus.
- As of November 22, unvaccinated and unrecovered travelers arriving from Malta will be obliged to undergo test on arrival and self isolation until the result for test comes up.
- Effective November 29, travelers arriving from Portugal, France, Finland, and Monaco will face additional entry rules, as these countries are added to the list of countries considered as highly affected by the COVID-19 pandemic, due to increased infection cases.
- As of December 7, the authorities have imposed stricter entry rules for travelers arriving from the European member states. Further, all travelers arriving from South Africa, Botswana, Malawi, Lesotho, Eswatini (Swaziland), Namibia, Mozambique, Zimbabwe, Egypt, and Turkey will be obliged to undergo ten-day self-isolation, only the travelers who are fully vaccinated and those who have earlier recovered from COVID-19 will be exempted from this requirement.
- As of December 12, only Vatican City remains on the green list, which is considered as a safe territory in terms of COVID-19 situation. Further, Romania remains on the yellow list, which is considered as a medium-risk territory, all other European Union and Schengen Area territories are included in the red list, due to recent surge in number of COVID-19 cases.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Estonia, please click here: https://reopen.europa.eu/en/map/EST

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

Immigration

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

Compensation & Benefits

- On September 9, 2021, the government of Estonia approved a proposal to freeze the current rates of the unemployment insurance contribution under the Unemployment Insurance Fund to 1.6% for the employee and 0.8% for the employer for the next 4 years (i.e. at least until the end of 2025).
### Travel Restrictions

- EC guidelines effect a 30-day (extendable) halt to all non-essential travel in/out of the Schengen Area free-travel zone (but will only be effective if implemented by member states with external borders simultaneously).
- Member states have agreed to implement these measures without delay.
- The European Union (EU) plans to prolong travel restriction at its external borders.
- 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.
- 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.
- As of July 11, EU officials confirm no restrictions on travel to Egypt.
- 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 zone 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 23 December 2020, many countries in Europe are introducing travel restrictions on travelers arriving from the United Kingdom because of the spread of the new virus strain.
- As of June 3, EU permits restriction-free entry for residents of Japan.
- As of June 9, Denmark, Spain, Iceland, Italy, Cyprus, and Portugal have granted permission for British travelers to enter their countries.
- As of June 16, EU to allow non-essential travel from Taiwan, and Chinese administrative region of Hong Kong.
- As of June 22, Macao has been added to the European Union’s ‘white list’ of countries and regions.
- Effective from July 15, the EU countries should gradually lift the travel restrictions at the external borders for residents of the following countries:
  - Albania
  - Armenia
  - Australia
  - Azerbaijan
  - Bosnia and Herzegovina
  - Brunei Darussalam
  - Canada
  - China, subject to confirmation of reciprocity
  - Israel
  - Japan
  - Jordan
  - Lebanon
  - Montenegro
  - New Zealand
  - Qatar
  - Republic of Moldova
  - Republic of North Macedonia
  - Saudi Arabia
  - Serbia
  - Singapore
  - South Korea
  - Ukraine
  - the United States
- As of July 23, the European Centre for Disease Control (ECDC) has added Belgium’s capital Brussels, Corsica, Ireland, the Greek region of Thessaly and the Ionian and English islands to the red EU Coronavirus travel map. On the other hand, Flanders and Wallonia remain on ECDC’s orange list, alongside numerous regions of Croatia, France, Greece, and Italy.
- As of August 3, the EU Commission has announced that COVID-19 Certificates issued by the authorities of Vatican City State and San Marino will be recognised as equivalent to those issued by the EU Member States.
- As of August 5, the European Centre for Disease Prevention and Control (ECDC) has placed the following regions in the dark red category:
  - Balearic Islands
  - France: Languedoc-Roussillon, Midi-Pyrénées, and Provence-Alpes-Côte d’Azur
  - Greece: 13 islands, including Mykonos, Naxos, Paros, Samos, Santorini, and South Aegean islands
  - Spain (except the region of Asturias, which is placed in the red category)
- As of September 9, the EU has removed the following countries from the list of epidemiologically safe third countries—Albania, Armenia, Azerbaijan, Brunei Darussalam, Japan, and Serbia. In addition to this, Uruguay has been added to the list.

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Effective October 7, the European Centre for Disease Prevention and Control (ECDC) has added the following countries to its green list:
- Canary Islands
- Liechtenstein
- Regions of Spain: Extremadura, Valencia, La Rioja (Galicia, Castle and León, Navarre are already green)
- Regions of France: Nouvelle-Aquitaine, Bretagne, Hauts-de-France (Normandy is already part of the green list)
- Regions of Italy: Apulia, Umbria, Liguria
- Half of the Czech Republic

As of October 8, the European Union has added Bahrain and the United Arab Emirates to its list of epidemiologically safe third countries

As of November 9, the EU has removed Singapore and Ukraine from the list of epidemiologically safe third countries

As of November 16, the EU now recognizes COVID certificate issued by New Zealand as a valid proof of immunity against the virus, and New Zealand is also accepting COVID-19 certificates issued by the EU as proof of immunity

As of November 25, the EU now recognizes COVID certificate issued by the authorities in Singapore and Togo as a valid proof of immunity against the virus, and the authorities in Singapore and Togo are also accepting COVID-19 certificates issued by the EU as proof of immunity

As of December 2, the Council of the European Union has removed Jordan and Namibia from its List of Safe Countries for Travel

As of December 2, the EU COVID-19 travel certificates are accepted in all 27 EU member states. Bulgaria, Czechia, Denmark, Germany, Greece, Croatia, and Poland have started issuing the first EU COVID-19 travel certificates

As of March 17, the European Commission extended the guidelines which recommends that employers provide employees with distance working options. The guidelines also introduced new investment and solvency measures

The European Union has a 'Re-open EU' website with 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.

As of June 1, Bulgaria, Czechia, Denmark, Germany, Greece, Croatia, and Poland have started issuing the first EU COVID-19 travel certificates

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 they work. Due to 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 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 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)

On June 17, the EU Commissioner of the Council extended the guidelines which recommends that COVID-19 induced changes to working patterns should not change the country responsible for social security until December 31

The European Commission has extended the State aid temporary framework until June 30, 2022. Further, it also introduced new investment and solvency measures
Starting from 7 June, travel for work will be allowed in air traffic between EU countries or Schengen countries. Students will be allowed entry for purposes of training included in their studies.

There is no internal border control in traffic between Finland and Iceland and in leisure boating between Schengen countries. Restrictions have been lifted for residents of border communities between Finland and Norway as of 24 May. Internal border traffic refers to traffic between Finland and other countries belonging to the Schengen Area.

Travel between Finland and the Vatican is unrestricted at all border crossing points, however taking into account the provisions on the entry of a foreign citizen.

Residents of the following countries are allowed to enter Finland on condition that they arrive directly from their country of residence: Israel, New Zealand, and South Korea

People from other countries not members of the Schengen area are allowed to enter Finland or other EU and Schengen member states merely in case of return traffic or transit traffic at the Helsinki-Vantaa Airport. Other essential traffic is also allowed. It is possible to enter Finland with a residence permit granted by Finland. The residence permit card must be presented at the border check.

Residents of the following countries are allowed to enter Finland on condition that they arrive directly from their country of residence: Israel, New Zealand, and South Korea

People from other countries not members of the Schengen area are allowed to enter Finland or other EU and Schengen member states merely in case of return traffic or transit traffic at the Helsinki-Vantaa Airport. Other essential traffic is also allowed. It is possible to enter Finland with a residence permit granted by Finland. The residence permit card must be presented at the border check.

— Effective from July 1, Finland has decided to remove entry restrictions from the following nations: Albania, Austria, The Czech Republic, Germany, Hong Kong, Italy, Japan, Liechtenstein, Macao, Northern Macedonia, Slovakia, and Taiwan

— Effective from July 12, Finland will permit entry of the residents of Bosnia and Herzegovina and Kosovo

— Effective from July 19, Finland will extend the opening hours of land border crossing checkpoints with Norway to 24 hours

— Effective from July 26, Finland will allow entry of fully vaccinated travellers who can present a valid and authorised COVID-19 Vaccination Passport upon arrival

— Effective August 9, travellers from the following countries, who have not been fully vaccinated against COVID-19 will no longer be eligible to enter Finland: Azerbaijan, Japan, Moldova, and Serbia

— Unvaccinated travellers from these nations will be allowed to enter Finland only if they are returning to the country as legal residents or they are in transit to reach their EU/Schengen destination country

— Effective August 16, travelers from Kosovo and North Macedonia will no longer be allowed to enter Finland without furnishing proof of vaccination against COVID-19

— As of August 24, authorities in Finland have reintroduced travel restrictions for internal as well as external borders, the internal border controls are for traffic between Finland and Iceland, Greece, Malta, Germany, Norway, and Denmark, whereas restrictions on external border traffic were reinstated for traffic into Finland from Ireland, Cyprus, and San Marino, as well as Japanese residents travelling from Japan

— Effective from September 3, Finland will lift travel ban for all travellers arriving from Saudi Arabia

— Effective from October 11, travellers from Kuwait will be allowed to enter Finland, as the external border restrictions imposed for the former have been lifted. At an overall level, the current restrictions on external border traffic will remain effective until October 24, 2021

— Effective from October 18, Finland has announced that travellers from the following countries will not be subject to entry restrictions, regardless of the traveller’s vaccination status: Australia, Bahrain, Canada, Chile, Jordan, Qatar, Rwanda, Singapore, South Korea, Ukraine, Uruguay, and the United Arab Emirates.

— In addition to this, restrictions on entry have also been lifted for all travellers included on the European Union COVID-19 safe list

— As of November 5, the authorities have extended the ongoing restrictions on travelers arriving from outside the European Union and the European Economic Area, which means non-vaccinated third country travelers are not allowed to enter Finland, until its for essential purposes

— As of November 26, the authorities have extended the ongoing restrictions at the external borders until December 19, 2021. Further, the restrictions will not impact travelers arriving from the Schengen area and travelers who are fully vaccinated

— Effective December 21, travelers arriving from non-EU countries will be obliged to undergo pre-entry testing. Further, these travellers will also be required to present a vaccination certificate along with negative COVID-19 test result

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/FI

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/Application Centre in question.

Time limit for proving identity after residence permit application submission has been extended until 31 December 2021. The time limit may be reviewed depending on how the situation evolves.

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).

On December 25 2020, the Finnish Ministry of Foreign Affairs published a 'guidance' on the procedures that those wishing to apply for a visa during the COVID-19 pandemic on the basis of family ties or an established relationship should follow, in the cases when the Finnish embassy or representative mission is closed due to the pandemic.

Effective October 1, visa application centers of Finland in Russia will be open to accepting applications from business customers and all other applicants whose multiple-entry Schengen Visa, which has been issued by Finland for at least two years, has expired.

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.

Pension insurance contribution reduced by 2.6 % until the end of 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.

As of April 15, the Finnish tax authorities reduced the interest rate for late payment of undue taxes from 7% to 2.5%

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.

Effective January 1, 2023, Finland has announced the introduction of an exit tax on individuals is to tax the gains arising from assets and property in the country. The aim of the new tax is to tax gains realized after moving abroad from Finland.
France

Travel Restrictions

- Borders, entry and exit, and visa and residence permits are all (for the most part) closed. Existing residence permits and related documents (regularizing ‘assignees’ presence) are being extended.
- The State of Health Emergency in France has imposed restrictions on access to mainland France and to French Overseas territories
- Starting 8 April, a travel attestation is required to enter France
- France to maintain tight international travel restrictions until at least June 15th
- 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, Armenia, Bolivia, Bosnia and Herzegovina, Brazil, Chile, Colombia, Costa Rica, Equatorial Guinea, India, Israel, Palestinian Territories, Kyrgyzstan, Kosovo, Madagascar, Maldives, Mexico, Moldova, Montenegro, Oman, Peru, Qatar, Dominican Republic, Serbia and Turkey
- As of October 31, France will go into lockdown, and non-essential trips will not be authorized. The internal borders with the European Union area will remain open, while the external borders will remain closed. All arrivals would have to undergo a COVID-19 test in France, which obligation has so far been imposed for only certain categories of travelers
- As of December 9, international travelers from the European Economic Area (EEA), as well as Australia, Japan, New Zealand, Rwanda, South Korea, Switzerland, Thailand, and the UK, are permitted to enter without restriction. Most arrivals from other locations remain barred, though exceptions are made for French nationals and residents, as well as for persons traveling for essential reasons, including certain necessary workers, diplomats, students, and those visiting for urgent family reasons. All such arrivals are required to complete a form declaring themselves to be COVID-19 free and present a certificate declaring their reason for travel
- As of December 15, France lifts lockdown and resumes international travel for countries under France’s list of epidemiologically safe countries
- As of January 6, travel to mainland France from countries identified as a “COVID-19 circulation zone” remains strictly limited
- As of January 26, every traveler wishing to enter France from the EU and non-EU countries must present a negative result of the PCR test, not older than 72 hours, while those coming from countries outside the European Union will also be required to follow quarantine, upon their arrival
- Effective from January 31, France suspends travel from and to countries outside the EU
- However, depending on specific circumstances, travelers from countries outside the EU may enter France if they can justify that their travel is essential
- Effective from March 12, the French authorities will ease certain restrictions for travelers arriving from Australia, Brazil, Canada, Japan, New Zealand, and South Korea. The passengers traveling from these 7 countries will no longer have to provide documentation proving that they have a “compelling” reason for their visit
- As of April 15, the French government announced a temporary suspension of flights to and from Brazil
- Effective April 24, visitors arriving from Brazil, Chile, and South Africa will have to undergo mandatory quarantine for 10-days
- Effective from May 8, stringent entry restrictions will apply on Bangladesh, Nepal, Pakistan, Qatar, Sri Lanka, Turkey, and United Arab Emirates
- Effective May 17, France will impose stricter restrictions on arrivals from Colombia, Costa Rica, and Uruguay, as these countries have been added to the list of COVID-19 high-risk countries
- Effective from June 9, France will reopen borders for travelers from third countries
- As of June 17, travelers from the US and Canada can now travel to France, both vaccinated and those not vaccinated. However, those who have not been vaccinated will have to present the negative results of a PCR or antigen test performed within the last 72 hours before they reach France
- On June 23, France added Russia, Namibia, and Seychelles to the list of red countries
- Effective from July 18, fully vaccinated travelers will not be subject to travel restrictions, irrespective of the country of arrival. Along with this, France’s Ministry of Europe and Foreign Affairs announced other regulations, which are:
  - Non-vaccinated travelers from Cyprus, Greece, Portugal, and Spain are required to present a negative PCR or antigen test result, taken less than 24 hours before the departure
  - Upon boarding, the non-vaccinated travelers arriving from the UK must present a negative PCR or antigenic test taken less than 24 hours before departure
  - Travel is strongly advised against the countries in the amber list. Cuba, Indonesia, Mozambique and Tunisia have been added to this list
- As of July 29, France announced that vaccinated travelers from India and their accompanying minors, will be permitted to enter the country by way of a C type (Short-term visa which allows its holder to reside in a Schengen Area for a certain period of time depending on the visa validity) visa. Travellers must present a vaccination certificate (vaccinated to follow European Medicines Agency authorised vaccines, such as Pfizer/BioNTech, Astrazeneca, Moderna, Janssen, and Johnson & Johnson) upon arrival, such that seven days must have passed since the final dose has been administered
- Effective September 12, unvaccinated nationals from the US, Oman, and Israel are permitted to travel to France only for essential purposes by presenting a negative test taken before travelling and self-isolate for seven days upon the arrival
- As of October 26, France has added Argentina to its green list of countries. Therefore, these travelers can enter the country, regardless of their vaccination status
- At the same time, Bahrain and Singapore have been removed from the green list, which means that both countries now automatically fall into the amber list, wherein vaccinated travellers from these countries can enter France restriction-free by only presenting proof of vaccination and a sworn statement

Armenia  Austria  Belgium  Bosnia and Herzegovina  Bulgaria  Croatia  Cyprus  Czech Republic  Denmark  Estonia  European Union  Finland  France  Georgia  Germany  Greece  Guernsey  Hungary  Iceland  Ireland  Isle of Man  Italy  Jersey  Japan  Jordan  Kazakhstan  Kyrgyzstan  Latvia  Lithuania  Luxembourg  Malta  Moldova  Netherlands  Norway  Portugal  Poland  Romania  Russia  Serbia  Slovakia  Slovenia  Spain  Sweden  Switzerland  Turkey  United Kingdom  United States  United Arab Emirates

Borders, entry and exit, and visa and residence permits are all (for the most part) closed. Existing residence permits and related documents (regularizing ‘assignees’ presence) are being extended.

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, Armenia, Bolivia, Bosnia and Herzegovina, Brazil, Chile, Colombia, Costa Rica, Equatorial Guinea, India, Israel, Palestinian Territories, Kyrgyzstan, Kosovo, Madagascar, Maldives, Mexico, Moldova, Montenegro, Oman, Peru, Qatar, Dominican Republic, Serbia and Turkey.

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

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

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

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

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

Effective from January 31, France suspends travel from and to countries outside the EU.

However, depending on specific circumstances, travelers from countries outside the EU may enter France if they can justify that their travel is essential.

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

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

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

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

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

Effective from June 9, France will reopen borders for travelers from third countries.

As of June 17, travelers from the US and Canada can now travel to France, both vaccinated and those not vaccinated. However, those who have not been vaccinated will have to present the negative results of a PCR or antigen test performed within the last 72 hours before they reach France.

On June 23, France added Russia, Namibia, and Seychelles to the list of red countries.

Effective from July 18, fully vaccinated travelers will not be subject to travel restrictions, irrespective of the country of arrival. Along with this, France’s Ministry of Europe and Foreign Affairs announced other regulations, which are:

- Non-vaccinated travelers from Cyprus, Greece, Portugal, and Spain are required to present a negative PCR or antigen test result, taken less than 24 hours before the departure.
- Upon boarding, the non-vaccinated travelers arriving from the UK must present a negative PCR or antigenic test taken less than 24 hours before departure.
- Travel is strongly advised against the countries in the amber list. Cuba, Indonesia, Mozambique and Tunisia have been added to this list.

As of July 29, France announced that vaccinated travelers from India and their accompanying minors, will be permitted to enter the country by way of a C type (Short-term visa which allows its holder to reside in a Schengen Area for a certain period of time depending on the visa validity) visa. Travellers must present a vaccination certificate (vaccinated to follow European Medicines Agency authorised vaccines, such as Pfizer/BioNTech, Astrazeneca, Moderna, Janssen, and Johnson & Johnson) upon arrival, such that seven days must have passed since the final dose has been administered.

Effective September 12, unvaccinated nationals from the US, Oman and Israel are permitted to travel to France only for essential purposes by presenting a negative test taken before travelling and self-isolate for seven days upon the arrival.

As of October 26, France has added Argentina to its green list of countries. Therefore, these travelers can enter the country, regardless of their vaccination status.

At the same time, Bahrain and Singapore have been removed from the green list, which means that both countries now automatically fall into the amber list, wherein vaccinated travelers from these countries can enter France restriction-free by only presenting proof of vaccination and a sworn statement.
Region: Europe

France

Travel Restrictions (contd.)

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As of July 29, France will permit Indian nationals to enter the country for work and study reasons, if they fall under one of the following conditions:
- The traveller has to be fully vaccinated with one of the European Medicines Agency approved vaccines and he/she must provide a vaccination certificate.
- The traveller holds a 'talent passport' or is a student or researcher. They must provide a negative PCR test result taken within 72 hours or a rapid antigen test 48 hours prior to the departure.
- The traveller is unvaccinated or vaccinated with yet to be approved vaccines, including Covaxin.
- The traveller holds a 'talent passport' or is a student or researcher. They must provide a negative PCR test result taken within 72 hours or a rapid antigen test 48 hours prior to the departure.
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to France, please click here: https://reopen.europa.eu/en/map/FRA

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

Immigration

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

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As of November 14, unvaccinated travelers arriving from Belgium, Bulgaria, Croatia, the Czech Republic, Estonia, Greece, Hungary, Ireland, Latvia, Lithuania, the Netherlands, Romania, Slovakia, and Slovenia, are now required to undergo test for COVID-19 within the prior 24 hours before reaching France.
- As of November 26, travelers arriving from South Africa, Lesotho, Botswana, Zimbabwe, Mozambique, Namibia, and Eswatini will not be allowed to enter the country for a minimum period of 48 hours, further the travel ban can be extended depending upon the situation. In addition, the authorities also clarified that the ban will be applicable for everyone, including fully-vaccinated and recovered travelers.
- Effective December 4, France has announced that travelers from the UK and all non-EU nations, above the age of 12 will be obliged to present a negative COVID-19 test result taken within 48 hours before arrival, irrespective of their vaccination status.
- As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery:
- 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.
- 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.

Compensation & Benefits

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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. Employers receive an allowance in return.
- As of July 29, France will permit Indian nationals to enter the country for work and study reasons, if they fall under one of the following conditions:
- As 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”.
As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery:

- The compensation paid to the employee is unchanged: during the partial activity, he receives 70% of his gross remuneration (approximately 84% of the net salary), and at least the net minimum wage.
- The coverage of this compensation by the State and 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.
- A new system will start in July called the Reduced Activity for Maintaining Employment scheme, Companies still impacted by the health crisis will be required to negotiate a collective agreement to resort to several measures such as the reduction of working time, and in return the State should continue to provide financial support to businesses.
- In addition, it is expected that the partial activity scheme will be reviewed with changes implemented in September 2020

Contributions:
- 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 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 of tax payments will only be possible in the context of the COVID-19 crisis, and only for companies whose sales have reduced by 25%.
- Employers can postpone the payment of the social security contributions that are due on the 5th of the month.

Benefits:
- Employees are paid an allowance by the employer equal to at least 70 percent of their gross remuneration, i.e., approximately 84 percent of their hourly net salary, and which cannot be less than €8.03 per hour of work.
- The employer will in return benefit from a lump-sum allowance which is co-financed by the state and UNEDIC (the organization overseeing France’s unemployment schemes) equal to 100 percent of the amounts paid to the individuals up to 4.5 times the hourly minimum wage. The scheme is extended to employees of foreign companies without an establishment in France with respect to employees who are covered by the French social security and unemployment insurance system.

As of December 16, France and Luxembourg extended the mutual agreement on taxation of cross-border and frontier workers until March 31, 2022

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

As of December 17, France and Luxembourg have extended the agreement on social security workers for teleworking, until June 30, 2022

No deferrals on tax payments related to employer tax withholding that has been in force since 1 January 2019

The French tax administration has issued a commentary on its website stating that presence in France by employees of foreign companies, 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.

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.

As of May 18, France has started offering free COVID-19 PCR tests for newcomers, as the country has begun lifting restrictions and decided to welcome tourists back in the country.

As of December 16, France and Luxembourg extended the mutual agreement on taxation of cross-border workers until March 31, 2022

Postponement of tax payments possible
Travel Restrictions
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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.)
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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.
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Authorities announce resumption of international flights from July 1 (This announcement has not been stipulated in respective legal act yet)
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Effective February 1, international commercial air travel is now permitted; however, land and maritime borders remain restricted
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Effective from March 1, travelers from Armenia, Azerbaijan, Ukraine, Kazakhstan, Russia, and Belarus will be able to enter Georgia provided they produce a negative result from a COVID-19 polymerase chain reaction (PCR) test taken no more than 72 hours prior to departure and take a second test at their own expense within three days of their arrival; this measure also applies to residents of EU countries, Bahrain, Israel, Saudi Arabia, US, UAE, and Switzerland. Most other foreign nationals must present a vaccination certificate to immigration officials; any recognized COVID-19 vaccine qualifies
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As of March 22, air travel is permitted from any country for individuals who have completed a full course of vaccination against COVID-19. Land borders are closed to foreigners
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As of June 20, travel restrictions for international passengers have been revised by Georgia, depending upon the status of vaccination of the passenger, specific listing of the country and mode of transport

Immigration
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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
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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
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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:
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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
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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)
On October 15, 2020 the German government published a new model ordinance on quarantine measures which must be implemented by the German federal states by November 8, 2020 within the framework of a separate state ordinance.

In particular there will be the following innovations:

- **Travelers from a high-risk area** must register their entry to Germany digitally and be quarantined for 10 days.
- The quarantine period can be ended on day five with a second negative test result 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 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 upon arrival, by adding the whole territory of Portugal to the list of COVID-19 high-risk areas, alongside with two other regions of Estonia and Greece.
- As of December 28, travelers arriving in Germany who have stayed in high-risk areas - as defined by the Robert Koch Institute - within the previous 10 days must self-isolate for 10 days upon entry. The quarantine duration may be shorter if a traveler provides negative COVID-19 test results, depending on local law.
- Please find the updated list with the indicated high risk areas from the RKI as of 24th of December 2020 as follows: [link](https://www.rki.de/DE/Content/InfAZ/N/Neuartiges_Coronavirus/Transport/Archiv_Risikogebiete/Risikogebiete_24122020_en.pdf?__blob=publicationFile)

New regulations apply to persons entering from regions with a particularly high risk of infection. These include regions with particularly high numbers of cases (high incidence areas) and regions where certain virus variants (virus variant areas) have spread. In addition to the general testing and detection obligation, special measures are therefore provided for entries from these special risk areas. In particular, these travelers are obliged to carry proof of a negative test result or corresponding medical certificate confirming the absence of infection with the SARS-CoV-2 coronavirus with them upon arrival and to present it to the competent authority or the authority commissioned by it upon request. This test must have been carried out at the earliest 48 hours before entry or must be carried out on entry into the Federal Republic of Germany.

- Effective from January 11, travelers arriving in the country who have visited risk areas within the previous 10 days will have to provide a negative COVID-19 test no older than 48 hours upon arrival or take a test as soon as they arrive in the country. In addition, these travelers will need to self-isolate for 10 days; the self-isolation can be ended on day five with a second negative test result.
- New regulations apply to persons entering from regions with a particularly high risk of infection. These include regions with particularly high numbers of cases (high incidence areas) and regions where certain virus variants (virus variant areas) have spread. In addition to the general testing and detection obligation, special measures are therefore provided for entries from these special risk areas. In particular, these travelers are obliged to carry proof of a negative test result or corresponding medical certificate confirming the absence of infection with the SARS-CoV-2 coronavirus with them upon arrival and to present it to the competent authority or the authority commissioned by it upon request. This test must have been carried out at the earliest 48 hours before entry or must be carried out on entry into the Federal Republic of Germany.
- Effective from February 14, Germany has temporarily closed its borders for Czechia and Austria citizens, after a surge in the number of the Coronavirus infections identified recently in both countries.
- Effective from April 7: Netherlands is considered as high risk area. France (Department Moselle) is considered as virus variant area. Furthermore, UK, Ireland, Portugal, Czech Republic and Austria are no longer considered as virus variant area.
- Effective from April 17: Netherlands is considered as high risk area. France (Department Moselle) is considered as virus variant area. Furthermore, UK, Ireland, Portugal, Czech Republic and Austria are no longer considered as virus variant area.
- Effective from 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 upon arrival, by adding the whole territory of Portugal to the list of COVID-19 high-risk areas, alongside with two other regions of Estonia and Greece.
- As of December 28, travelers arriving in Germany who have stayed in high-risk areas - as defined by the Robert Koch Institute - within the previous 10 days must self-isolate for 10 days upon entry. The quarantine duration may be shorter if a traveler provides negative COVID-19 test results, depending on local law.
- Please find the updated list with the indicated high risk areas from the RKI as of 24th of December 2020 as follows: [link](https://www.rki.de/DE/Content/InfAZ/N/Neuartiges_Coronavirus/Transport/Archiv_Risikogebiete/Risikogebiete_24122020_en.pdf?__blob=publicationFile)

Effective from February 14, Germany has temporarily closed its borders for Czechia and Austria citizens, after a surge in the number of the Coronavirus infections identified recently in both countries.

Therefore the quarantine period for travelers from these countries is reduced to ten days. The quarantine period could be shortened to five days if they test negative for COVID-19. Those vaccinated can avoid quarantine on presenting the proof of vaccination with one of the COVID-19 vaccines approved by the European Medicines Agency (EMA). This regulation does not apply for third country nationals travelling from virus variant areas or from China.

Effective from July 7, the Robert Koch Institute has changed the classification of the following countries from virus variant area to high incidence area:

- United Kingdom of Great Britain
- Northern Ireland
- Russia
- Portugal
- Nepal
- India

Therefore the quarantine period for travelers from these countries is reduced to ten days. The quarantine period could be shortened to five days if they test negative for COVID-19. Those vaccinated can avoid quarantine on presenting the proof of vaccination with one of the COVID-19 vaccines approved by the European Medicines Agency (EMA).

Effective from July 4 the positive list for Germany was extended so that travelers from the following countries can now enter Germany without any travel restrictions:

- Armenia
- Australia
- Bosnia and Herzegovina
- Canada
- Hong Kong
Travel Restrictions (contd.)

- Israel
- Jordan
- Kosovo
- Lebanon
- Macau
- Moldova
- Montenegro
- New Zealand
- North Macedonia
- Qatar
- South Korea
- Taiwan
- Thailand
- United States

- Exemption from travel restrictions is granted to travelers from countries on the positive list irrespective of their vaccination status.

- Effective from July 27, all arrivals from Georgia and Spain must present a negative COVID-19 test result, or medical evidence of recovery from the disease, or proof of vaccination. The unvaccinated travelers arriving from these nations will be subject to the self-isolation for a period of ten days. However, this period can be shortened if a negative COVID-19 test is submitted after the fifth day of isolation.

- Apart from this, the German Ministry of Foreign Affairs has exempted the following categories of people from the quarantine requirement:
  - Individuals who have travelled through high incidence areas without making any stopovers
  - Passengers using Germany as a transit country
  - Travellers who leave Germany within 24 hours of entry and those who have not stayed in a risk area for more than 24 hours before entering Germany.

- Effective August 1, travellers above the age of 12, who do not hold a vaccination certificate or medical proof that indicates recovery from COVID-19, regardless of the country they arrive from, must present a PCR test (taken within 72 hours) or a rapid antigen test (taken within 48 hours) before entering Germany.

- Effective August 1, Germany has announced that there will be only two types of risk areas: high-risk areas (previously known as high-incidence areas) and virus variant areas, while the simple risk area category will no longer exist.

- Germany has placed the following nations in the high-risk areas category, meaning that visa holders from these areas will be eligible to travel to Germany, under work and student visas:

- Currently, Brazil and Uruguay are in the virus variant areas and they are required to self-isolate for a period of 14 days upon arrival in Germany. The Dominican Republic is no longer a risk area.

- As of August 5, travellers from Hungary are no longer subject to certain entry requirements while entering Germany. Only in case of air travel from Hungary, passengers have to present a COVID-19 negative test result or vaccination certificate.

- Effective from August 8, travellers entering Germany from the following regions will face stricter entry restrictions as these have been added to the list of high-risk areas:
  - Algeria
  - Bangladesh
  - Haiti
  - Honduras
  - Iraq
  - Korea (Democratic People’s Republic)
  - Morocco
  - Mexico
  - Myanmar
  - Papua New Guinea
  - Philippines
  - Tajikistan
  - Thailand
  - Trinidad and Tobago
  - Turkmenistan
  - Uzbekistan.

- All travellers aged 12 and above must present a negative test certificate, proof of vaccination or a health certificate upon entry.

- On the other hand, the Netherlands has been removed from the list of high-risk areas, which means that now travellers from this country are exempt from the requirement of self-isolation if they have not been in a high risk area in the last 10 days before entry.

- As of August 14, the German authorities added United States to its “high-risk” area list, the authorities will soon tighten entry restrictions for unvaccinated travelers who had recently been in the US.

- Effective August 15, Brazil is no longer considered as virus variant area. Therefore, Brazilians nationals holding a valid German visa will be allowed to travel to Germany. Furthermore the travel restrictions no longer apply to fully vaccinated persons intending to travel to Germany from Brazil.

- Effective September 6, the residents of the following nations will face additional entry restrictions when attempting to enter Germany:
  - Albania, Guatemala, The Palestinian Territories, Serbia and Sri Lanka.
All visitors from these countries who are eligible to enter Germany, aged 12 and older, are obliged to present vaccination certificates or test results, as well as register at einreiseanmeldung.de and carry proof of registration with them when reaching the country.

Effective September 12, the German Robert Koch Institute has removed the following countries and regions from the list of high-risk areas: Argentina, Bolivia, Ecuador, Namibia, Oman, Paraguay, Peru, France’s regions of Corsica and Occitania, the French overseas department of Réunion, and Greece’s regions of Crete and South Aegean.

Travellers from the countries listed above, who have been vaccinated with a vaccine approved in Germany as valid proof of immunity can enter the country for non-essential purposes as well, without the need to undergo special registration proof and quarantine requirements.

As of September 19, the following countries have been removed from Germany’s list of high-risk areas: Bangladesh, Botswana, Brazil, Cyprus, Eswatini, India, Ireland, the West Region, Lesotho, Malawi, Nepal, Portugal’s Algarve region, South Africa, Zambia, and Zimbabwe. Travelers from these countries reaching Germany will no longer be subject to strict entry requirements.

Effective September 19, travelers from Antigua and Barbuda, Armenia, Barbados, Belize, Guyana, Moldova, and Venezuela will face stricter entry restrictions when traveling to Germany, as these nations have been added to the list of high-risk areas. Eligible travellers from these countries, in addition to being subject to requirements as vaccination passport, testing and quarantine, must fill out the digital entry form at einreiseanmeldung.de and carry the confirmation they have received with them upon entry.

Effective September 26, Germany has removed Japan, Senegal, and the French region of Provence-Alpes-Côte d’Azur from the list of high-risk areas. As a result, travelers from these areas are no longer required to undergo strict entry requirements. In contrast, the following countries have been added to the list of high-risk areas: Brunei, Ethiopia, the French overseas department New Caledonia, Saint Vincent and the Grenadines, and Slovenia.

As of September 27, all vaccinated travelers from Chile, Kuwait, and Rwanda will be permitted to enter Germany restriction-free, as these territories have been added to the list of epidemiologically safe countries.

Effective from October 8, Germany has announced that travelers from the following nations will be subject to stricter entry rules, since they have been placed in the high-risk areas list: Brunei Darussalam, Estonia, Latvia, Ukraine, and Yemen.

On the other hand, Azerbaijan, Colombia, Indonesia, Kazakhstan, the French regions of Guadeloupe, Martinique, Saint Martin, Saint Barthélemy, French Polynesia, and the Norwegian countries of Oslo and Viken have been removed from the high-risk list.

Effective October 17, Algeria, Fiji, Morocco, Sri Lanka, and Tunisia have been removed from Germany’s list of high-risk areas. Hence, travelers from these nations will be permitted to enter the country under facilitated entry restrictions.

On the other hand, Gabon and Sao Tome and Principe were added to the high-risk areas list.

Effective September 19, the following countries have been removed from Germany’s list of high-risk areas:

- Bulgaria
- Cameroon
- Croatia
- The Republic of the Congo
- Singapore
- Honduras
- Iraq
- Kenya
- Kosovo

Effective November 2, the authorities are now allowing non-essential travelers from Argentina, Colombia, Namibia, and Peru to enter Germany, without being subject to entry restrictions. However, they are still required to adhere to certain requirements.

Effective November 14, travelers arriving from Austria, Czechia, Hungary, and Laos will be subject to stricter entry restrictions, as these countries have been added to the high-risk list, which means travelers from these countries will be obliged to undergo self isolation for 10 days, further the authorities have explained that travelers who are fully immunized with one of the German recognized vaccine are exempted from the isolation requirement.

Effective November 21, unvaccinated and unrecovered travelers arriving from Belgium, Greece, Ireland, and the Netherlands will be subject to additional entry rules, as these countries are added to Germany’s red list. As of November 26, all flights from South Africa are banned, except for those carrying German nationals back. Further, the travelers must undergo 14 days of quarantine, including those who have been fully vaccinated.

Effective December 5, unvaccinated travelers arriving from Switzerland, Poland, Lichtenstein, Jordan and Mauritius must carry a negative PCR test result or proof of vaccination or proof of recovery. Further, travelers who have stayed in a country marked as an area of variants of concern will be obliged to present negative PCR test result.

Effective December 12, vaccinated and recovered travelers arriving from Armenia, Iran, Mongolia, the Philippines, and Romania will no longer be required to register their entry before traveling to Germany. Further, the vaccinated and recovered travelers from these countries will be exempted from the quarantine requirement.

Effective from December 19, Germany had added Andorra, Denmark (including the Faroe Islands and Greenland), France (including the overseas department of Reunion), Lebanon, and Norway, to its high-risk list. Unvaccinated and unrecovered travelers from these countries are now subject to stricter entry restrictions, including negative results of a COVID-19 test, taken pre-departure, and quarantine on arrival.

As of December 19, Germany has announced a ban on most of the arrivals from Britain, obliging them to present a negative result of the COVID-19 test and follow 14 days mandatory quarantine rules, irrespective of their vaccination status.

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/mraj/DEU

NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
### Immigration
- Immigration processing of foreign talent is delayed; both application processes for visa and for long-term work and residence permits are similarly affected.

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

### Social Security
- **Contributions**
  - The German government has introduced simplified regulations for the payment of short-time work compensation (Kurzarbeitergeld – “reduced hours compensation benefit scheme”) from an employment law perspective. Access to the benefit scheme has been made easier for employers/enterprises. During the pandemic period, social security contributions due by the employer on the subsidy are (fully or partly) compensated by the employment agency if specific conditions are fulfilled.

- **Benefits (Public Subsidy)**
  - In Germany, there is a “Reduced hours compensation benefit scheme”. Under this scheme, employees are currently compensated 60% (67% if having children) of the difference in monthly net earnings due to reduced hours.
  - The German parliament adopted a bill to increase the public subsidies to 70% (77% if having children) after 3 months and further to 80% (87% if having children) after 6 months of continued “reduced working” - provided certain conditions are met. The increase was initially limited in time until 31 December 2020 but has - with small adjustments and some preconditions – been prolonged until December 31, 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.
  - As of June 25, Germany and Switzerland have extended the validity of their mutual agreement regarding the application of social security rules in cross border/pandemic caused e-working scenarios to December 31, 2021.
  - As of June 29, Germany and Luxembourg have announced an extension to the agreement on social security affiliation on cross-border workers until December 31, 2021.
  - As of December 17, Germany and Luxembourg have extended the agreement on social security workers for teleworking, until June 30, 2022.

### Payroll Reporting and Withholding Changes
- **Tax Profile / Tax Residency changes**
  - As of September 6, Germany and Luxembourg have extended their agreement concerning the taxation of cross-border workers teleworking due to the COVID-19 until December 31, 2021.
  - As of September 9, Germany and Switzerland have extended the mutual agreement regarding the taxation of income earned by frontier workers until 31 December, 2021.
  - As of September 28, Germany and Belgium extended the mutual agreement on taxation of frontier workers until December 31, 2021.
  - By Letter dated October 7, 2021, Germany informs about the extension of the mutual agreement with Austria on taxation of frontier workers until December 31, 2021.
  - As of December 15, Germany and the Netherlands have prolonged the mutual agreement on taxation of frontier workers until March 31, 2022.
  - As of December 16, Germany and France extended the mutual agreement on taxation of frontier workers until March 31, 2022.

### Waiver of Penalties & Interest
- **Filing / Payment Due Date**
  - As of February 16, the draft bill, presented in the lower house of the German parliament, provides for a six-month extension of the 2019 tax period—which normally ends at the end of February 2021—unless the tax return was requested beforehand by the competent tax office in the taxpayer’s specific case.
  - Tax returns for 2020 prepared by authorized tax advisors must be filed until May 31, 2022.

