




# Global Mobility COVID-19 Global Tracker

**No longer being updated, all  
information as of 24 July 2022**

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An illustration of two hands holding a white tablet. The left hand is at the bottom left, and the right hand is at the bottom right, with the index finger pointing at the screen. The background is dark blue with several light blue virus-like icons scattered around.

The materials contained in this document are intended for general reference and do not constitute advice from KPMG International or any of its member firms. Readers of these materials who have specific questions regarding the matters discussed herein are encouraged to contact their KPMG advisor or other advisor. The materials are updated as new developments emerge but readers should recognize the rapidly evolving nature of the underlying subject matter.

Select a region



Region: America



Antigua &  
Barbuda

#### Travel Restrictions

- As of August 10, the Government of Antigua and Barbuda updated its travel advisory effective immediately to ensure the continued safety of travelers and residents. The V.C. Bird International Airport is open for international and regional air traffic. The Antigua Port Authority is open to Cargo Vessels, Pleasure Craft and Ferry Services which are required to follow all protocols issued by Port Health
- 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
- As of January 17, 2022, all passengers aged five or above are obliged to present a negative PCR or antigen test result, taken within 96 hours prior to arrival. Further, all travelers aged 5 to 17 who are not fully vaccinated must undergo 14 days of quarantine, unless they stay at a certified resort or accommodation. Additionally, the authorities have lifted the ban placed on travelers with recent travel history to South Africa, Botswana, Belgium, or Hong Kong
- As of May 16, travelers who are fully vaccinated are not required to produce negative COVID-19 test results and are exempted from quarantine requirement

#### 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



Region: America



Argentina

Argentina

#### Travel Restrictions

- As of June 17, 2022, travelers are no longer required to be vaccinated or provide a negative PCR test result to enter the country
- As of June 17, incoming travelers must complete an electronic affidavit for the National Directorate of Migration no more than 48 hours prior to departure for Argentina; however, travelers over the age of 70 can complete it upon arrival. Nationals or residents of Argentina entering the country by land and for less than 24 hours are exempt from completing this requirement.
- Non-resident foreign nationals are also required to show evidence of medical insurance that includes COVID-19 coverage, however, those who are entering the country by land and for less than 24 hours are exempted from the same.
- As of June 17, travelers aged six and older who are not fully vaccinated are recommended to take a test within 24 hours after arriving in the country

#### Immigration

#### Compensation & Benefits

#### Social Security

- 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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date





Region: America



Argentina

Argentina

#### Other Relevant Information

- Tax authorities established the regime of payments that must be made by "Monotributo" and self-employed taxpayers who are eligible for the emergency relief granted under the "nil interest loan" program, introduced in view of the COVID-19 pandemic
- In view of the economic hardship caused by the COVID-19 pandemic, the tax authorities established an installment agreement regime to regularize the former installment regimes for tax obligations that were in a noncompliance situation at 30 April 2020, under the following terms:
  - the plan is made of up to six equal and monthly installments;
  - the amount of each installment must be at least ARS 1,000;
  - the first installment is due on 16 July 2020 with the following installments due the 16th of the subsequent months;
  - the plan will default with the non-payment of two installments, 60 days after the second non-payment event; and
  - the application must be filed before 1 July 2020
- 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 installment 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 installment 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 installments; and
  - a variable interest rate applies, which is published on AFIP's website
- As of October 30, Argentina has suspended the terms for inspections, assessments, appeals, reimbursements, and other procedures in connection with tax, social security, and customs duties to November 8, 2020. However, this suspension will not affect the deadlines for filing and paying taxes
- As of November 3, Argentina's Congress is studying a new tax that would apply to wealth above ARS 200,000,000 owned by resident and nonresident individuals. This tax would be an additional tax to, and different from, the existing Wealth Tax. Its proceeds will be used to fund efforts to combat the corona virus 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
- As of April 6, 2022, the tax authorities have extended the deadline for applying tax relief, custom duties, and social security debts till April 18, 2022



Region: America



Aruba

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#### Travel Restrictions

- Effective March 19, 2022, travelers are longer required to show proof of a negative COVID-19 test or proof of vaccination to enter Aruba. However, all travelers who arrive on the island will still be required to complete an Embarkation/Disembarkation Card as well as obtain Aruba Visitors Insurance

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#### Immigration

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#### Compensation & Benefits

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#### Social Security

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#### Payroll Reporting and Withholding Changes

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#### Tax Profile / Tax Residency changes

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#### Waiver of Penalties & Interest

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#### 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

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#### 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
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Region: America



Bahamas



#### Travel Restrictions

- Effective June 19, 2022:
  - travelers will no longer be required to submit a Bahamas Travel Health Visa Trip Application prior to travel. Additionally, fully vaccinated travelers will no longer be required to submit a negative COVID-19 test result to enter the country. A negative COVID-19 test will not be required for inter-island travel, regardless of vaccination status
  - vaccinated travelers must provide proof of vaccination status to enter the Bahamas to avoid the need for a pre-travel COVID-19 test
  - unvaccinated travelers aged 2 and older must present a negative result from a PCR or an antigen test taken no more than three days (72 hours) prior to the date of arrival. Self-administered tests are not accepted
  - children under the age of 2 are exempt from testing requirements
  - COVID-19 testing is not required for individuals traveling inter-island (domestic), regardless of COVID-19 vaccination status

#### Immigration

- The Department of Immigration has issued guidelines detailing how non-residents and foreigners can apply electronically for an extension of stay in The Bahamas, due to challenges caused by the corona virus (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