### Other Relevant Information
Travel Restrictions

- Effective from May 14, the Greek authorities will allow EU & non-EU Vaccinated Tourists to enter the country, further the tourists with antibodies or who tested negative will also be allowed to enter the country.
- Effective from April 5, flights from Turkey can enter the country through any of its airports.
- As of July 4, citizens of the following countries are excluded from the entry restrictions in Greece: Australia, Bahrain, Brunei, Canada, China, Israel, Japan, Jordan, Kuwait, Lebanon, Moldova, Montenegro, New Zealand, Qatar, Rwanda, Saudi Arabia, Singapore, South Korea, Thailand, the UK, and the US. Travellers from these nations must present a negative COVID-19 test result (not older than 72 hours) or a negative rapid test (not older than 48 hours), as well as present a vaccination certificate issued by competent authorities in their country (at least two weeks before arrival).
- As of September 26, Greece has announced that travellers from Egypt and the United States must undergo a mandatory testing process upon their arrival in the country. In contrast, travellers from India will not be required to present a COVID-19 test result upon arrival.
- As of October 19, unvaccinated and unrecovered travellers from Argentina, Bulgaria, Brazil, Cuba, Egypt, Georgia, India, Libya, Morocco, Pakistan, and United Emirates, will have to continue presenting a COVID-19 test result upon reaching Greece.
- As of October 19, travellers from Russia are obliged to present a COVID-19 test within 24 hours of entering the country, irrespective of their vaccination status.
- Effective November 8, Greece has announced that children aged 11 to 17 will also be subject to self-testing only.
- On December 3, the authorities announced that the travelers arriving from Mexico for non-essential purposes, will be allowed to enter the country even if they are not vaccinated.
- Effective December 19, all travelers irrespective of their vaccination status must present a negative PCR test result, taken within 48 hours before arrival.
- As of December 17, Greece has announced mandatory COVID-19 tests on all arrivals from the UK, including those who have been fully vaccinated against COVID-19. Travellers from the UK will be obliged to undergo three tests — including two for their return.

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

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

Immigration

- As of September 17, Greece introduced the concept of “digital nomads” in Greece’s Immigration Code (Law 4251/2014) by bringing Law 4825/2021 into force. By way of this, the country is permitting third-country remote workers to relocate to Greece.

Compensation & Benefits

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

Social Security

- As of February 28, Greece extended the deadline for the payment of social security contributions of employers and self-employed persons from April 2021 to December 2021.
- As of September 9, Greece extended the 3% reduction to the social security contributions (SSCs) until the end of 2022. The reduction is allocated to 1.79 percentage points for the employer and 1.21 percentage points for the employee.
- On September 9, Moldova and Greece signed a social security agreement (SSA) which will come into effect from the same date.

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

— 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 May 25, Greece defers payment deadlines for settlement scheme liabilities under a settlement scheme expiring in May 2021, free of interest or surcharges.

— As of October 18, Greece has enacted a 55% reduction of advance payment for personal income tax, for self-employed individuals, who have been affected by the COVID-19 pandemic.

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

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

— As of March 22, Greece has announced a seventh round of the repayable state cash advance measure.
Travel Restrictions
— Effective from July 1, if an individual is fully vaccinated and 14 days have passed since the second vaccination, there will be no testing or isolation requirements if the arrival is from the Common Travel Area (CTA) i.e. the UK, the Bailiwick of Guernsey, the Bailiwick of Jersey, the Isle of Man and the Republic of Ireland. This is the blue channel category.
— For a passenger who is not fully vaccinated or has had both doses of vaccination and 14 days have not passed since the second dose, then country and region categories will apply as normal. More info on categories can be found at: https://covid19.gov.gg/guidance/travel/countries

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.

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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
— The Revenue Service will issue interim tax assessments to taxpayers that receive income in 2020 which does not have tax deducted at source, i.e. business or rental income, bank interest or an old age pension. The interim tax assessment will include an estimation of the expected income for 2020, on which tax is due by 30 June 2020 and 31 December 2020. As taxpayers’ financial circumstances may have changed due to the COVID-19 crisis, an online form has been developed to enable taxpayers to provide the Revenue Service with a more accurate estimation of their income for 2020. By submitting this form, taxpayers will be able to pay tax only on their estimated income.
Effective September 1 foreign citizens can enter Hungary if they have a permit which entitles them to stay in Hungary for more than 90 days (e.g. residence permit, registration card), however they will need to go into a 10 days home quarantine, and they can be only exempted with 2 negative Covid tests, which test has to be taken in Hungary, 48 hours apart.

Entry permit can be requested for foreign citizens, who do not have a permit for more than 90 days, from the Hungarian police, an equity request needs to be submitted.

As of March 4, the Hungarian government added four more countries to the list of countries, from which people on business trips can return to Hungary without facing travel restrictions. The list now consists of countries in the European Union and European Economic Area, United States, China, Russia, India, Indonesia, Israel, Japan, South Korea, Turkey, Ukraine, Singapore, Bahrain, United Arab Emirates, Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan were newly added to the list.

As of June 25, Hungary has opened its land borders to allow restriction-free entry for its neighbouring nations Croatia, Austria, Romania, Serbia, Slovakia, or Slovenia. However, air travel restrictions are still unchanged.

Effective from August 7, citizens of Ukraine are allowed to enter Hungary without any restrictions (arriving by car). The travellers entering from airport checkpoints are required to present a negative PCR test result taken no later than 72 hours before the entry date or a Ukrainian or Hungarian vaccination certificate (children under the age of 18 are allowed to enter unhindered if accompanied by certificate holders).

Effective August 7, Hungary has eased entry restrictions for arrivals from the following countries:
- Albania
- Azerbaijan
- Bahrain
- Canada
- Kazakhstan
- Kyrgyzstan
- Montenegro
- North Macedonia
- Russia
- Serbia
- The United Kingdom
- The United States
- Turkey
- Uzbekistan

Upon arrival, travellers will only be required to present a negative PCR test result taken not more than 72 hours prior and the language for the same should be Hungarian or English. They need not be vaccinated to enter Hungary.

As of December 17, Hungary and Tunisia have reached an agreement on mutually recognizing their COVID-19 immunity documents.

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

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

Immigration

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

Compensation & Benefits

As an additional measure necessary to ease the impact of the COVID-19 pandemic and support employers, the government introduced temporary subsidies of employees’ wages. Upon the joint application by the employer and employee, the subsidy is paid directly to the employee each month for a period of 3 months.

No social tax is payable on the fringe benefits referring to the so-called Széchenyi Card in the 22 April 2020 – 30 June 2020 period. The corresponding thresholds of the fringe benefits have been also increased.

On November 11, 2020, the government announced a new tax-free teleworking allowance applicable to employees working from home during the state of emergency re-introduced from 4 November due to the COVID-19 pandemic. The teleworking allowance, which may be claimed without substantiation of actual expenses, amounts to 10% of the statutory minimum wage (HUF 161,000 in 2020). The terms of teleworking must be provided in the employment contract.
Social Security

— In certain sectors, employers will not be liable to pay their part of social security liabilities (17.5%+1.5%) with respect to employment income provided by them in the March-June 2020 period. From 1 July 2020 the social tax will be 15.5% (instead of 17.5%)
— In certain sectors, employees will only be liable to pay 4% healthcare social security contribution on the employment income received in the March-June 2020 period (normally aggregated 18.5% social security contribution)
— The upper limit of the aforementioned healthcare social security contribution will be HUF 7,710/month. During the unpaid leave HUF 7,710/month will be paid by employers
— The payable rehabilitation contribution is two-thirds of the contribution arising under general circumstances. No advance payment is necessary in this respect
Benefits:
— The Hungarian government has adopted a possibility of receiving a state support. The state support must be requested jointly by the employer and an employee and is awarded if certain conditions are met. This governmental support is exempt from social security contributions and tax liabilities

Payroll Reporting and Withholding Changes

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

— As of February 16, Hungary’s government has decided to impose immunity certificates for all persons who have recovered or inoculated against the Coronavirus pandemic disease
Travel Restrictions

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

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

Effective from May 31, Iceland puts government-facility quarantine requirement to an end

Effective July 27, all vaccinated individuals and those who have recovered from COVID-19 must present a negative PCR or rapid antigen test taken within 72 hours before reaching Iceland. Children born in 2005 or later are exempted from all border restrictions if they are traveling with a guardian or other older individuals that can present a negative PCR or rapid antigen test taken within 72 hours before reaching Iceland.

- People living in Iceland are strongly advised against unnecessary travel to high-risk areas due to COVID-19. Greenland is the only country in the world that is not considered a high-risk area. Special rules apply when travelling to Iceland, and it is important that everyone who travels to Iceland familiarise themselves with the current infection prevention measures. Exemptions from travel restrictions do not grant exemption from testing and quarantine requirements. New rules at the border apply from 27 April 2021.
- If your stay is short: A tourist is obliged to pre-register a departure date from Iceland if it is available. If the length of stay is shorter than the required time in the quarantine, it will be examined separately, as there is a risk that the person in question will not follow the rules on quarantine.

The main rules at the border on testing and quarantine:
- All travellers must pre-register before arriving in Iceland and confirm their departure day, if available.
- Presenting certificates. A negative PCR test certificate against COVID-19 must be presented. Rapid antigen tests are not valid. The test must have been taken within 72 hours before departure on the first leg of the journey. Passengers with an approved vaccination certificate or a certificate of previous infection do not need a PCR test.
- Everybody must undergo testing on arrival to Iceland. This includes children, those who have been vaccinated and those who have already had COVID-19.
- Everyone should quarantine, but passengers who present a vaccination certificate or a certificate of previous infection only need to be quarantined until a negative result is obtained from the border testing. If you don’t get a message within 24 hours the result is negative.

- Testing and quarantine. Those who do not present a vaccination certificate or a certificate of previous infection at the border must quarantine for five days and go for another test at the end of quarantine. Passengers coming from high-risk areas are required to stay in a quarantine hotel during quarantine.
- Passengers from other countries may quarantine at home provided that their accommodation meets certain conditions.
- It is recommended that travellers download the Rakning C-19 app. It is used, amongst other things, to communicate negative testing results and helps to trace infections if necessary.
- Conditions for home quarantine: Those who are quarantined must stay in accommodation that meets the conditions and rules of conduct according to the instructions of the Chief Epidemiologist. This means that an individual must be alone at the place of residence, but if additional people stay there, they are all subject to the same quarantine conditions. Those who cannot stay in accommodation that meets the requirements of the Chief Epidemiologist must stay in a quarantine hotel.
- Violation of home quarantine: If an individual is found to be breaking quarantine, the Chief Epidemiologist can decide that the individual should complete quarantine in the quarantine hotel.
- Quarantine hotel: Those who are not able to stay at home during quarantine and/or prefer to stay in a quarantine hotel have this option. Passengers from high-risk areas abroad are required to stay at the quarantine hotel. The stay is free of charge. Special consideration is given to children in quarantine hotels, e.g. for outdoor activities and other facilities.
- Go directly to the quarantine location from the border entry point by airport bus, taxi, rental car or private car. Travellers are advised to stay overnight at a guesthouse near the border entry point if they are tired or the weather is bad.
- Testing and quarantine of children: Children born in 2005 or later are tested at the border. They are exempt from the obligation to present a negative PCR certificate upon arrival. If a child travels with a person who is required to be quarantined, the child stays with them and is released from quarantine if the second test from the companion is negative. If the companion is exempt from double screening and quarantine, so is the child. A child travelling alone must be quarantined until a negative result is obtained from border testing.
- Special precautions
- Measures taken due to counterfeit certificates: If the slightest suspicion arises that an individual has presented a forged certificate, he/she will be obliged to be tested twice with quarantine in between.
- If your stay is short: A tourist is obliged to pre-register a departure date from Iceland if it is available. If the length of stay is shorter than the required time in the quarantine, it will be examined separately, as there is a risk that the person in question will not follow the rules on quarantine.
- Effective from May 31, Iceland puts government-facility quarantine requirement to an end
- Effective July 27, all vaccinated individuals and those who have recovered from COVID-19 must present a negative PCR or rapid antigen test taken within 72 hours before reaching Iceland.
Travel Restrictions (contd.)

As of November 3, the authorities will be enforcing the current border control measures until January 15, 2022, further the mandatory quarantine requirement will also be maintained until January 15, 2022.

Effective November 15, arrivals from the following third countries will be permitted to enter Iceland:
- Argentina
- Australia
- Bahrein
- Bosnia and Herzegovina
- Canada
- Chile
- Colombia
- Hong Kong (SAR)
- Israel
- Jordan
- Kosovo
- Kuwait
- Lebanon
- Macao (SAR)
- Moldova
- Montenegro
- Namibia
- New Zealand
- North Macedonia
- Peru
- Qatar
- Rwanda
- Saudi Arabia
- Singapore
- South Korea
- Taiwan
- Ukraine
- United Arab Emirates
- United States of America
- Uruguay

The holders of vaccination and recovery certificates from the following countries can enter the country without quarantine requirements upon arrival.

However, travellers from these countries that are not vaccinated or cannot show proof of the previous infection are required to follow these rules:
- Present a PCR test result taken 72 hours before departure
- Take a PCR test within 48 hours of arrival
- Undergo five-day quarantine
- Take another PCR test on the fifth day of quarantine

Moreover, vaccinated travellers reaching Iceland are divided into two groups, and different entry rules apply to them, as the following list shows:
- Vaccinated travellers with ties in Iceland must present a COVID-19 test within 48 hours of arrival
- Vaccinated travellers with no ties in Iceland (no family, spouse or friend) must undergo a PCR test before departure. Similar rules apply to holders of recovery certificates

As of November 30, all travelers who have spent more than 24 hours in Botswana, Lesotho, Eswatini, Mozambique, Zimbabwe, Namibia, and South Africa are subject to COVID-19 testing requirements upon their arrival in Iceland, irrespective of their vaccination status and will have to quarantine for 5 days before being subject to a second COVID-19 test.

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

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

Immigration

As of November 3, foreign nationals who reside in Iceland will be eligible to work remotely for overseas companies and stay in the country for up to six months.
Instead of fully including concessions of debt in excess of operating losses as income due to financial distress in the years 2020, 2021 and 2022 business entities and individually run businesses shall be allowed to distribute part of the concessions between the income years 2020 – 2022 if certain conditions are met. i.e.

- fully utilizing carry forward of losses, maximum depreciation and amortization.
- If, in end of the year 2022 debt concessions of more than ISK 500,000,000 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 the operating year of 2019. The income tax payment shall then be postponed until the 2021 tax payment deadline. The maximum amount of income tax that can be postponed will be ISK 20,000,000.
- If further conditions are met a company can then deduct 20% of the operating losses for the year 2020 from the postponed income tax base from the year 2019 (a maximum of ISK 20,000,000)
- As of March 10, government of Iceland is providing grants to individuals and legal entities engaged in business, who have suffered 60% or greater reduction in income due to COVID-19.
As of July 27, the Irish government announced an initial “Green List” of 15 countries which 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 quarantine on travelers from Italy and Greece. Additionally effective from September 21, a new list of countries to impose quarantine on travelers include Cyprus, Finland, Germany, Iceland, Latvia, Lithuania and Poland. Countries removed from the previous Green List include Estonia, Greece, Greenland, Hungary, Italy, Norway and Slovakia.

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

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

As of July 29, 2021, travelers from the EU, Iceland, Norway, Liechtenstein, and Switzerland must present a vaccination certificate against COVID-19, recovery certificate from the disease, or a negative PCR test taken within the last 72 hours prior to arrival, in order to enter Ireland.

As of July 29, travelers from other countries can enter Ireland without isolation condition, on presenting a proof of vaccination or recovery from COVID-19. The rest of the travelers who are not able to provide the above-mentioned proofs, they will have to take a negative PCR test within 72 hours before arrival and self-isolate for 14 days. Isolation can be ended early following a negative PCR test taken on the fifth day of isolation.

As of September 21, Ireland has lifted the mandatory hotel quarantine requirement for foreign travelers reaching the country.

As of December 10, all passengers arriving from the UK will be obliged to undergo COVID-19 antigen test on each day for five days in a row upon their arrival, due to the recent surge in COVID-19 cases, especially to curb the spread of Omicron variant.

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

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

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

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

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

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

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

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

As of May 10, the Immigration Service Delivery (ISD) has announced the decision to continue to temporarily cease accepting new visa applications for all visa-required countries until further notice. Visa applications will continue to be processed for visa-required nationals who fall into a priority or emergency category under guidance issued by the ISD, which includes healthcare workers, frontier workers, posted workers and persons travelling for imperative business reasons.

Effective from June 1, Ireland’s Immigration Service Delivery has announced that it will commence processing all long-stay visa and pre-clearance applications, effective immediately.

Effective from June 16, all individuals from Uruguay, Paraguay, Guyana, Chile, Brazil, Bolivia, and Argentina can enter Ireland without applying for an entry or transit visa in advance of departure.

On September 10, Ireland’s Immigration Service Delivery announced the lifting of short-stay visa restrictions, which will be effective from September 13. Further all the COVID-19 related interim restrictions on entry visas have now been lifted.
Immigration (cont.) — As of November 16, the Ireland’s Immigration Service Delivery announced certain changes to the immigration requirements for the non-European Economic Area (EEA) nationals during the Christmas period. According to the announcement, travelers holding Irish Residence Permit (IRP), which is covered by the current extension of permissions can travel back to Ireland before January 15, 2022, even if their IRP card has expired. Further visa requirement for children under the age of 16, has been suspended until January 15, 2022.
— Effective November 26, entry visa and transit visa for nationals of South Africa, Botswana, Eswatini, Lesotho, Namibia, Zimbabwe and Mozambique will only be processed if they meet the emergency/priority criteria set out by ISD. The new restrictions are imposed in response to the newly discovered Omicron variant of Coronavirus.
— As of December 17, Ireland has announced a temporary extension of immigration and international protection permissions to May 31, 2022. This applies to permissions that are due to expire between January 15, 2022 and May 31, 2022 and includes permissions that have already been extended by the previous eight temporary extensions since March 2020.

Compensation & Benefits — A taxable Benefit-in-Kind (BIK) will not arise for the reimbursement by an employer of holiday/flight cancellations or costs of assisting employees returning to Ireland. This is provided that the employee is considered 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 – with effect from 1 January 2021, this temporary concession has been withdrawn, and thus the normal BIK rules apply in respect of such reimbursements.
— Revenue have confirmed that a taxable benefit-in-kind will not arise when employers provide equipment such as laptops, printers, scanners and office furniture in order for employees to set up a working space in their homes.
— Updated guidance has also been issued on e-working arrangements to cover employees working remotely as a result of COVID-19. The e-working tax relief measures include payment of a tax-free daily allowance of €3.20 to compensate employees for additional utility costs incurred due to working at home. Alternatively, employers may reimburse a given percentage of documented qualifying utility costs incurred. When the employer makes no contributions to the employee, the employee may make a claim for relief to Revenue by filing a tax return after the tax year-end.
— As of January 26, Ireland confirms temporary extension of certain benefit-in-kind concessionary tax measures into 2021.
— benefit-in-kind on provision of COVID-19 testing;
— benefit-in-kind on facilitation of flu vaccination;
— benefit-in-kind on employer provided vehicles;
— use of company cars by employees in the motor industry;
— payment of taxi fares by an employer;
— small benefit exemption;
— benefit-in-kind on employer provided accommodation.
— The authorities have announced an extension to the enhanced rates of subsidy under the Employment Wage Subsidy Scheme (EWSS) for further 2 months. Additionally, the end date for the COVID Restrictions Support Scheme (CRSS) will be extended to January 31, 2022.

Social Security Contributions — Subsidy payment: exempt from PAYE, USC and employee PRSI via payroll. Any top up payment is subject to PAYE and USC but is exempt from employee PRSI.
— Employers PRSI will not apply to the subsidy payment. A reduced rate of 0.5% will apply to the top up payments.
— An extension by an additional 60 days to the 90 day filing period for employers to make a claim for employee eligibility for Ireland’s expatriate regime under the Special Assignee Relief Programme (SARP).
— Not strictly enforcing the 30 day notification requirement to obtain a PAYE Clearance or payroll obligation in respect of an employee of a foreign subsidiary who is forced to work temporarily in Ireland due to COVID19.

Benefits — Employees who are laid off due to Covid-19 can avail of an enhanced emergency COVID-19 Pandemic Unemployment payment of €350 per week.
— The COVID-19 illness payment to employees of €350 per week (must have an appropriate level of social security contributions)
— Where the company facilitates employees working from home by providing them with equipment such as laptops, printers, scanners and office furniture in order for employees to set up a working space in their homes this will not trigger a taxable BIK.

Payroll Reporting and Withholding Changes — The Irish Revenue will also not seek to enforce Irish shadow payroll obligations for employees of a foreign employer who normally work wholly outside Ireland but who relocate temporarily to Ireland as a consequence of COVID-19 and will perform duties for their foreign employer while in Ireland. This temporary concession has been withdrawn with effect from 1 January 2021.
— For non-resident employees working abroad for an Irish employer for whom a PAYE exclusion order is in place, the standard condition for this relief from Irish payroll taxes was that the employee did not spend more than 30 workdays in Ireland during the tax year. Revenue’s guidance confirms this will not be adversely impacted where the employee works more than 30 days in Ireland due to COVID-19. This temporary concession has been withdrawn with effect from 1 January 2021.
The Minister of Finance has announced changes to the Temporary Wage Subsidy Scheme (TWSS) as follows:

- The scheme will refund employers up to a maximum of €410 for each qualifying employee.
- The scheme is available for employers who can demonstrate a minimum of a 25% decline in turnover.
- The wage subsidy scheme aims to assist employers who have experienced a downturn due to COVID-19 in retaining their staff on their payroll.
- It is expected to run for 12 weeks from 26 March 2020.
- The new subsidy rates and the relevant tapering will become fully operational for payroll submissions made on or after 4 May 2020.
- A flat subsidy of up to EUR 350 per week is granted to employees with an Average Net Weekly Pay (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).
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- A tiered approach is now applicable to employees with ANWP of more than EUR 586 per week (maximum subsidy of EUR 350 per week).
- No subsidy is available for employees whose current net pay exceeds more than EUR 860 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
— No late filing penalty for individual taxpayers if the 2018/19 personal tax return is filed by 5 Jun 2020
— 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.
Travel Restrictions

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: Aquitaine, Alpes-Maritimes, Côte d’Azur. Alternatively, such travelers need to be tested in Italy within 48 hours since arrival and self-isolate until they get the results of their test.

Effective from December 4, the Italian prime minister has announced further restrictions on travel to and from the Schengen Area and the United Kingdom will have to test upon arrival or present a medical document proving they have been tested in the last 48 hours before their arrival and resulted negative for COVID-19.

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

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

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

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

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

On June 21, Italy announced eliminating its ‘COVID-tested’ protocol for arrivals from the US, after it added the latter to its white list of countries.

Effective August 6, individuals above the age of 12 have to present Italy’s ‘Green Pass’, in order to access certain activities and services. This health pass is issued to those who have been administered at least one dose of the COVID-19 vaccine, or the ones who have recently recovered from the disease, or those who present a negative test result taken within 48 hours.

Effective August 31, British travelers holding a full vaccination certificate and a negative test taken within 48 hours before arrival, will not be obliged to provide two tests and undergo the five-day mandatory quarantine.

Entry from Brazil, is allowed, regardless of nationality, to persons who have been resident in Italy since before 13 February 2021, to persons traveling to the home or place of residence in Italy, for minors, or spouse or civil union partner, to persons travelling for study reasons, to persons travelling for essential reasons and specifically authorised by the Ministry of Health to enter Italy.

Arrivals from Country – E list is allowed exclusively for work, study, health or other absolutely essential reasons or to return to one’s home or place of residence.

As of October 26, Italy has moved the following countries from its List D (includes third countries whose citizens are permitted to enter Italy under certain conditions) to List E (travellers from these areas are permitted to enter Italy for essential purposes only provided that they follow strict entry rules): Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Brunei, Lebanon, Moldova, Montenegro, North Macedonia, Serbia, Taiwan, Hong Kong, and Macao.

On the other hand, Bahrain and Chile have been moved from List E to List D.

Effective October 26, Italy has moved Bangladesh, Brazil, India, and Sri Lanka to List E. The passengers from List E are not required to provide authorisation from the Ministry of Health in order to be permitted entry to the Italy.

As of December 1, the authorities have banned travel from several African countries due to concerns over the newly identified variant of Coronavirus, the banned countries include South Africa, Lesotho, Botswana, Malawi, Zambia, Zimbabwe, Mozambique, Namibia, and Eswatini.

As of December 15, travelers arriving from the European Union will be required to present a negative PCR test result upon arrival, regardless of their vaccination and recovery status.

As of December 17, Italy has announced mandatory COVID-19 tests on all arrivals from the UK, including those who have been fully vaccinated against COVID-19. Travelers from the UK will be obliged to undergo three tests – including two for their return.

As of December 18, Italy has placed Singapore on the list of countries that are highly affected by the COVID-19 disease, also known as List E. Therefore, travelers from Singapore will no longer be permitted to travel to Italy for non-essential purposes, until January 31, 2022.

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


NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.
Immigration — Processing of immigration and residence permits has slowed. Appointments to obtain residence permits are likely to be postponed for some time — Travelers entering Italy (for example, Italian citizens or residents returning from abroad) shall provide the airline or train service they are using with a specific self-certification for the trip that contains proof of the urgent, well detailed, and justified reasons for returning to Italy, an address where they are going in Italy, and then commit to spending 14-days in self-isolation; plus they must provide a phone number where they can be reached. Such documents and the details contained therein will be verified by the authorities

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

Social Security — As of June 25, Switzerland and Italy have extended the validity of their mutual agreement regarding standard social security rules and procedures to December 31, 2021

Payroll Reporting and Withholding Changes — As of December 16, Italy and France extended the mutual agreement on taxation of frontier workers until March 31, 2022

Tax Profile / Tax Residency changes — 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

Waiver of Penalties & Interest — On 26 June 2020, the European Commission announced it had approved under EU State aid rules four Italian aid schemes aimed at supporting companies and self-employed individuals affected by the COVID-19 pandemic. The aim of the Italian measures is to ease the liquidity constraints that companies and self-employed individuals are experiencing due to the negative consequences of the COVID-19 pandemic — On 29 June 2020, the European Commission approved four Italian aid schemes meant to support businesses and self-employed workers facing the implications of the COVID-19 pandemic, consisting of tax waivers and tax credits — As of March 29, Italy has gazetted Law Decree No. 41/2021 providing further urgent measures to mitigate the effects of the COVID-19 pandemic for taxpayers and support affected enterprises, including the suspension of certain tax payments and collection agents’ activities and the cancellation of certain tax debts
Travel Restrictions
— Travel is permitted into Jersey in accordance with the stipulated safe travel policy and related guidance
— As of July 8, travellers who are not fully vaccinated will only have to undergo self-isolation until receiving their first negative result. While, no such condition is in place for fully vaccinated international travellers

Immigration

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

Social Security
— Deferral of payment of social security contributions
— 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.
— Under the Order, employers and self-employed persons can apply for a deferral of up to 2 years of payment of these contributions for the quarters commencing on 1 January and 1 April 2020. Originally, such deferral had been granted for only 1 year
— As of November 5, following the approval of the reform to switch all Prior Year Basis (PYB) taxpayers to the Current Year Basis (CYB), the States decided to amend the deadline for paying the long-term care (LTC) contributions through the Social Security (Amendment of Law No. 13) (Jersey) Regulations 2020.
— As of April 1, Jersey Minister for Social Security deferred social security contribution payments for the first quarter of 2021 for employers and self-employed persons

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

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
— As of July 16, the deadline for submitting online tax return for tax year 2020 has been extended to August 31

Other Relevant Information
— 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

**Travel Restrictions**

As of July 7, if an individual is not holding a valid vaccination, recovered or has a negative COVID-19 test result certificate, then upon entering Latvia from Belarus and Russia, they will have to undergo a ten-day mandatory quarantine and take a test before and upon entering Latvia. For more information, you can find in the attached list of countries subject to special safety measures (https://www.spkc.gov.lv/lv/valstu-saslimstibas-raditaji-ar-covid-19-0).

Effective from March 17, all persons returning to Latvia from nonessential trips to a non-EU or Schengen country must take a COVID-19 test upon arrival at their own expense. Those who test positive must self-isolate at a government-designated facility for 19 days; those who test negative can self-isolate for 10 days at a place of their own choosing.

As of May 19, the authorities of Latvia have announced that passengers who have completed the vaccination against the COVID-19 and a person who has documentary evidence of an episode of infection with COVID-19 from the moment when a physician has terminated isolation of such person until one hundred and eighty days after the day when the sample with which the COVID-19 infection was confirmed in a laboratory when detecting the SARS-CoV-2 virus RNA was taken will be allowed to skip self-isolation when they enter the country.

Effective from June 16, Latvia has started to permit citizens from the European Economic Area, European Union, Switzerland, as well as those from Australia, Japan, New Zealand, and Singapore, to enter its territory restriction-free, even for non-essential purposes, provided that they obtain a digital COVID-19 certificate confirming that they have been vaccinated or recovered from the disease.

As of July 7, if an individual is not holding a valid vaccination, recovered or has a negative COVID-19 test result certificate, then upon entering Latvia from Belarus and Russia, they will have to undergo a ten-day mandatory quarantine and take a test before and upon entering Latvia. For more information, you can find in the attached list of countries subject to special safety measures (https://www.spkc.gov.lv/lv/valstu-saslimstibas-raditaji-ar-covid-19-0).

As of July 30, Estonia has been placed on the on “yellow” list. The ten-day quarantine and COVID-19 test should be taken only for persons who have not vaccinated or recovered from COVID-19. Please find the attached list of countries subject to special safety measures (https://www.spkc.gov.lv/lv/valstu-saslimstibas-raditaji-ar-covid-19-0).

Effective from June 16, Latvia has started to permit citizens from the European Economic Area, European Union, UK, Switzerland and third countries, to enter its territory restriction-free, even for non-essential purposes, provided that they obtain a digital COVID-19 certificate confirming that they have been vaccinated or recovered from the disease.

Effective from March 17, all persons returning to Latvia from nonessential trips to a non-EU or Schengen country must take a COVID-19 test upon arrival at their own expense. Those who test positive must self-isolate at a government-designated facility for 19 days; those who test negative can self-isolate for 10 days at a place of their own choosing.

As of May 19, the authorities of Latvia have announced that passengers who have completed the vaccination against the COVID-19 and a person who has documentary evidence of an episode of infection with COVID-19 from the moment when a physician has terminated isolation of such person until one hundred and eighty days after the day when the sample with which the COVID-19 infection was confirmed in a laboratory when detecting the SARS-CoV-2 virus RNA was taken will be allowed to skip self-isolation when they enter the country.

Effective from June 16, Latvia has started to permit citizens from the European Economic Area, European Union, UK, Switzerland and third countries, to enter its territory restriction-free, even for non-essential purposes, provided that they obtain a digital COVID-19 certificate confirming that they have been vaccinated or recovered from the disease.

As of July 7, if an individual is not holding a valid vaccination, recovered or has a negative COVID-19 test result certificate, then upon entering Latvia from Belarus and Russia, they will have to undergo a ten-day mandatory quarantine and take a test before and upon entering Latvia. For more information, you can find in the attached list of countries subject to special safety measures (https://www.spkc.gov.lv/lv/valstu-saslimstibas-raditaji-ar-covid-19-0).

As of July 30, Estonia has been placed on the on “yellow” list. The ten-day quarantine and COVID-19 test should be taken only for persons who have not vaccinated or recovered from COVID-19. Please find the attached list of countries subject to special safety measures (https://www.spkc.gov.lv/lv/valstu-saslimstibas-raditaji-ar-covid-19-0).

From 12 July 2021, persons entering the Republic of Latvia through border crossing points Grebeneva, Tenbrone, Paternieki, or Silene at the external land border who cannot present an EU COVID certificate or a Certificate of vaccination or recovery issued in USA, Australia and Canada, or a negative COVID-19 test result issued in any country, must immediately take a COVID-19 test at their own expense at the above-mentioned border crossing point.

Starting from November 29th, 2021 persons who visited South Africa, Lesotho, Botswana, Zimbabwe, Mozambique, Namibia, Swaziland, and Malawi in the last 10 days, are not allowed to enter in Latvia. The restriction does not apply to Latvian citizens and EU long-term residents with a residence permit in Latvia.

As of December 9, 2021, all persons entering Latvia from the United Kingdom, South Africa, and Namibia shall present an EU COVID Certificate or a Certificate of vaccination or recovery. The obligation to present a COVID-19 test result is abolished for travelers from these countries. A short-term certificate is intended for reciprocal travel between Latvia and the United Kingdom.

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

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

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

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Filing / Payment Due Date**
- As of April 1, the Latvian authorities provide tax support measures for individuals impacted by COVID-19, which include an extension of income tax return filing deadline and lifting of the 80% restriction on expenditure deductibility for business income.
- The application to extension of the tax payment deadline as of 30 June 2021 is valid from 1 January 2021.
- The Law on the Suppression of Consequences of the Spread of COVID-19 infection as of 1 January 2021 indicates that taxpayers affected by the crisis caused by COVID-19, are entitled to apply for extension of tax payment deadline until 30 June 2021, as well as to ask to provide extension of tax payment deadline to those delayed tax payments the payment term of which has been extended pursuant to the Law on Taxes and Duties, if the delay was caused due to the spread of COVID-19.
- The delay fine for the delayed tax payment to which tax payment deadline extension is applied is not calculated.
- Support for Entrepreneurs and Employees | Covid-19 (covid19.gov.lv): Applying by 30 June, 2021, entrepreneurs affected by the crisis will be able to receive an extension of the deadline for the payment of taxes or a division of the taxes into several payment periods for a period of up to three years. The taxpayer must submit a substantiated application regarding the necessity to divide the payment or to extend its deadline within 15 days after the deadline of the payment. No arrears will be calculated for this overdue tax payment, while information about the company will not be included in the database of tax debtors administered by the SRS.

**Other Relevant Information**
### Travel Restrictions

As of February 15, Lithuania has announced that the quarantine period will be shortened, from 14 days to 10 days for all persons wishing to enter the country.

As of February 22, Lithuania had updated its list of highly affected world countries, including those in the European Union, by marking Albania, the Kingdom of Bahrain, the Republic of Seychelles and Slovakia, as countries where the risk to get infected has increased. This means arrivals from these countries will be subject to stricter entry measures upon arrival in Lithuania.

As of February 27, travellers from the United States wishing to enter Lithuania will face stricter quarantine rules, while those coming from Spain and Portugal will go through an easier procedure of entry.

Effective from March 10, travelers from Malta and Serbia seeking to enter Lithuania will be facing stricter quarantine rules, because the Lithuanian government added the two states to the list of countries considered profoundly affected by COVID-19 and its new strains.

Effective from March 15, travelers from Sweden, Hungary and Jordan wishing to enter Lithuania will be facing stricter quarantine rules.

As of March 22, Lithuania’s government has added Palestine to the list of countries that are subject to stricter quarantine rules.

Effective April 19, visitors arriving from Argentina, Chile, and Puerto Rico will be subject to stricter isolation requirements.

Effective from May 3, all persons entering the territory of Lithuania from India or any other country placed on the high-risk list, including Andorra, Argentina, Bahrain, Bermuda, Brazil, Croatia, the Netherlands, South Africa, France, Puerto Rico, Seychelles, Sweden, Turkey, and Uruguay and several European Economic Area countries will be subject to stricter restrictions.

Effective from May 10 to May 16, stricter entry restrictions will apply to arrivals from Costa Rica, the Maldives, and Mongolia.

As of May 17, Lithuania removed France, Turkey, Andorra, Puerto Rico, and Mongolia from the list of countries that are subject to strict entry restrictions.

As of May 24, Lithuania-eases entry restrictions for arrivals from India.

As of May 31, Lithuania eases entry restrictions for arrivals from Sweden.

As of June 6, Lithuania imposes stricter quarantine rules for arrivals from Chile, Colombia, Paraguay & Trinidad & Tobago.

As of June 24, non-essential travel is also permitted from the US, the UK, Albania, Thailand, South Korea, Singapore, Serbia, Rwanda, North Macedonia, New Zealand, Lebanon, Japan, Israel, and Austria; while travel from other locations is restricted to EU citizens and residents and a limited number of essential purposes.

As of June 28, Lithuania has added the following countries to its green list, for which the passengers will no longer be subjected to testing and quarantine requirements: Slovakia; Romania; Poland; Iceland; Greece; Thailand; Crete, Corfu, Kefalonia, Rhodes, Santorini, Zakynthos; Germany; Finland; Estonia; Bulgaria; and Austria.

Effective from July 5, travellers coming from the green zone countries have to present a negative COVID-19 test result upon arrival, while those arriving from the yellow zone nations will have to perform the test before the trip and also another test post-arrival in Lithuania. The ones arriving from the red or grey category will be subject to the testing obligation and a ten-day quarantine.

Effective from July 12, isolation and testing requirements will cease applying to children under 12 travelling from a green, yellow, red, or grey country to Lithuania.

Effective from July 19, Lithuania will place the following European Economic Area (EEA) and third countries in the red and grey category:
- Greece (excluding Corfu, Kefalonia, Rhodes, and Santorini, Thasos, and Zakynthos)
- Liechtenstein
- Luxembourg
- Malta
- Netherlands
- Spain (including Gran Canaria, Mallorca, and Tenerife)
- Switzerland
- French regions: Martinique and French Guiana

All the epidemiologically safe third countries, against which the EU Commission previously advised to gradually lift the restrictions for non-essential travel are also placed in this category.

Effective July 26, all travellers arriving from Belgium, Greek islands (except for Thosos) and Ireland, who have not been vaccinated or were infected with the disease during the last six months will be subject to the quarantine requirement.

As of August 2, travellers from France and Italy who have not been vaccinated or recovered from COVID-19 in the last six months, will be subject to testing and quarantine rules upon their arrival in Lithuania, as both countries have been placed in the latter’s red list.

Effective August 9, partially or non-vaccinated travellers from Estonia, Finland, Iceland, and Sweden will be required to fill in the form and follow testing and quarantine requirements upon arrival in Lithuania, as these nations have been added to its red list of countries.

In addition, Luxembourg and Germany have been placed in the yellow category meaning that citizens from these territories must fill in the form and present a negative PCR or antigen test result, as well as undergo another test three to five days after arrival in Lithuania.
Effective August 23, travelers arriving from Germany, Norway, Liechtenstein, Thassos Island (Greece), and Bulgaria will be obliged to provide a negative test certificate taken 72 hours before departure for PCR tests and 48 hours for antigen tests, as well as follow quarantine requirements upon arrival in Lithuania, as these nations have been added to its red list of countries. In addition, Latvia and Malta have been moved from the green category to the yellow category, meaning that travelers from these countries, who are not vaccinated or have not previously recovered from COVID-19 are subject to double testing.

As of August 29, unvaccinated passengers arriving from Austria and Portugal’s Madeira are required to provide a negative test certificate taken 72 hours before departure for PCR tests and 48 hours for antigen tests, as well as follow quarantine requirements upon arrival in Lithuania, as these nations have been added to its red list of countries. At the same time, Mayotte (France) has been added to the green list and travelers from there will only have to present a negative result of the COVID-19 test and fill in the form upon their arrival in Lithuania.

As of September 6, non-vaccinated travelers from Croatia and Slovenia are obliged to present a negative result of PCR or antigen test upon their arrival in Lithuania, as well as follow the ten-day mandatory quarantine rule. Also, Mayotte (France) has been moved from the green list to the yellow list of countries. This means that non-vaccinated travelers from there are subject to double testing.

As of September 11, Lithuania has narrowed down the green countries’ list to include only Poland as the rest of European and third countries are currently considered epidemiologically unsafe. Additionally, travelers arriving from Poland must present a PCR test performed at least 72 hours in advance or an antigen test carried out at least 48 hours before departure. Fully vaccinated travelers that are visiting the country at least 14 days after the final vaccination dose has been administered, are exempted from testing and quarantine requirements.

However, travelers arriving from yellow countries must present the first test which is to be performed before arrival and the second test which must be carried out three to five days upon the arrival. Holders of the EU Digital COVID-19 Certificate can enter the country without entry restrictions.

As of September 20, non-vaccinated travelers from Latvia and Romania arriving in Lithuania must present a negative result of PCR test performed within 72 hours before arrival and undergo quarantine for ten days, as these nations have been added to the red list of countries.

Effective September 20, non-vaccinated arrivals from on Iceland and Portugal will not be subject to quarantine upon reaching Lithuania but they must perform a test before and upon arrival. These countries have been moved to the yellow category from red category.

Effective from September 27, unvaccinated travelers from Slovakia must undergo testing requirements and a ten-day mandatory quarantine upon arrival in Lithuania, as the country has been added to the high-risk list or red category. However, these restrictions will not affect fully vaccinated travelers or persons that have previously recovered from COVID-19.

Denmark, Finland, Luxembourg, the Spanish territory of Mallorca, and France’s Reunion zone arrivals will not be subject to quarantine upon reaching Lithuania, as these nations have been moved from the red to the yellow category. On the other hand, Czechia has been moved from green to the yellow list. Travelers from the yellow category will be subject to double testing requirements by performing a test before and upon arriving in Lithuania.

Effective October 4, travelers arriving from Poland and Luxembourg will be subject to stricter travel restrictions upon arrival in Lithuania, this means travelers from Poland will be obliged to present pre-departure test results and also undergo quarantine for a period of ten days. However, these restrictions will not affect fully vaccinated travelers or persons that have previously recovered from COVID-19.

In addition, Liechtenstein has been moved from red to the yellow list. Effective October 11, Lithuania has moved Crete, France (except for Martinique and Guiana), Luxembourg, and the Netherlands, from the red list to the yellow list of countries. Travelers from these countries are eligible to enter Lithuania by presenting a pre-departure COVID test and undergoing a second test taken between the third and fifth day of their stay in the country. However, these restrictions will not affect fully vaccinated travelers or persons who have previously recovered from COVID-19.

On the other hand, Hungary has been added to the red list. Travelers from Hungary will be obliged to present pre-departure test results and also undergo quarantine for a period of ten days. These restrictions will not affect fully vaccinated travelers or persons who have previously recovered from COVID-19.

In addition, Liechtenstein, Spain (only territory of Gran Canaria and Tenerife) have been moved to the green list. As of October 16, the European Union Digital COVID Certificate issued in Lithuania has been updated to include the third dose of a COVID-19 vaccine, which is administered as a booster shot. The same certificate is valid for an indefinite period after vaccination against the virus.

Additionally, Luxembourg, the Netherlands and Finland have been added to the red list. Italy, Greece (only territory of Rhodes and Santorini islands) have been moved to the yellow list. Also Portugal (only territory of Madeira Island) and Reunion (French overseas department) have been added to the green list. The isolation and testing requirements for COVID-19 for travelers remain unchanged this week.

As of October 21, Lithuanian citizens who got fully vaccinated against COVID-19 or have recovered from the virus while staying abroad can now apply and receive an EU Digital Certificate issued by Lithuanian authorities.

As of October 25, Cyprus, the Czech Republic, and Denmark have been moved to the red zone. Liechtenstein and Spain (except territories of Fuerteventura, Tenerife and Gran Canaria Islands, which remain in the green zone) have been added to the yellow list. The isolation and testing requirements for COVID-19 for travelers remain unchanged.

Effective November 1, Iceland, Liechtenstein and Spain (except territories of Fuerteventura, Tenerife and Gran Canaria Islands, which remain in the green zone and Mallorca which remains in the yellow zone) have been moved to the red zone. France (except for territories of Martinique, Mayotte and Guiana, including the territory of Reunion (French overseas department)), has been moved to the yellow list. Unvaccinated and unrecovered travelers arriving from countries that have been moved to the red list are obliged to present pre-departure test results and also undergo a ten day quarantine upon arrival.
Travel Restrictions (contd) — As of November 15, Italy, France, Greece (only islands of Rhodes and Santorini) and Spain (only territory of Mallorca) have been added to the red zone. France (only territory of Mayotte) and Spain (territories of Fuerteventura, Tenerife and Gran Canary Islands) have been moved to the yellow list. The only country to stay in the green zone is Malta. Unvaccinated travelers arriving from countries that have been added to the red list are obliged to present pre-departure test results and also undergo a ten day quarantine upon arrival.
— As of November 19, Spain (territories of Fuerteventura, Tenerife and Gran Canary Islands), Portugal (only territory of Madeira) and Reunion (French overseas department) have been added to the red list. Malta has been moved to the yellow list. The isolation and testing requirements for COVID-19 for travelers remain unchanged this week
— As of December 6, Malta and French Guiana have been moved to the red list. Travelers arriving from these countries are obliged to present pre-departure test results and also undergo a ten day quarantine upon arrival. Also, travelers arriving from the Republic of Botswana, the Kingdom of Eswatini, the Kingdom of Lesotho, the Republic of Mozambique, the Republic of Namibia, the Republic of South Africa and the Republic of Zimbabwe are obliged to present a negative result of PCR test performed within 72 hours before arrival. Upon arrival travelers will have to quarantine for ten days and get tested again not earlier than seventh day, but not later than tenth day upon arrival to Lithuania. These enhanced disease control rules will apply regardless of whether the travelers were vaccinated or have contracted COVID-19 disease.
— Effective from December 20 until December 24, all arrivals from Spain’s islands Fuerteventura, Tenerife and Gran Canaria, as well as French Guiana, will face stricter entry rules, including COVID-19 test requirements when planning to enter Lithuania. These countries have moved to Lithuania’s red list.
— Additionally, Lithuania has moved Romania from the red to the yellow list.
— The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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

Compensation & Benefits — Specific financial measures are implemented to assist certain businesses which cannot fully operate due to quarantine:
— Possibility to postpone loan payments for up to six months without changing interest
— Possibility to receive partial (up to 50%) premises rent compensation

Social Security Contributions:
— Self-employed:
  — Self-employed individuals who are subject to monthly health insurance payments may defer the payments for 2 years as of the end of extreme situation.
— All taxpayers:
  — Possibility to apply for tax instalment (loan) agreement to defer tax underpayments (without interest);
  — Suspended recovery of tax underpayments;
  — Relief from penalties and late payment interest (some tax payers are released automatically, some need to submit an application).
Benefits:
— Self-employed individuals may apply for a monthly EUR 257 allowance from the Government.
— To help employers preserve jobs during the idle time subsidies will be paid to compensate part of salaries.
  The amount of subsidy will be 70 or 90% of salary (but not more than minimum salary). The subsidy will be paid for no longer than 3 months.
— Specific financial measures are implemented to assist certain businesses which cannot fully operate due to quarantine.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

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

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions

- As of July 15, travellers from countries within the EEA and Schengen Area, as well as residents of Albania, Armenia, Australia, Azerbaijan, Bosnia and Herzegovina, Brunei, Canada, China, China, Israel, Jordan, Kosovo, Lebanon, Montenegro, New Zealand, North Macedonia, Qatar, Rwanda, Saudi Arabia, Serbia, Singapore, South Korea, Thailand, the UK, Hong Kong, Macau, and Taiwan are permitted to enter Luxembourg. In addition to this, all incoming international air travellers to present vaccination certificate, recovery certificate (in the previous six months), or negative PCR or antigen test result taken, prior to the boarding.

- As of July 15, individuals who have stayed in the UK or India in the last 14 days must submit a COVID-19 test on arrival and quarantine for seven days before taking a second COVID-19 test.

- As of August 2, travellers aged 12 and above from the UK will be permitted to enter Luxembourg if they present a vaccination certificate or a recovery certificate stating that they have been cured from the disease within the last six months, or have a negative PCR test result.

- As of September 16, travellers from India will not be obliged to follow strict quarantine for seven days on arrival with the performance of a PCR test on the 6th day of quarantine as well as declare their presence to the Sanitary Inspectorate upon their arrival in Luxembourg within 72 hours or a negative antigen test result taken 48 hours before their departure.

- Effective October 11, third-country nationals from Bosnia and Herzegovina and the Republic of Moldova to enter Luxembourg for non-essential travel.

- On the other hand, third-country nationals from Chile, Kuwait and Rwanda will be authorised to enter for non-essential purposes.

- Effective November 17, travelers carrying a valid vaccination certificate issued by the authorities of Moldova, Georgia, New Zealand, and Serbia will be allowed to enter the country.

- Effective December 2 until January 14, 2022, all permitted arrivals who have stayed in South Africa, Botswana, Lesotho, Mozambique, Namibia, and Zimbabwe in the preceding 14 days must undergo a test on arrival in Luxembourg and undergo quarantine for seven days, and take a second test before exiting 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 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).
  - As of December 17, Luxembourg and Belgium have extended the agreement on social security workers for teleworking, until June 30, 2022.
  - As of December 17, Luxembourg and France have extended the agreement on social security workers for teleworking, until June 30, 2022.
  - As of December 17, Luxembourg and Germany have extended the agreement on social security workers for teleworking, until June 30, 2022.

Payroll Reporting and Withholding Changes

- As of September 6, Luxembourg and Germany have extended their agreement concerning the taxation of cross-border workers teleworking due to the COVID-19, until December 31, 2021.
- On December 10, Luxembourg and Belgium announced extension of the mutual agreement on the taxation of cross-border workers until March 31, 2022.
- As of December 16, Luxembourg and France extended the mutual agreement on taxation of cross-border workers until March 31, 2022.
Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

— Parents have been awarded special leave to look after children who have the virus, or whose schools or child care facilities have closed. This leave will not count towards the usual "leave for family reasons" threshold calculations.

— On April 2, announced the deductibility of COVID-19-related rent reductions. The allowed deduction will be equivalent to twice the amount of rent reduction.

— As of July 2, Luxembourg has introduced a deduction for rent reductions, which will be allowed at a value equal to an amount twice the rent reduction granted, up to the maximum value of EUR 15,000.
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.

- On December 1, authorities in Malta have updated their international COVID-19 related entry restrictions. Officials are maintaining a list of "Corridor Countries" from which travelers are permitted entry to Malta. As of November 27, the list of Corridor Countries is as follows: Andorra, Australia, Austria, Belgium, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Indonesia, Ireland, Italy, Japan, Jordan, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Monaco, Morocco, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Rwanda, San Marino, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, Thailand, Tunisia, Turkey, United Arab Emirates, United Kingdom, Uruguay, and Vatican City.

- As of December 21, Malta has banned flights to and from Britain until further notice.

- As of January 26, authorities have indefinitely barred travelers from the UK, Brazil, and South Africa who are not Maltese citizens or permanent residents from entering Malta; all other travelers arriving from the UK must submit to a PCR test upon arrival and self-isolate for 14 days. Non-Maltese nationals traveling from the UK for essential purposes must obtain permission to enter Malta.

- As of March 29, all countries previously placed in the green category have been moved to the orange category, the Ministry informed. All travel activity from the countries placed on the red list remains banned, except for repatriation travel purposes.

- Effective from July 1, holders of an EU COVID-19 Vaccination Passport and the UK citizens holding a green travel pass will be allowed to enter Malta without any restrictions. In addition to this, for travelers from the UK aged 12 years and over, a two-dose vaccination proof has to be provided. Children aged between 5 and 11 need a negative PCR test result.

- Passengers arriving from countries/regions in Malta's Amber list, who have resided in an Amber country/region for a minimum of 14 days may enter Malta with:
  - A negative 72 hour nasopharyngeal RT-PCR test result (age 5 and over, or
  - A valid official Maltese vaccination certificate (age 12 and over) or an EU Digital COVID vaccine certificate

- As of July 22, travellers from Ireland who hold an HSE (Health Service Executive) vaccination certificate have to follow mandatory hotel quarantine rules after arriving in Malta. However, the Irish Authorities have now started issuing the EU Covid pass, i.e. travelers to Malta could be exempt of the quarantine if they are in possession of the latter.

- Effective September 1, the Maltese authorities have announced that Maltese Residents arriving from red-listed countries who do not have a valid vaccination certificate can self-isolate at a different address other than the official quarantine hotel subject to obtaining prior authorisation from the Authorities through an online portal accessible from here (https://travelauthorisation.gov.mt/).

- Effective September 23, travelers arriving from the following countries will be permitted to enter Malta, provided they hold a valid vaccination certificate indicating that they have been immunised against COVID-19 with one of the vaccines approved for use by the European Medicines Agency (EMA):
  - Albania
  - Andorra
  - Armenia
  - Australia
  - Bahman
  - Belarus
  - Bermuda
  - Bosnia and Herzegovina
  - Canada
  - Cape Verde
  - China
  - Cuba
  - Egypt
  - Faroe Islands
  - Fiji
  - Gabon
  - Georgia
  - Gibraltar
  - India
  - Iraq
  - Israel
  - Japan
  - Jordan
  - Kosovo
  - Kuwait
  - Lebanon
  - Libya
  - Liechtenstein
  - Malaysia
  - Maldives
The complete list of recognised Covid vaccine certificates as at 24th September 2021 is:

1. The Official Maltese vaccination certificate
2. The EU Digital COVID vaccination certificate, issued by EU, EEA and non-EU countries connected to the EUDCC gateway. The EU Digital COVID vaccination certificate now includes certificates from Iceland, Liechtenstein, North Macedonia, Norway, San Marino, Switzerland, Ukraine and Vatican City.
3. The United Kingdom NHS (paper or digital) Coronavirus (COVID-19) Vaccination Certificate
4. The UAE Al Hosn vaccine certificate
5. The UAE vaccine certificate issued by the Dubai Health Authorities with a readable QR Code
6. The Turkish vaccine certificate of full course of vaccination.
8. The Serbian “Digital Green Certificate” with a readable QR Code
9. The Gibraltar, Jersey and Guernsey vaccination certificate
10. The Covid 19 vaccination certificate issued by the Ministry of Public Health, Doha, Qatar
13. The Arab Republic of Egypt COVID-19 vaccine certificate
14. The Lebanese COVID-19 vaccination record card
15. The Canadian COVID-19 Provincial Immunisation Records - full course and 14 days after last dose, as verified by Verify app
16. The Ministry of Health, Singapore Vaccination Certificate
17. The State of Kuwait Ministry of Health SARS-COV-2 Vaccination Certificate

— Effective September 29, Malta has begun accepting the vaccination certificates issued by Malaysia, Rwanda, and Saudi Arabia
— Effective October 15, Malta has recognized the COVID-19 certificates issued by Armenia, Iraq, Moldova, and South Korea, as valid proof of immunity
— Effective October 21, Malta has announced the extension of its travel ban that is currently applicable against unvaccinated travellers from all EU/Schengen Area and 67 third countries worldwide
— As of November 8, the Maltese authorities announced that, travelers who have a recognized vaccine certificate along with a booster dose of an EMA approved vaccine following a primary full schedule with a WHO approved vaccine, will be allowed to enter the country without being subject to 14-days quarantine requirement
— As of November 28, the Maltese authorities have banned inbound and outbound travel from six African countries including South Africa, Namibia, Lesotho, Botswana, Eswatini, and Zimbabwe

The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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
Payroll Reporting and Withholding Changes
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
Other Relevant Information
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
— Effective from May 31, Hungary, and Moldova vaccinated travellers can travel to each other’s countries without the need to undergo any entry restrictions such as quarantine and negative test results, based on a vaccination certificate issued by the respective country.

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

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

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

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

Other Relevant Information
— On 5 September 2020, the State Tax Service approved the form CPDIV20 on the extension of the deadline for the individual income tax return at the request of individuals.
— As of March 9, Moldovans making donations to combat COVID-19 pandemic, are entitled to receive deduction while completing the income tax return.
Travel Restrictions

— Entry to Montenegro is allowed for travelers and residents from countries who have less than 25 cases per 100,000 citizens. As of 30 June, entry to Montenegro is allowed for travelers and residents of all EU countries. While travelers from these countries are currently not subject to quarantine, the final decision rests with local officials. The list of applicable countries is updated regularly by the Institute for Public Health, and may be found here: https://www.ijzcg.me/me/novosti/covid-19-popustanje-mjera-u-medunarodnom-saobracaju.

— As of 16 July, Council of the EU has updated non binding list of countries for which member states should gradually lift travel restrictions at the external borders, removing Montenegro from the list

— As of December 8, non-resident foreign nationals may enter Montenegro, provided they reside in a country on the "Green list" or have been in a Green list country for at least 15 days before traveling to Montenegro: no self-isolation or proof of negative COVID-19 tests are required. The Green list includes all EU countries, as well as Azerbaijan, Canada, China, Japan, New Zealand, South Korea, the UK, and Turkey, among others. Residents of countries classified as medium risk and placed on the "Yellow list" - specifically Albania, Australia, Bosnia and Herzegovina, Israel, Kosovo, Lebanon, North Macedonia, Serbia, Seychelles, Singapore, and the US - must produce a negative COVID-19 test taken no more than 72 hours before arrival. Travelers may also produce a positive test result for antibodies to COVID-19; there does not appear to be a time limit on these tests

Immigration

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

Compensation & Benefits

Social Security

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

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

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

Filing / Payment Due Date

— 90 days deferral of payment due date for social security liabilities and personal income taxes which are due for payment during March, April and May. Personal income tax and Social security liabilities due for payment during March, April and May can be settled in 24 equal monthly installments from the due date

— Deadline for filing of statutory financial statements and corporate income tax returns is extended from 31 March 2020 (initial deadline) to April 15, 2020.

— It is important to note that the decision to extend the statutory deadline relates solely to the filing of financial statements and corporate tax returns, but not to the payment of corporate income tax liability.

— Deadline for filing annual PIT return is extended from 30 April 2020 (initial deadline) to 15 May 2020

Other Relevant Information
There is a EU travel ban in place for non-essential travel from outside the EU. Exemptions apply.

- The non-European part of the Dutch Kingdom is exempt from the travel ban, this includes Aruba, Bonaire, Curacao, Sint Maarten, Saba and Sint Eustatius.
- Some specific categories are also exempted from the travel ban: persons in possession of an approval notice from the Dutch immigration authority (IND) for highly skilled workers (e.g. Holders of EU blue card, Intra-Corporate Transfer or researchers) or a work permit issued under Highly Skilled Migrant category, or for study (higher vocational education). In addition to the approval notice the highly skilled worker should carry a written statement from their employer stating that their work requires them to be present in the Netherlands also detailing the reasons. The statement must also explain why it’s not possible for the highly skilled worker to postpone their travel.
- The exemption also applies to immediate family members (spouse/partner and children) from exempted categories. Family members travelling alone should carry documents demonstrating the family ties and a copy of the residence permit or approval notice of the highly skilled worker or student.
- Non-EU nationals holding a valid MVV-entry visa are also exempt.
- People in a long-distance romantic relationship (not married): partners of Dutch citizens, EU nations and persons traveling from safe countries can travel to the Netherlands for a short period to stay with their partner. If you do not fall in one of these categories, it is not possible to travel to the Netherlands as a visitor.
- Internal Schengen borders are open but measures are in place to reduce non-essential intra EU travel as much as possible.
- All flight bans have been lifted as of June 1 2021.

Self-quarantine: All travelers from abroad, including Dutch or EU nationals, are strongly advised to self-quarantine for 10 days upon arrival. The self-quarantine can be ended after 5 days if a negative test is taken from the fifth day of quarantine. Certain exceptions apply, among those are cross-border workers. Prior to traveling you are required to fill out the quarantine declaration form and you have to carry the completed and signed form when you enter the country.

Effective September 22, vaccinated travellers arriving from very-high risk countries will not be required to undergo quarantine upon entering the Netherlands. They must only present a negative PCR test taken 48 hours before reaching the country or an antigen test no older than 24 hours. Meanwhile, unvaccinated travellers from these nations must perform a five-day quarantine requirement. The list of these countries is as follows:
- Afghanistan
- US Virgin Islands
- Anguilla
- Azerbaijan
- Bangladesh
- Bermuda
- Botswana
- Cuba
- Dominican
- Eswatini
- Fiji
- French Guiana
- French Polynesia
- Georgia
- Guadeloupe
- Guyana
- Haiti
- India
- Indonesia
- Iran
- Kazakhstan
- Kosovo
- Lesotho
- Martinique
- Mongolia
- Montenegro
- Myanmar
- Nepal
- North Macedonia
- Pakistan
- Palestine
- Saint Kitts and Nevis
- Serbia
- Somalia
- South Africa
- Sri Lanka
- Suriname
- United Kingdom
- United States of America
- Venezuela

Effective October 29, fully vaccinated travellers from Brazil, Costa Rica, Israel, Malaysia, the Philippines, Saint Lucia, and Seychelles will be permitted to enter the Netherlands without being subject to testing requirements, as these countries will be added to the high-risk list from the very high-risk list. However, the testing rule will continue to remain effective for all those who have not been vaccinated yet.
Travel Restrictions (contd.)

- From February 2022, all passengers who wish to visit the Netherlands must present COVID-19 vaccination certificates that indicate that the travelers have received a booster shot.
- As of December 19, travelers arriving from low-risk locations in the EU/Schengen Area may enter the Netherlands without restrictions.
- As of December 19, travelers arriving from locations outside the EU/Schengen Area or from within a high-risk area in the EU/Schengen Area must present a negative result from a pre-departure COVID-19 test to enter the Netherlands. These individuals may present either a negative result from a molecular test (e.g., PCR, RT-PCR, LAMP, TMA, or mPCT) taken no more than 48 hours before departure for the Netherlands or a negative result from an antigen test taken no more than 24 hours before departure.
- As of December 19, passengers flights from Botswana, Eswatini, Lesotho, Malaysia, Malawi, Mozambique, Namibia, Zimbabwe, and South Africa are banned through at least December 22.
- Effective December 22, the Netherlands announced that travelers from the UK will have to undergo quarantine on arrival. In addition, all travelers who have been in the UK must also undergo mandatory quarantine for 10 days on arrival in the Netherlands but will have the option of taking a PCR test on day five for early release.
- 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 the Netherlands, please click here: https://reopen.europa.eu/en/map/NLD

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

Immigration

- See the travel restrictions for the categories that may travel to the Netherlands.
- The Netherlands resumes consular services (granting of visas) gradually in the countries where possible, this depends on the health situation in the country.
- If the embassy in your country is still closed, the Ministry of Foreign Affairs will only be able to issue an MVV if the embassy in your country is still closed, the Ministry of Foreign Affairs will only be able to issue an MVV if you meet these 3 criteria:
  1. Your case will only be considered urgent if you meet these 3 criteria:
  2. If the embassy in your country is still closed, the Ministry of Foreign Affairs will only be able to issue an MVV if you meet these 3 criteria:
  3. You need to explain why your case is urgent and must prove that the urgency relates to a vital profession.
- In the meantime, the IND still handles applications and authorizations in person desk services are being restored gradually. IND can allow appointments to provide biometrics or to collect the residence permit (ID document).
- For the most updated immigration measures we refer to the website of the Immigration Authority the IND.

Compensation & Benefits

- The authorities confirmed – by means of a Decree – that a change in the travel pattern of employees does not impact the (taxation of) a fixed travel allowance, i.e. employers can apply the fixed travel allowances as if the pre-crisis travel pattern is still applicable. This approval was initially applicable to 2020 only. This approval is extended until 1 January 2022. Note that it is relevant in this respect that the fixed travel allowance was already granted to the employee on 12 March 2020 or before. If an employer changed the fixed travel allowance per 1 January / 1 February / 1 April 2021 (e.g. to payment based on actual travel days), this can be postponed until 1 January 2022.
- The authorities confirmed that fixed (expense) allowances, already granted on 12 March or before, could remain unchanged and based on the same facts as in the pre-crisis period. Therefore, an employee may continue to receive these fixed allowances tax free. This approval was applicable to 2020 only and has not been prolonged for 2021.
- Under the work-related expenses scheme there is a fixed tax-free threshold. The threshold amounts to 1.7% of the total salary for tax purposes of all employees up to EUR 400.00 and 1.2% (2020) respectively 1.18% (2021) for the excess of the total salaries. Due to COVID-19, the 1.7% has been increased to 3%, for 2020 and 2021.
- If companies apply for the subsidy for wage costs due to COVID-19 (“NOW”) there might be limitations on the possibility to award bonuses and distribute dividends for the financial year or financial years in which the subsidy period falls.
- The deemed income rules (“gebruikelijk loon”) applicable to individuals working for an entity in which they have a substantial interest (>5% of the shares) have been eased for 2020 and 2021. Under certain circumstances, the deemed income can be set at a lower level than prescribed in the Dutch Wage Tax Act.

Social Security

Contributions:

- Based on a Decree the Deputy Minister of Finance approved that every business that was facing financial difficulties as a result of the COVID-19 crisis was eligible for a deferral of payment on request for a large number of relevant taxes for businesses, e.g. payroll tax and social security.
- Therefore, employers could 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 October 2021. This measure has not been extended and is therefore terminated as of 1 October 2021. This means that employers must comply in any case, as of October 1, 2021, again comply with the payment obligations that arise on or after that date.
- As soon as the request was received, the Dutch tax collector would, in principle, immediately put the tax collection measures on hold for three months. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. Employers could ask for this longer deferral period in the first request. A deferral request could ask for the deferral to last up to 18 months.
- As soon as the request was received, the Dutch tax collector would, in principle, immediately put the tax collection measures on hold for three months. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. Employers could ask for this longer deferral period in the first request. A deferral request could ask for the deferral to last up to 18 months.
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- The deemed income rules (“gebruikelijk loon”) applicable to individuals working for an entity in which they have a substantial interest (>5% of the shares) have been eased for 2020 and 2021. Under certain circumstances, the deemed income can be set at a lower level than prescribed in the Dutch Wage Tax Act.
**Social Security (contd.)**

The commencement date for the repayments and payback period for the deferred tax liabilities granted under this emergency deferral regime was extended. The government has previously announced a further extension to the payback period to 60 months and pushed back the commencement date for the repayments from October 1, 2021 to October 1, 2022.

The Netherlands has approved that cross-border workers, who are forced to work at home because of the travel restrictions, will not face a change in the applicable social security legislation until at least 1 January 2022.

**Payroll Reporting and Withholding Changes**

Payroll and withholding obligations remain applicable. The authorities however were flexible if employers were not able to meet all administrative obligations in time, such as a timely and correct identification of a new employee. This relaxation was applicable until 1 October 2021. This measure has not been extended and is therefore terminated as of 1 October 2021. This means that from 1 October onwards, employers must meet all administrative obligations in time.

**Tax Profile / Tax Residency changes**

- Personal income tax: no specific measures for employees
  - As of December 15, the Netherlands has prolonged the mutual agreements regarding the taxation of frontier workers with Belgium and Germany until March 31, 2022

**Waiver of Penalties & Interest**

- Both payment interest and interest on tax due are temporarily reduced to 0.01%. The reduction for payment interest is applicable until 31 December 2021. The interest will then gradually be increased from 1% as from 1 January 2022, back to 4% as from 1 January 2024. The reduction for interest on tax due was applicable until 1 October 2020
- With effect from January 1, 2022, penalties will again be imposed on non- or late payment of taxes. This means, for example, that penalties may be imposed on non- or late payment of wage tax for the period December 2020 (which is payable in January 2021). The penalties are not applicable if the employer applied for the deferral of payment under the current policy as a result of the COVID-19 crisis
- As of December 2, the Netherlands has extended the special deferral of payment for tax debts for the fourth quarter of 2021. The extension applies to all taxes that are eligible for deferral under the emergency decree and of which the last date for payment expires before February 1, 2022
- As of December 2, the Netherlands has announced that the late-payment interest rate will remain at 0.01% through June 30, 2022. Effective January 1, 2023, the late-payment interest rate will increase to 2%. On July 1, 2023 to 3%; and on January 1, 2024 to 4%
- As of December 2, the Netherlands has the period in which the reduced late-payment interest rate of 0.01% is applied through June 30, 2022

**Filing / Payment Due Date**

- 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 could 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 2021. This measure has not been extended and is therefore terminated as of 1 October 2021. This means that employers must in any case, as of October 1, 2021, again comply with the payment obligations that arise on or after that date.
- As soon as the request was received, the Dutch tax collector would, in principle, immediately put the tax collection measures on hold for three months. Subject to certain conditions, a deferral could be requested for taxes due over a period longer than 3 months. Employers could ask for this longer deferral period if the first deferral request or could ask for it after the first deferral request but before October 1, 2021. For instance, a statement of an expert third party (external consultant / accountant) who confirms the payment difficulties is required. If extension of payment has been requested for 3 months, and after that period the current obligations cannot be paid, it was necessary to submit a request for the extended postponement to the Dutch collector. This request must have been received before October 1, 2021.
- The commencement date for the repayments and payback period for the deferral tax liabilities granted under this emergency deferral regime was extended. The government has previously announced an extension to the payback period to 60 months and pushed back the commencement date for the repayments from October 1, 2021 to October 1, 2022

**Other Relevant Information**

- Travelers arriving in the Netherlands from the following countries and regions should self-quarantine for 10 days at home or in the holiday accommodation, even in case of no symptoms or if tested negative for COVID-19:
  - Andorra, Austria, Belgium, Bulgaria, Croatia, Curacao, Cyprus, Czech Republic, Denmark, Estonia, Finland: Päijät-Häme and Helsinki-Uusimaa region, including the cities of Helsinki, Espoo and Vantaa.
  - Albania, Algeria, Andorra, Argentina, Armenia, Austria, Azerbaijan, Bangladesh, Belgium, Benin, Bolivia, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Cambodia, Cameroon, Canada, Cape Verde, Central African Republic, Chad, China, Colombia, Costa Rica, Croatia, Cuba, Curacao, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland: counties of Dublin, Donegal, and Limerick and Louth.
  - France, Germany, Greece, Hungary, Ireland: counties of Dublin, Donegal, and Limerick and Louth.
  - Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Norway: City of Oslo and the county of Viken.
  - Poland, Portugal, Romania, San Marino
  - Slovakia, Slovenia, Spain, Sweden, Switzerland, United Kingdom, any country outside the EU and Schengen, except for: Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand and China.
- As of August 31, the government has announced that it will extend beyond 2023 – and in some cases amend the application of – a number of tax measures that aim to mitigate the economic effects of the COVID-19 pandemic.
- As of June 1, Netherlands extends relief and recovery package through third quarter 2021
On 12 May 2020, the rules for EEA citizens who can travel to Norway were changed regarding who can travel to Norway. Here is a list of who can travel to Norway now to visit family:

- We emphasize that citizens of Sweden, Denmark, Finland and Iceland relate to the same rules as stated here for all EEA citizens.
- EEA citizens who visit a spouse who resides in Norway can travel to Norway.
- EEA citizens who visit a cohabitant who resides in Norway. A cohabitant is a person who has been living in a permanent and established cohabitation relationship for at least two years, or you/the person who has lived in a permanent and established cohabitation relationship for at least two years, or you/she have or expect children together, and are going to live together.
- EEA citizens who visit their children under the age of 18 who live in Norway can travel to Norway.
- EEA citizens who visit stepchildren under the age of 18 who are resident in Norway (spouse or cohabitant’s children) can travel to Norway.
- EEA citizens under the age of 18 who are visiting parents residing in Norway can travel to Norway.
- Girlfriends or boyfriends of EEA citizens cannot travel to Norway now.

Effective from April 1, all persons entering the country must undergo a COVID-19 test and wait for the results. Effective from March 1, Norway’s government has announced that daily commuters from all the other Nordic countries (Denmark, Finland, Iceland, Sweden, Faroe Islands and Greenland) from 1 June.

From 1 July, all third-country nationals who have been granted residence permit under the immigration rules and who have been in other countries will have to undergo COVID-19 testing at the border, upon arrival. If the person does not present such a test, he/she may be refused entry.

Effective from November 9, Norwegian embassy announced the latest travel restrictions for Norway. Travelers from red countries must show a certificate on negative COVID-19 test when they come to Norway. The test must have been taken less than 72 hours before entry. If the person does not present such a test, he or she may be refused entry.

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

Effective from January 25, 2021, for an indefinite period to contain the spread of COVID-19 and its mutations in Norway, the government announced that all travelers from high-risk regions (high-risk countries, high-risk areas), including Iceland, will have to undergo COVID-19 testing at the border, upon arrival.

Effective from January 29, the Government is imposing far stricter rules on foreign nationals who seek entry to Norway. This includes among other installers and repairers who will carry out the necessary service and maintenance work.

UDI (Immigration authorities) will send a letter to your representative/employer confirming that you can come to Norway from 1 July. Your employer should forward this letter to you, and you have to bring it with you as a confirmation when you travel to Norway. Employees traveling to Norway are required to bring this letter (which should be forwarded by their employers) as a confirmation.

As of August 12, the Norwegian government has moved to further tighten travel restrictions against the coronavirus.

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, and Vasterbotten region in Sweden, and the Finnish regions of Central Finland and Paijanne-Namemue. Travelers arriving from these locations must self-isolate for ten days upon arrival.

As of October 26, 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 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. Travelers from red countries must show a certificate on negative COVID-19 test when they come to Norway. The test must have been taken less than 72 hours before the entry. If the person does not show such a test, they may be denied entry. As per recent changes in entry restrictions to Thailand and the resumption of semi-commercial flights, a visitor’s visa to Norway can be approved as of 1 November 2020, and until further notice, he/she must be exempted under certain conditions.

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

Effective from January 25, 2021, for an indefinite period to contain the spread of COVID-19 and its mutations in Norway, the government announced that all travelers from high-risk regions (high-risk countries, high-risk areas), including Iceland, will have to undergo COVID-19 testing at the border, upon arrival.

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

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

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

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

As of April 22, the Norwegian government decided to tighten the travel restriction imposed on January 29, 2021, for an indefinite period to contain the spread of COVID-19 and its mutations.

As of April 28, Norway tightens travel restrictions for Pakistan and other Asian countries due to the new variant of coronavirus found in Pakistan’s neighboring country India. Travellers from Bangladesh, India, Iraq, Nepal, and Pakistan will have to quarantine at a hotel upon arrival to Norway.

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

Travel Restrictions (contd.)

— Effective from August 12, Norway has announced that COVID-19 passports issued by the National Health Service (NHS) of England and Wales will be recognised as proof of immunity against the disease. Further, all individuals arriving from England and Wales who have been fully vaccinated with a European Medicines Agency (EMA) approved vaccines—Pfizer/BioNTech, AstraZeneca, Moderna, Johnson & Johnson, as well as those who have recovered from the COVID-19 disease during the last six months, will not be required to undergo any entry restrictions.

— Effective August 18, Norway has announced that the COVID-19 certificates issued by Northern Ireland’s authorities will be accepted in the country. This indicates that travellers from Northern Ireland will no longer be required to provide additional negative COVID-19 test results, undergo testing at the order, follow self-isolation rules, or fill in the entry registration form.

— As of September 26, Norway has recognized the vaccination passport issued by Israel. This means that the travellers from Israel who have been vaccinated or recovered from COVID-19, will now be able to enter the country restriction-free.

— Effective November 26, all incoming passengers will be obliged to complete Pre-Entry Registration, and undergo Testing.

— Effective December 6, quarantine is mandatory upon arrival in Norway from:
  1) Albania, Algeria, Andorra, Austria, Azores, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Canary Islands, Croatia, Cyprus, Czech Republic, Estonia, Faeroe Islands, France, Corsica (France territory), Germany, Greece, Greenland, Hungary, Iceland, Ireland, Italy, Jordan, Kosovo, Latvia, Lebanon, Libya, Lithuania, Liechtenstein, Luxembourg, Madeira, Malta, Moldova, Monaco, Montenegro, Morocco, Netherlands, North Macedonia, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Svalbard and Jan Mayen, Switzerland, Syria, Turkey, Ukraine, United Kingdom, Vatican City.
  2) Denmark: Hovedstaden, Sjælland, Nordjylland, Syddanmark, Midtjylland.
  3) Finland: Central Finland Hospital District, Central Finland; Central Ostrobothnia Hospital District, Central Ostrobothnia; Helsinki and Uusimaa Hospital District, Uusimaa; Kanta-Häme Hospital District, Kanta-Häme; Kymiensuu Hospital District, Kymenlaakso; Vaasa Hospital District, Ostrobothnia.
  4) Greece: Ionian Islands, Crete, North Aegean Islands, South Aegean Islands.

— However, within the Nordic region, quarantine is not required upon arrival in Norway from:
  1) Åland.
  2) Finland: Etelä-Savo Hospital District, South Savo; Itä-Savo Hospital District, South/North Savo; Kainuu Hospital District, Kainuu; Länsi-Pohja Hospital District, Lappi; Lappi Hospital District, Lappi; North Karelia Hospital District, North Karelia; Satakunta Hospital District, Satakunta; Vaasa Hospital District, Ostrobothnia.
  3) Sweden: Norrbotten, Jämtland, Dalarna, Jönköping, Kronoberg, Södermanland, Västerbotten.
  4) Italy: Sardinia, Sicily.

— 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**

- 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/](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](http://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 travelling between their residence and place of work, are exempt from quarantine duty as long as they are in employment. The quarantine exemption only apply for the time they travel to/from work and during work hours. They must still be in quarantine during their free time.
- Effective May 21, foreign national residents of Norway will no longer have to register with the National Registry of Norway. To leave and re-enter Norway, they will only need to provide residence permit, travel documentation, and travel itinerary as evidence to the customs officials.

**Compensation & Benefits**

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

**Social Security**

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

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

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

**Waiver of Penalties & Interest**

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

**Filing / Payment Due Date**

- Effective from February 20, the Norwegian Ministry of Trade and Industry has introduced a new entry scheme through which companies can apply to bring to Norway essential foreign workers from abroad.

**Other Relevant Information**

- None for the time being. However, accept of fewer home trips than previously to fulfill commuting requirements.
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
- until 17 December 2021, the movement of passengers between Poland and Belarus by international rail traffic is suspended.

Travelers from Schengen zone have to be quarantined for 10 days, unless they can provide a negative COVID-19 test. The test has to be performed no later than 48 hours before crossing the border. The test can be also performed after arrival to Poland within 48 hours which releases from obligation to self-isolate. Furthermore, vaccinated individuals and individuals who have survived infection with SARS-CoV-2 virus not later than 6 months before crossing the border of Poland are released from obligation to self-isolate. Travelers arriving in Poland from countries outside the Schengen Area and the European Economic Area are subject to a ten-day (from 1 December fourteen-day) mandatory quarantine requirement. In order to release from obligation to self-isolate, the travelers can perform COVID-19 test in Poland after no less than 8 days from the date of arrival. The travelers might be also released from obligation to quarantine if they present the certificate of complete vaccination cycle of EU authorized vaccines or if they present a certificate of recovery from COVID-19.

- children under 12 years of age who are travelling under the supervision of adults vaccinated against COVID-19 or under supervision of adults who can present negative COVID-19 test will not be quarantined.
- individuals who stay within the territory of the Republic of Poland for no more than 24 hours and have a ticket confirming their departure abroad within this period are not subject to quarantine.
- as of October 31, the Polish authorities are recognizing also Oxford-AstraZeneca vaccine Covishield as a valid proof of immunity for travel.
- effective 30 November, flights from seven African countries including Botswana, Eswatini, Lesotho, Mozambique, Namibia, South Africa, and Zimbabwe will be banned. Further, effective 1 December the entry-quarantine requirement of 10 days has been extended to 14 days for unvaccinated third-countries nationals
- effective December 15, travelers arriving from non-European Union countries will be required to undergo COVID-19 testing prior to entering Poland. What is more, the vaccination does not exempt one from the aforementioned obligation.

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.
Pursuant to the provisions introduced under the "Anti-Crisis Shield", the validity period of work and residence permits that would end during the period of state of epidemic threat or the state of epidemic announced due to the spread of SARS-CoV-2, i.e. after 14 March 2020, shall be extended. Under the new law, for the entire period of the epidemic and until the end of the 30th day following the date of recall of the state of epidemic threat or the state of epidemic, the following will be extended:

- Residence permits and residence cards,
- Work permits and declarations on entrusting work to foreigners.

The validity period of the documents listed above will be extended automatically. Thus, foreigners and their employers, for whom work permits or declarations on entrusting work were issued, do not need to take any further steps. In the current mode, extension of the national visa will not involve placing a new visa in the passport. Similarly, no new residence cards will be issued if the decisions on granting residence permits and residence cards have expired.

In the event of documents’ validity expiry, the automatic extension of validity period for Polish residence permits and visas does not provide for traveling to other EU Schengen countries, as the provisions apply only to legal residence and work in Poland.

As for the legal performance of work by foreigners on the territory of Poland, the automatic extension of the validity period shall apply to:

- Work permits types A-E
- Seasonal work permits,
- Declarations on entrusting work to foreigners.

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

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

Extension of deadlines

The new regulations provide for automatic extension of deadlines, to up to the 30th day following the date of recall of the state of epidemic threat or the state of epidemic, for the submission of applications for:

- Extension of a national visa (type D) or a Schengen visa (type C),
- extension of the period of visa-free travel – this applies only to citizens of selected countries, where provided by the visa waiver agreements,
- Granting a temporary residence permit,
- Granting a permanent or long-term EU resident permit.

All the above-mentioned administrative procedures require submitting an application to the office of the voivode competent for the place of stay or residence of the foreigner on Polish territory. Some procedures (related to temporary and permanent residence) require that the foreigner shows up at the office in person. 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.

Pursuant to the provisions introduced under the "Anti-Crisis Shield", further postponement of the effective date for a withholding tax collection mechanism have been announced. Further postponement of the effective date for a withholding tax collection mechanism has been announced. The new effective date is 30 December 2021.

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

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

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

On 11 June 2020 following the approval of the State aid temporary framework to increase flexibility of State aid rules to support the EU economy in the context of the COVID-19 pandemic, the European Commission found that all the proposed Polish schemes are compatible with the State aid rules.

Under the schemes, the public support will take the form of direct grants; repayable advances; tax and payments advantages; deferrals of tax payments; and wage subsidies.

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

- 50% of the minimum national wage per employee per month may be granted if, due to a temporary suspension of the business activity, the employees cannot perform their work at all; or
- 45% of the average statutory wage may be granted if the employer had to reduce the employees’ working hours.

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

Sole entrepreneurs and persons employed under a civil law contract are entitled to a monthly allowance of PLN 2,080 payable for a maximum period of 3 months (under special conditions).

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. 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 50 million per year.

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

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

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

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

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

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

On 29 October 2021, the Polish government adopted the bill prepared by the Polish Ministry of Finance, amending the PIT Act, bringing a package of tax changes to the tax legislation known as the Polish Deal program. Most of the new regulations are expected to enter into force on 1 January 2022.
As of April 21, the Portuguese government prolonged the air traffic measures to mitigate the spread of COVID-19. The measures include:

1. Suspension of air traffic to and from its territory for all flights except for some flights from the European Union or Schengen Area countries, including Liechtenstein, Norway, Iceland, and Switzerland
2. Tightening of restrictions with other EU countries
   - As of April 29, the Portuguese authorities lifted COVID-19 related border controls with Spain
   - As of May 4, travellers from India, Croatia, France, and the Netherlands, and Sweden will have to undergo 14 days of quarantine after arrival
   - As of June 1, citizens of Cyprus, Sweden, and Lithuania can now enter Portugal without being obliged to follow quarantine rules upon their arrival
   - Effective from June 28, non-vaccinated travellers from Britain will be required to undergo mandatory quarantine for two weeks. Under the new rules, anyone travelling to mainland Portugal by air, land or sea, will have to prove they have been fully vaccinated or have to isolate
   - As of June 30, Portugal has only allowed travel for essential purposes from Nepal, South Africa, and Brazil and these travellers have to mandatorily practice a 14-day quarantine upon arrival, either at home or in a place designated by the Portuguese health authorities
   - As of August 23, Portugal has allowed travellers from EEA-associated nations and Albania, Armenia, Australia, Azerbaijan, Bosnia and Herzegovina, Brunei, Canada, China, Israel, Japan, Jordan, Kosovo, Lebanon, Moldova, Montenegro, New Zealand, North Macedonia, Qatar, Saudi Arabia, Serbia, Singapore, South Korea, Taiwan, and the US to enter the country
   - All permitted arrivals must present an EU Digital COVID Certificate, a negative COVID-19 PCR test result taken within 72 hours of boarding, or an antigen test taken within 48 hours before boarding. Additionally, they must also fill out a passenger locator form prior to departure. Travel from other countries remains prohibited except in limited essential cases

As of September 1, the Portuguese authorities have lifted the travel restrictions for travelers from United Kingdom and Brazil, going further, non-essential travel will be allowed from these countries

As of September 21, Portugal has announced that vaccination certificates of permanent residents of a third country will be recognised as long as the document indicates that the holder has been immunised against the disease with one of the vaccines approved for use by the European Medicines Agency (EMA), which are: Astrazeneca (Vaxzevria), Moderna (Spikevax), Pfizer/BioNTech (Comirnaty), and Johnson & Johnson (Janssen). Apart from a vaccination certificate, travellers may also present a recovery certificate

As of October 11, UK citizens who hold an NHS COVID Pass or EU Digital COVID vaccination certificate are no longer required to hold a negative COVID-19 test result as a prerequisite to enter Portugal

As of December 17, Portugal has announced mandatory COVID-19 tests on all arrivals from the UK, including those who have been fully vaccinated against COVID-19. Travellers from the UK will be obliged to undergo three tests – including two for their return

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

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

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### Immigration

As of September 20, Indian citizens are eligible to work legally and safely in Portugal, as both countries' authorities have signed a bilateral agreement that would enable Indians to carry out a professional activity under an employment contract in Portugal. Furthermore, it will apply to recruitment for any labour activity and whatever the duration of the employment contract, Indian workers benefiting from all the rights guaranteed by Portuguese law.

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### Social Security

**Contributions:**

- Possibility of deferral of the social contributions due by micro, small and medium-sized companies/self-employed individuals in November and December of 2020, being the respective amounts paid in equal installments in July, August and September of 2021 (three installments) or from July to December of 2021 (six installments), without the payment of interest.
- It is also foreseen an exemption of social security contributions for companies under simplified layoff;
- An exemption of 50% of the social security contributions is also foreseen for micro, small and medium-sized companies with a decrease of the invoicing volume equal to or higher than 25% (as determined in the law).

**Benefits:**

- Employees who are laid off due to Covid-19 can be entitled to an allowance corresponding to 100% of their regular remuneration (30% of 2/3s paid by the employer and the remaining part by the social security) subject to certain limits, if certain conditions are met.
- In case of reduction of the company’s activity, the employee will receive the remuneration correspondent to the actual hours worked paid by the employer and the remaining amount up to 100% of the regular remuneration will be paid as an allowance by the social security (subject to certain limits);
- Employees / Members of the statutory bodies / Self-employed can receive an extraordinary allowance if certain conditions are met.

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### Compensation & Benefits

**Employees / Members of the statutory bodies / Self-employed can receive an extraordinary allowance if**
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- **Portugal**
- **No extensions to individual income tax returns at this point**
- **An extraordinary financial support is in force for micro companies** – this measure consists in the payment of an amount per employee (as determined in the law)
Travel Restrictions

- Effective January 18, Yellow Area Countries (mandatory quarantine for 14 days): Gibraltar, Czech Rep., Andorra, Ireland, Slovenia, San Marino, UK, Panama, Lithuania, USA, Montenegro, Portugal, Cyprus, Sweden, Monaco, Slovakia, Aruba, Latvia, Liechtenstein, The Netherlands, Estonia, Bonaire, Saint Eustatius and Saba, Switzerland, Denmark, Spain, Puerto Rico, Serbia, Georgia, Malta, Columbia, Sint Maarten, Italy, Islands Turks and Caicos, South Africa, Croatia, Luxembourg, Polonia, France, Germany, Austria, Seychelles, United Arab Emirates, Argentina, Canada, Brazil, Jersey.
- As of January 26, Romania lifts quarantine requirements for fully vaccinated travelers, under certain conditions (proofs)
- On March 5, Romania's National Committee for Emergency Situations updated the "Yellow List" of countries with high COVID-19 infection rate, travelers arriving from countries marked in the list should undergo mandatory quarantine for 14 days at home or at a stated location.
- As of October 21, travellers from UK, Latvia, Estonia, Lithuania, Slovenia, Turkey, Bulgaria, Croatia, Ukraine, USA, Belgium, Austria etc will be subject to quarantine rules upon entering Romania, as these nations have placed on Romania’s red list – see the link https://www.politiadefrontiera.ro/ro/main/i--25716.html
- Individuals holding a valid vaccination document (Fully vaccinated) / Covid digital certificate are exempted from entry rules such as testing and quarantine requirements.
- 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.

Immigration

- Romania is still under the state of alert situation.
- The validity of the immigration documents which expired during the state of alert period (i.e. work permits, visas, residence permits) for non-EU/EEA/Swiss nationals or certificates of registration for 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.
- Online 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

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

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

- All tax obligations which have their due date after 21 March 2020 and which are unpaid do not qualify as overdue, and therefore they are not subject to late payment interest and penalties
- All tax related foreclosure procedures involving garnishments are suspended by law
- On October 26, Romania announced that in the case of late payment of the scheduled amount, interest at 0.01 percent per day of delay and a total penalty of 5 percent of the unpaid amount are due

Filing / Payment Due Date

- On October 26, 2020, Romania enacted the rescheduling of the payment of taxes for a period of a maximum of 12 months, which is granted for tax amounts exceeding RON 500 in the case of individuals

Other Relevant Information

- Effective 21 October, the Government of Romania announced additional restrictions for individuals who are not holders of valid Covid digital certificates. These restrictions will remain in place and are subject to periodical updates considering the evolution of infections.
### Travel Restrictions
- 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 reciprocity for 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.
- As of January 26, Russia has lifted a travel ban for Finland, Vietnam, India and Qatar.
- As of February 6, HZS work permit holders and their close family members have been allowed unlimited entry into Russia based on received approval from respective authorities.
- As of February 15, Russia has lifted a travel ban for Armenia and Azerbaijan.
- Effective September 21, Russia will resume passenger flights with Iraq, Kenya, Slovakia, and Spain, and will also increase the number of airports with flights to Turkey and Egypt.
- There will be four return Moscow flights each week with Spanish cities: Alicante, Barcelona, Madrid, Malaga, and Bratislava - the Slovak capital.
- Effective October 5, Russia will resume passenger flights with Denmark, Djibouti, New Zealand, Peru, and South Africa.
- Effective December 8, all travelers will be required to present a negative result from a PCR test taken within the 48 hours prior to arrival. Earlier, the authorities were accepting test results taken up to 72 hours prior to arrival.

### Immigration
- It is possible to extend work permits and receive new one based on received approval from relevant authorities.
- Home self-isolation applies to people of age 65+ in Moscow; other regions establish their own rules on self-isolation.

### 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 (MF) 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 taxpayers.
- Lower tax rates are introduced for companies operating in certain businesses (e.g., tourism, air carriers) and taxpayers of a mid- and small-size businesses meeting certain criteria.
- As of February 8, the Ministry of Finance (MoF) has clarified that payments made to employees as reimbursement of expenses incurred by those employees in connection with COVID-19 testing are not subject to social security contributions if such expenses are incurred for the purpose of meeting legislative requirements of ensuring safe working conditions.
- As of August 12, Russian citizens who are unable to return from abroad due to the COVID-19 restrictions are not subject to social security contributions.
- As of October 19, under the Russia-Belarus Social Security Agreement (2006), an individual residing in Russia and working remotely for a Belorussian company may choose either country's legislation for applicability of social security.
- In case an employee does not provide a choice, then social security contributions will be made in accordance with the legislation of the state in which the employer is registered. i.e. Belarus.

### Payroll Reporting and Withholding Changes
- 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 (submit the application to the Russian tax authorities). The general tax rate applicable in 2020 to Russian tax residents is 13 percent and for tax nonresidents, 30 percent.
- As of January 2021 progressive tax rates of 13% and 15% apply to the majority of income types of Russian tax residents.
- Yes, various waivers apply depending on the taxpayer type.
- Effective September 13, the Central Bank of Russia (CBR) has raised the key interest rate from 6.75%. The CBR’s key interest rate is used for the purposes of calculating interest deduction and late payment interest on overdue taxes.

### Filing / Payment Due Date

### Other Relevant Information
- A process of DTT revision launched with regard to increase of DTT rate on dividends and interests to 15%.
- New rules on taxation of deposits and coupon income introduced.
- Starting from 1 January 2021 the Law (Federal Law no: 102-FZ) introduces personal taxation of interest income from bank deposits in Russian banks. Such income exceeding the annual threshold (calculated as RUB 1 million multiplied by the key interest rate of the Bank of Russia) will subject to tax at the rate of 13%, irrespective of the taxpayer’s tax residency status.
As of August 14, authorities introduce new COVID-19-related entry restrictions. As of December 3, travelers arriving in Serbia from Bulgaria, Croatia, the Czech Republic, Greece, Hungary, Japan, Korea, Latvia, Lebanon, Liberia, Nicaragua, Qatar, Saint Vincent and the Grenadines, Sao Tome and Principe, Saint Lucia, South Soudan, Senegal, Syria, Togo (not by air), and Ukraine, Zambia, with performed one or two PCR tests, or with self-isolation of a prescribed length.

Travel Restrictions

- There is a ban for Serbian citizens to travel to: Azerbaijan, Angola, Algeria, Andorra, Antigua and Barbuda, Argentina, Australia, Armenia, Bahamas, Belgium, Belize, Bolivia, Botswana, Brunei, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Canada, China, Chile, Chad, Cyprus, Colombia, Costa Rica, Comoros, Cuba, Czech Republic, Denmark, Dominica, DPR Korea, East Timor, El Salvador, Estonia, Eswatini, Eritrea, Finland, Fiji, France, Gambia, Germany, Ghana, Guatemala, Guyana, Guinea Bissau, Georgia, Greece, Grenada, Honduras, Israel, India, Indonesia, Iraq, Italy, Jordan, Kazakhstan, Kuwait, Kyrgyzstan, Laos, Lesotho, Lithuania, Lichtenstein, Libya, Luxembourg, Madagascar, Malawi, Mali, Malaysia, Malta (from other countries), Morocco, Mauritania, Mauritius, Myanmar, Mozambique, Moldova, Monaco, Mongolia, Montenegro, Namibia, Nepal, Niger, Nigeria, New Zealand, Norway, North Macedonia, Netherlands, Panama, Papua New Guinea, Paraguay, Palestine, Peru, Poland, Portugal, Philippines, Rwanda, Romania, Russian Federation, South African Republic, Saint Kitts and Nevis, Samoa, Saudi Arabia, Seychelles, Sierra Leone, Singapore, Slovenia, Solomon Islands, Somalia, Suriname, Switzerland, Sweden, Spain, Thailand, Tajikistan, Tonga, Tuvalu, Tunisia, Turkmenistan, Trinidad and Tobago, Uganda, certain emirates of the UAE (Dubai), Uruguay, Vanuatu, Venezuela, Vietnam, Zimbabwe, Yemen.

- Majority of Serbian citizens may enter into: Bahrain, Barbados, Benin, Bulgaria (if entered from Serbia), Croatia, Dominican Republic, Ecuador, Ethiopia, Guinea (by air only), Haiti, Hungary, Ireland, Iceland, Iran, Djibouti, Kenya, Korea, Latvia, Lebanon, Liberia, Nicaragua, Qatar, Saint Vincent and the Grenadines, Sao Tome and Principe, Saint Lucia, South Soudan, Senegal, Syria, Togo (not by air), certain emirates of the 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.

Immigration

- 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.

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

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

Compensation & Benefits

Social Security

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

- The deferred tax obligations subsequently have to be repaid in a maximum of 24 monthly instalments without late payment interest.

- Entities that paid their March salary before 10 April 2020 (either in part or in full) could elect to defer payment of tax and contributions for April, May, and June 2020.

Payroll Reporting and Withholding Changes

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

- The deferred tax obligations subsequently have to be repaid in a maximum of 24 monthly instalments without late payment interest.

- Entities that paid their March salary before 10 April 2020 (either in part or in full) could elect to defer payment of tax and contributions for April, May, and June 2020.

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

Tax Profile / Tax Residency changes

- Waiver of Penalties & Interest

- During previous period, applicable default interest rate has changed several times, due to changes in the annual reference rate of the National Bank of Serbia, and reduction of interest rate for payment of late tax liabilities by 10%, to the level of the annual reference rate, for the period between 15 March and 6 May:
  - 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 1.15% per annum.
  - In period from 11 June 2020, the annual reference rate is decreased to 1.25%, resulting in decrease of interest rate from 11.5% to 11.25%.

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions

As of 19 July, persons over 12 years of age must register in the eHranica form at their arrival to Slovakia. The rules on entry into Slovakia and subsequent home isolation are differentiated according to the age of the person and on the basis of other conditions:

- Persons under 12 years of age are subject to the regime of parents or persons in the same household, they do not need to register with eHranica.
- Persons aged 12-18 years of age are subject to the regime of parents or persons living in the same household, they must register with eHranica.
- Persons aged 18 and older must register with eHranica and follow the instructions as below:
  - Fully vaccinated with EU Covid Pass – only online registration is required, home isolation does not apply.
  - Not fully vaccinated with no qualification for exemption from home isolation – must register online, undergo self isolation, which terminates upon receiving negative test results (test to be taken on 5th day upon arrival, test appointment scheduled automatically upon online registration).
  - Not fully vaccinated with qualification for exemption from home isolation – must register online, home isolation does not apply under following conditions:
    - Exemptions that require a negative RT-PCR test result no older than 72 hours
      - permanent contraindications to vaccination on the basis of a doctor’s certificate in accordance with Annex 4 of the Decree,
      - you are entering or leaving Slovakia for a short period of time in order to attend the funeral of a loved one or you are an accompanying person and you have a certificate to that effect,
      - you are performing a political function (official visits, delegations, MEPS, embassies),
      - exemptions granted by ministries,
      - players of a sports team, members of the management committee or referees, working in culture or research (editors, actors, restorers, etc.)
    - Exemptions that require a negative RT-PCR test result no older than 7 days
      - Commuters
      - pupils and students
      - persons caring for close relatives
      - farmers
    - Exceptions requiring a negative antigen test result not older than 7 days
      - pupils and students
    - Exemptions not requiring a negative test result
      - Drivers or crew members (transport – rail, passenger, air, freight, bus, airport transport, repatriation of persons, funeral service, medical service – transport of patients, organs and blood)
      - Exemptions granted by ministries

IMPORTANT! Please note that currently only the EU Covid Pass is considered as confirmation of full vaccination. Person with vaccination confirmation from a third country is currently considered not vaccinated upon their arrival to Slovakia and must adhere to measured mentioned above.

Arrival to Slovakia by air

- If you are arriving directly to Slovakia by air, you are also required to register at https://www.mindop.sk/covid/.
- If you are arriving from a country below by air, you do not need to have a negative 72 hour old PCR test. If you are coming from other countries you are required to show a negative 72 hour PCR test – this does not apply to children under 12 years of age.

Overview of countries from which a negative 72-hour RT-PCR test is not required on arrival

- The Republic of Albania
- The Principality of Andorra
- The Republic of Armenia
- The Commonwealth of Australia
- The Republic of Azerbaijan
- The Republic of Belarus
- The Kingdom of Belgium
- Bosnia and Herzegovina
- The Republic of Bulgaria
- Montenegro
- People’s Republic of China
- Czech Republic
- The Republic of Croatia
- The Republic of Cyprus
- The Kingdom of Denmark
- The Republic of Estonia
- The Republic of Finland
- French Republic
- The Hellenic Republic
- Georgia
- Netherlands
- Hong Kong
The Republic of Ireland,
Iceland,
The State of Israel,
Japan,
The Hashemite Kingdom of Jordan,
Canada,
Republic of Korea,
Kosovo,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
The Republic of Cuba,
The Republic of Lebanon,
The Principality of Liechtenstein,
The Republic of Lithuania,
The Republic of Latvia,
The Grand Duchy of Luxembourg,
Macao,
Hungary,
The Republic of Malta,
The Republic of Moldova,
The Principality of Monaco,
The Federal Republic of Germany,
The Kingdom of Norway,
New Zealand,
Poland,
**Immigration** — As of August 11, Slovakia has positively responded to the Outbound Tour Operators' Association of India’s (OTOAI) request, agreeing to lift the charge of visas for those persons who have not used their Schengen visa due to the situation created amid the virus outbreak.

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

**Social Security** — Contributions:
- Only payment of employer’s portion of insurance can be postponed. Deadline for payment of the employee’s portion of social and health insurance remains the same.
- The Slovak Government issued a separate Regulation stipulating calculation of decrease of net turnover and revenues as stated above.

**Benefits:**
- In this area there was an amendment to Act on Social Insurance which stipulates entitlement to certain portion of social allowance for employees who (i) stayed at home due to obligatory quarantine or (ii) stayed at home due to care for children.

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**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

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

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

**Other Relevant Information** — As of October 1, the authorities have extended the financial aid provided to employers and self-employed until December 31, 2021.
Travel Restrictions

- Passenger air traffic to and from Ljubljana Airport is relaunched
- Public transport (bus, railway) is relaunched (passengers are required to keep 1.5 m safety distance, wear a mask and disinfect hands), taxis are operating, but need to disinfect the car after every passenger
- The night curfew was lifted as of 12 April 2021
- Gatherings up to 10 people are allowed.
- Masks are mandatory in all enclosed public spaces, in personal vehicles and in all open public spaces, if a safety distance of at least 1.5 m can not be maintained (some exceptions apply: kids up to 6 years old, preschool teacher when interacting with kids, during sport activities, if 3 m safety distance is maintained, for those driving in personal vehicles alone or with member of same household, ... )
- Persons coming from countries that are on the red list, are required to remain in quarantine for 10 days
- Effective from March 8, Slovenia’s border checkpoints will be categorized into two types, type A checkpoints and type B checkpoints. All passengers will be allowed to cross the A checkpoints at all the time, only people that are NOT on the red list
- Effective from March 26, a negative RAT test is no longer listed among the general exceptions for entry into Slovenia.
- Effective from March 8, Slovenia’s border checkpoints will be categorized into two types, type A checkpoints and type B checkpoints. All passengers will be allowed to cross the A checkpoints at all the time, only people that are NOT on the red list
- Effective from March 26, a negative RAT test is no longer listed among the general exceptions for entry into Slovenia.
- Effective from March 26, a negative RAT test is no longer listed among the general exceptions for entry into Slovenia.
- Effective from March 29 until 12 April 2021, all travelers, that do not want to self-quarantine, arriving from countries on the Red List of high-risk countries must either produce a negative result from a COVID-19 polymerase chain reaction (PCR) test - taken in an EU member state or a Schengen Area country within the previous 48 hours - or proof of COVID-19 vaccination showing that at least seven days have passed since the second dose of the Pfizer-BioNTech vaccine, at least 14 days since the second dose of the Moderna vaccine, or 21 days since the first dose of the AstraZeneca vaccine
- As of April 10, the ministry of interior announced continuance of traffic-related measures imposed at the border to reduce the spread of COVID-19
- As of April 14, the Slovenian government added Austria, Denmark, and Spain to its high-risk COVID-19 countries List. The authorities also introduced several changes to its entry restrictions, which include: 1. Journalists on business trips and travelers visiting for essential purposes related to health matters will now be exempted from the restrictions, provided they leave the country within 12 hours of entry 2. Cross-border workers doing important tasks abroad can enter the country without undergoing self-isolation, provided they submit a negative PCR or rapid antigen test and return back to their country within five days 3. Coronavirus test certificates and COVID-19 medical recovery certificates issued in the US and the UK will be valid
- As of 15 May 2021 a person that has to self quarantine, can prematurely end self quarantine if presenting negative PCR test after 5 days.
- As of June 6, the Slovenian government adopted the new entry requirements, allowing travelers to enter the country once they provide negative rapid test results no older than 48 hours
- As of June 14, the Slovenian authorities announced that all passengers travelling by plane and ship must fill and present the passenger locator form.
- As of August 13, the Slovenian authorities announced that all passengers travelling by plane and ship must fill and present the passenger locator form.
- As of August 23, all passengers passing through Slovenia will be obliged to present vaccination certificate, proof of recovery from the virus, or a negative COVID-19 test result.
- As of November 16, travelers aged 12 and above are now obliged to follow quarantine requirements when planning to enter Slovenia
- The European Union has a ‘Re-open EU’ website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Slovenia, please click here: https://reopen.europa.eu/en/map/SVN

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

- The Slovenian border is open for EU citizens and foreigners.
- 10-day quarantine is mandatory for persons coming from Countries on the red list.
- As of 12 March 2021 travelers may enter Slovenia and do not have to self-quarantine for 10 days if any of 3 general exceptions applies:
  - presenting negative PCR, that is not older than 48 hours test,
  - presenting confirmation of positive PCR test that is older than 10 days but not older than 6 months/medical certificate confirming that the person has recovered from COVID-19, but not more than 6 months ago,
  - presenting proof of COVID-19 vaccination.
- Person may also enter Slovenia without PCR test and does not have to self-quarantine, if any of 14 special exceptions applies: international transport, transiting the territory of Slovenia, persons with diplomatic passports, persons under the age of 13 for reasons of education, training or scientific research, other special exceptions to self quarantine when entering Slovenia and presenting negative PCR or negative RAT, that is not older than 7 days is for: daily commuting cross-border workers, those that are older than 13 and daily or periodically cross border for reason of education or training, persons who own or lease land in the border area, persons crossing border for urgent reasons,
- Entry to Slovenia may be refused to a person, that has no permanent residence in Slovenia and is tested positive for coronavirus or shows signs of COVID-19.
- Entry may be refused to a person, that won’t be able to leave territory of Slovenia due to measures adopted in the neighbor countries.

Compensation & Benefits

- On August 27, the Slovenian Government has extended the duration of the measure regarding the refund of salary compensation for workers that are temporarily waiting for work until September 30 2020 (previously, until July 31 2020). The refund covers 80% of the employee’s salary.
- As of 24 October 2020 the Slovenian Assembly regulated reimbursement of employees’ salaries who have been temporarily laid-off and those who have been absent due to force majeure or child care in the amount of 80% of average monthly salary until 31 December 2020 for employers whose revenue will likely drop by more than 20% in 2020 due to the COVID-19 pandemic.
- On 31 December 2020 new measures were adopted:
  - Monthly crisis allowance in the amount of EUR 200 for working employees in private sector. Such allowance is paid by the employer if the employee’s last monthly gross salary has not exceeded two times of minimum salary (1.881,16 eur) for the work performed in December 2020 and is not subject to tax and social security contributions;
  - workers whose employment was terminated due to business reasons or limited-term employment has expired after 18.10.2020 and do not qualify for unemployment allowance, are entitled to 513,63E per month for the duration of pandemic;
- On 5 February 2021 new Act entered into force that extended some measures and announced new measures:
  - minimum wage subsidy in the amount of 50 EUR (paid by the State) in the first half of 2021 (from January until June 2021) and relieving employers of the burden of paying social security contributions for employees in the second half of 2021;
  - the Act extends measure regarding the refund of salary compensation for workers that are temporarily waiting for work from 1 February until 30 April 2021 (the Act regulates possibility to extend this measure twice for 1 month. As of 10 April the Government has extended the measure until the end of May);
  - solidarity allowance for unemployed workers, whose employment was terminated after 12 March 2020 and are still unemployed on 5 February 2021 in the amount of 150 EUR;
  - one-off solidarity allowance for recipients of disability insurance compensation that work part-time;
  - the Act eliminates inequality between workers who received a business performance allowance or solidarity allowance for unemployed workers, whose employment was terminated after 12 March 2020 and are still unemployed on 5 February 2021 in the amount of 150 EUR;
  - Christmas allowance and were therefore not entitled to a crisis allowance of 200 EUR in December 2020.

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.

Social Security

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

Payroll Reporting and Withholding Changes

- There will be some changes in payroll reporting to the tax authority (in REK-1 forms).
- The Act adopted on 31 December 2020 stipulates tax exemptions on risk allowances that were received by medical workers in public sector and those working in social security programmes, in risk environment etc.
Independent self-entrepreneurs have the option to recalculate the tax prepayments based on assumption of the expected business result of the fiscal year.

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

On 24 April 2020, the European Commission approved the State aid scheme notified by Slovenia to support its national economy in the context of the COVID-19 pandemic. The scheme was approved under the State aid Temporary Framework adopted by the European Commission on 19 March 2020, to support the whole economy of Slovenia in the form of direct grants, wage subsidies, exemption from paying social security contributions reduction of certain taxes and water fees, public guarantees, deferred payment of certain credits and compensatory payments.

As of August 21, The Slovenian tax authorities have issued frequently asked questions about tax measures due to COVID-19 pandemic. On 12 August 2020, the tax authorities published an amended version of a first document published on 15 April 2020.

On 21 December 2020, the European Commission approved EUR 900 million Slovenian State aid scheme to support uncovered fixed costs of companies affected by coronavirus outbreak.

Slovene Tax Authority continuously publishes amended versions of frequently asked questions about tax measures due to COVID-19 regulated in 8 AntiCorona Acts (last documents were published on 5 February 2021).
This weekend the Spanish Official State Gazette (BOE) has published the extension of the entry restrictions in Spain until 24:00 hours on December 31, 2021, and has modified the wording of exception letter k) as follows:

- "K) Persons with a vaccination certificate, that the Ministry of Health recognizes for this purpose, after verification by the health authorities, as well as accompanying minors to whom the Ministry of Health extends the effect."

Previously, this exception allowed people residing in the United Kingdom of Great Britain and Northern Ireland who come directly from it to travel with a vaccination certificate or the diagnostic certificates recognized for this purpose by the Ministry of Health.

These two questions will enter into force on December 1, whereas will be in force from the publication of the BOE the new list of Third countries, special administrative regions and other entities and territorial authorities whose residents are not affected by the temporary restriction of travel has come into force. Essential to the EU across external borders.

The current list is as follows: «Third countries, special administrative regions and other territorial entities and authorities whose residents are not affected by the temporary restriction of non-essential trips to the EU through the external borders in the terms set out in this order:

I. States:
- 1. Argentina.
- 2. Australia.
- 4. Canada.
- 5. Chile.
- 6. Colombia.
- 10. New Zealand.
- 11. Peru.
- 12. Qatar.
- 15. South Korea.
- 16. United Arab Emirates.
- 17. Uruguay.
- 18. China

II. Special Administrative Regions of the People’s Republic of China:
- 1. Hong Kong SAR.
- 2. Macao SAR.

III. Entities and territorial authorities not recognized as States by at least one Member State of the European Union:
- Taiwan.

In addition, the Resolution of November 26, 2021, of the General Directorate of Public Health, has also been published the order that modifies the Resolution of June 4, 2021, regarding the health controls to be carried out at the points of entry in Spain (https://www.boe.es/diario_boe/txt.php?id=BOE-A-2021-19610) in which bureaucratic matters are modified, among which we highlight the following:

- “Fifth. Risk and high-risk countries; entry requirements. Certifications. (…) Passengers from high-risk countries, (…) will be required, regardless of their vaccination status or having previously passed the disease, the presentation of a diagnostic certificate of active COVID-19 infection with a negative result. (…)”

The list of countries or areas of risk and high risk, as well as the criteria for inclusion in it, is published on the website of the Ministry of Health: https://www.mscbs.gob.es/ and on the web SpTH: https://www.spth.gob.es. As a general rule, the lists will be reviewed every seven days.”

For example, a Spanish or European national, who has the complete vaccination schedule and has the certificate that meets the established requirements but comes from a high-risk country, must have also the diagnostic certificate of active infection for their trip of COVID-19 with negative result.

As of today, the list of High-Risk Country / State includes Botswana, Eswatini / Swaziland, Lesotho, Mozambique, Namibia, South Africa and Zimbabwe. Countries that according to the news of this weekend, will be subject to an extraordinary measure of suspension of flights that will be approved next Tuesday, November 30 in the Council of Spanish Ministers. Also a new gazette has been published that establishes 10 days of quarantine for those travelers who enter Spain from the following countries considered High Risk: Republic of Botswana, Kingdom of Eswatini, Kingdom of Lesotho, Republic of Mozambique, Republic of Namibia, Republic of South Africa and Republic of Zimbabwe

The list of high risk countries /areas, as well as the criteria used to define them, will be reviewed every seven days and their update will be published on this page.

For the designation of risk areas or countries, in case of the countries of the European Union and European Economic Area, the criteria contemplated in Council Recommendation (EU) 2020/1475 and Council Recommendation (EU) 2021/119 will be taken as a reference. For third countries, the basic reference will be the inclusion criteria described in the list of third countries.
Travel Restrictions (contd.)  
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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 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  
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The current need of a previous appointment in order to control the flow of people entering administrative facilities is creating important difficulties:  
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- 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  
- The system of the General Subdirectorate for Migration (Ministry of Migrations) is still down after a computer attack, not allowing to accept new residence and work permit applications.

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

Social Security  
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Contributions:  
1. 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%.  
2. 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%.  
3. There is a 50% reduction of employers’ social security contributions (February–June) for non-occupational contingencies for activities related to tourism.  
Benefits:  
1. 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  
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There has been no general extension on the obligation to submit the withholding taxes periodic 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  
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The Spanish General Directorate of Taxes (DGT) Tax Authorities issued a ruling V1983-20 dated 17 de June, according to which days spent in Spain by an individual as a consequence of the lockdown should be computed for the purposes of the domestic 183-days criterion contained in the Personal Income Tax Law to determine a taxpayer’s tax residency status.

Waiver of Penalties & Interest  
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Filing / Payment Due Date  
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Other Relevant Information  
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New assignments to Spain and hiring new personnel from abroad might be delayed due to ongoing travel restrictions and border crossing limitations, as well as the limited access to immigration services due to the temporary closure of offices and suspension of appointments.

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

The Cabinet approved an extraordinary outlay of €30.5 billion that will go towards paying pensions (€14 billion) as well as unemployment checks and subsidies (EUR16.5 billion)
Sweden

Region: Europe

Travel Restrictions

— As of October 28, travellers who can present a vaccine certificate issued in Guernsey, Isle of Man, Jersey, or the US, are exempted from the entry ban and test requirement when entering Sweden.
— Effective October 31, Sweden has announced that the entry ban from countries within the EU/EEA will be extended until November 30, 2021.
— Therefore, in order to enter Sweden from these countries, travellers would still be required to present the EU Digital COVID Certificate or a corresponding certificate showing that they have either been vaccinated, tested negative within 72 hours prior to arrival or recovered from COVID-19 in the last six months.
— Effective October 31, the ban on entry from countries outside the EU/EEA will be extended until January 31, 2022. Travellers from a country outside the EU/EEA may only enter if they are covered by one of the exemptions from the entry ban and can also present a negative COVID-19 test result or are exempted from the test requirement. There are also exemptions from the entry ban and test requirement for several categories of travellers.
— Residents of Australia, Bahrain, Canada, Chile, Hong Kong, Jordan, Kuwait, Macao, New Zealand, Qatar, Rwanda, Saudi Arabia, Singapore, South Korea, Taiwan, Ukraine, UAE, and Uruguay can enter Sweden with a negative COVID-19 test result taken 72 hours prior to arrival or an EU COVID Certificate.
— Effective October 31, fully vaccinated travellers with a vaccination certificate issued at least 14 days prior to entering Sweden by authorities in Albania, Andorra, Faroe Islands, Israel, Morocco, Monaco, North Macedonia, Panama, San Marino, Switzerland, Turkey, UK, Ukraine, or Vatican City can enter from any country without presenting a negative COVID-19 test result.
— Effective November 5, individuals travelling to Sweden, who can present a vaccination certificate issued in the US are exempt from the entry ban and testing requirements. However, unvaccinated travelers from the US will remain barred from entry.
— Effective November 15, fully vaccinated travellers from Armenia will be permitted to travel to Sweden without being subject to entry ban or additional travel rules such as testing requirements.
— As of November 26, the authorities have introduced an entry ban on unvaccinated arrivals from Ukraine and Singapore. Furthermore, effective November 30, fully vaccinated travellers arriving from New Zealand, Serbia, Georgia, Moldova and Singapore will be allowed restriction-free entry.
— Effective December 7, the Swedish authorities will recognize vaccination certificates issued by the Togo health authorities, as a valid proof of immunization. This means travelers arriving from Togo will be exempted from entry ban and testing requirements upon their arrival. Additionally, the Swedish Ministry of Justice imposed an entry ban on Namibia nationals.
— Effective December 14, fully vaccinated travelers arriving from El Salvador will be allowed to enter the country without being subject to entry restrictions. Further, travelers from Jordan will not be permitted to enter the country, since Jordan was removed from its list of epidemiologically safe third countries.
— Effective December 21, all travelers arriving from the EU and EEA countries, including the Nordic countries, will be obliged to present a proof of vaccination, proof of recovery from COVID-19 or a negative PCR result performed within 72 hours before 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 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.
— As of September 10, Sweden has decided to prolong the application period for nationals of the United Kingdom and their family members, until December 31, 2021.

Compensation & Benefits

Taxation:
— Employer paid Covid19 medical testing tax free.
— 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.
  - 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.

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**Payroll Reporting and Withholding Changes**

- On May 10, a proposal was announced which would extend by three months (July, August, and September 2021) financial support for employers and their employees whose work hours are reduced.

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**Tax Profile / Tax Residency changes**

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**Waiver of Penalties & Interest**

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**Filing / Payment Due Date**

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**Other Relevant Information**

- Government has proposed changes to the tax relief for foreign experts, scientists, and other key personnel staying temporarily in Sweden ("expert tax relief"). The proposed amendment, which would apply tax relief for a maximum of five years instead of the current three years, would be scheduled to come into force on January 1 2021. The suggested extension would apply to stays in Sweden that started after May 31 2020.
- As of February 4, Sweden announced it would start the development of digital vaccine certificates, to be used for travel and potentially more.
Who can enter Switzerland?
— According to the FMPA, Swiss and EU/EFTA citizens are currently entitled to enter Switzerland from any country.
— Persons which are neither Swiss citizens nor from EU or EFTA countries can only enter Switzerland if they:
  — Possess a valid Swiss residence permit, including the FDFA legitimation cards, a cross-border commuter permit or an approval from the Swiss authorities (e.g. “Zusicherung der Aufenthaltsbewilligung”, “Assurance d’autorisation de séjour”);
  — UK service providers, regardless of their citizenship who have a valid registration confirmation (online registration procedure);
  — Possess a valid D-visa which was issued by a Swiss representation;
  — Possess a valid C-visa issued by a Swiss representation after 16 March 2020 due to a hardship case or in order to perform work in Switzerland up to 120 days within a 12 months period (“act. Lucr. Max. 120j en 12 mois”);
  — Are subject to the bilateral Agreement on the free movement of persons (AFMP);
  — Persons who can provide evidence that they have been fully vaccinated (with a vaccine that is authorized in Switzerland/by the European Medicines Agency for the European Union/WHO Emergency Use Listing) within the last six months prior to entering Switzerland;
  — Persons below the age of 18 years accompanied by fully vaccinated persons
  — May make use of a hardship case;
  — Are transit travelers.
— Foreign persons travelling from a Schengen country or one of the following non-high-risk countries are not subject to the current COVID-19 related entry requirements and can therefore travel up to 90 days to Switzerland for tourism or business meetings. However, please be reminded that the general visa requirement applies nonetheless:
  — Albania
  — Andorra
  — Armenia
  — Australia
  — Azerbaijan
  — Bosnia and Herzegovina
  — Brunei Darussalam
  — Bulgaria
  — Canada
  — Croatia
  — Cyprus
  — Holy See
  — Hong Kong
  — Ireland
  — Israel
  — Japan
  — Jordan
  — Kosovo
  — Lebanon
  — Macau
  — Moldova
  — Monaco
  — Montenegro
  — New Zealand
  — North Macedonia
  — Qatar
  — Romania
  — San Marino
  — Saudi Arabia
  — Serbia
  — South Korea
  — Singapore
  — Taiwan
  — Ukraine
  — United States of America
— Border sanitary measures – quarantine and testing
Travel Restrictions (contd.)

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Countries with a worrying variant:

- If the traveler in question has not stayed in any country with a worrying variant (see above) for any time within a 10-day period before entering Switzerland, the associate will not be subject to the quarantine requirement. If, however, the person is entering Switzerland by plane, a negative PCR-test result (not older than 72 hours) must be presented.

- Certain persons are exempt from the mandatory testing requirement. They are:
  - Persons below the age of 16 years.
  - Persons who can provide proof with a medical certificate that they have to enter Switzerland for medical reasons without the possibility of postponement.
  - Persons who have Swiss citizenship or hold a residence permit issued by Switzerland and who are unable to be tested for Sars-CoV-2 within a reasonable time or at reasonable expense; the persons concerned must sign a declaration confirming the lack of opportunity;
  - Persons who use a Swiss airport for transiting without leaving the airport before travel to their next destination.
  - Persons who can provide evidence that they have been fully vaccinated (with a vaccine that is authorized in Switzerland by the European Medicines Agency for the European Union/WHO Emergency Use Listing) within the last six months prior to entering Switzerland
  - Persons who can provide evidence prior to entering Switzerland that they had been infected with Sars-CoV-2 in the last six months (counted from the 11th day following confirmation of the infection) and are now officially considered healed.
  - Persons who can provide proof with a doctor’s certificate that they cannot do a Sars-CoV-2 test for medical reasons.

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Currently there are no countries on the list of countries with a variant of concern. India, Nepal and the UK were removed from the list with effect 4 August.

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For general COVID-19 travel related requirements, KPMG recommends to refer to the official Travel Check Tool as well as to assess with the competent airline if any additional requirement must be considered prior to the intended travel to Switzerland.

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Effective from September 20, non-vaccinated and unrecovered travellers reaching Switzerland are required to present a negative test result taken before arrival and take another one, four to seven days after arriving in the country.

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Effective from September 27, travellers from Albania, Armenia, Azerbaijan, Brunei, Japan, and Serbia will be subject to new entry restrictions when reaching Switzerland as these countries have been moved to the list of high-risk areas. In contrast, Uruguay has been included in the list of safe areas, and visitors from this country can enter Switzerland under the facilitated rules.

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As of October 21, Travellers arriving from countries outside the EU/Schengen Area can apply for a Swiss COVID-19 Certificate, provided they furnish valid proof of getting immunized from COVID-19 disease with one of the European Medicines Agency approved vaccine.

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As of November 9, travellers vaccinated with Covaxin will be permitted to enter Switzerland without having to undergo testing or quarantine requirements, as the vaccine has been recognised as a valid proof of immunity for travel.

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Effective November 27, travellers arriving from the UK will be obliged to undergo quarantine for ten days. Further, the travelers who are in transit airside at the airport will be exempted from the quarantine requirement.

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On November 26, the authorities have banned direct flights for some African countries including Botswana, Eswatini, Lesotho, Mozambique, Namibia, Zimbabwe, and South Africa. Further, the authorities have introduced entry restrictions for 23 countries which have reported Omicron variant infections.

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As of December 6, the authorities have revoked the mandatory quarantine requirement placed on the travellers arriving from the UK.

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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 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.
- The current visa application process must be verified with the competent embassy for all non-EU/EFTA nationals who wish to enter Switzerland.
- Schengen Visa
- From 26 June 2021, the Swiss representations may issue Schengen visa for tourism purpose again if one of the following criteria is met:
  - Cases of hardship because the person is in a situation of extreme necessity and is therefore dependent on entering Switzerland (e.g. visit due to the death or dying of a close person living in Switzerland, for medical reasons without the possibility of postponement) or cases in the public interest of Switzerland;
  - Persons who can provide evidence that they have been fully vaccinated (with a vaccine that is authorized in Switzerland/by the European Medicines Agency for the European Union/WHO Emergency Use Listing) within the last six months prior to entering Switzerland;
  - Persons below the age of 18 years accompanied by fully vaccinated persons;
- Effective January 1, 2022, Croatian nationals will be permitted to work in Switzerland, under the same rights as the rest of the EU/EFTA nationals

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
  - As of June 25, Switzerland has extended the validity of standard social security rules and procedures to December 31 for Germany, Italy, Austria, and Liechtenstein
  - As of November 9, the social security agreement signed between Switzerland and the United Kingdom on September 9, has come into effect from November 1
  - As of November 15, the authorities have extended the "The Application of the Flexibility Rules" related to the application of standard social security rules and procedures to December 31, 2021

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
- 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 October 29, Liechtenstein and Switzerland signed an agreement on the taxation of frontier workers taking account of the COVID-19 pandemic
- As of September 9, Germany and Switzerland have extended the mutual agreement regarding the taxation of income earned by frontier workers, until December 31, 2021
- As of December 15, Switzerland and France extended the mutual agreement on taxation of cross-border and frontier workers, until March 31, 2022

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions
— As of October 28, all non-resident foreign nationals traveling to Ukraine must have health insurance covering COVID-19 treatment and present documentation indicating vaccination against or recovery from COVID-19 or proof of a negative PCR or rapid antigen test result taken no more than 72 hours before arrival.
— As of October 28, travellers must take a COVID-19 test within 72 hours of arrival or subsequently begin up to 10 days of self-isolation, which can be ended early upon receipt of a negative result. All unvaccinated foreign nationals entering Ukraine must download and install the "Vdoma" COVID-19 mobile application for monitoring self-isolation.
— As of October 28, unvaccinated travellers arriving from Russia and India must undergo self-isolation for at least 14 days. There are no provisions under which such travellers may end their quarantine period early.
— As of November 29, travelers who have spent more than seven days of the last 14 days in South Africa, Botswana, Zimbabwe, Namibia, Lesotho, Eswatini, and Mozambique will need to self-isolate for 14 days upon entry.

Immigration

Compensation & Benefits
— As of August 26, 2020, the State Tax Service clarifies that no social security contributions are due for the medical services provided to employees for which the expenses are paid by the employer.

Social Security

Payroll Reporting and Withholding 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.

Tax Profile / Tax Residency changes
— As of October 28, all non-resident foreign nationals traveling to Ukraine must have health insurance covering COVID-19 treatment and present documentation indicating vaccination against or recovery from COVID-19 or proof of a negative PCR or rapid antigen test result taken no more than 72 hours before arrival.
— As of October 28, travellers must take a COVID-19 test within 72 hours of arrival or subsequently begin up to 10 days of self-isolation, which can be ended early upon receipt of a negative result. All unvaccinated foreign nationals entering Ukraine must download and install the "Vdoma" COVID-19 mobile application for monitoring self-isolation.
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— As of November 29, travelers who have spent more than seven days of the last 14 days in South Africa, Botswana, Zimbabwe, Namibia, Lesotho, Eswatini, and Mozambique will need to self-isolate for 14 days upon entry.

Waiver of Penalties & Interest
— Effective September 10, the National Bank of Ukraine has raised the refinancing rate from 8% to 8.5% per annum. The refinancing rate is used for the calculation of the late tax payment interest and penalties.

Filing / Payment Due Date

Other Relevant Information
— As of July 8, the Ukrainian government has launched Visit Ukraine Today, a new platform that provides information on the entry and exit requirements for foreign travelers who plan to visit Ukraine. The website contains information regarding observation and self-isolation requirements, medical insurance requirements and options, and specific instructions on how to take a COVID-19 PCR test and submit the results through the "Di vdoma" mobile application to end the self-isolation requirement.
— Ukraine has waived outstanding tax debts (including accrued fines and penalties), wherein the total amount of arrears on all taxes and fees does not exceed UAH 3,060 (~EUR 88) and the debt was not settled by 1 November 2020.
— As of March 29, the State Tax Service (STS) has stated that deferral of taxes may be cancelled in case of breach of tax agreement by individuals.
Travel within the UK: Following on from the government’s guidance on social distancing in relation to COVID-19, people must plan ahead and travel safely checking the rules on what they can and cannot do here [https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england](https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england)

Travel outside the UK: You can leave England to travel internationally but you should check which countries are on the red, amber and green lists for entering England before travelling abroad. The latest up to date list can be found here [https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england](https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england)

There are things you need to do before you travel to, and after you arrive in England. These depend on where you have been in the 10 days before you arrive. These may include: completing a passenger locator form; COVID-19 testing; and quarantine. Before travelling you should read the rules for entering England [https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england](https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england)


Effective October 1, citizens from the European Union, European Economic Area and Switzerland will be obliged to present a valid passport when showing up at the ports of entry of the United Kingdom. Additionally, travellers from these territories will no longer be permitted to enter the UK by presenting only their national identity cards

Effective from October 4, the UK will scrap the traffic light system of red, amber, and green countries. Instead, there will only be one list, i.e., red list of countries. Fully-vaccinated individuals entering the UK from the countries which are not on the red list will not be required to undergo pre-departure tests before arriving in the country.

Effective from October 4, passengers from 17 countries including Malaysia, Japan, Canada, South Korea, Australia, and Singapore, travelling to the UK would no longer be required to undergo a pre-departure RT-PCR test, after the country recognised their vaccines

Effective October 4, vaccination certificates issued by UAE health authorities will be accepted in the UK

Effective October 11, the following destinations have been removed from the UK COVID-19 travel red list: Afghanistan, Angola, Argentina, Bolivia, Botswana, Brazil, Burundi, Cape Verde, Chile, Congo (Democratic Republic), Costa Rica, Cuba, Eritrea, Equatorial Guinea, French Guiana, Georgia, Guyana, Indonesia, Lesotho, Malawi, Mayotte, Mexico, Mongolia, Montenegro, Mozambique, Myanmar, Namibia, Nepal, Paraguay, Philippines, Réunion, Rwanda, Seychelles, Sierra Leone, Somalia, South Africa, Sudan, Suriname, Tanzania, Thailand, Trinidad and Tobago, Tunisia, Uganda, Uruguay, Zambia and Zimbabwe.

Arrivals from these 47 countries will not be required to undergo a hotel quarantine and will only have to take a PCR test on or before their second day of arrival

Effective October 11, Indian citizens vaccinated with both doses of Covishield vaccine will not be subject to a 10-day mandatory quarantine in the UK

Effective October 24, fully vaccinated minors and adult European travelers can take a less expensive COVID-19 test instead of a PCR test upon arrival

Effective November 22, travellers vaccinated with Sinovac, Sinopharm Beijing, and Covaxin will be permitted to travel to the United Kingdom, as the latter’s government has added these vaccines to the list of approved vaccines for inbound travel.

All travellers holding a valid vaccination certificate from one of more than 135 approved countries and territories would not be obligated to take a pre-departure COVID-19 test, day eight test or quarantine upon their arrival. Instead, travellers would be obliged to pay for a lateral flow test to take before the end of their second day, post-arrival.

Effective November 26, South Africa, Namibia, Lesotho, Botswana, Eswatini, and Zimbabwe will be added to the red list. Which means only the citizens of UK, Ireland and permanent residents of the UK can travel back from these countries

Effective December 7, all travelers arriving from the European Union Member States, regardless of vaccination status, must present a negative LFD or PCR pre-departure test certificate, not older than 48 hours to enter UK
Coronavirus (COVID-19): advice for UK visa applicants and temporary UK residents

- Where an individual held a visa that expired between 2 January 2020 and 31 August 2021 and they were not able to return home because of travel restrictions or self-isolation related to COVID-19, they may request additional time to stay, known as ‘exceptional assurance’. Further details can be found here: [https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents](https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents). 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.
- Application and Service Centers in the UK and outside the UK: UK Visa and Citizenship Application Centers (UKVCAS) and Service and Support Centers (SSCs) are open where local restrictions allow.
- Visitor visas - UKVI will continue to accept applications for visit visas from red, amber and green countries.
- If you work for the NHS and your visa expires between 1 April 2021 and 30 September 2021, you may be eligible for a free extension to your visa. If you’re eligible, your dependents (partner and children under the age of 18) could also get their visas extended for a year.
- Visitor visas - UKVI will continue to accept applications for visit visas from red, amber and green countries.

Sponsored migrants: Sponsored migrants can 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 to 80% 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.
- If you work for the NHS and your visa expires between 1 April 2021 and 30 September 2021, you may be eligible for a free extension to your visa. If you’re eligible, your dependents (partner and children under the age of 18) could also get their visas extended for a year.
- Visitor visas - UKVI will continue to accept applications for visit visas from red, amber and green countries.

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

- Application and Service Centers in the UK and outside the UK: UK Visa and Citizenship Application Centers (UKVCAS) and Service and Support Centers (SSCs) are open where local restrictions allow.
- Visitor visas - UKVI will continue to accept applications for visit visas from red, amber and green countries.
- If you work for the NHS and your visa expires between 1 April 2021 and 30 September 2021, you may be eligible for a free extension to your visa. If you’re eligible, your dependents (partner and children under the age of 18) could also get their visas extended for a year.
- Visitor visas - UKVI will continue to accept applications for visit visas from red, amber and green countries.

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

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.

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.

As of November 30, employer-provided antigen testing for the coronavirus (COVID-19) may qualify for the new benefit-in-kind exemption. Antibody testing will continue to be considered a taxable benefit-in-kind.

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.

As of September 9, the United Kingdom has announced the Building Back Better plan, under which there would be a 1.25% increase in Class 1 (i.e. employee) and Class 4 (i.e. self-employed, including partners) national insurance contributions (NICs), applying to the main and higher rates. The increase will take effect from April 2022.

As of November 9, the social security agreement signed between the United Kingdom and Switzerland on September 9, has come into effect from November 1.

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.
United Kingdom Region: Europe

Tax Profile / Tax Residency changes
- Exceptional circumstances will be considered with regard to the Statutory Residence Test (SRT), for example quarantine, isolation, lockdown, border closure, and being returned to the UK by your employer. Individuals who meet these conditions may exclude up to 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

Other Relevant Information
- UK has updated family immigration regulations for Northern Ireland. Family members of those born in Northern Ireland (and who are entitled to British or Irish nationality by virtue of their birth in Northern Ireland) are now within the scope of the EU settlement scheme. Immigration route will be available to the family members of those born in Northern Ireland, regardless of whether the person holds British or Irish citizenship.
- The Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020 (S.I. 2020/524) were made on 20 May 2020 and will come into force on 11 June 2020. The Regulations provide for an exemption from income tax for amounts reimbursed to an employee for expenses incurred in obtaining office equipment to enable home working necessitated by the COVID-19 pandemic.
- The Regulations will take effect for reimbursements made on or after the date the Regulations come into force up until the end of the tax year 2020-21.
- On 1 October 2020, the United Kingdom launched an online platform enabling eligible employees who are working from home due to COVID-19 pandemic to claim a tax relief for additional qualifying expenses incurred as a result of working from home. Qualifying employees who have not received payment on work-from-home-related additional expenses directly from their employer may apply for the tax relief directly through the HMRC's online platform. The tax relief amount will be computed based on their personal income tax rate.
- As of September 7, the United Kingdom has announced the Building Back Better plan, under which there would be a 1.25% increase in dividend income tax rates. The increase will take effect as from April 2022.
- As of September 13, the HMRC updated the guidelines for Coronavirus Job Retention Scheme (CJRS) and issued guidance to clarify how the entries in The Company Tax Return, form CT600 should be presented. Form CT600, was updated in April to include entries on CJRS grants received, the employer's entitlement to those grants, and details of any overclaims repaid or previously disclosed to HMRC. This information is required to calculate any 'claw back' income tax charge needed to recover overclaimed CJRS grants, or grants the employer was entitled to claim but ceased to be entitled to retain.
- As of September 14, the government of the UK has signed an amending protocol to update the Chinese Taipei - United Kingdom Income Tax Agreement (2002).
**Travel Restrictions**

As of October 18, the authorities are enforcing various international travel restrictions which includes:

1. Closure of all land borders for non-commercial purposes
2. Limited travel is permitted for the citizens and residents of the country, exceptions are made for certain travel purposes such as humanitarian transport, medical emergencies, and diplomatic mission
3. Travellers must complete a Travel Registration Form (FRV) up to 72 hours before the travel date
4. All travellers must present a negative COVID-19 test report taken no more than 72 hours before arrival, and air passengers will be obliged to undergo a rapid COVID-19 test on arrival
5. All arrivals on tourist visas must quarantine for seven days. Passports will be held until a negative result is produced
6. All travellers leaving the country must present a negative COVID-19 test taken no longer than 72 hours before departure

As of December 2, Angola has included Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, Tanzania, and Zimbabwe in its list of countries from which travellers are not permitted to enter the country.

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**Immigration**

**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**

**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**

**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).
As of September 29, Botswana has extended its state of emergency for a further six months to combat the spread of COVID-19. The southern African country will maintain several restrictions, including limits to international travelers and tourism, in contrast to neighboring South Africa and Zimbabwe, which are opening up their economies.

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, Ramokgwabana, Martins Drift, Ramatlakaba, Tlokweng, Mamuno, Pioneer and Mohembo.

As of November 12, Botswana lifted International travel restrictions.

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

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.

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.

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.

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.

As of April 6, filing/payment due date is September 30 each year.

As of April 23, the Government of Botswana announced that those in need of movement permits during the state of emergency may apply online at https://www.gov.bw/
The government of Burkina Faso has announced the reopening of air borders closed since March 21st, as of August 1st 2020.

- All passengers arriving in Burkina must fulfill the following entry requirements:
- Present a document certifying a negative result to Covid-19 test less than 5 days before departure;
- Do not present symptoms of Covid-19 during the trip;
- Not have been in contact with a Covid-19 patient within 14 days prior to travel.
- Passengers who do not fulfill the aforementioned conditions will be required to:
  - Hand over their travel document (passport) to the airport authorities;
  - Take Covid-19 test samples at their own expense.
  - Systematic confinement in a hotel at the passenger's expense while waiting for test results.

Effective December 1, the authorities will reopen the country’s land borders (including rail borders). Further, all travelers must present a negative PCR test result - taken no more than five days before arrival, travelers unable to produce negative test result must undergo test on arrival. Additionally, outbound travelers are also required to submit negative result from a PCR test taken no more than five days before departure.
### Travel Restrictions

- Cameroon’s land, air and sea borders are closed to foreign nationals. These restrictions do not apply to Cameroonian nationals wishing to enter Cameroon.
- Cameroonian nationals returning to the country will be confined for 14 days.
- The government is preparing an indicative plan, which will be unveiled soon, for the effective resumption of commercial flights.
- Repatriation flights are allowed.
- Passenger control forms and temperature checks have been implemented at the points of entry. There are temporary isolation boxes for passengers with symptoms at Yaoundé’s Nsimalen International Airport.

### Immigration

### Compensation & Benefits

- As of February 8, Cameroon has extended measures implemented in 2020 and introduced new ones for taxpayers undergoing restructuring.

### Social Security

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information

- Air France has resumed its flights to and from YAOUNDE and DOUALA at the rate of 3 flights per week. The same applies to Brussels Airlines with three weekly flights. Only Cameroonian nationals and foreigners residing in Cameroon are allowed. Travelers authorized on board flights are required to wear a face mask and to present a negative COVID-19 test.
Region: Middle East & Africa

**Travel Restrictions**
- Resumption of international flights on certain destinations. Cargo flights continue to operate normally.
- All eligible inbound passengers will be required to comply with certain health measures:
  - Have a negative COVID-19 certificate, produced in the country of departure and dated within less than 72 hours upon arrival in Chad;
  - Spend a seven-day confinement period at home (this does not apply to passengers coming to Chad for a stay of less than one week) while observing the barrier measures;
  - On the seventh day of confinement, perform another PCR test in an approved hospital facility in N'DJAMENA;
  - Collect the passport at the end of the confinement at the airport police upon presentation of the test fee receipt mentioned above. For French citizens, passports will be kept and collected at the French Embassy.
- Travelers from countries with a risk of transmission of COVID-19 will be tested upon arrival.
- All suspected cases will be required to undergo a mandatory 14-day containment at their home or at a designated facility at their own expense.

**Immigration**

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

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**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**
Travel Restrictions
— As of October 15, international travellers must present a negative COVID-19 test taken no more than 72 hours prior to travel and complete a travel form before their trip in order to receive a QR code. Land and river borders remain restricted.
— Effective November 1, incoming travelers must undertake a PCR test upon arrival at airports and ports at their own expense.

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Benin
Botswana
Burkina Faso
Cameroon
Chad
Congo
Cote d'Ivoire
Democratic Republic of Congo
Djibouti
Egypt
Equatorial Guinea
Gabon
Gambia
Ghana
Guinea Conakry
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Israel
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Malaysia
Mauritania
Namibia
Oman
Qatar
Saudi Arabia
Senegal
South Africa
Togo
Tunisia
Turkey
Uganda
United Arab Emirates
Zimbabwe
Effective September 17, Guinea has announced the gradual reopening of land borders with Côte d’Ivoire. As of October 14, permitted arrivals must fulfill a travel form (Déclaration de Déplacement par Voie Aérienne, DDVA) and pay XOF 2,000. Additionally, all arriving passengers must present a negative COVID-19 PCR test result taken no more than 72 hours before departure, upon boarding. All incoming travelers may present the negative test result or a vaccination certificate via QR code pass.

As of October 14, travelers leaving Côte d’Ivoire will have to complete the DDVA, pay XOF 25,000 for a PCR test, and present a negative PCR test taken no more than five days before travel. Both the test result and the travel form must be presented upon boarding.

As of Dec 15, all travelers arriving from countries with confirmed COVID-19 omicron variant cases will be obliged to undergo COVID-19 PCR test upon arrival. Further, these travelers will be monitored by health authorities for five days.

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**Travel Restrictions**

**Immigration**

**Compensation & Benefits**

**Social Security**

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**Other Relevant Information**

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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
— As of December 17, all passengers over the age of 11 leaving or entering Djibouti, including those who have been vaccinated, must show a negative result from a COVID-19 PCR test taken within 72 hours of boarding any flight bound for Djibouti and not more than 120 hours prior to their arrival at Ambouli International Airport (JIB).
— As of December 17, all travellers entering the country will be tested for COVID-19 upon arrival and must wait at the port of entry until the results become available. Foreigners who test positive will be quarantined for 10 days in a hotel at their own expense, while Djiboutian nationals will have the option of quarantining in a hotel at their own expense or at a government isolation center free of charge. Unvaccinated arrivals who test negative must self-isolate at their home or accommodations for a period of time determined on a case-by-case basis.
— As of December 17, all Djiboutian nationals and resident aliens over the age of 25 who wish to travel outside of the country must produce a proof of vaccination indicating that they have been vaccinated with at least one dose of a COVID-19 vaccine or that they are permanently or temporarily exempt due to documented contraindications for vaccination.
— As of December 17, flights from India, Brazil, and South Africa are reportedly banned until further notice.

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— As of August 12, all travellers are required to complete a monitoring card and provide proof of health insurance to authorities upon arrival.
— Fully vaccinated individuals are exempt from taking a PCR test if they have approved vaccination certificates with valid QR codes.
— Meanwhile, unvaccinated travellers must provide a negative PCR test taken within 72 hours of arrival and undergo a 14-day quarantine period, in case they test positive for COVID-19 while in Egypt.
— As of November 10, Egypt will no longer require the administration of the rapid ID NOW COVID-19 test for arrivals from Bangladesh, Bhutan, India, Myanmar, Nepal, Sri Lanka, Vietnam, and Latin America.
— As of November 10, individuals travelling from Australia, China, Japan, New Zealand, North America, South America, South Korea, and Thailand and transiting through Frankfurt, London Heathrow (LHR), Paris, and Rome may present test certificates taken 96 hours before departure; this is primarily due to the long trip and transit period from these airports. A 14-day quarantine period will apply to travelers who test positive for COVID-19 while in Egypt.
— As of November 10, the following measures remain in place for travelers to coastal governorates:
  — Travelers arriving at airports in Hurghada on the Red Sea, Sharm El Sheikh in South Sinai, and Marsa Matrouh in Matrouh governorates will be subject to testing if they cannot provide a negative PCR test. The fee for the test is EGP 472. Test results are generally available within 12-24 hours, and travelers must self-isolate at their hotels until they receive their results. Travelers who hold a valid COVID-19 vaccination certificate are exempt from these measures.
  — If travelers test positive for COVID-19, they must self-isolate for up to 14 days at the hotel. If symptoms continue, authorities may transfer patients to a public or private hospital.

Immigration
— As of April 7, compensation and benefits are only for unemployed people. Each one will receive EGP 500 as a compensation.

Social Security
— As of May 19, the Council of announced the following in lieu of Covid-19 outbreak: ‘Social security debts: the extension for the payment deadline may not trigger any late payment interest, penalties, or additional taxes for the employers and employees contributions.’

Payroll Reporting and Withholding Changes
— As of April 7, under the new changes, the e-filing would cover the quarterly payroll tax form as well as the year-end payroll tax reconciliation.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest
— The Egyptian Tax Authority urged all taxpayers who have tax disputes to file for settlement ASAP to benefit from the privileges of the newly-approved Tax Dispute Settlement Act that might be issued shortly.

Other Relevant Information
Travel Restrictions

— As of March 1, all travelers from the UK remain prohibited from entering the country until further notice
— As of July 31, all arrivals in Equatorial Guinea must provide a negative COVID-19 test result taken no more than 48 hours prior and proof of residency, employment, or business purpose of the visit. In addition to this, the travelers will also be subject to a rapid test upon arrival and a mandatory quarantine for four to five days, irrespective of the test results. Travelers will then be required to take a second test once the four-five days duration has passed
— As of September 17, Equatorial Guinea has announced that in addition to presenting a negative PCR test result, any passenger on an aircraft or ship must produce a vaccination certificate. Those arriving from abroad will be subject to a five-day quarantine at the hotel at their expense
— As of December 3, the authorities have suspended international flights from December 6, 2021 -January 2, 2022, only the local nationals, residents, diplomats, businesspeople, and those who have received government approval will be allowed to enter the country, but will be subject to various requirements such as, proof of vaccination, negative PCR test result taken no more than 48 hours prior to arrival, rapid test on arrival, and should undergo a mandatory quarantine for five days, regardless of COVID-19 test results

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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
- As of December 9, the authorities have imposed a travel ban from Botswana, Zimbabwe, Namibia, Lesotho, Eswatini, Mozambique, Angola, and South Africa, due to concerns over the newly discovered variant of COVID-19

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Other Relevant Information
As of December 17, vaccinated travellers entering Gambia are not required to present a COVID-19 PCR test. However, if they display symptoms of the disease, then they must undergo a rapid diagnostic test (RDT) on arrival. In case of a positive result, the traveller will be quarantined.

As of December 17, unvaccinated travellers must provide a negative result from a COVID-19 PCR test taken no more than 72 hours before arrival. Such travelers may also be required to submit to a second test upon arrival. Those positive for the virus on arrival must quarantine at their own expense.

As of December 17, all individuals arriving from hotspot countries, including the UK, the US, and Germany, must undergo an RDT on arrival. If the result is positive, the traveller will be quarantined.
Ghana

Region: Middle East & Africa

Travel Restrictions

- Authorities in Ghana maintain travel restrictions through June as part of efforts to halt the spread of COVID-19.
- Effective September 1, Ghana’s Kotoka International Airport has been reopened to passengers. The passengers will have to adhere to certain travel rules and social restrictions. Meanwhile, the country’s land and sea borders will remain closed until further notice.
- As of October 22, prior to arrival, passengers must create an account on a dedicated website and upload a negative COVID-19 PCR test result taken no more than 72 hours before arrival. Passengers will be screened and tested at their expense at the port of entry. The cost is USD 150 or USD 50 for Economic Community of West African States (ECOWAS) residents.
- Individuals who test positive on arrival must undergo a seven-day mandatory isolation period at a designated facility at their own expense.
- As of October 22, passengers transiting through Accra will not be subject to testing requirements upon arrival. The same testing requirement applies upon departure; the test must be uploaded within the dedicated website.
- Effective December 12, all passengers above age of 18 will be required to submit a proof of vaccination to enter the country.

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

- Effective May 1, the government of Ghana introduced waiver of interest and penalties due on accumulated tax arrears for previous periods paid on or before 31 December 2021, excluding taxes payable or returns due from 1 January 2021.

Filing / Payment Due Date

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 withdrawals by persons from tier three provident funds and personal pension schemes before maturity as a result of permanent loss of employment or capital due to the COVID-19 pandemic;
  - Effective May 1, the government of Ghana introduced the following:
    - new COVID-19 recovery levy of 1% on imports and supplies of goods and services that are subject to VAT;
    - suspension of the quarterly income tax instalment payment for certain self-employed persons;
    - a financial sector recovery levy of 5% on the profits before tax of banks (excluding rural or community banks).
**Travel Restrictions**

- Effective September 15, Guinea has announced the gradual reopening of land borders with Sierra Leone.
- Effective September 16, Guinea has announced the gradual reopening of land borders with Liberia.
- Effective September 17, Guinea has announced the gradual reopening of land borders with Cote d’Ivoire.
- Effective September 18, Guinea has announced the gradual reopening of land borders with Mali.
- Effective September 19, Guinea has announced the gradual reopening of land borders with Guinea-Bissau.
- Effective September 20, Guinea has announced the gradual reopening of land borders with Senegal.
- As of October 13, all passengers arriving by air in Guinea from locations where the Alpha, Beta, Gamma, Eta, or Delta variants of COVID-19 are active must present a vaccination certificate, along with a negative result from a COVID-19 PCR test taken within 72 hours prior to departure for the country.
- All unvaccinated airline passengers arriving in Guinea from those destinations must take a second PCR test upon arrival as well as undergo quarantine at the government-approved ONOMO Hotel in Conakry at their own cost, until receiving the test result (i.e., up to 72 hours after the on-arrival test).
- All other passengers must present a COVID-19 PCR test taken within 72 hours prior to departure for the country.
- As of October 13, passengers departing Guinea must provide a negative result from a COVID-19 test issued within 72 hours before departure.

### 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**
As of January 24, the travel restrictions to the UK are extended by the end of the current month, February 18, due to the outbreak of coronavirus variant in the UK. As of April 28, Iran closes land borders with Pakistan due to the new variant of coronavirus found in India. As of April 28, Iran bans flights to India, Pakistan, France, Botswana, Brazil, Czech Republic, Iraq, Estonia, Ireland, Lesotho, Malawi, Mozambique, Slovakia, South Africa, and Zambia. As of November 9, Iran has permitted Indian citizens immunized with Covaxin. Additionally, to enter the country, an individual is required to carry proof of negative RT-PCR test conducted within 96 hours. The travellers will be obliged to undergo a compulsory quarantine for 14 days, in case they are not able to present the test result. As of December 1, the authorities have imposed travel ban on six African countries, due to concerns over the newly identified Omicron variant of Coronavirus, the countries include Botswana, Eswatini, Mozambique, Namibia, South Africa, and Zimbabwe. Further, only the Iranian citizens will be allowed to travel back from this countries, but they must undergo two PCR tests or quarantine for 14 days.
Travel Restrictions

- Effective August 11, Israel will require all travelers (regardless of their vaccination status) arriving from the following nations to undergo a 14-day quarantine upon arrival: Bulgaria, Botswana, Cuba, Czech Republic, Egypt, France, Germany, Greece, Israel, Italy, Iceland, Malawi, Rwanda, Tanzania, Tunisia, Ukraine, United States and the Netherlands. If an individual tests negative for coronavirus after seven days, they need not remain in quarantine further.
- As of August 6, citizens of Israel are prohibited from traveling to Argentina, Belarus, Brazil, Cyprus, Georgia, India, Kyrgyzstan, Mexico, Russia, South Africa, Spain, Turkey, the UK, and Uzbekistan except for those who have taken special permission from authorities, such as for humanitarian reasons. These individuals are permitted to take connecting flights through the countries, provided the layover is less than 12 hours. Apart from this, all Israeli citizens returning from these nations, including those who have been vaccinated against COVID-19, may be subject to a fine and are required to self-isolate for seven days in accordance with the Health Ministry’s quarantine regulations.
- As of August 17, Israeli officials have amended the international travel restrictions, prohibiting its citizens from traveling to Brazil, Bulgaria, Georgia, Mexico, Spain, and Turkey.
- As of September 22, Israel uses a three-color scale (i.e., red, orange, and yellow) to assign COVID-19-related international travel restrictions by country, for both foreign arrivals in Israel as well as departure from Israel to another country. These can be viewed here (https://corona.health.gov.il/en/country-status/).
- As of September 22, all individuals traveling to Israel who have been outside of the country for 72 hours or longer must produce a negative result from a COVID-19 PCR test taken no more than 72 hours before departure for Israel. Passengers who have recovered from the disease and have received either an Israeli recovery certificate or a positive result from a PCR test taken in Israel in between 11 days to three months before traveling to Israel, are exempt from the pre-departure testing requirement.
- As of November 25, the authorities have banned travel from seven African countries, including South Africa, Lesotho, Botswana, Zimbabwe, Mozambique, Namibia, and Eswatini. The ban is implemented to curb the spread of new variant of COVID-19, which is believed to be highly transmissible.
- Effective December 13, the authorities will be extending the newly imposed COVID-19 restrictions for a further 10 days. The restrictions are applicable on foreign arrivals and are placed to curb the spread of Omicron variant of COVID.

Immigration

- As of August 6, fully vaccinated foreign citizens or those who have recovered from the disease and have first-degree relatives in Israel are also permitted to enter the country. These individuals must submit an entry request to Israel’s Population and Immigration Authority and receive approval prior to their flight; they must also show proof of vaccination or recovery, as well as proof of relation to an Israeli citizen or resident. Foreigners who have not been fully vaccinated or have not recovered from COVID-19 will be allowed to enter only in exceptional cases, such as marriage to an Israeli citizen. Foreigners should hold a valid health insurance that covers treatment for COVID-19 for the duration of their visit.

Compensation & Benefits

Social Security

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Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Kuwait

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 Philippines, Egypt, Iraq, China, Italy, Brazil, and Afghanistan etc.
— There is a meeting of the cabinet during next week i.e. week starting from 30 August in which the Kuwait government will decide whether to lift the ban on the 31 countries or the ban will continue
— As of February 4, Kuwait suspends entry for non-citizens for two weeks. First-degree relatives, such as parents and children, and accompanying domestic workers would be exempt, and that all those entering the country would have to quarantine for 14 days
— Effective from April 24, Kuwait’s directorate general of civil aviation announced that it had suspended all direct commercial flights coming from India until further notice
— Effective from July 1, Kuwait will resume direct flights to and from the US, the UK, Switzerland, Spain, Kyrgyzstan, Italy, Holland, Greece, Germany, France, Bosnia and Herzegovina, and Austria
— Effective from August 1, Kuwait would open its land and sea borders for non-nationals who are fully vaccinated with one of its government approved vaccines
— Effective from August 1, Kuwait will resume direct flights to Maldives and Morocco
— According to the approved number of shots for each type of approved vaccine. Also, arrivals who have been vaccinated outside Kuwait should be holding the vaccination certificate with barcode on it
— Effective from September 5, Kuwait has resumed direct flights to and from Egypt
— As of September 5, Non-Kuwaiti residents are allowed entry into Kuwait provided, they are fully vaccinated with a vaccine approved by the Government of Kuwait, which are Pfizer, AstraZeneca, Moderna or Johnson and Johnson vaccines. All eligible travellers must download and register with the “Shtonik” and “Kuwait Mosafer” applications before traveling
— As of September 5, commercial flights to and from Bangladesh, India, Nepal, Pakistan, and Sri Lanka, remain suspended indefinitely. Any individual who may have transited these countries in the previous 14 days will also be denied entry
— Effective October 11, Finland has lifted the external border restrictions imposed for the travellers entering from Kuwait
— As of November 10, Kuwait is issuing all types of visas except the tourism visa to individuals fully vaccinated with two doses of either Pfizer, AstraZeneca, Moderna vaccines, or one dose of the Johnson and Johnson vaccine (with certain restrictions).
— As of November 10, travellers must undergo a PCR test taken no more than 72 hours prior to arrival in Kuwait. Unvaccinated arrivals must undergo quarantine for 14 days. Foreigners must be fully vaccinated with authorized vaccines in Kuwait, while those who have taken other vaccines must take a third booster dose of a vaccine authorized by Kuwait after their arrival

Immigration

— Effective from 1 August 2021, all passengers arriving in Kuwait from any country must stay in home quarantine for 7 days upon arrival to Kuwait.
— Upon arrival to Kuwait, passengers may take a PCR test and upon receiving the clearance result of the PCR test may end the home quarantine.
— Effective November 10, 2021, the authorities started issuing all types of visas to people who are fully vaccinated with two doses of the Pfizer, AstraZeneca, or Moderna vaccines or one dose of the Johnson and Johnson vaccine.
— Effective from October 11, Kuwait is accepting transferring commercial visas to permanent work visa (under certain conditions)

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**

- 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), but tests can only be carried out by the National Institute of Public Health.
  - Fill out a health declaration form.
  - Reopening of land borders.

**Immigration**

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

**Other Relevant Information**

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**Mali**

**Region:** Middle East & Africa
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.
Travel Restrictions

- As of July 30, Namibia has reduced the validity of the PCR test results upon arrival from seven days to 72 hours for all travelers. While the current health measures will be extended until August 14.
- As of December 15, the authorities have informed that the ongoing COVID-19 related international travel restrictions will be in effect at least till January 15, 2022.

Immigration

- Returning citizens and permanent residents will be subjected to mandatory, supervised quarantine for a period of 14 days.
- All Non-Namibians will not be allowed to enter the country, with exception of humanitarian aid workers and essential services as defined.
- All Namibians abroad who wish to return home must inform their Embassy or High Commission of their intent to travel, a week before departure.
- In line with existing guidelines for cross border trade, truck drivers entering the country will be subjected to testing and mandatory, supervised quarantine for a period of 14 days.

Compensation & Benefits

- To avoid further retrenchments in the hardest-hit sectors, Government has announced that it provide a wage subsidy to aid businesses in keeping employees on board in the tourism, travel and aviation and construction sectors.
- In addition, employers including Government and business owners will be allowed to negotiate a temporary 20% reduction of salaries and wages during the crisis period, and 40% for the worst-hit industries. The negotiations will be undertaken through a consultative process with employees and labor unions.

Social Security

- An Emergency Income Grant to support employees who have lost their jobs due to the Covid-19 pandemic was also announced. The payment of the grant will be a once-off payment of N$750 applicable to Namibian citizens between the ages of 17 to 60 who have lost their jobs and not receiving any other social grants.
- The Ministry of Finance and the Social Security Commission announced the rolling out of a relief package, aimed at mitigating the impact of COVID-19 on various sectors of the economy.
- The Ministry of Finance is availing an amount of N$400 million, while the SSC is making a cash contribution of N$253 million to the scheme.
- In terms of the Employer Wage Subsidy Program, three hard hit industries have been identified and these are the Aviation, Tourism and Construction sectors. Employers of the affected industries will receive a subsidy based on their total wage bill, driven by an SSC contribution waiver and a cash injection from the state. The affected employers will receive a cash subsidy of 17% of their total wage bill and SSC contribution holiday, or both for a period of three months, with conditions that they do not retrench their employees for the next 3 months as well as not reduce their staff salaries by more than 50%.
- The Affected Employees Program is aimed at employees registered with SSC able to prove loss of income related to COVID19. Applicants should earn less than N$50,000 p.a. and the benefit will be limited to 50% of monthly salary, subject to a minimum of N$1,000 per month for 3 months. The benefit will be net of other benefits received from the state (e.g. Emergency Income Grant). This program has a budget allocation of N$350 million and could cater for between 56,000 to 117,000 applicants.

Payroll Reporting and Withholding Changes

- The submission of the annual PAYE reconciliation was extended from March 31, 2020 to May 30, 2020.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

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

Filing / Payment Due Date

- The filing dates except for the PAYE reconciliation have not yet been extended. The payment dates currently also remain unchanged.

Other Relevant Information

- A Tax-back loan scheme for tax registered and tax paying (PAYE) employees and self-employed individual persons who have lost income or part thereof or experiencing difficulties due to COVID-19 outbreak was announced.
- The taxpayers will be allowed to borrow at favorable rates an amount equal to 1/12th of their tax payment in the previous tax year, to be repaid after one year.

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<th>Angola</th>
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<th>Qatar</th>
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<td>Benin</td>
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Travel Restrictions
— As of July 28, all permitted inbound international passengers must provide a negative COVID-19 PCR test result taken no more than 72 hours before boarding at the first point of departure and register online at the Nigeria International Travel Portal.
— As of October 19, all passengers are required to register online at the Nigeria International Travel Portal, prior to arrival.
— Effective October 25, unvaccinated and partially vaccinated inbound travellers must undergo seven days of mandatory self-isolation and get tested (PCR) on days two and seven after arrival.
— Effective October 25, vaccinated travellers will not be required to self-isolate but they must be tested on day two after arrival. In addition, travelers on a business trip or under official duties staying in Nigeria for less than seven days must be fully vaccinated, present a PCR test taken no more than 72 hours before boarding, and undergo PCR testing on day two after arrival.

Immigration
— Nigeria foreign diplomatic missions abroad (embassies, consulates and High Commissions), except in countries where there is full lockdown, have resumed issuance of visas to expats coming to Nigeria.
— The Nigeria Immigration Service has resumed normal operations (with observation of COVID-19 protocols) and hence fresh applications for regularization of new expats, extension of visas, and renewal of residence permits are being treated accordingly.
— 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 no longer withheld at the office of the Nigeria Immigration Office, and hence travelers can proceed on the 7 days self-isolation in the residence provided for them by the host company.

Compensation & Benefits
— Before Covid-19, many organizations viewed with skepticism the idea of remote working. Unfortunately, the virus, leaving no one with time to prepare, has thrown organizations into the deep, where they must swim or sink, in terms of making remote working work. Some companies have advised employees whose work cannot be performed remotely or who are redundant to proceed on leave (paid or unpaid). Some companies have gone ahead to put their employees on furlough.
— Promotion of employees have been placed on hold temporarily in most companies. Since most companies do not have adequate performance measurement systems in assessing employee contributions and ensuring appropriate rewards during remote working, they have therefore placed promotion on hold.
— Due to unreliable power supply, employees are incurring considerable cost in providing alternative power supply to facilitate work. To provide support, some companies have created a temporary cash allowance to cover this cost.
— In Nigeria perks and perquisites of office are being reviewed. These include Gym / Club Subscriptions, Vehicle Fueling, Overseas Holiday Travel, etc. These adjustments typically start at the senior levels and this will set the tone at the top and send a strong message to the entire workforce on the severity of the virus’ impact.
— With respect to Variable Pay Schemes Revision, recalibrate underlying targets and metrics and possible increase in vesting periods to provide more time to achieve targets. Cancellation of already-existing awards will lead to accelerated costs in the books.
— Lump sums like Leave allowance, 13th Month may be pro-rated to reflect actual periods of work.
— With respect to Pay Restructuring, companies may need to relook their pay structures and pay delivery mechanisms such as lumpsum versus monthly payments. Benefits like subsidized employer loans, with direct impact on cash flow, may need to be relooked. Also, Companies can conduct a pay structure review for cost-efficiency involves seeking cost-saving changes, while balancing impact on employee perceived value.

Social Security
Payroll Reporting and Withholding Changes
As of July 20, the tax authority of Kebbi state in July 2020 announced a 30% waiver of the tax liability of individual taxpayers.

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.

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.

| Tax Profile / Tax Residency changes
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### Other Relevant Information
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.
- As of July 11, Oman has indefinitely suspended passenger flights from the following nations:
  - Argentina
  - Bangladesh
  - Brazil
  - Brunei
  - Colombia
  - Ethiopia
  - Ghana
  - Guinea
  - India
  - Indonesia
  - Iraq
  - Iran
  - Lebanon
  - Libya
  - Nigeria
  - Pakistan
  - the Philippines
  - Sierra Leone
  - Singapore
  - South Africa
  - Sudan
  - Tanzania
  - Tunisia
  - the United Kingdom
- As of July 9, Oman has decided to extend entry ban on arrivals from Vietnam.
- As of August 17, authorities in Oman have imposed a mandatory institutional quarantine of 8-days for all arrivals from Iran and Iraq.
- As of October 28, all passengers from India who have received two doses of Covaxin at least 14 days before the estimated arrival date will be allowed to travel to Oman without being subject to quarantine. All other COVID-19 related requirements/conditions, such as pre-arrival RT-PCR test shall be applicable for such passengers.

Immigration
- As of December 3, Oman has now lifted its tourist visa suspension for those traveling to the Sultanate with an organized tourist group arranged by a hotel or tourism company.
- As of June 6, Omani authorities have revealed that eligible citizens of more than 100 countries can now travel to Oman visa-free for up to 10 days.

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

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

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

Tax Profile / Tax Residency changes
- The Oman Tax Law has been amended to include tax residency condition. A natural person is considered to be a resident of Oman if he stays in Oman for 183 days or more continuously or intermittently during the relevant tax year.

Waiver of Penalties & Interest
- On 12 October 2020, His Majesty approved the Oman VAT Law and will be effective from April 2021.
**Qatar**

**Region:** Middle East & Africa

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**Travel Restrictions**

- As of April 30, authorities in Qatar maintain several COVID-19-related restrictions until further notice.
- 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, Iceland, Slovenia, Belgium, the UK, Greece, Netherlands, Morocco, Algeria, Canada, China, Thailand, Malaysia, Brunei Darussalam, Vietnam, New Zealand, South Korea, Japan, Australia, the Greek Cypriot administration and Andorra. Note that the above list is reviewed every two weeks.
- Effective August 1, Qatar to lift travel restrictions for valid visa holders - This is case to case basis upon approval of the relevant Authorities.
- On November 29, Qatari authorities eased entry restrictions at the country’s borders. The quarantine period for all arrivals has been reduced to one week, with home quarantine available for arrivals from countries on the government’s green list and hotel quarantining mandatory for all other arrivals.
- Effective from July 1 until July 31, Qatar and India have extended their air bubble arrangement, with the flights under this arrangement being operational.
- Effective August 2, Qatar announced that fully vaccinated travelers (who have received their vaccination in Qatar) with origin from the Philippines, Sri Lanka, Pakistan, Nepal, India, and Bangladesh arriving in the Gulf state must undergo a two-day quarantine at a hotel, which they can leave on the second day on getting a negative PCR test result. Meanwhile, all other travelers from these countries will be obliged to a hotel quarantine for 10 days upon entering Qatar, even if they are fully vaccinated with the same vaccine, in a different country.

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**Immigration**

- As of July 15, citizens of Pakistan will be granted a 30-day tourist visa upon arrival at the airport for a fee of QAR 100. It will be valid for a period of 30 days, extendable for the same period.

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**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

**Waiver of Penalties & Interest**

**Filing / Payment Due Date**

- As of March 24, the tax authority provided a two-month extension of the filing deadline for income tax returns and income tax payments for the 2020 tax year — relief provided in response to the coronavirus (COVID-19) pandemic.
- As of April 6, the Qatari tax authority extended the deadlines for filling tax returns for the tax year 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**

- As of August 2, there is an entry ban on travellers from Afghanistan, Argentina, Brazil, Egypt, India, Indonesia, Lebanon, Pakistan, South Africa, Turkey, the UAE, and Vietnam and also on travellers who have been in transit through any of these nations within 14 days before entering the kingdom. However, these rules do not apply to Saudi nationals, health workers, diplomats, and their families but they may be obliged to complete a quarantine period and take PCR tests on arrival.

- As of August 2, the Saudi authorities will also impose a three-year travel ban and hefty penalties on citizens travelling to the 'red list' countries.

- As of August 2, Saudi Arabia has banned travellers with tourist visas and only non-Saudis who hold valid entry and exit, work, or residency visas are currently permitted to enter the country.

- As of August 2, all non-Saudis, except children aged eight years and below, must present a negative PCR test taken no more than 72 hours before departure for Saudi. Travellers who do not provide the negative test result will be barred from boarding the flight.

- As of August 4, foreign travellers fully vaccinated with either Sinopharm or Sinovac vaccines will be permitted to enter Saudi Arabia, provided that they also receive a booster shot of either of the four vaccines approved by the Kingdom i.e. Pfizer, AstraZeneca, Moderna or Johnson & Johnson vaccines.

- Effective from August 9, Saudi Arabia will not permit Saudi citizens from international travel if they have not been administered the second dose of a COVID-19 vaccine.

- As of August 27, Saudi authorities removed the travel ban on Afghanistan, Brazil, Egypt, Ethiopia, India, Indonesia, Lebanon, Pakistan, Turkey, and Vietnam for fully vaccinated residents who have been vaccinated in Saudi Arabia.

- Effective September 8, Saudi Arabia will allow its citizens to travel to Argentina, South Africa, and the United Arab Emirates.

- As of October 7, the authorities are still enforcing COVID-19 related travel restrictions. Unvaccinated travelers arriving in Saudi Arabia will be subject to 5 days of quarantine whereas those furnishing proof of being fully vaccinated will be exempted from quarantine. Further all passengers above 8 years must present a negative PCR test report taken within 72 hours before departing for UK. Travel from Indonesia, Pakistan, Brazil, Turkey, Lebanon, Egypt, India, Ethiopia, Afghanistan, and Vietnam remains suspended.

- Effective December 1, travelers arriving from Indonesia, Pakistan, India, Egypt, Vietnam, and Brazil, will no longer require to undergo a 14-day quarantine period in a third country. However, travelers from these countries will still need to quarantine for five days regardless of their vaccination status.

**Immigration**

- As of September 13, Saudi Arabia announced that visit visas, as well as exit and re-entry visas, will be granted at no extra cost until November 30. The validity of residence permits (known as Iqama) and visit visas and exit and re-entry visas will also be extended until the same date.

**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 Saudi 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**

**Filing / Payment Due Date**

**Other Relevant Information**

- As of March 18, tax incentives are made available for certain private sector establishments and individuals engaged in pilgrimage-related activities to help them recover from the financial impact of the coronavirus (COVID-19) pandemic.
**Travel Restrictions**

- The country's airspace is open as of July 15, 2020.
- Resumption of international flights;
- Land borders remain closed, except for the movement of security forces personnel and cargo vehicles from Guinea and Mali;
- The Ministry of Foreign Affairs has announced that restrictions on entry into the country will be reciprocal for all countries that impose restrictions on the entry of Senegalese citizens.
- Travelers who hold a residence permit in Senegal from third countries and who travel frequently can obtain an "Attestation d'Embarquement" from the Immigration Police in Dakar that will allow them to travel to Senegal.
- Passengers must also be residents of a country that is not affected by a non-essential temporary travel restriction to Senegal. Derogations are provided for this purpose:
- Citizens of the West African Economic and Monetary Union or ECOWAS
- Nationals of third countries who reside in Senegal and who are in possession of a residence permit issued by the competent Senegalese authorities.
- Travelers whose role or reason for travel is deemed essential.
- Travelers arriving in Dakar must fill out a form, available on the Dakar airport website (https://www.dakaraeroport.com/formulaire-de-localisation-de-passager-pour-la-sante-publique);
- Passengers authorized to enter Senegal must provide a negative PCR test that is dated less than seven days before the trip, issued in the country of origin of the trip and authorized by the health/state authorities.
- If a traveler presents symptoms of COVID-19 or is positive on arrival, he will be taken care of by the Senegalese health services
- Effective September 24, Guinea has announced the gradual reopening of land borders with Senegal
- Effective October 7, Senegal has reopened its air borders to all passengers, provided they present a negative COVID-19 PCR test within five days
- As of December 8, travelers who wish to enter Senegal should carry a negative result from PCR test taken no more than five days before arrival or should present a proof of full vaccination. Further, the country's land borders are also open with neighboring countries.
South Africa

Region: Middle East & Africa

Immigration

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 Thursday opened its borders to international travelers, barring those coming from high-risk countries. The government has listed 60 countries as being high-risk, including the US, the UK, Russia, and several countries in the Middle East and Latin America
- As of November 12, South Africa will lift restrictions on all international travel
- As of December 4, authorities in South Africa have extended the national state of disaster through January 15, 2021. Nationwide Level 1 restrictions to curb the spread of coronavirus disease (COVID-19) remain in place
- As of February 2, multiple countries, including El Salvador, Germany, Guatemala, Israel, Panama, Sudan, Switzerland, Turkey, and the United Kingdom, continue to impose travel restrictions to South Africa due to a new variant of COVID-19 discovered in the country
- As of February 15, South Africa has reopened its major land borders with neighboring countries after closing them last month to prevent the spread of the COVID-19 virus
- As of March 1, people entering South Africa will be required to provide a negative COVID-19 test taken no longer than 72 hours before arrival in the country

As of March 1, people entering South Africa will be required to provide a negative COVID-19 test taken no longer than 72 hours before arrival in the country

Travel Restrictions

- Foreign nationals who hold temporary residence visas that expired between 31 December 2019 and 31 March 2020, will also be allowed to re-apply for the relevant visa after lockdown comes to an end. Holders of visas that expired from 31 December 2019 will be allowed to re-apply without having to obtain a FORM 20 (Authorization for an illegal foreigner to remain in the country pending an application for status). This will only apply to foreign nationals who were admitted legally into the Republic. This is applicable until further notice, after lockdown.
- Those whose visas expired before or during the lockdown will not be arrested or detained for holding an expired visa.
- Those who opt to return to their countries of origin or residence after the lockdown instead of renewing their visas will not be declared “undesirable” upon departure.
- Foreign nationals whose visas expired during the lockdown and those who have submitted their applications before the lockdown but their applications are still pending, will be allowed to work, study, or conduct business after the lockdown while waiting for the outcome of their applications.
- During the lockdown, except for cases relating to 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 nor 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 visa outcomes only. An appointment must be scheduled with the VFS office for collections of visa outcomes. The South African Department of Home Affairs still remains closed for submissions of visa applications and further directions are awaited from the department
- As of July 30, visas and permits in South Africa that were set to expire on July 31 will be extended until October 31. Other temporary measures put in place during the initial extension continue to apply through October 31.
- Foreign nationals in the Republic with visas that have expired and were automatically extended to 31 January 2021, due to their inability to travel during the lockdown due to Covid19, will have their visas automatically extended to 31 March 2021.
- The Minister of Home Affairs has decided to allow holders of legally issued Intra-Company Transfer (ICT) visas that expired during the lockdown, including the current period and to those which will expire by 30 June 2021; subject to the following conditions:
  - Proof that the local entity, branch or affiliate of the company abroad still requires the services of the ICT visa holder;
  - Proof in the form of verifiable documents that the skill transfer to a South African or Permanent Residence was completed during the four (4) years of the visas as per the initial undertaking;
  - The ICT visa application will be considered as a new application with no accumulation nor continuation of the validity period of the current visa;
- Foreign nationals who hold temporary residence visas that expired during the 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 Thursday opened its borders to international travelers, barring those coming from high-risk countries. The government has listed 60 countries as being high-risk, including the US, the UK, Russia, and several countries in the Middle East and Latin America
- As of November 12, South Africa will lift restrictions on all international travel
- As of December 4, authorities in South Africa have extended the national state of disaster through January 15, 2021. Nationwide Level 1 restrictions to curb the spread of coronavirus disease (COVID-19) remain in place
- As of February 2, multiple countries, including El Salvador, Germany, Guatemala, Israel, Panama, Sudan, Switzerland, Turkey, and the United Kingdom, continue to impose travel restrictions to South Africa due to a new variant of COVID-19 discovered in the country
- As of February 15, South Africa has reopened its major land borders with neighboring countries after closing them last month to prevent the spread of the COVID-19 virus
- As of March 1, people entering South Africa will be required to provide a negative COVID-19 test taken no longer than 72 hours before arrival in the country

Travel Restrictions

- Foreign nationals 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
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Immigration (contd.)

- The ICT visa shall not lead towards permanent residence; and that
- The ICT holder will remain in the employment of the designated employer for whom the initial and current ICT visa was issued.
- No change of employer, status or condition from current visa.
- This temporary visa concession is only applicable to holders of legally issued intra-company visas and who are currently resident in the Republic during the lockdown. Any further extension or modification or amendments to the terms of this concession will only be valid if communicated in writing
- As of April 7, the Department of home affairs provided directions to extend the validity period of the visa concessions to foreign nationals impacted by the COVID-19 pandemic;
- Foreign nationals with short-term visas (tourist visas) which were issued for a period not longer than 90 days will have their visas extended to 30 June 2021, and those with long-term visas which were issued for a period of more than 90 days up to three years, will have their visas extended to 31 July 2021. Holders of such visas are permitted to remain in the country under the conditions of their visas and those who wish to be repatriated to their countries of origin within this period can depart without being declared an undesirable person.
- The extension does not apply to foreign nationals who entered the country from 15 March 2021, as the normal admission into the country will apply.
- Holders of longer-term temporary visas such as study visa, treaty visa, business visa, medical treatment visa, relatives’ visas, general work visa, critical skills work visa, retired person’s visa, and exchange visa, which expired during the State of National Disaster, are invited to renew their visas at the Visa Facilitation Services (VFS) before 31 July 2021.
- Refugee Reception Offices remain closed and the validity period of asylum and refugee permits have been extended until 30 June 2021.

Compensation & Benefits

- Private-sector employees earning <R6,500 per month will receive a subsidy of up to R500/mo. (for the next 4-months) – this is the ETI claimable from 1 April 2020 – 31 July 2020

Social Security

- The South African government is exploring the temporary reduction of employer and employee contributions to the Unemployment Insurance Fund (UIF) and to the Commissioner for Compensation for Occupational Injuries and Disease Fund (COIDA contributions). This has not been legislated as yet.
- Contributions to the Skill Development Levy (SDL) Fund are not required for the period 1 May 2020 – 31 August 2020.
- Employers forced to close as a result of COVID-19 may register for TERS 19 relief with the Unemployment Insurance Fund, and will receive payments for employees who are paid reduced or no packages. The TERS programme was initially available for the three-month period commencing April 2020. TERS claims may be submitted in relation to the period ended 15 October 2020.
- Employers who are owed backlog ETI refunds, which would normally be claimable 6-monthly, will be able to claim these monthly.
- The proportion of pay-as-you-earn (PAYE) payment that can be deferred has been increased from the previously announced 20%, to 35%.
- South African tax authorities are planning to change the interpretation For South African-resident employees who do not qualify for the foreign employment income exemption, employees’ tax must be withheld in respect of the total amount of remuneration payable by the South African-resident employer.

Payroll Reporting and Withholding Changes

- Tax-compliant businesses (under R100mil) can delay 35% of PAYE liabilities for four months commencing 1 April 2020 (and their provisional corporate income tax payments without penalties or interest for six months).
- Additional ETI claims (which allow the reduction of monthly PAYE liabilities) have been allowed for April to July, - both allowing claims for employees aged 30-65, and allowing an additional R500 per employee who already qualified.
- Employers who are owed backlog ETI refunds, which would normally be claimable 6-monthly, will be able to claim these monthly.
- The proportion of pay-as-you-earn (PAYE) payment that can be deferred has been increased from the previously announced 20%, to 35%.
- South African tax authorities are planning to change the interpretation For South African-resident employees who do not qualify for the foreign employment income exemption, employees’ tax must be withheld in respect of the total amount of remuneration payable by the South African-resident employer.

Tax Profile / Tax Residency changes

- As of July 1, the Minister of Finance introduced the following final COVID-19 Tax Relief Bills to Parliament for consideration alongside the Supplementary Budget 2020:
  - Non-withholding of employees’ tax as a tax relief in respect of the COVID-19 pandemic; and to amend the Employment Tax Incentive Act, 2013 (ETI Act)

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

- 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.
— The land borders have been closed since March 21st for an indefinite period of time.
— The International Airport of LOME has reopened since August 1st, 2020 with the following provisions:
  - Pre-check-in of passengers on the airport platform and Covid-19 PCR test ;
  - Wearing a mask is mandatory for passengers ;
  - Social distancing in all passenger reception areas ;
  - All flights from high-risk countries such as France, Italy, Germany and Spain are suspended as of March 20 for a period of two weeks, which could be extended.
— A fourteen-day self-isolation is mandatory for anyone arriving in Togo who has stayed in a high-risk country such as France, Italy, Germany and Spain.
— Obligation to undergo a COVID-19 PCR test and fill out a health and immigration declaration form for all travelers coming from or going to LOME.
— Commercial flights from Lome are available for foreign nationals.
— Before embarking for Togo, all passengers must:
  - Fill out a form, available online at the following address: https://voyage.gouv.tg/checkphone ;
  - Pay for a PCR covid test upon arrival ;
  - Print the receipts and present them to the airline in order to be allowed to board for those who test negative. Those who test positive will have to be confined before traveling.
— Upon arrival in Togo, travelers must:
  - Pass a PCR test ;
  - Download and install the TOGO SAFE application before leaving the airport and indicate the address to which to self-isolate ;
  - A local SIM card can be provided free of charge to those who do not have one ;
  - The Togosafe application must be active for the duration of the stay and those who cannot download the application will have to quarantine themselves at a government-run facility at their own expense ;
  - Go directly to their home and stay there for the required self-isolation period.
— As of September 16, Togolese officials have extended the ongoing state of emergency until at least March 2021 due to COVID-19 pandemic. The extension comes after the end of the prior extension period that expired on September 15.
— As of January 24, international flights have resumed. All persons arriving in the country must complete an online immigration and health form and provide proof of a negative COVID-19 polymerase chain reaction (PCR) test taken no more than seven days before boarding.
— As of March 17, officials in Togo have extended the country’s COVID-19-related state of health emergency for six months. The extended measure will be in place through at least mid-September 2021.
— As of December 3, the authorities have imposed a 72-hour quarantine for all travelers arriving from South Africa, at their own cost. Further, EU recognizes COVID-19 vaccination certificates issued by Togo.
**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
- 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
- Effective from December 21, Tunisia has suspended air links with Britain, South Africa and Australia, until further notice
- As of December 17, Hungary and Tunisia have reached an agreement on mutually recognizing their COVID-19 immunity documents

**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**
Travel Restrictions
— As of July 27, passengers arriving from Afghanistan, Bangladesh, Benin, Burkina Faso, Congo (Dem. Rep.), Cote d'Ivoire, Djibouti, Gabon, Ghana, Guinea, Kenya, Mali, Mauritius, Niger, Senegal, Sierra Leone or Somalia are not allowed to enter.
— Effective from December 20, the Turkish government has suspended all flights arriving from the UK, the Netherlands, Denmark, and South Africa in response to the discovery of a new strain of COVID-19. Authorities have yet given no indication as to how long the suspension may remain in place.
— International Passengers who will arrive to Turkey as of 15th of March 2021 GMT+3 (not including transit passengers and passengers under of age 6) are required to fill in the Turkey Entrance Form which can be obtained here within 72 hours of their departure. Print out or the mobile screenshot of the filled form will have to be submitted to airline crew before boarding.
— As of June 1, Turkey imposes 14-day quarantine for arrivals from Afghanistan, Bangladesh, Brazil, South Africa, India, Nepal, Pakistan, Sri Lanka.

Immigration

Compensation & Benefits

Social Security
— On April 17, 2020, Turkey announced the postponement of payment of all social insurance premium payments, without default interest and late fees.

Payroll Reporting and Withholding Changes
— On April 17, 2020, Turkey gazetted the postponement of payment of income withholding tax without default interest and late fees.
— On July 30, Turkey extended the applicability of temporary reduced withholding tax (WHT) rate from July 31 to September 30.

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions

- 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 required to quarantine, but health officials may conduct follow-up checks at their homes.
- As of June 7, Uganda has banned all flights to and from India until further notice. Passengers traveling from the United States, United Kingdom, United Arab Emirates, Turkey, South Africa, Ethiopia, Kenya, South Sudan, and Tanzania may need to undergo testing at all points of entry.
- Effective September 3, all inbound travelers will be obliged to undergo mandatory COVID-19 tests, at their own cost, regardless of their vaccination status. Additionally, all passengers including children above three years old are also required to present a COVID-19 PCR test taken no more than 72 hours before travel.

Immigration

- The government of Uganda has implemented enhanced screening and quarantine measures in response to the global public health threat posed by COVID-19. On March 7, 2020, the Ministry of Health imposed a self-quarantine requirement on all asymptomatic travelers arriving in Uganda who have been in certain other countries in the 14-days prior to their arrival in Uganda. (See Travel Restrictions).
- Travelers from the restricted countries who insist on traveling to Uganda will have to undergo a mandatory 14-day health self-quarantine that will be met at their own expense.

Compensation & Benefits

Social Security

- As of August 5, Uganda will allow some workers early access to withdraw 20% of their savings held by the state pension fund. The age-related eligibility criteria for the same has been changed to 45 years and above, who have been saving for 10 years or more.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

- On 24 March 2020, URA issued a notice on business continuity measures amidst the COVID-19 outbreak. These are detailed below:
- Extension of return filing deadlines
- In its notice, URA indicated that the tax payers whose accounting date is in September and are unable to file corporation income tax returns by 31 March 2020 have been granted an extension to file returns for a period of 2 months. That is to say, the deadline has been extended to May 2020.
- Taxpayers whose returns for March 2020 are due by 15 April 2020 and are unable to file are granted an extension to file of up to 30 April 2020. These returns are Value Added Tax, Pay as You Earn, Local Excise Duty, withholding tax returns and returns pertaining to taxes under the Lotteries and Gaming Act.
- All penalties related to late submission of these returns shall be remitted if the returns are filed on or before the newly designated deadlines.
- Deferment of tax payments under instalment arrangements to May 2020
- Taxpayers who executed Memoranda of Understanding (MoU) and who have payments due in the months of March and April 2020 will have the option to defer and reschedule those payments. In the same spirit, the terms of the MoU will accordingly be restructured for the payments to resume in May 2020.
- It is important to note that this deferment will apply to taxpayers whose businesses have been affected by Government Directives on COVID – 19 and who are unable to meet their obligations during the period.
- Waiver of penalty and interest upon voluntary disclosure
- A taxpayer who makes any voluntary disclosure during the months of March and April 2020 and pays the principal tax, shall have their penalty and interest remitted in accordance with the law.
- Effective July 2019, Section 66 of the Tax Procedures Code Act was amended to the effect that the Commissioner has discretion to enter into an agreement for waiver of penalties and interest where a taxpayer makes a voluntary disclosure and agrees to settle the principal tax.

Other Relevant Information

Filing / Payment Due Date

- Submission of physical documents using electronic channels
- The URA encouraged taxpayers to utilise its online services and submission of physical documents through electronic channels. It will however be available to offer services that cannot be accessed online.
Travel Restrictions

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

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


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

As of February 23, Abu Dhabi has updated its “green list” of countries and destinations from which travellers can enter the emirate without the need to quarantine on arrival. Saudi Arabia and Mongolia have been removed from the list of countries.

On June 19, the government of Dubai announced revised travel protocols and certain relaxations for inbound travellers from India and Nigeria.

Effective from June 21, the UAE will restrict entry of travellers on national and international carriers from Sierra Leone, Namibia, and Liberia.

Effective August 5, passengers travelling from countries where flights had been previously suspended would be able to transit through those airports. They must provide a negative PCR test taken 72 hours prior, which must be presented ahead of departure.

As of August 12, the UAE has eased travel restrictions on South Africa. Passengers arriving from South Africa will be allowed to travel through the UAE, provided they comply with the rules and regulations of their travel destination.

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.
- Effective August 5, fully vaccinated individuals (provided 14 days have passed since receiving the second dose) holding a valid UAE residence visa, from prohibited nations, including India, Nepal, Nigeria, Pakistan, Sri Lanka, and Uganda, will be allowed to return to the UAE under the latest travel update issued by authorities. Unvaccinated individuals who are exempted from this regulation include medical workers, teachers at schools and universities in the UAE, students, residents with extenuating circumstances, people undergoing medical treatment in the UAE and people who work for federal or local government agencies.
- These individuals must apply for permission to return through the Federal Authority for Identity and Citizenship’s website, present a negative PCR test result from accredited laboratories within 48 hours of their date of travel as well as undergo a quick lab test before boarding. A PCR test will also be conducted upon arrival, followed by mandatory home quarantine.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information
Zimbabwe

**Region:** Middle East & Africa

**Travel Restrictions**
- As of May 17, President Emmerson Mnangagwa announced the indefinite extension of lockdown and it will be subject to review every two weeks.
- As of May 18, borders are open, air travel open however all visitors and returning residents subject to mandatory quarantining. Non-essential travel within Zimbabwe, and recreational activities, are still banned.
- Effective August 19, Zimbabwean government reduced COVID-19 curfew to 20:00 – 06:00
- The business hours were extended to 16:30 from 15:00, effective August 19
- As of September 9, Zimbabwe government said it will resume domestic flights from September 10 and international flights from October 1
- As of October 5, Zimbabwe’s border with South Africa remains closed to general travellers despite the reopening of the entry point on the opposite side.
- Government resolved to open the country’s borders in phases beginning with private passenger vehicles and pedestrians as from December 1, 2020.
- As of January 5, 2021, the Zimbabwean government established 30 days of lockdown regulations following an increase of coronavirus infections during the festive season. Only essential services are to remain open such as hospitals, pharmacies and supermarkets, with only essential staff being allowed to come to work. These services to open at 8 am and close at 3pm. Services such as mining, manufacturing and agriculture to operate as before.
- The government also announced a delay in the country’s schools opening by two weeks on the 23rd of June 2021 (schools were to open on June 28 after a one-month holiday).
- On the 29th of June 2021, the Government announced level 4 lockdown for Zimbabwe and these measures took immediate effect for two weeks and are to be reviewed thereafter.
- Commerce and industry are to open from 0800hrs to 1530hrs in compliance with the general curfew of 1830 hrs to 0600 hrs.
- Inter-city movement has been prohibited except distribution of medications.
- As from July 6, 2021, the government resolved that business can continue to operate between 0800hrs and 1530hrs, those working late and those not at home after the 1830hrs curfew must produce evidence, such as an exemption letter, that they are providing essential services.
- As of November 9, Zimbabwe has approved the Indian vaccine Covaxin. Non-residents travellers are required to show a proof of a valid negative RT-PCR test result upon arrival as well as undergo a quarantine for 10 days.
- As of November 17, the international air travel has resumed, whereas the land borders are mostly closed, only cargo transport and other authorized persons are exempted. Travellers arriving in Zimbabwe must present a negative COVID-19 test taken within 48 hours before boarding, also the travelers arriving from countries with the Alpha variant of COVID-19 must quarantine for 10 days at a hotel or designated quarantine facility. All passengers entering or leaving country are obliged to present a negative COVID-19 test result via the Trusted Travel Initiative platform. Further, fully vaccinated travelers can now enter the country through the Victoria Falls and Kazungula border posts.

**Immigration**
- As of May 18, legislation has been introduced to Automatically extend permits of foreign nationals such that the Lockdown period does not count towards their permitted period of stay in the country.
- As of May 18, the entry of citizens and residents is permitted although this provided that the responsible enforcement officer at the port of entry concerned must order such citizens, returning residents to be detained, isolated or quarantined in any place for a period of twenty-one days.
- As of August 19, returning residents are now allowed to go home as soon as they have a negative PCR test and promise to self-quarantine for twenty-one days.
- As of June 29, travellers from countries with Alpha and Delta Covid-19 variants precisely, travellers from India and the United Kingdom (UK) will be subject to a mandatory 10-day quarantine and four tests at their own expense.

**Compensation & Benefits**

**Social Security**

**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

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

**Filing / Payment Due Date**

**Other Relevant Information**
Travel Restrictions

As of February 24, people are now permitted to travel from New Zealand to South Australia. Any person travelling from the New Zealand must receive a COVID-19 test within 24 hours from arrival in South Australia and self-quarantine until they receive a negative test result. They must get tested again on day 5 and day 12. A person does not need to remain in self-quarantine after receiving the first negative COVID-19 test unless they have COVID-19 symptoms.

As of June 15, an entry ban remains in effect for most foreign nationals, though permanent residents, long-term pass holders, and their immediate relatives can enter Australia. Nearly all inbound international passengers must undergo a mandatory 14-day quarantine at designated facilities at the port of entry. Individuals who have been in New Zealand continuously for the previous 14 days can enter Australia without quarantine.

As of August 25, the Australian authorities are still enforcing restrictions on international travel. Only Australian citizens, permanent residents, and their immediate family members are allowed to enter the country. Travel exemptions for other foreign nationals are available only in specific, limited circumstances and must be applied for and obtained in advance of travel.

Effective November 1, Australia announced that it will lift all outbound travel restrictions for fully vaccinated citizens and permanent residents. This would enable the country’s citizens to travel overseas without permission.

Effective November 21, citizens of Singapore who have been fully vaccinated will be able to travel to Australia quarantine-free and without seeking a travel exemption. To be eligible, the travellers must:
- hold a valid Australian visa
- be fully vaccinated with a vaccine approved by Australia’s Therapeutic Goods Administration (TGA)
- depart from Singapore and arrive in a participating Australian state or territory
- provide proof of their vaccination status
- present a negative COVID-19 PCR test taken within 3 days of departure (unless a medical exemption applies)

The eligible travellers will also be asked to complete an Australia Travel Declaration (ATD) at least 72 hours before departure.

Additionally, it is not mandatory for the eligible travellers to have been in Singapore for 14 days before their proposed travel.

Effective December 15, eligible visa holders who are fully vaccinated, will be allowed to enter the country without a travel exemption. Further, the authorities will also allow fully vaccinated Japanese and South Korean passport holders to travel quarantine-free, provided they hold a valid Australian visa.

As of December 15, the authorities have ended the travel ban placed on foreigners who visited Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, and Zimbabwe in the 14 days before arrival.

Immigration

All entrants must self-quarantine for 14 days.

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

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

Whilst the Department continues to accept new visa applications, temporary employer sponsored visas are only being approved on an ad hoc basis. Processing is extremely limited and there are significant delays.

As of September 10, Australia’s Acting Minister for Immigration has announced a new Priority Migration Skilled Occupation List (PMSOL) complimented 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

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 up to 30 June 2020 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.
- Australia has DTAs with a number of countries which contained deemed sourcing provisions. Under these provisions, the DTA will, in certain circumstances, operate to deem income earned by an individual who is temporarily displaced in Australia as being Australian sourced, even where the income would otherwise be considered foreign sourced under Australia’s domestic COVID related concessions described above. In this circumstance, Australian income tax and employment tax obligations will apply.

### Waiver of Penalties & Interest

### Filing / Payment Due Date

As of March 16, the Australian Taxation Office (ATO) issued guidance relating to certain relief provided in response to the coronavirus (COVID-19) pandemic. A fact sheet provides information for employers about the tax treatment of working-from-home benefits and outlines fringe benefits tax obligations when employees have been provided a benefit to facilitate their work.

As of May 27, the Australian Taxation Office have extended the administrative concessional approach, which deals with the residence of employees of foreign companies in Australia, from June 30, 2021 to December 31, 2021.

### Other Relevant Information

#### Australia

- Bangladesh
- Cambodia
- China
- Fiji
- Hong Kong
- India
- Indonesia

#### Japan

- Japan
- Kazakhstan
- Malaysia
- Mongolia
- New Zealand
- Papua New Guinea
- Philippines
- Singapore

#### South Korea

- Sri Lanka
- Taiwan
- Thailand
- Vietnam
Travel Restrictions

All scheduled international commercial passenger flights to/from Bahrain, Bhutan, Hong Kong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey, UAE and UK shall not be allowed to land at any airport in Bangladesh.

Until further instruction given, any Bangladeshi national or foreign national will henceforth arriving in Bangladesh from other COVID-19 affected countries will be placed under self-quarantine for two weeks after their arrival in Bangladesh. Entry point health officer will determine whether he/she would be self-quarantined or institutionally quarantined and self-quarantined persons will be monitored by the law enforcement team to remain in quarantine for the specific period.

If any 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. But if he comes 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 at the entry point health checkup, he/she would be institutionally quarantined in for 14 (Fourteen) days.

Unless further notice given, entry to Bangladesh through land ports (i.e. Benapole, Vhomra, Banglabandha, Hili, Burimari, Raumari, Darshana, Nakugaon, Tamabil, Sheikh, 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, Bangladeshi nationals arriving in Bangladesh through the land ports mentioned above (i.e. Benapole, Vhomra, Banglabandha, Hili, Burimari, Raumari, Darshana, Nakugaon, Tamabil, Sheikh, 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 overall function of the country and the movement of the public till August 3, 2020 as part of measures to stem the spread of coronavirus pandemic.

Effective April 3, officials in Bangladesh restrict travel from 12 countries, in addition to European countries excluding the UK. Also, currently, travelers from Argentina, Bahrain, Brazil, Chile, Jordan, Kuwait, Lebanon, Peru, Qatar, South Africa, Turkey, and Uruguay are allowed to enter the country.

Airlines operating scheduled passenger flights from all those countries will be allowed to carry only transit passengers to Bangladesh subject to the conditions that the passengers remain confined inside the terminal building only during their transit.

But passengers coming from countries except those mentioned above exit from the transit Airport, COVID-19 negative certificates shall become null and void. A fresh PCR based COVID-19 negative certificate shall be obtained with the PCR test done within 72 hours of the flight departure from that point. In addition, on arrival in Bangladesh, all such passengers shall have to complete mandatory 04 (four) days institutional quarantine at government facilities or at government approved hotel at passenger’s own expenses. Sample will be collected for the COVID-19 PCR test and the passenger will be released to complete the total 14 (fourteen) days home quarantine (including the institutional quarantine time) if the COVID19 PCR test result is Negative.

No passengers will be permissible to/from Brazil, Colombia, Costa Rica, Cyprus, Georgia, India, Iran, Mongolia, Oman, South Africa, Tunisia. Only Bangladeshi expatriate/citizens visiting (not residing) the countries mentioned above in previous 15 days of travel to Bangladesh can travel to Dhaaka provided that they have special approval/authorization from the competent authority of Bangladesh. On arrival they will complete a mandatory 14 (fourteen) days institutional quarantine at government nominated hotels on passenger’s own expenses. Proof of Hotel Booking shall be produced during check-in and the Airlines representative shall verify it before issuing the Boarding pass.

Incoming passengers from Austria, Azerbaijan, Bahrain, Belgium, China, Croatia, Estonia, France, Germany, Greece, Hungary, Iraq, Israel, Italy, Latvia, Lithuania, Netherlands, Paraguay, Peru, Qatar, Slovenia, Spain, Sweden, Switzerland, Turkey, Uruguay are permitted to travel to Dhaaka. They will have to complete a mandatory 14 (fourteen) days institutional quarantine at government nominated hotels on passenger’s own expenses. Proof of Hotel Booking shall be produced during check-in and the Airlines representative shall verify it before issuing the Boarding pass.

As an exception, incoming passengers originating from Bahrain, Kuwait and Qatar shall have to complete a mandatory 03 (three) days institutional quarantine at government nominated facilities or at hotels on passenger’s own expenses. The passenger has the proof of hotel reservation for institutional quarantine.

Upon completion of the 3 days institutional quarantine, medical test will be carried out. The passenger will be released to complete a total of 11 days home quarantine if the medical test result is satisfactory. In case of unsatisfactory medical test result, the passenger shall have to go for isolation at government nominated facilities or at home as per the instructions given.

Passengers are allowed to travel from all other countries except the countries are mentioned above. Incoming Passengers from these countries of origin will have to complete 14 (fourteen) days strict home quarantine. However, if any COVID-19 symptoms are detected on arrival, he/she shall be sent to Government Authorized Hospital for further check-up or depending on the intensity of the symptoms, will be sent to isolation at government nominated facilities or hotel at passenger’s own expenses.

All passengers, except the children below 10 years old, shall mandatorily possess PCR based COVID-19 negative certificate. The PCR test shall be done within 72 hours of the flight departure time.
Travel Restrictions (contd.) — As of June 16, passenger ground travel from India remains restricted through at least June 30. Additionally, the government has divided countries around the world into three groups - A, B, and C - based on their level of COVID-19 activity and applies various entry restrictions accordingly.

Immigration — 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), stay in quarantine for 14 days as instructed by the health officer at the entry port.

— If any Bangladesh origin passengers possess an NVR and come to Bangladesh without the required "COVID-19 Negative" certificate, he/she would be institutionally quarantined for 14 (Fourteen) days.

— If any Bangladesh origin passengers possess an NVR and come to Bangladesh with the "COVID-19 Negative" certificate, he/she would be home/self-quarantined for 14 (Fourteen) days. However, if he/she is diagnosed with any symptom of Corona Virus on his/her arrival, he/she would be institutionally quarantined in for 14 (Fourteen) days.

— According to the existing rules, Seaman can enter Bangladesh with a "Visa on Arrival" for 72 hours. They cannot enter/stay anywhere in the country except travelling directly from airport to workplace and from workplace to airport. They must submit "COVID-19 Negative" certificate issued by a Doctor at the immigration counter of the entry port.

— In this situation of coronavirus pandemic, foreign nationals (regular/irregular) who is staying in Bangladesh with VISA, may be granted an extension of up to three months without paying the visa fee and excessive stay fine against their current application

— Until further notice Bangladesh has suspended its visa-on-arrival services for all international travelers.

— As of July 13, the government of Bangladesh has made COVID-19 negative certificates mandatory for its citizens travelling abroad.

— Irrespective of the COVID-19 vaccination, all passengers coming to Bangladesh shall mandatorily possess & show "PCR based COVID-19 negative certificate" during departure from origin and on arrival at the Airport. The PCR test shall be done within 72 hours of the flight departure time.

— If no COVID-19 symptoms are found on-arrival health checks, passengers shall strictly have to complete a 14 days home quarantine. However, if any COVID-19 symptoms are detected/observed, he/she shall have to complete mandatory 14 (fourteen) days isolation at government facilities at passenger’s own expenses.

— As of May 4, Bangladesh has suspended visa-on-arrival services until further notice; travelers must obtain a visa from their local Bangladeshi diplomatic mission.

— All passengers, except the children below 10 years old, shall mandatorily possess PCR based COVID-19 negative certificate. The PCR test shall be done within 72 hours of the flight departure time.

Compensation & Benefits

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 — No Changes

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, Hongkong, India, Kuwait, Malaysia, Maldives, Oman, Qatar, Saudi Arabia, Sri Lanka, Singapore, Thailand, Turkey, UAE and UK international and domestic flights until further notice to contain coronavirus spread.

— International flights in regards to the following types shall be conducted as usual: cargo; emergency landing; technical stop (without crew rest); medical evacuation; special flight operation*; relief/humanitarian assistance*; citizen evacuation*

*Note: However, Civil Aviation Authority of Bangladesh through Ministry of Foreign Affairs Bangladesh shall be necessary to accord approval in respect to the above pointers.
Cambodia Region: ASPAC

Travel Restrictions
— Cambodia lifts cross-border travel restrictions with Vietnam
— As of September 29, Cambodia adjusted its safety protocols to take into account employer-sponsored business travel. The revised requirements affect all foreign travelers entering the country, including documentation, testing and quarantining measures, and took effect August 4. The health authorities also made changes to the COVID-19 testing fee payment mechanism and return of traveler deposits, which changes were effective September 1
— Effective from December 12, Cambodia will suspend the sponsorship travel due to increased local COVID-19 activity. The program, which currently allows business travelers who obtain sponsorship from a local entity to enter the country with quarantine exemptions, will be halted for at least two weeks
— Effective from April 29, Cambodia will ban Indians and foreign travelers who have been in India or have traveled through India from entering until further notice
— Effective from July 29, Cambodia will close its land borders with Thailand
— As of October 25, visa-on-arrival services remain suspended in Cambodia. However, issue of tourist visas and e-visas has been resumed. Authorities allow online applications for short-term visas permitting stays of up to 30 days; however, only individuals travelling for demonstrated essential reasons may receive permission.
— Applicants for short-term travel visas must provide proof of medical insurance of at least USD 50,000, obtain a medical certificate clearing the individual of COVID-19 issued within 72 hours of travel, purchase a USD 90 health insurance package, and produce documentation demonstrating that the trip is for essential reasons
— As of October 29, passengers must take COVID-19 tests upon arrival and quarantine for varying periods depending on their reason for travelling. Foreign investors, business travellers, and diplomats or officers from international organizations may quarantine for three days, while general passengers, including tourists, must quarantine for seven days, among others. Unvaccinated and partially vaccinated travelers must quarantine for 14 days
— As of October 25, fights between Cambodia and Indonesia, Malaysia, and the Philippines are operational
— As of December 6, the authorities have lifted travel ban on several African countries including Angola, Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zambia, and Zimbabwe

Immigration
— All foreign citizens with valid existing visas will be subject to coronavirus test, before being allowed to enter the country
— As of February 1, the issuance of tourist visas and e-visas, visa-on-arrival services, and visa-free travel remain suspended. Foreign nationals intending to visit Cambodia must obtain a visa from a diplomatic mission, proof of medical insurance coverage of at least US$ 50,000, and a medical certificate from local health authorities issued no more than 72 hours before travel stating the individual is free from COVID-19
— As of February 22, Cambodia is accepting online applications for short-term travel visas. Only people with essential reasons, like working with a Cambodian entity, can apply for the visas; the issuance of tourist visas, visa-on-arrival services, and visa-free travel remain suspended

Compensation & Benefits
— As of July 21, employees in the garment and tourism industry in Cambodia, will receive cash subsidies which will be calculated based on the number of days of suspension. The employees suspended in those industries from seven to ten days will receive 60,750 Riel (US$19.9), those suspended from eleven to twenty days will receive 121,500 Riel (US$39.8), and those suspended from 21 to one month will get a reimbursement of 162,000 Riel (US$53.1)

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 March 2, the State Taxation Administration of the People’s Republic of China (“China” or “PRC”) 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.

These Q&A clarifications are of use to foreign businesses in assessing and limiting their China tax exposures in the context of the coronavirus (COVID-19) pandemic and the resulting disruptions to cross-border travel.

As of September 9, 2020, China’s Ministry of Foreign Affairs (MFA) and National Immigration Administration (NIA) jointly issued an announcement of a rule change that allows foreign nationals holding valid Chinese residence permits for work, personal matters, and family reunification to enter China without applying for new visas. The new rule took effect on September 28, 2020.

As of October 19, Beijing will be reopening international flights from 8 (Canada, Thailand, Cambodia, Pakistan, Greece, Denmark, Austria, and Sweden) countries ending 5 months of lock-down in the Chinese capital.

As of October 20, Japan and China lift ban on business travel.

As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November.

As of January 19, the government continues to ban all nonresident foreign nationals from entering the territory. Officials are also barring entry for individuals who have stayed in South Africa or the UK for more than two hours on the day of departure or visited the countries within the previous 21 days. These restrictions will be extended to Ireland and Brazil from January 23.

As of May 15, China has extended several tax incentives announced in 2020 in response to the COVID-19 pandemic such as preferential individual income tax treatment and other measures, until December 31, 2021.

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.

As of November 23, China authorizes the easing of COVID-19 travel restrictions in Shanghai.

As of October 18, Beijing will be reopening international flights from 8 countries (Canada, Thailand, Cambodia, Pakistan, Greece, Denmark, Austria, and Sweden) countries ending 5 months of lock-down in the Chinese capital.

As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November.

As of January 6, authorities are maintaining a ban on foreign nationals traveling from specific countries, including Belgium, France, Russia, the Philippines, India, Italy, Bangladesh, the UK, Ukraine, and Ethiopia. The restrictions do not apply to Chinese nationals, foreign diplomatic passport holders, and individuals with C visas.

As of January 19, the government continues to ban all nonresident foreign nationals from entering the territory. Officials are also barring entry for individuals who have stayed in South Africa or the UK for more than two hours on the day of departure or visited the countries within the previous 21 days. These restrictions will be extended to Ireland and Brazil from January 23.

As of September 9, 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.

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As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November.

As of January 19, the government continues to ban all nonresident foreign nationals from entering the territory. Officials are also barring entry for individuals who have stayed in South Africa or the UK for more than two hours on the day of departure or visited the countries within the previous 21 days. These restrictions will be extended to Ireland and Brazil from January 23.
**Travel Restrictions**

- As of October 13, all travellers will be permitted to enter Fiji upon presenting a negative PCR test result taken within 72 hours before departure as well as undergo quarantine for 14 days. They also have to download the careFIJI app and undergo COVID-19 testing after arrival and on day 12 of quarantine.
- As of November 11, Fiji has removed entry ban for fully vaccinated returning residents, permit holders, diplomats, and other approved travelers from 27 Travel Partner locations, including Australia, Canada, France, Germany, Japan, New Zealand, Singapore, South Korea, the UAE, the UK, the US, and several Pacific nations and territories.
- Permitted travellers from these locations will be subject to a three-day quarantine at Care Fiji Commitment (CFC) hotel booked in advance, take a COVID-19 test on day two of quarantine, in addition to existing entry requirements. Entrants can leave quarantine upon receiving a negative test result.

**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**

- As of March 18, tax measures in the 2020-2021 budget include extensions of certain relief measures that were provided in response to the coronavirus (COVID-19) pandemic.

**Waiver of Penalties & Interest**

- Fiji’s Prime Minister Voreqe Bainimarama announced on 15 May 2020, an extension of the country’s restrictions in respect of the global COVID-19 pandemic.
- The contact tracing careFIJI mobile app pilot program will be launched once approval is sought from the Android Play store and Apple AppStore. Widespread adoption of careFIJI will be implemented with the aim of saving lives, bringing back jobs, and increasing confidence among Fiji’s tourism and trading partners, and it should help avoid largescale lockdowns. The minister of economy has announced a second round of COVID-19 unemployment benefits to be paid out, in partnership with Fiji National Provident Fund (FNPF).
Hong Kong

Region: ASPAC

Travel Restrictions
— Effective from August 9, Hong Kong re-categorise overseas places into high-risk, medium-risk and low-risk groups. Boarding, quarantine and testing requirements will be implemented based on risk levels. Only fully vaccinated Hong Kong residents are allowed to board flights for Hong Kong from high-risk locations. Only fully vaccinated Hong Kong residents are allowed to board flights for Hong Kong from high-risk places. For medium-risk places, only Hong Kong residents and fully vaccinated non-Hong Kong residents are allowed to board flights for Hong Kong. All inbound travellers are required to comply with stringent quarantine measures and repeated testing. Please refer to border control measures (https://www.info.gov.hk/gia/general/202108/03/P2021080200985.htm) and annex (https://gia.info.gov.hk/gia/general/202108/03/P2021080200985_373718_1_1627924238682.pdf) for more details.

Immigration
— Returning residents will be quarantined for 14-days
— All travelers coming from Macao and Taiwan, and Mainland including Hong Kong and non-Hong Kong residents, will be quarantined for 14-days
— Starting from 8 April, all inbound travelers are mandated to collect a deep throat saliva testing samples for conducting testing COVID-19
— All asymptomatic inbound travelers arriving at the Hong Kong International Airport (HKIA) will be mandated to wait for test results at a designated location after collecting their deep throat saliva samples for conducting testing for COVID-19 at the Temporary Specimen Collection Centre at the AsiaWorld-Expo (TSCC)
— The latest information for quarantine arrangements for inbound travelers can be found here: https://www.coronavirus.gov.hk/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/2020/06/20200608/20200608_142449_001.html, https://www.news.gov.hk/eng/2020/05/20200522/20200522_192036_948.html and https://www.news.gov.hk/eng/2020/05/20200521/20200521_181929_805.html for more details on the exemption requirements and application forms.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date
After a new wave began to spread across Hong Kong, the government has announced a range of new social distancing measures. Beginning July 15, group gatherings must be limited to 4 people, along with many establishments having to close for at least seven days. Restaurants ceased to provide dine-in services from 6pm to 4.59am of the following day. They can only offer takeaway services and deliveries during that period.

The latest information on social distancing can be found here: [https://www.coronavirus.gov.hk/eng/social_distancing-faq.html#FAQ1](https://www.coronavirus.gov.hk/eng/social_distancing-faq.html#FAQ1)

The new rule in the public transport is imposed that wearing a face mask has now been made mandatory in public transport, with a maximum penalty in place of $5,000 if an individual fails to wear a mask.

The Government has announced that the subsidy schemes for different sectors under the Anti-epidemic Fund will open for applications since June. Read the update: [https://www.news.gov.hk/eng/categories/covid19/index.html](https://www.news.gov.hk/eng/categories/covid19/index.html)

“The Government announced that the Exemption from Salaries Tax and Profits Tax (Anti-epidemic Fund) Order will be gazetted and take effect on May 29. The Order seeks to implement tax exemption from the year of assessment 2019/2020 to most of the financial assistance or relief under the Anti-epidemic Fund (AEF) provided to businesses or individuals. A summary of the proposed tax treatment for the two rounds of measures under the AEF can be found in the hyperlink contained in [https://www.ird.gov.hk/eng/tax/aef.htm](https://www.ird.gov.hk/eng/tax/aef.htm). The Government will adopt the same principles to provide tax exemption as and when further relief measures are rolled out under the AEF. As most taxpayers are starting to file tax returns for Year of Assessment 2019/2020, the Order provides clarity and certainty of the tax treatment. Employers and employees need not report the sums exempted in tax returns upon commencement of the Order. Businesses or individuals that have already filed their tax returns can furnish the Inland Revenue Department with a written notification to amend relevant information. Employers should file a revised Employer's Return for the relevant employee(s). Read more [https://www.ird.gov.hk/eng/tax/aef.htm](https://www.ird.gov.hk/eng/tax/aef.htm).
As per the latest advisory issued, all foreign nationals who are stranded in India and whose visas have expired or will expire 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).

As of December 10, the authorities have extended the suspension of inbound international commercial flights until January 31, 2022, due to concerns over the newly discovered variant of COVID-19.

As of June 30, Ministry of health & family welfare issued Guidelines for International Arrivals (in supersession of all guidelines issued on the subject on and after 28th November 2021). These guidelines cover the protocols to be complied with international travelers as well as those to be followed by airlines, points of entry (airports, seaports and land border) for risk profiling of passengers. This includes planning for travel, before boarding, during travel & on arrival protocols including International travelers arriving at seaports/land ports.

As of November 30, Ministry of health & family welfare has specified the list of countries updated as on 9 December 2021 from where travelers would need to follow additional measures on arrival in India, including post-arrival testing (Countries at-risk).

As of April 25, UK, Singapore, New Zealand, Oman, Kuwait, the UAE, Iran, Hong Kong, and Canada have imposed restrictions on passengers arriving from India by allowing only citizens to enter their borders. Even passengers who have been to India in the previous 14 days or are transiting through an airport in India are not allowed to enter.

As of May 24, UAE, Canada, Australia, New Zealand, UK, Oman, etc. have revised travel restrictions for entry from India.

As of October 14, India has withdrawn the requirement for UK nationals to undergo a mandatory quarantine for 10 days upon arrival, irrespective of their vaccination status.

As of August 21, 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.

As of March 3, Passengers wishing to visit Mumbai from Brazil must undergo a mandatory seven-day institutional quarantine even if they carry a Covid-19 negative report prior to the journey.

As of April 25, UK, Singapore, New Zealand, Oman, Kuwait, the UAE, Iran, Hong Kong, and Canada have imposed restrictions on passengers arriving from India by allowing only citizens to enter their borders. Even passengers who have been to India in the previous 14 days or are transiting through an airport in India are not allowed to enter.

As of May 24, UAE, Canada, Australia, New Zealand, UK, Oman, etc. have revised travel restrictions for entry from India.

As of October 14, India has withdrawn the requirement for UK nationals to undergo a mandatory quarantine for 10 days upon arrival, irrespective of their vaccination status.

Effective from October 15, 15, India will grant fresh tourist visas to foreign nationals travelling by chartered flights.

Effective from November 15, 15, tourists will be permitted to enter India through non-chartered flights with a tourist visa.

W.e.f. from October 15, no visas will be granted to foreigners to travel through land borders. They can enter India either through "water routes" or by flights.

As on Oct 21, travel in and out from few cities of China is banned due to a new Covid-19 outbreak.

Effective October 25, Fully vaccinated travelers arriving from higher-risk countries which have mutual vaccination recognition arrangements with India will no longer be required to undergo testing on arrival; further the travelers must self-monitor their health for 14 days after arrival. As of now, the relaxation only applies for travelers arriving from 11 countries which include Armenia, Belarus, Belgium, France, Germany, Hungary, Lebanon, Nepal, Serbia, the UK, and Ukraine.

Immigration

As per the latest advisory issued, all foreign nationals who are stranded in India and whose visas have expired or will expire 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).

As of December 10, those holding 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 m-ail support.covid19-boi@gov.in

India has entered into "Transport Bubbles" or "Air Travel Arrangements" with few countries. These are temporary arrangements aimed at restarting commercial passenger services. Currently India has Bubbles arrangement with United Kingdom, United States of America, Germany, France, United Arab Emirates, Canada, the Maldives, Nigeria, Qatar, Bahrain, Afghanistan, Iraq, Bhutan, Oman, Kenya and 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 journalist (J-1) and their dependents who are holding J-1X visa are permitted to enter India.

For latest advisory on travel and visa restrictions, kindly refer to: https://boi.gov.in/content/advisory-travel-and-visa-restrictions-related-covid-19-1
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**Immigration (contd.)**

- As of 18 April, India has restarted e-visa facilities for 156 countries. This e-visa facility is applicable for international tourists from 156 countries, who wish to visit for conferences, medical purposes, or business. The e-visa also extends to medical attendants. MHA has decided to restore this facility now for 156 countries, from 171 countries previously on the list.
- VFS Global, the visa outsourcing and technology services company, has issued an update on visa application services in India. Due to the lockdown/curfew restrictions announced in some states, select visa application centres are temporarily closed in certain cities.
- As of 5 July, India has entered into “Transport Bubbles” or “Air Travel Arrangements” with 27 countries.
- As of September 20, Indian citizens are eligible to work legally and safely in Portugal, as both countries’ authorities have signed a bilateral agreement that would enable Indians to carry out a professional activity under an employment contract in Portugal. Furthermore, it will apply to recruitment for any labour activity and whatever the duration of the employment contract, Indian workers benefiting from all the rights guaranteed by Portuguese law.
- W.e.f. from October 15, India has agreed to resume the 2018 visa exemption agreement with Maldives. The agreement was temporarily suspended due to coronavirus disease (Covid-19). The agreement eases travel for Maldivian nationals to visit India for tourism, business, education, and medical purposes and it also grants Indian employees work permits within 15 days of their arrival and eases visa rules, allowing their visa fees to be paid for by their employers.
- W.e.f. from October 15, the tourist and e-visas will be single entry for a month instead of the earlier double entry. Foreign nationals planning to travel to India will have to get fresh visas and the existing visas will remain suspended.
- On December 7, Visa outsourcing and technology company VFS, has restarted visa application process at its various centers in India by releasing a country wise update. The company is witnessing the high demand for visa applications to some countries, resulting in longer processing timelines than usual rush.

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**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.
- EPFO has issued a circular on 15 May 2020 stating that no proceedings should be initiated on establishments covered under the EPF Act for levy of penal damages on account of any delay in the payment of any contributions or administrative charges due for any period during the lockdown.

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**Payroll Reporting and Withholding Changes**

**Tax Profile / Tax Residency changes**

- On 8 May 2020, the Central Board of Direct Taxes (CBDT) issued a circular providing clarification on the individual tax residence status for FY 2019-20.
- As per the circular, it has been clarified that for any individual who has come to India on visit before 22 March 2020, for the purpose of determining his residential status in India, the stay in India would not be counted for the prescribed period subject to satisfaction of the prescribed conditions as mentioned below:
  - where the individual was unable to leave India on or before 31 March 2020, his period of stay in India from 22 to 31 March 2020 will not be taken into account;
  - where the individual was quarantined in India on account of COVID-19 on or after 1 March 2020 and departed on an evacuation flight on or before 31 March 2020, or was unable to leave India on or before 31 March 2020, his period of stay from the beginning of his quarantine to his date of departure, or 31 March 2020 (as the case may be), will not be taken into account; and
  - where the individual departed on an evacuation flight on or before 31 March 2020, his period of stay in India from 22 March 2020 to his date of departure will not be taken into account.
- Further, on 8 May 2020, the Central Board of Direct Taxes (CBDT) issued a press release where in it has been stated that for the category of individual referred in the above referred Circular dated 08 May 2020, a circular shall be issued post normalization of international flight operations, whereby their stay in India up to the normalization of international flight operations shall be excluded for the purpose of determining their tax residential status in India for FY 2020-21.
- On 03 March 2021 vide circular no: 2 of 2021, the CBDT laid down that the residential status would be evaluated basis the existing domestic tax laws. However, in case an individual is facing double taxation he may furnish the information in Form-NR by 31 March 2021 with the Principal Chief of Commissioner of Income-tax (International Taxation)

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

As of September 10, the Central Board of Direct Taxes (CBDT) has extended the filing and/or payment deadlines of income tax returns for the assessment year (AY) 2021/22, in view of various difficulties reported by taxpayers:

- **Income tax return for the AY 2021/22:**
  - due on 31 July 2021: from September 30, 2021 to December 31, 2021
  - due on 31 October 2021: from November 30, 2021 to February 15, 2022
  - due on 30 November 2021: from December 31, 2021 to February 28, 2022
- **Belated/revised income tax return for AY 2021/22 due on December 31, 2021:** from January 31, 2022 to March 31, 2022
- **Report of audit for the previous year (PY) 2020/21 due on September 30, 2021:** from October 31, 2021 to January 15, 2022
- **Report from an accountant for persons entering international transactions or specified domestic transactions for PY 2020/21 due on October 31, 2021:** from November 30, 2021 to January 31, 2022.

### Other Relevant Information

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.

CBDT vide Press Release dated 25 June 2021 announced tax exemptions for certain payments by any person (including employer) to individuals due to the COVID-19 outbreak. Formal notification in this regard, is yet to be issued.
**Travel Restrictions**

— As of September 21, Indonesia has opened international borders at Soekarno-Hatta International Airport (CGK), Sam Ratulangi International Airport (MDC), and seaports in Batam City, Riau Islands Province, and Nunukan Regency, North Kalimantan Province. Land cross-border posts are open in Aruk and Entikong in West Kalimantan Province.

— Travellers who are permitted to enter the country must present a COVID-19 vaccination certificate, a negative RT-PCR test result within 72 hours before departure, health insurance covering COVID-19 quarantine and treatment, and register on the eHAC app.

— As of September 21, Indonesia has continued to ban entry of non-citizens who have visited India in the past 14 days.

— As of October 19, Indonesia has permitted foreigners on high-level diplomatic state visits, Asia-Pacific Economic Cooperation (APEC) Business Travel cardholders, and fully vaccinated international travelers with a valid tourist or limited stay visa to enter the country.

— Additionally, arrivals must quarantine at designated facilities for at least five days and undergo RT-PCR tests upon arrival and on day seven before release. International travellers must download the PeduliLindungi contact-tracing application.

— As of October 19, fully vaccinated international travellers from the following countries are allowed to enter Bali and Riau Islands: Bahrain, China, France, Hungary, India, Italy, Japan, Kuwait, Liechtenstein, New Zealand, Norway, Poland, Portugal, Qatar, Saudi Arabia, South Korea, Spain, Sweden, and United Arab Emirates. Arrivals must hold a valid visa or entry permit, a negative RT-PCR test result taken within 72 hours before departure, proof of hotel booking, and medical insurance of at least USD 100,000 covering COVID-19 treatment.

**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 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**
### 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/Kececelakaan 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

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date
- As of October 8, Indonesia has passed the Tax Codes Harmonization Bill (Rancangan Undang-Undang Harmonisasi Peraturan Perpajakan, HPP Bill) into law. According to the bill:
  - the lowest tax bracket cap for individual income tax will be increased to IDR 60 million (previously IDR 50 million)
  - individuals with income above IDR 5 billion will be subject to tax at the rate of 35%
  - the voluntary disclosure program will be implemented from January 1, 2022 until June 30, 2022

### Other Relevant Information
- As of July 22, Indonesia has prolonged the incentive period for tax incentives and reliefs extended to individuals and businesses until December 31. The extension applies to incentives and reliefs previously granted under Government Regulation No. 29/2020 (GR 29/2020) and Ministry of Finance (MoF) Regulation No. 9/PMK.03/2021 (PMK-9)
Japan

Region: ASPAC

Travel Restrictions

The government of Japan imposed entry ban on foreign nations from a total of 146 countries and regions as of 01 July 2020 – foreign nationals who have been physically present within the denied countries and regions within 14 days prior to their arrival in Japan are not permitted to land in Japan - even for a purpose of refueling or transit in principle. (https://www.mofa.go.jp/pica/na/page4e_001053.html for the list of denied countries/regions.)

The Immigration Services Agency listed criteria on specific conditions to allow foreign residents stranded overseas to return to Japan regardless of their immigration status. The authorities will allow "re-entry" per case on humanitarian grounds for some foreign residents who have temporarily left Japan during the pandemic and stranded abroad but must return Japan under certain special circumstances defined by the government. This will also include people who have been separate from their family due to the restriction, or whose children enrolled in Japanese education institutions who are not able to attend classes, or who are undergoing some medical treatment at Japanese medical institutions, or those who left Japan to attend a relative’s funeral or visit family members in critical condition, and or whose appearance in foreign court was required. (For further information see http://www.moj.go.jp/content/001321982.pdf)

The Ministry of Foreign Affairs of Japan continues its travel alert of "Level 3 – Avoid All Travel" to urge Japanese nationals to avoid all travels to the above denied 146 countries regardless to the purpose. All the rest of world are raised to "level 2 – avoid non-essential travel".

Japan reached agreements with Thailand and Vietnam, which will introduce phased measures intended to re-open certain cross-border travel. Individuals covered by the agreements are nationals of Thailand and Vietnam and Japan. Travel via direct flight between these countries for work purposes will be permitted. Foreign nationals who hold a long-term visa and are residents of Thailand and Vietnam and those dependents of business visa holders are not included. The embassies and consulates of Japan in Thailand and Vietnam commenced processing visa applications from 29 July. They must follow the necessary steps Before/During/Upon/After entry described by the government.

Foreign residents regardless of their nationality will be permitted to re-enter Japan from 5 August if they had temporarily left Japan with "re-entry permission" prior to the enforcement of the entry ban. Those eligible for re-entry include permanent residents, long-term resident (work, dependent, and students etc.), spouses and children of permanent residents, as well as spouses and children of Japanese nationals.

To be granted permission to re-enter Japan, the foreign resident must obtain a “Letter of Confirmation of Submitting Necessary Documentation for Re-entry into Japan” (so-called “Re-entry Confirmation Letter”) at the competent Japanese embassy/consulate overseas before the departure. They must follow the necessary steps Before/During/Upon/After entry defined by the government.

As of September 1, Japan lifted the re-entry ban for foreign residents of business visa holders are not included. The embassies and consulates of Japan in Thailand and Vietnam will liaise with the competent Japanese embassy/consulate overseas before the departure. They must follow the necessary steps Before/During/Upon/After entry defined by the government.

Effective September 8, Japan resumed with Taiwan, Malaysia, Cambodia, Myanmar, Lao for Residence travel – cross-border travel for long-term work permit

Effective September 18, Japan, Singapore to restart business travel. Traveler will be granted with "relax" restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on "Schedule of Activities" during 14-day quarantine

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

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

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

Effective from November 1, qualified business travelers (Japanese nationals, Special Permanent Residents, and Residence Card holders) who return after overseas trips lasting one week or less and whose company (employer) in Japan can make an affirmation with epidemic prevention measures will be granted with "relax" restriction on area of activities (e.g. strictly between the accommodation and the client’s site) based on "Schedule of Activities" for 14 days counting from the day after the arrival. They are strictly prohibited to use public transportation for 14 days and must keep the tracking/map applications on at all times and report daily health check via mobile applications

As of November 1, Russia and Japan resumed flights suspended in the spring due to the COVID-19 pandemic

As of November 24, China and Japan agreed to ease restrictions on business travel imposed in the wake of the coronavirus pandemic by the end of November

Effective from December 24, Japan will tighten entry restrictions for arrivals with a travel history to the UK. Authorities will no longer permit short-term travel for foreigners who have visited the UK within the preceding 14 days of arrival or honor visas issued since October 1

As of March 21, the state of emergency in Greater Tokyo has officially been lifted on March 22. However, existing travel restrictions including the ban on all foreign travellers will continue to remain in place

As of May 9, Japan extends coronavirus state of emergency until the end of May for Tokyo, Osaka, Hyogo and Kyoto
Travel Restrictions (contd.)

- Effective from May 21, Japan extends entry ban to the following countries: Thailand, Cambodia, Sri Lanka, the Seychelles, Saint Lucia, East Timor and Mongolia.
- As of June 2, Japan tightens border controls for travelers from Vietnam and Malaysia.
- As of September 5, Japan will issue online COVID-19 vaccination certificates from December. These will be intended for overseas travel, via a QR scan code through a smartphone app.
- Effective from September 20, Japan will allow re-entry to all returnees from Afghanistan, Bangladesh, India, Maldives, Nepal and Sri Lanka to those who have been vaccinated and those with a valid residence status in Japan.
- Meanwhile, the government has introduced a three-day mandatory stay in government-designated facilities for travelers from the following countries, who will also be required to undergo tests for COVID-19 on the third day of their stay in self-isolation after entering Japan. In addition to testing on arrival, travelers from Afghanistan, Argentina, Bangladesh, Belgium, Bolivia, Brazil, Britain, Chile, Colombia, Costa Rica, Cuba, Denmark, Dominica, Ecuador, Georgia, Greece, India, Indonesia, Kazakhstan, Kyrgyzstan, Libya, Malaysia, the Maldives, Mozambique, Myanmar, Nepal, Pakistan, Paraguay, Peru, the Philippines, Portugal, Russia (but only arrivals from Khabarovsk and Moscow), Seychelles, South Africa, Spain, Sri Lanka, Suriname, Tanzania, Trinidad and Tobago, Turkey, U.A.E., Uruguay, Uzbekistan, Venezuela and Zambia.
- Travelers (Japanese nationals and/or foreign residents) coming from other countries and regions are still required to self-isolate in designated facilities until entering Japan. Japan still keeps the borders closed for all foreign arrivals until further notice except those considered "special exceptional circumstances".
- Effective October 1, Japan has reduced the quarantine period from 14 to 10 days for most fully vaccinated individuals (with one of the three COVID-19 vaccines authorized in the Japanese government: Pfizer-BioNTech, Moderna and AstraZeneca) and in some cases allow them to immediately self-isolate at home, even when relocating from locations with a high presence of COVID-19 variants.
- Additionally, Japan will also accept vaccine passports issued by about 60 countries and regions, along with those issued by Japanese municipalities.
- Effective November 8, Japan has announced rules to partially ease travel restrictions on new entry of foreigners if the host entity obtains a pre-approval certificate issued by the competent Ministry. The post-arrival quarantine period may also be shortened up to three days if the host company completes the form of specific activity plan and approved by the Ministry.
- Effective November 30 until December 31, Japan has banned the entry of foreign nationals from all countries.
- Therefore, the online applications for approval (screening) certificates to the ministries and visa applications at the Japanese embassies/consulates are suspended during the entry ban.

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 test result is positive, the individual will be sent to medical institutions or dedicated facilities to receive specialized medical treatment in accordance with the symptoms detected.
  - If the PCR result is negative, the individual must self-quarantine for 14 days at the designated hotel where medical staff are located and receive daily health check-ups.
- All travelers, including Japanese nationals, must confirm about their arranged transportation from airport to accommodation; quarantine schedule and place of quarantine; and confirmation regarding bearing accommodation cost during quarantine.
- As of September 4, Japanese immigration authorities said they would allow foreign residents with a valid Residence Card who left with re-entry permits to return to Japan.

Compensation & Benefits

- All travelers, including Japanese nationals, regardless of the purpose of visit, entering from the countries who are 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 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 at an accommodation after their arrival to avoid infections and pay attention to the latest information on the situation in their areas.
- All travelers including Japanese nationals entering 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 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 at an accommodation after their arrival to avoid infections and pay attention to the latest information on the situation in their areas.
### Social Security
- Expansion of special measures for employment adjustment subsidy grants for businesses affected by the COVID-19 pandemic

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

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information
- Assignments to Japan and hiring new personnel from abroad will be delayed due to ongoing travel restrictions, border controls, and quarantine, as well as the limited access to immigration services due to suspensions of appointments.
- On October 23, 2020, Japan’s National Tax Agency updated a set of “frequently asked questions” (FAQs) concerning the tax return filing and tax payment procedures, and offered in response to the coronavirus (COVID-19) pandemic.
- On 2 and 3 February 2021, the National Tax Agency updated the ‘FAQs about the tax treatments for the tax filing and tax payment procedures, etc. relating to COVID-19’ (Japanese only) which have been updated several times since the original release on 25 March 2020.
**Travel Restrictions**

- As of September 20, there is a suspension on the visa-free travel regime as well as the 72-hour visa-free stay in Kazakhstan for Chinese and Indian nationals.
- As of September 20, flights with several countries have resumed, including Belarus, Egypt, Germany, South Korea, Kyrgyzstan, the Netherlands, Russia, Ukraine, the United Arab Emirates (UAE), Uzbekistan, Tajikistan, Georgia, Sri Lanka, Montenegro, Poland, Armenia, though capacity is likely to be limited.
- As of September 20, all international arrivals must provide evidence of a negative COVID-19 test result taken no more than 72 hours before entry into Kazakhstan or a vaccination certificate. However, this condition is not applicable to diplomats, aircrew, train crews, ship crews, and cross-border workers; however, freight truck drivers must provide a negative test. Returning Kazakh nationals who do not produce a negative test or vaccine certificate upon arrival will be tested and placed in quarantine for at least three days.
- Effective December 3, the authorities will be imposing stricter entry restrictions, due to concerns over the recently discovered Omicron variant of COVID-19. All nonresident foreign nationals arriving from South Africa, Botswana, Lesotho, Namibia, Zimbabwe, Mozambique, Madagascar, eSwatini, Malawi, Tanzania, and Hong Kong will not be allowed to enter Kazakhstan. Further, all travelers arriving from countries wherein the presence of Omicron has been detected will be required to present a negative PCR test and self-isolate for seven days on arrival. Also, considering passenger traffic with Egypt, airflights with Egypt will be suspended.

**Imigration**

- Kazakhstan extends visas for foreigners, stranded in the country amid the state of emergency, until July 19.
- As of February 1, authorities have extended the suspension of the visa-free travel regime until May 1, 2021.

**Compensation & Benefits**

- The following categories are entitled to receive social benefit in the amount of 425,000 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:

**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 filing 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

As of September 24, Malaysia has permitted entry of Malaysian permanent residents, Long-term pass holders, Business travellers, and investors, travelling from Bangladesh, India, Nepal, Pakistan, and Sri Lanka. These individuals need to comply with the conditions contained in MyTravelPass.

Effective October 11, Malaysia has permitted fully vaccinated residents to travel overseas without applying for permission.

As of October 16, travellers may apply for an MyTravelPass (MTP) to enter or exit the country, while fully vaccinated citizens are exempt. Travellers must seek prior approval from authorities, undergo a COVID-19 test upon arrival, and download the MySejahtera contact-tracing application.

As of October 16, fully vaccinated travelers must quarantine for seven days at home or designated facilities. On the other hand, unvaccinated or partially vaccinated travellers must quarantine for 10 days at designated facilities. All travelers have to mandatorily undergo COVID-19 tests 72 hours before their flight to Malaysia. Approved business travellers staying in Malaysia for 14 days or less may be exempt from quarantine requirements.

As of October 16, Sabah, Sarawak, and Labuan may have additional requirements in place.

As of October 16, Malaysia has suspended the Reciprocal Green Lane (RGL), which allows limited short-term cross-border travel with Singapore for business and official purposes. Travellers under the Periodic Commuting Arrangement (PCA), which allows travelers to make multiple-entry visits to and from Singapore through land border crossings at Woodlands or Tuas for 90-day stays, must take a PCR test within 24 hours of arrival and undergo a 14-day quarantine at designated facilities.

Immigration

The Immigration Department of Malaysia announced effective 1 January 2021, companies intending to employ expatriate employees are first required to advertise the job vacancy for at least 30 days in the "MYFutureJobs" online portal. The new policy imposes several other requirements before a company may get approval to hire expatriates under the Employment Pass.

Automatic exemption from posting is available for the following categories:
- C-suite and key positions
- Expatriate with monthly basic salary of at least MYR15,000
- Expatriate employee working for regional/representative Office in Malaysia
- Investor/Shareholder/Owner of Company
- Internal transfer /secondment arrangement
- Foreign recruited staff for approved international organisations
- Athletes / professional sportsman
- Renewal of EP

Special exemptions can also be applied for highly-skilled positions. However, approval is at the discretion of the Authority. This new requirement is intended to prioritise job opportunities for locals and to reduce the unemployment rate.

The Immigration Department of Malaysia has announced via the Expatriate Services Division (ESD) online portal on 12 March 2021, the introduction of e-Special Pass application. It is for expatriate who is in the process to renew his/her Employment Pass and the current Pass had expired. It is effective 15 March 2021 and the application is submitted via ESD online portal. The E-SP/SP requirement/approval is at the Immigration Department of Malaysia's discretion.

On 12 Apr 2021, the Director General of Immigration Department of Malaysia (DGIM) had announced that all foreigners with expired Social Visit Passes is required to leave the country before or on April 22. The Special Pass (SP) is required for those who have difficulties to return to their country and to remain in Malaysia beyond the due date. Letter from Embassy as well as proof of sufficient funds and accommodation in Malaysia are to be provided to facilitate the SP application. Approval is at the discretion of the DGIM.

Following are the categories of Long Term Social Pass:
- Husband / Wife / Children of Malaysian citizen
- Widow of Malaysian Citizen
- Husband (Wife / Children of Permanent Citizen
- Abused Wife
- Treatment and Accompanying of patient
- Senior Citizen
- Professional Visit Pass
- Employment Pass
- Resident Pass
- MM2H Pass
- Student Pass
- Dependent Pass

Application has to be applied in person by making an appointment via http://sto.imi.gov.my/e-temujanji/

Supporting documents such as letter from Embassy, proof of income, accommodation rental contract, etc has to be provided to facilitate the SP application.

Page 1 of 3
Immigration (contd.) --- On 25 June 2021, an announcement made by Expatriate Services Division (ESD) on the enhancement of the renewal process for Employment Pass (EP). Effective 1 July onwards, the following three documents are no longer required to be uploaded during the EP renewal application provided that the expatriate continues to hold the same position title within the same company:

- Education certificate
- Job Description
- Resume

--- Due to the pandemic and various Movement Control Orders (MCO), ESD has confirmed via their announcement on 17 July that the Immigration Department of Malaysia (IDM) is considering to facilitate the Pass endorsement with an expired Approval Letter with below conditions. The approval letter is valid for 6 months. For applicants who are abroad and are holding expired Approval Letters, the Company needs to contact Helpdesk Support for further advice.

- Has entered Malaysia after pass approval.
- Has entered with MYEntry permission before the expiry date of Approval Letter.

--- Effective 2 Aug 2021, Immigration Department of Malaysia (IDM) has granted an exemption on Special Pass (SP) for the expatriate employees and their dependents whose Passes have expired during the period of Movement Control Order (MCO) until 31 Dec 2021. The endorsement could be completed without the SP.

Compensation & Benefits --- On January 18, 2021, the Prime Minister announced additional tax measures including special tax relief up to MYR2,500 given to resident individuals for the purchase of electronic devices (i.e. smartphone, personal computer and tablet) incurred from 1 June 2020 to 31 December 2020 is extended to 31 December 2021, tax relief for full medical check up expanded to cover Covid-19 screening. On March 17, 2021, the Prime Minister announced several tax measures which includes expanding the scope of special tax relief of MYR1,000 given to resident individuals for expenses incurred on local travelling from 1 March 2020 to 31 December 2021 (i.e. payment for accommodation at premises registered under the Tourism Industry Act 1992 and entrance fees to tourist attractions). It is expanded to cover the purchase of tourism packages bought from travel agents registered under the Ministry of Tourism, Arts and Culture (MOTAC).

Social Security --- The statutory rate of the employee’s contribution into the Employee Provident Fund (EPF) is reduced from 11% to 9% from 1 January 2021 to 31 December 2021. However, the employee can opt to continue to contribute at 11% by completing a prescribed form.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes --- Many international assignees that were in Malaysia performing duties in respect of their overseas employment/assignments and their employers are concerned about the impact that their temporary presence – and additional unplanned days spent – in Malaysia may have on their Malaysian tax residency status, cross-border employment income, and possible permanent establishment issues. The guidance issued by the Malaysian Inland Revenue Board (MIRB) provides clarity in cases where individuals have needed to spend additional days in Malaysia due to COVID-19-related travel and “stay at home” restrictions where the MIRB’s tax treatment of such individuals and their employment income are concerned.

--- Tax Concession for Income Paid by Overseas Employers: MIRB announced that, if individuals who are working overseas have returned to Malaysia temporarily and are working remotely from Malaysia for their overseas employers due to travel restrictions, that income would not be deemed to be derived from Malaysia. This is provided the following conditions are met:

- There is no change in the contractual terms governing their overseas employment before and after they return to Malaysia; and
- This is a temporary work arrangement due to COVID-19 travel restrictions.

--- The MIRB will not treat the nonresident individuals who have been working remotely in Malaysia for their overseas employers because of COVID-19 travel restrictions as exercising employment in Malaysia provided:

- temporary presence due to COVID19 travel restrictions;
- The work they have done during their temporary presence is not connected to their assignment in Malaysia and would have been performed overseas if not due to COVID-19 travel restrictions;
- employment with the same overseas employer, prior to the COVID19 travel restriction; and
- left Malaysia immediately after the travel restriction on COVID19 ends in Malaysia.
Tax Profile / Tax Residency changes (contd.)

— Permanent Establishment: A nonresident individual who may qualify for tax exemption under the Double Taxation Agreement (DTA) between Malaysia and his country of residence, the period of temporary presence in Malaysia because of COVID-19 travel restrictions will not create a Permanent Establishment (PE) in Malaysia for his foreign employer, provided the following criteria are met:
  - The foreign company does not have a PE in Malaysia before the existence of COVID-19 travel restrictions;
  - There are no other changes to the economic circumstances of the company;
  - The temporary presence of the employees in Malaysia is solely due to travel restrictions relating to COVID-19; and
  - The activities performed by the employees during their temporary presence would not have been performed in Malaysia if not for the COVID-19 travel restrictions

— Tax Residency Status Due to COVID-19: MIRB announced that, if the individuals are temporarily absent from Malaysia because of COVID-19 travel restrictions, the period of temporary absence from Malaysia because of COVID-19 travel restrictions shall be taken to form part of their period or periods in Malaysia for the purpose of determining their tax residency. Likewise, if nonresident individuals are temporarily present in Malaysia due to COVID-19 travel restrictions, the period of temporary presence in Malaysia shall not be taken to form part of their period or periods in Malaysia for the purpose of determining their tax residency.

— Temporary presence in Malaysia because of COVID19 travel restrictions” refers to the movement control order period in Malaysia. The Movement Control Order Period is from 18 March 2020 as prescribed and extended by the Ministerial order made under Section 11 of the Prevention and Control of Infectious Diseases Act 1988 as gazette from time to time.

Waiver of Penalties & Interest

Filing / Payment Due Date

— Employer’s obligation:
  - Form CP21 (Notification by Employer of Departure from the Country of an Employee) must be submitted not less than 30 days prior to the permanent departure of the employee from Malaysia.
  - Form CP22 (Notification of New Employee) must be submitted within 30 days from the date of his commencement.
  - Tax Clearance Form for Cessation of Employment
    - CP 22A – Private Sector Employees or
    - CP22B – Public Employees: must be submitted not less than 30 days prior to the date of the cessation of employment.
  - On 4 June 2021, the MIRB has issued a press release that the notifications to the MIRB (i.e. CP21, CP22, CP22A, and CP22B) can be submitted in the prescribed format and format (other than the prescribed format) through hand delivery, post, and email by 31 December 2021.

Other Relevant Information

— From year 2020, employees who received benefits in the form of smartphone, personal computer or tablet from the employer will be entitled to an income tax exemption of up to MYR5,000. The Exemption order on the above has been issued.

— Real Property Gains Tax ("RPGT") on gains arising from the disposal of residential houses by an individual who is a Malaysian citizen between 1 June 2020 and 31 December 2021 is exempted. The exemption is limited to the disposal of three units of residential houses for each individual.

— Effective August 1, 2021, Malaysia opened the fourth phase of COVID-19 wage subsidy program until October 31 month. The government will provide a subsidy of RM600 per employee of up to 500 employees for each employer. Employers can now apply for wage subsidies for employees earning above RM4,000 as this condition has been removed under the Wage Subsidy Programme 4.0.
### Mongolia

**Travel Restrictions**
- 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.
- As of June 1, arrivals from abroad must present negative COVID-19 tests taken no more than 72 hours and arrivals are required to quarantine in government-run facilities at their own expense for at least seven days. Arrivals who have evidence of being fully vaccinated against COVID-19 may be allowed to self-isolate for seven days in their residences.
- As of November 30, the authorities are indefinitely banning entry for foreign nationals, who have a travel or transit history in the last 14 days to some African nations including Angola, Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zambia, and Zimbabwe. Moreover, returning Mongolians and foreigners with permanent residency will be allowed to enter the country, provided they submit a negative COVID-19 test result taken before departure, and undergo a 10-day quarantine at a government-designated facility.

**Immigration**
- As of October 8, Mongolia to issue visas to foreign nationals with urgent business. Foreign nationals will be required to follow the regulations made by the Government of Mongolia and the State Emergency Commission:
  - The foreign nationals will be put into 21-day mandatory isolation at isolation facilities, with the corresponding expenses covered by the organization, entity, or citizen,
  - Business /B/ visas may once be extended by 30 days at the Mongolia Immigration Agency, while Diplomat /D/, and Official /A/ visas may once be extended by 30 days at the Consular Department of the Ministry of Foreign Affairs, allowing the foreign national to stay in Mongolia for up to 60 days,
  - The foreign national must be tested for COVID-19 (PCR test), and have a negative test result.

**Compensation & Benefits**
- Individuals will be provided with MNT200,000 thousand if their employing entity was affected by the COVID-19 and seen decline in revenue or temporary closure of business.

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

**Payroll Reporting and Withholding Changes**
- Employment income will be exempt from PIT from 01 Apr to 01 Oct 2020. (for Mongolian nationals only)
- Penalties and interest on tax late payment will be exempted from 01 Feb- 01 Sep 2020; Penalties and interest on SHI late payment will be exempted from 01 Feb- 01 Apr 2020.

**Filing / Payment Due Date**
- Filing/payment due date:
  - Q1 - 20 April
  - Q2 - 20 July
  - Q3 - 20 October
  - Annual - 15 February
- As of February 15, the Mongolian Tax Administration has extended the filing deadlines for the 2020 corporate and individual income tax returns from 10 February and 15 February 2021, respectively, until 26 February 2021.

**Other Relevant Information**
## Travel Restrictions
- Foreign travelers are not able to enter New Zealand, however exceptional circumstances are considered on a case-by-case basis.
- All persons entering New Zealand must isolate themselves for 14 days upon arrival.
- On January 3, 2021, the government of New Zealand announced that it will be requiring all travelers entering New Zealand from the United States or the United Kingdom to present a negative PCR test result for COVID-19 in order to be allowed into the country.
- Effective from January 25, 2021, a negative COVID-19 test result is required for most travelers to New Zealand. Travelers from all other countries, except eligible travelers from the Cook Islands, must complete a 14-day stay in managed isolation or quarantine.
- Effective August 17, New Zealand authorities are imposing three-day nationwide lockdown under level 4 of the nation's COVID-19 restrictions plan.
- As of November 16, New Zealand authorities are now recognizing EU-COVID certificate as a valid proof of immunity against the virus, and the EU is also accepting COVID-19 certificates issued by New Zealand as proof of immunity.

## Immigration
- Foreign travellers 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 unless travelling from a quarantine-free travel country.
- You do not need a pre-departure test if you are staying airside while transiting through New Zealand.
- As of April 23, New Zealand has categorized India, Brazil, Papua New Guinea, and Pakistan as "very high-risk countries". All travellers from very high-risk countries will require evidence of a negative PCR test from an accredited laboratory within 72 hours prior to travel.

## 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

## Payroll Reporting and Withholding Changes

## Tax Profile / Tax Residency 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 both:
  - Border controls or entry restrictions. A person is unable to practically leave New Zealand if they cannot enter a country of which they are a citizen or permanent resident or visa holder.
  - The availability of commercial flights.
- Personal considerations or preferences are not factors that impact on whether a person is practically restricted in traveling. Once there is no practical restriction on travel, then deciding to remain in New Zealand does not prevent days from being counted for the residence day tests. It does not matter whether they decide to stay in New Zealand because of the level of Covid-19 infection in their home country, or for other reasons. This includes wanting to go to a different country where entry restrictions still exist. Choosing to stay in New Zealand results in the person becoming tax resident under the ordinary application of the day tests.
- New Zealand resident student loan borrowers stranded outside New Zealand for more than 183 days in a twelve-month period will not be subject to interest on student loans where the threshold was breached because of travel restrictions.
- While the guidance provides some welcome concessions for individuals and their employers, it does not provide an automatic exclusion from tax simply because Covid-19 may have had some impact on travel plans. Therefore, it is important that individuals and their employers consider their tax positions carefully in New Zealand.
Tax Profile / Tax Residency changes (contd.) — 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.

Waiver of Penalties & Interest — Authorities may waive interest and penalties on late payments for those adversely affected by COVID-19.

Filing / Payment Due Date — The deadline for 2019 tax returns was 31 March 2019 and time bar for 2019 tax returns ends on 31 March 2024.
— IRD have confirmed that 2019 tax returns filed before 31 May 2020 will maintain the original time bar of 31 March 2024.

Other Relevant Information — Wage subsidy: The wage subsidy is aimed at allowing employers to continue to employ staff. The subsidy is per employee for 12 weeks at $585 or $350 depending on whether the employee works for more or less than 20 hours per week.
— There is no cap on the amount of subsidy available to employers (subject to the limitations outlined).
— There are some key requirements to accessing the scheme: A 30% decline in revenue in any month from January to June 2020 (either against last year’s equivalent month or from month to month in 2020) that is attributable to COVID-19. New businesses (e.g. that are less than a year old) and high growth firms (e.g. firms that have had significant increase in revenue) need to demonstrate the 30% revenue loss over a relevant period, for example, March 2020 compared to February 2020, rather than to last year’s equivalent month.
— The business needs to have tried alternative means (for example, the bank) to manage the effects of the decline; Committing to paying employees 80% of their normal income for the period of the subsidy and, if that is not possible, paying the full subsidy amount to the employee (unless their ordinary wages were below the subsidy amount before COVID-19, in which case, the ordinary amount can continue to be paid). (Note that deducting and paying PAYE is considered to be paying the full amount to employees.)
— The application is made online. We can help with the application and with identifying steps to manage the decline in revenue.
— There is 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 149,000 taxpayers. Empowering legislation is still to be enacted.
— As of February 17, New Zealand’s parliament passes covid-19 resurgence support payments bill
Travel Restrictions

- As of June 16, Prime Minister James Marape announced that the state of emergency has been lifted as of June 16, amid the easing of coronavirus disease (COVID-19) restrictions.
- Effective August 12, Prime Minister confirms lockdown to be lifted in Port Moresby despite spike in COVID-19 cases.
- As of December 22, Papua New Guinea requires all inbound passengers, including citizens and permanent residents, to pay for quarantine. The measure applies to arrivals staying in hotels for the 14-day quarantine period, as well as arrivals from Australia, New Zealand, and Pacific island countries, who must quarantine for seven days. The requirement also includes the cost of electronic tracking devices for people permitted to self-quarantine at home.
- As of January 19, all travelers who have visited the UK, the EU, Switzerland, Norway, Finland, South Africa, Israel, Lebanon, Jordan, French Guiana, Chile, Nigeria, the US, Canada, India, Pakistan, Malaysia, UAE, the Philippines, Indonesia, South Korea, Japan, mainland China, Hong Kong, Singapore, and Australia within 30 days cannot apply to enter, without exception from the government.

Immigration

- Passengers are required to undergo a 14-day quarantine upon arrival as a precautionary measure.

Compensation & Benefits

- Superannuation funds measures include:
  - Payments to members whose employment has been terminated
  - Arrangements for employers for monthly contributions and relief from penalty interest
  - Concessions on rental payments

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

- One month extension to 30 April 2020 of the current Salary Wages Tax (SWT) Amnesty that expired on 31 March 2020, under the same terms.
- Penalties and interest will be deferred where the withholding tax is paid within 21 days of the due date.

Filing / Payment Due Date

Other Relevant Information
Travel Restrictions

The following Filipino citizens shall be allowed to leave the Philippines for essential travel:

- Filipinos who are overseas workers, holders of study visas, and permanent residents in their country of destination;
- Filipinos who are going abroad for medical, emergency and humanitarian reasons; and
- Filipinos who are going abroad for business and work-related purposes which cannot be postponed.

The essential outbound travel shall be subject to the following conditions:

- Execution of a Declaration acknowledging the risks involved in traveling including risk of delay in their return trip to be provided at the check-in counters by the airlines; and
- Upon return, compliance with the Guidelines for Returning Overseas Filipinos issued by the National Task Force (NTF).

Only Filipino nationals (and family, regardless of nationality) and those from accredited organizations are allowed to enter, subject to quarantine.

Foreign spouse and minor child of Filipinos are now required to secure an entry visa prior to entering the Philippines including those who previously classified as non-visa required foreign nationals. Those with existing valid visas do not need to secure new entry visas.

Effective May 1, 2021, the following foreign nationals are allowed to enter the Philippines: 1) foreign residents, students, investors, and workers who are holding valid and existing visas, 2) foreign nationals qualified under the government’s Republic Act No. 6768 or the Balikbayan Program, 3) foreign nationals who are holders of valid and existing Special Resident and Retirees Visa (SRRV) or Section 9(a) temporary visitors’ visas provided they present an entry exemption document issued by the Department of Foreign Affairs upon arrival.

Arriving passengers, except for diplomats and members of international organizations holding Section 9(e) visas, are required to present a pre-booked accommodation for at least 10 nights in an accredited quarantine hotel of facility, and are subject to Covid-19 testing at the quarantine facility on the 7th day from date of arrival.

Fully vaccinated passengers from “green” countries and places considered as low risk by health authorities are no longer required to undergo a facility-based quarantine, on the condition that they yield negative RT-PCR test results taken within 72 hours prior to departure from the country of origin. Unvaccinated or partially vaccinated individuals need to complete at least six (6) days facility-based quarantine.

Effective September 6, the Philippines will lift the travel ban for all inbound travellers from the following countries: Bangladesh, India, Indonesia, Malaysia, Nepal, Oman, Pakistan, Sri Lanka, Thailand, and the UAE. Travellers from these 10 countries will have to follow testing protocols and spend 14 days in quarantine upon arrival.

However, foreign tourists are still banned from entering the country except for holders of special visas such as diplomats and foreign spouses of Filipino citizens.

Travelers from Latvia, the only country in the red list, are prohibited to enter the Philippines.

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**

- As of August 11, Philippines has suspended the running of statute of limitations for assessment and collection of deficiency taxes and extended the deadlines for submission/filing of certain documents in areas placed under enhanced community quarantine (ECQ) and/or modified enhanced community quarantine (MECQ).

**Other Relevant Information**

- 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 MECQ.
- The previous restrictions issued will remain in place for international flights, i.e. international flights to and from Manila will continue to operate.
### Travel Restrictions
- All short term visitors are not allowed into Singapore, except the following, subject to conditions:
  - Visitors with valid Safe Travel Pass
  - Visitors with approval letter of entry from the relevant agency in Singapore
- For the latest information on travel requirements, please check: [https://safetravel.ica.gov.sg/arriving/overview](https://safetravel.ica.gov.sg/arriving/overview)

### Immigration
- All long term pass holders (including holders of work and dependant passes) require entry approval from the Ministry of Manpower (MOM) before departing for Singapore, except for those who have an approval under the Safe Travel Lanes (e.g. Vaccinated Travel Lane, Air Travel Pass, Reciprocal Green Lane).
- Full vaccination as condition for entry for long term pass holders and visitors. Limited exceptions for:
  - Dependants aged below 12
  - Dependants aged between 12 to less than 18 years old – on the condition that they take their first vaccination using a Pandemic Special Access Route (PSAR) vaccine within 1 month upon arrival, and the second, final vaccination within 1 month of the first dose
  - Work pass holders and dependants who are medically ineligible for vaccination – these individuals should appeal to be exempted, supported by a doctor’s memo, before applying for entry approval
- For the latest information on travel requirements, please check: [https://safetravel.ica.gov.sg/arriving/overview](https://safetravel.ica.gov.sg/arriving/overview)

### Compensation & Benefits
- Tax exemption concession no longer applies for COVID-19 benefits provided in 2021.
- For 2020, tax exemption up to specified amounts will be granted to the following benefits provided they meet certain conditions:
  - Accommodation in Singapore – amount exempted is capped at S$75 per day per employee
  - Food, transport and daily necessities for consumption in Singapore – amount exempted is capped at S$50 per day per employee
- Qualifying Conditions:
  - The employee (and other employees performing a similar job scope) did not ordinarily receive such benefits in Singapore before 1 Feb 2020; and
  - The employer has provided the benefits either because:
    - the employee normally resides outside Singapore, but is required to reside in Singapore during the COVID-19 pandemic to ensure the continuity of his employer’s business during the pandemic; or
    - the provision of the benefit will reduce the risks that the employee will be infected with COVID-19, or infect others with COVID-19 due to work requirements.
  - Any amounts in excess of the above caps would be taxable
- For the latest information on travel requirements, please check: [https://safetravel.ica.gov.sg/arriving/overview](https://safetravel.ica.gov.sg/arriving/overview)

### Social Security
- In view of the COVID-19 situation, companies may have to seek alternative work arrangements for their employees as part of the business continuity plans, including having the employees to carry out their work duties remotely from different locations.
- Singaporeans / SPRs working remotely from Singapore for overseas employer:
  - The CPF Board has clarified that it is not required to make CPF contributions if an individual has been working remotely in Singapore for their overseas employer until 30 June 2021 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
  - In addition to the above 2 conditions, the following qualifying conditions are to be met:
    - The work performed during the stay in Singapore would have been performed overseas if not for the travel restrictions caused by Covid-19;
    - The individuals will leave Singapore as soon as they are able to do so before 30 Jun 2021 (this condition will not be considered as breached if the reason for continuing working remotely from Singapore is due to the escalating Covid-19 situation in the country of their overseas employer);
    - (If the period of stay in Singapore extends beyond 30 Jun 2021)
      - Similar to other employees who are working in Singapore, CPF contributions are payable on wages given to employees who are working remotely in Singapore from 1 July 2021 onwards.
      - For employer provided COVID-19 benefits (e.g. 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 employee), 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). This concession is still applicable for benefits provided in 2021.
### Region: ASPAC

#### Singapore

### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

- Singaporeans / SPRs working remotely from Singapore during this period.
  - The IRAS will not treat Singaporeans / SPRs as exercising SG employment (and hence income not taxable) from date of return to Singapore until 30 June 2021, provided the following conditions are met:
    - If the period of stay in Singapore did not extend beyond 31 Dec 2020:
      - There is no change in the contractual terms governing the employment overseas before and after their return to Singapore; and
      - This is a temporary work arrangement due to Covid-19
    - If the period of stay in Singapore extends to 30 Jun 2021:
      - In addition to the above 2 conditions, the following qualifying conditions are to be met:
        - The work performed during the stay in Singapore would have been performed overseas if not for the travel restrictions caused by Covid-19;
        - The individuals will leave Singapore as soon as they are able to do so before 30 Jun 2021 (this condition will not be considered as breached if the reason for continuing working remotely from Singapore is due to the escalating Covid-19 situation in the country of their overseas employer); and
        - The employment income earned during the stay in Singapore from 1 Jan 2021 to 30 Jun 2021 is subject to tax in the country of their overseas employer.
    - If the period of stay in Singapore extends beyond 30 Jun 2021:
      - Similar to other employees who are working in Singapore, employment income in relation to work done in Singapore from 1 Jul 2021 onwards would be subject to Singapore income tax based on normal tax rules.
      - The individuals may write to IRAS for a review of the treatment of employment income if they consider themselves as not exercising employment in Singapore and remain in Singapore under the following circumstances:
        - The country the individuals are based has imposed a ban on the entry of travellers into the country or it is impossible to travel due to unavailability of flights or other modes of transport; and
        - The individuals will leave Singapore as soon as they are able to.
  - The IRAS will require a list of information to be provided to them to substantiate that the circumstances are met:
    1. Name and NRIC number
    2. Date on which the individual started to work remotely from Singapore
    3. Name and address of the employer and the individual’s designation
    4. The number of staff reporting to the individual, if any and where they are currently based
    5. Name and designation of the individual’s reporting officer and where he/she is currently based
    6. Nature and scope of work, before and after returning to Singapore, together with supporting documents
    7. Whether the employer has any related entities in Singapore and if so, the name of each entity
    8. Whether any of the work performed/to be performed in Singapore is for clients in Singapore and/or business activities of any entities in Singapore, regardless of whether they are related to your employer. If so, please provide the relevant details.
    9. Whether the work performed/to be performed in Singapore would have been performed overseas if not for the travel restrictions caused by COVID-19
    10. Documents to support that every effort have been made to leave for the country where the individual is based but were unable to do so
    11. Documents to support that the employment income earned during the stay in Singapore is subject to tax in the country of the overseas employer.
  - Non-resident foreigners on business trips to Singapore in 2020 and cannot leave Singapore due to Covid-19 (e.g. lockdowns / flight cancellations etc.):
    - The IRAS will not treat them as exercising Singapore employment provided:
      - The period of their extended stay in Singapore is for a period of not more than 60 days; and
      - The work performed during the extended stay is not connected to his business assignment in Singapore, and the work would have been performed overseas if not due to Covid-19. This concession no longer applies for extended stays in 2021.

### Waiver of Penalties & Interest

#### Filing / Payment Due Date

- There is currently no update on the extension for filing / payment due date for the Year of Assessment 2022 (income year 2021) individual tax filing season. Hence, the statutory due date under normal circumstances applies.

### Other Relevant Information

- Stay-Home-Notice (“SHN”) Cost
  - SHN cost paid by employer are not taxable if it is incurred due to work reasons or relocation.
- Work-from-Home Allowances / Reimbursement
  - Cash allowances are fully taxable. If the employees have incurred expenses for work purposes, they may claim a deduction in their individual income tax returns. Reimbursements for purchase of equipment essential for work from home would not be taxable, subject to meeting certain conditions.
Travel Restrictions

- A special travel advisory was issued on March 23 for the countries where travel-alert level 1 (Precautious) and level 2 (Highly Cautious) have been issued. All countries have been issued with at least travel-alert level 1, and level 2 applies to European countries, Japan, China, Hong Kong, Macao while Hubei Province in China has been issued with travel-alert level 3 (travel restricted).
- As of April 9, South Korea will temporarily suspend visa waivers for citizens of countries that have imposed travel bans on South Koreans.
- As of April 9, The change will affect travelers from 90 countries, including Australia, Canada, Russia, and France, among others.
- As of April 9, South Korea’s government will increase restrictions on people traveling from overseas.
- 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 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

Other Relevant Information

- Effective January 1, 2022 (unless otherwise stated), the Ministry of Economy and Finance has announced the following incentives for individual taxation, with respect to the 2021 Tax Revision Bill:
- 50% personal income tax reduction for foreign engineers for a duration of 5 years, which will be extended until December 31, 2023.
- Special tax concession of flat 19% personal income tax rate for foreign employees has been extended, for those who start working in Korea for the first time on or before 31 December 2023.
Travel Restrictions

- As of February 17, the temporary travel restriction introduced by the Sri Lankan Government on travels originating from the United Kingdom to Sri Lanka on account of the new Covid-19 Variant in the UK has been lifted with immediate effect.
- Effective from July 1 until at least July 14, Sri Lanka will bar entry of individuals (excluding mere transited through the airports) who have been in the United Arab Emirates, Saudi Arabia, Qatar, Oman, Kuwait, and Bahrain, within the previous 14 days.
- As of July 9, Sri Lanka has decided to extend entry ban on arrivals from Vietnam, as well as the passengers with a travel history in Vietnam in the past 14 days are still banned from entering until further notice.
- As of August 2, 2022, Sri Lanka has lifted travel ban from Botswana, Eswatini, Lesotho, Namibia, South Africa, and Zimbabwe. The ban was placed due to concerns over the newly discovered variant of COVID-19.
- As of August 2, 2022, all permitted arrivals have to provide a negative PCR test result taken within 72 hours before departure and a completed health declaration form, regardless of vaccination status. Another PCR test must be taken upon arrival.
- As of August 2, 2022, international arrivals who have not been fully vaccinated must undergo a 14-day quarantine at designated facilities, while fully vaccinated travellers are only required to quarantine for one day if they provide an original or English-translated vaccination certificate, at least two weeks before the travel date, take an on-arrival PCR test and isolate at designated sites until the test shows a negative result.
- As of December 12, the authorities have lifted travel ban from Botswana, Eswatini, Lesotho, Namibia, South Africa, and Zimbabwe.

Immigration

- As of May 3, the Sri Lankan Civil Aviation Authority decided to limit the number of passengers that can arrive from one flight to 75 for 14 days.
- Effective from July 9 until August 8, Sri Lanka has extended the validity period for all types of Visas issued to all foreigners who are currently residing in the country.

Compensation & Benefits

Social Security

- As of April 6, 2022, 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, 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.

Tax Profile / Tax Residency changes

- Tax residency status would remain the same as detailed in the tax statute.

Waiver of Penalties & Interest

Filing / Payment Due Date

Other Relevant Information

- As of October 12, 2020, 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.
- As of February 8, 2021, the Inland Revenue issued a notice to taxpayers concerning the introduction of a new Online Tax Payment Platform that came into effect on 8 February 2021.
As of December 18, authorities have prohibited entry by Indonesian migrant workers and the restriction will remain in place until further notice. Additionally, tightened testing requirements remain in force for migrant workers from the Philippines, Thailand, and Vietnam.

Effective from February 22, authorities will require travelers who had been in Brazil in the last 14 days, including those who have transited through the country, to quarantine at group facilities upon arrival for 14 days.

In addition, starting from March 1, Taiwan to again allow short-term business travelers from list of low- and medium-risk countries as cases in the country increase and added Bhutan to the low-risk category as Bhutan has met the criteria for three weeks.

As of February 25, the government continues to ban entry for most nonresident foreigners. Prior to traveling to Taiwan, all incoming passengers must submit proof that they have suitable accommodations for quarantine. Inbound travel for tourism and social reasons remains banned. All arrivals must undergo a COVID-19 test at their own expense before their release from quarantine.

Effective from July 2 (12:00 pm), the Central Epidemic Command Center (CECC) announced that it will tighten health monitoring measures for people arriving in Taiwan via airports.

Effective from 00:00 on July 18 (time of arrival in Taiwan), travelers who have visited Myanmar in the last 14 days (including transit) will be subject to a 14-day quarantine after arrival and PCR tests upon checking in at group quarantine facilities. These measures remain valid for flight crew members of Taiwanese airlines returning to Taiwan from ‘key high-risk countries list’ which includes Bangladesh, Brazil (Gamma variant), India, Indonesia, Israel, Myanmar (Delta variant), Peru, and the UK.

Effective December 14, all travelers entering Taiwan will be subject to quarantine for 14 days, followed by seven days of self-monitoring. Further, the authorities have categorized the quarantine requirement under 3 programs, wherein, under Program A, the traveler must spend 14 days in hotel quarantine, under Program B, the traveler can quarantine for 10 days in a hotel and four days at home, and under Program C, fully vaccinated travelers will be allowed to quarantine for seven days in a self-paid government facility or hotel, and seven days at home.

Follow quarantine rules and enjoy a trouble-free return: CECC reminds returning travelers of instructions to follow before arrival and custom clearance at airport.

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.

As of June 2, the Ministry of Finance announced that the common reporting standard (CRS) reporting deadline for the 2020 reporting period has been extended to August 2, 2021 (from June 30, 2021).

As of February 25, the Ministry of Finance issued a notice on tax payment relief for taxpayers affected by the COVID-19 pandemic. Taxpayers fail to make timely payment of any tax for which the payment by instalments has been approved, the tax collection authorities may issue to the taxpayer a written notice, demanding the payment of the remaining tax in a lump sum within 10 days.
As of June 22, Thailand plans to gradually ease Covid-19 restrictions on foreigners entering the kingdom after going 28 days without local transmissions. As of June 24, regarding Non-Thai nationals who have a valid work permit or have already been granted permission from a Thai government agency may submit an application for entry requesting for permission to allow them return to work in Thailand.

Procedure required for non-Thai nationals who wish to submit an application for entry Thailand during the lockdown period are as follows:

- Contact the Royal Thai Embassy or the Royal Thai Consulate-General in their country of departure to apply for "Certificate of Entry into the Kingdom of Thailand" at least 10 working days before the date of intended departure. The applicants must present
- copy of work permit or copy of letter of permission issued by a Thai Government agency to work in Thailand
- a valid health insurance policy covering all expenditures of medical treatment, including COVID-19 worth at least 100,000 USD.
- The "Certificate of Entry into the Kingdom of Thailand" and appropriate visa will be issued to the applicant if the application is approved by the Ministry of Foreign Affairs in Bangkok.
- At the port of departure/embarkation, the approved applicant is required to present:
- a "Certificate of Entry into the Kingdom of Thailand" issued by the Royal Thai Embassy / Consulate-General;
- a completed and signed "Declaration Form" obtained from the Royal Thai Embassy / Consulate-General;
- a "Fit to Fly Health Certificate" issued no more than 72 hours before departure; and
- a health insurance policy covering all expenditures of medical treatment, including COVID-19 while traveling to Thailand at least 100,000 USD.

Upon entry into Thailand, non-Thai nationals will be subjected to a 14-day state quarantine at a government designated Alternative State Quarantine (ASQ) facility at their own expenses and obliged to comply with the government’s disease prevention measures.

As of June 24, the Ministry of Foreign Affairs, in consultation with the Board of Investment and the Ministry of Labor will consider all requests for entry on a case by case basis, taking into account urgency and economic importance, among others.

As of August 3, the Civil Aviation Authority of Thailand (CAAT) has lifted an entry ban on four groups of foreign nationals, in line with the Centre for Covid-19 Situation Administration's (CCSAA) 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. Effective April 1, the Thai government reduced the mandatory quarantine period to 10 days for foreign nationals. Also, travelers with certificate of vaccination against COVID-19 and have completed at least 14 days before arriving in Thailand will only need to quarantine for seven days.

However, travelers from high-risk countries are still required to quarantine for 14 days. A list of these restricted countries was officially announced by the Ministry of Public Health's Department of Disease Control on 26 March 2021, and currently includes the following 11 countries:

- South Africa
- Zimbabwe
- Mozambique
- Botswana
- Zambia
- Kenya
- Rwanda
- Cameroon
- Congo
- Ghana
- Tanzania

As of May 11, authorities have banned the entry of noncitizens arriving from India, Nepal, Pakistan, and Bangladesh over concerns about COVID-19 variants. The entry ban applies to all foreign nationals with recent travel histories, including transit flights, in the specified countries. Thai government approved and reinstated the original 14-day quarantine period for those entering Thailand from overseas.

As of October 1, authorities have updated the quarantine requirements for vaccinated travelers, the updated requirement imposes seven day quarantine for fully vaccinated travelers, whereas travelers who are not vaccinated or partially vaccinated are subject to 10 days and 14 days quarantine requirement depending on whether they are arriving via airways or land.

As of October 22, Thailand will allow fully vaccinated travelers from 46 countries, to enter the country without undergoing quarantine from November. However, the passengers must present a proof of vaccination or recovery, to be permitted entry.

As of October 30, Thailand announced updated list of 63 countries and territories where individuals are permitted to enter the country without undergoing quarantine. However, the passengers must present a proof of vaccination or recovery, to be permitted entry.

In addition, the previous Certificate of Entry (COE) system has been replaced by a new Thailand Pass system from 1 November 2021 onwards.
Immigration — As of April 7, the Immigration/Work permit officers would like to ask the employers in Thailand for cooperation to postpone applying or extension for the work permit/visa of a foreigner who has just returned from abroad and had not completed the self-monitoring for 14 days from the date of arrival in Thailand. This is for prevention the spread of the disease (COVID-19). Therefore, they will not allow such foreigners to submit/extend their visa and work permit applications unless he/she completes the self-monitoring for 14 days.

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

— As of September 3, the Thai Embassies and Consulates in Bangladesh, India, Nepal, and Pakistan have started accepting applications for visas and Certificates of Entry (COEs) for Thai and non-Thai nationals in exceptional cases as follows:
  1. Thai nationals
  2. Diplomats who have a reason to work in Thailand, along with their family members
  3. Businesspersons, experts, investors with visas and work permits valid in Thailand or those who are invited, requested, or approved by Thai governmental agencies to travel to Thailand
  4. Non-Thai nationals whose family members are residing in Thailand with proof of residency, namely certificate of residency and permit for temporary stay in Thailand (longer than 90 days)
  5. Spouses, children, and parents of Thai nationals who are travelling together or are returning to a family in Thailand

Compensation & Benefits — On March 19, 2021, the government gazetted the tax exemption for subsidies, grants and other benefits given to individual taxpayers in 2020 in connection with the COVID-19 pandemic under various government programs.

— As of August 12, a regulation that boosts the financial assistance offered to state enterprise employees infected with COVID-19 has taken effect. The increased benefits will be paid out retroactively from March 5, 2020. In case of death during treatment, the employee’s family can claim funeral costs amounting to three times the employee’s last monthly salary, and not less than 40,000 baht (US$1,194).

Social Security — As of April 21, social security relief measures announced in relation to COVID-19:
  1. Social Security Office (SSO) will pay compensation to employees who are insured and eligible to receive unemployment benefits; have cease working temporarily between March 1 and August 31, 2020; do not receive wages from the employer during the temporary cessation; and whose employment has not been terminated.
  2. Under the Social Security Act (SSA), all insured employees will receive benefits during periods of unemployment caused by the economic crisis between March 1, 2020, and February 28, 2022 as follows:
     - Temporary business closure as a result of government/employer order or the employment is terminated by the employer:
       - Employee will receive 62% of daily wage up to 90 days for the duration of 1 March 2020 to 31 August 2020
     - Thai social security office has increased unemployment benefits for the duration of 1 March 2020 to 28 February 2022 as follows:
       - 70% of their wages contribution up to 200 days per termination; if an employee resigns, or their fixed-term employment contract ends, the employee can receive compensation at the rate of 45% of their daily wages for up to 90 days per unemployment period.

— As of July 23, Ministry of Labor Permanent Secretary Sutthi Sukoson announced that the Cabinet has approved a budget of B890 million to extend unemployment payouts through the Social Security Office by three months.

— On January 12, 2021, the government approved additional tax and social security contribution relief, among other benefits, for individuals and businesses in view of the ongoing COVID-19 pandemic.

— As of 22 September, Thailand has reduced social security contributions for employers and employees (i.e. from 5% to 2.5%) and persons insured under section 39 of the Social Security Act (i.e. from THB 432 to THB 235) from September 2021 to November 2021.

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

Filing / Payment Due Date — Starting July 1, Thailand government has mandated taxpayers to file returns and pay taxes electronically, which includes e-payment, mobile and online banking. However, the following taxpayers may continue to remit the payment at the counter: individual taxpayers who opted to pay in three instalments and have paid at least one instalment.

— As of February 8, the extended tax return filing and tax payment deadlines would be available for certain tax returns filed electronically (that is, filed via the Revenue Department’s electronic filing (e-filing) system).

Other Relevant Information — As of August 25, the Ministry of Finance (MOF) extended the deadline for filing returns for half-year personal income tax return: extended from 8 October 2021 to 30 December 2021.
Travel Restrictions

- On January 5, 2021, the Vietnamese prime minister announced the suspension of all flights from countries seriously affected with the new coronavirus variant – specifically the UK and South Africa – to Vietnam.
- On January 14, 2021, National Steering Committee for preventing and combating Covid-19 requested that all passengers to Vietnam (i) must be subject to at least 14 days quarantined at centralized quarantine areas of dedicated hotels and (ii) must be tested negative to Covid-19 twice during the quarantine period and (iii) must complete 14 days medical surveillance.
- As of July 12, officials have banned the entry of people with travel history within the past 21 days to Cambodia, India, Laos, and Thailand due to COVID-19 concerns.
- As of December 13, the authorities continue to suspend flights to and from Botswana, Eswatini, Lesotho, Mozambique, Namibia, South Africa, and Zimbabwe, due to concerns over the newly identified Omicron variant. Further, from January 1, 2022, the authorities will resume regular flights with several countries including Cambodia, China, Japan, Laos, Singapore, South Korea, Thailand, and the US.

Immigration

- As of January 18, 2021, the Vietnamese government has not lifted the suspension of entry for foreigners to Vietnam. The Government will still consider visa issuance and entry for special cases of expatriates being experts, managers and highly skilled technicians. The procedures for visa issuance/entry approval are specifically as follow:
  - Step 1: Vietnam sponsor company to submit the request letter to the competent authority in the province where its registered office is located to ask for approval on entry; Accordingly, the Provincial People Committee and the Provincial Department of Health will issue entry approval and quarantine approval respectively.
  - Step 2: Vietnam sponsor company to submit the application for entry permission and visa approval to the Immigration department.
  - Step 3: the expatriates to do the Covid-19 test using real-time PCR within 3 to 5 days before arriving in Vietnam. The test must be taken in the labs approved by the competent authorities or labs of WHO in the home country and the test result must be negative.
- In general, the airlines will request the following documents from the expatriates before issuing 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 3-5 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.

Compensation & Benefits

Social Security

Payroll Reporting and Withholding Changes

Tax Profile / Tax Residency changes

Waiver of Penalties & Interest

- Penalties: No waiver.
- Interest: the interest will be calculated from the tax payment due date as normal.

Filing / Payment Due Date

- Filing: deadline for entities remains unchanged (i.e 30 March 2021), while deadline for individuals is 120 days from the last day of the calendar tax year (i.e 30 April 2021) (new regulations).
- Payment: same deadline as filing.
- As of October 22, Vietnam has announced that businesses and individuals carrying out business activities in districts areas affected by the COVID-19 in 2021 will be exempt from personal income tax, value added tax and other taxes payable in the third and fourth quarters of 2021.
- However, the above-mentioned tax exemption does not apply to income earned from providing software products and services, digital content products and services of an entertainment nature, video games, digital movies, pictures, music, and advertising.
- As of October 22, Vietnam has announced that households and individuals in districts affected by the pandemic are exempt from personal income tax, VAT and other taxes for income from manufacturing and business activities in the third and fourth quarters of 2021. However, the exemption does not apply to income from the provision of software products and services, digital advertising, and similar activities.
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.

As of August 5, the Ministry of Finance has proposed a 50% reduction in income tax payable for the last two quarters for the year 2021 for business households and individuals.

As of September 28, the authorities in Vietnam have issued resolutions to provide relief to businesses and individuals impacted by the global pandemic. For employees, a one-time monetary support allowed for each worker, depending on the duration that the person has contributed to the unemployment insurance fund, and for employers, the relief reduces the contribution rate to the unemployment insurance fund to 0% (from 1%) during a 12-month period from October 1, 2021 through September 30, 2022 for employers participating in the fund before October 1, 2021.

On September 9, the Vietnamese government issued resolution to provide relief to enterprises, co-operatives, and business households impacted from COVID-19, the government eased regulations on Issuance, Extension, and Certification of Work Permits for Foreign Labor in Vietnam to support these businesses.