#### Compensation & Benefits

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

#### Social Security

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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

- The Bahamian government has implemented a Tax Credit and Tax Deferral Employment Retention Program. Under the program qualifying businesses will be allowed to withhold outstanding business license fees or VAT receipts collected up to a maximum of B\$200,000 per month for up to three months

Bahamas



Region: America



Barbados

Barbados

#### Travel Restrictions

- Effective January 7, 2022, fully vaccinated travellers may be selected to take a rapid antigen test upon arrival at Grantley Adams International Airport (BGI). Individuals may travel through the country upon receiving a negative result
- Effective January 7, unvaccinated travellers must complete a mandatory quarantine period at a government-approved accommodation and they must also undergo another PCR test on their fifth day in the country and may leave quarantine if this test result is negative. Any traveller who tests positive for COVID-19 must enter an isolation facility
- As of February 28, Barbados will accept rapid antigen tests for entry administered by a healthcare provider no more than 24 hours prior to arrival. Also accepted are Covid-19 PCR tests taken no more than three days prior to arrival.
- Passengers will also be required to travel with a negative rapid antigen test or a negative PCR Covid-19 test result done within 3 days prior to arrival in order to transit through Barbados.

#### 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

- Effective April 1, 2022, individuals receiving monthly income in excess of Barbadian \$6,250 would contribute 1% of monthly earnings as a pandemic contribution levy for a period of 12 months only. The levy would be payable in addition to the individual's income tax obligation and would not be deductible for tax purposes
- As of July 11, the Barbados Revenue Authority formalized Pandemic Contribution Levy. The following are subjected to the levy:
  - Individuals who are employed in Barbados and earn BBD 6,250 or more monthly during the period of April 1, 2022 to March 31, 2023
  - Self-employed individuals with an income of BBD 75,000 or more during the period of April 1, 2022 to March 31, 2023
- The following are exempt from the Levy:
  - Individuals who have been granted a Barbados Welcome Stamp
  - Individuals who have been granted a Foreign Currency Permit
  - Individuals with diplomatic immunities and privileges
  - Individuals who have been exempted by the Minister
- However:
  - Individuals are not granted foreign currency permits
  - Specially qualified individuals who are employed by companies who have foreign currency permits are allowed concessions on their income
  - The pandemic contribution levy is applicable to these individuals based on their income less the applicable concessions



Region: America



Bermuda

#### Travel Restrictions

- As of March 7, 2022, requirements for travelers entering from international destinations are as follows:
  - All individuals - including residents – aged 2 and up wishing to travel to Bermuda must apply for government authorization by completing an online form, up to one day before departure
  - All nonresident travelers aged two years and older must produce a negative result from a COVID-19 PCR test taken no more than four days before their arrival in Bermuda or an antigen test no more than two days before arrival
  - All visitors aged 12 and older entering by air or sea must be fully vaccinated; unvaccinated travelers may enter the country only if the quarantine authority grants a medical exemption. However, even if their case is approved, unvaccinated travelers by sea will not be allowed off the ship while in Bermuda. Unvaccinated travelers arriving by air will have to follow test and quarantine guidelines.
- Those granted an exemption and arrive by air must take a COVID-19 test up to four days before departure and a supervised antigen test. Upon arrival, they must take PCR test and quarantine for four days. On day 10, they must take another supervised antigen test. If travelers refuse the test at any point, they will be required to quarantine for 14 days.
- For children two to 11 years old, their test and quarantine requirements are based on the vaccination status of their parents

#### 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

Bermuda



Region: America



Brazil

#### Travel Restrictions

- As of October 5, 2021, 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.
- 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
- On January 21, 2022, Brazil removed the travel restrictions for foreign nationals of Botswana, Eswatini, Lesotho, Namibia, South Africa, and Zimbabwe, arriving in the country.
- However, the travellers are required to present a negative SARS-CoV-2 antigen test 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 for foreign nationals and Brazilian individuals. Additionally, Traveler's Health declaration and vaccination certificate for all travellers will also be required
- As of January 21, Brazil has reopened air, land and water borders for non-resident foreign nationals. All arrivals must complete a pre-arrival health declaration form within 24 hours before boarding. These documents, including the vaccination certificate and test results, must be presented in either Portuguese, English, or Spanish.
- As of April 1, fully vaccinated travelers will no longer require testing on arrival. Unvaccinated travelers aged 12 and above, are required to produce negative PCR test taken no longer than 24 hours before arrival

#### Immigration

- The Ministry of Justice is returning to its activities gradually and they started to approve and publish approvals in the Official Gazette (Diário Oficial da União ). Therefore, the applicants' deadline to collect their approved documentation at their respective consulate or any immigration deadline is still suspended, avoiding a negative impact on their visa length/validity period, because not all the Federal Police units are accepting the visa registration
- Foreign nationals who are already in Brazil are facing issues to regularize their immigration status, as the Brazil Federal Police is restricting its own operations - appointments at the Federal Police for Passport applications and immigration status regularization, even if previously scheduled, are now limited to people in extremely urgent situations, which will be strictly analyzed by the authorities on a case-by-case basis. Therefore, the 90-day legal deadline to issue new Passports, Residence Permits, and other immigration documents is temporarily suspended, for the duration of the crisis
- The government started to approve and publishing visa renewals and work visas that were submitted through the Ministry of Justice's platform, for applicants already in Brazil with a business visa waiting for their work visa approval. Furthermore, registration will be based on existing health-care protocols and according to the local procedures of each Federal Police unit
- As of July 10, Brazil's Federal Police resumed the issuance of Brazilian passports for urgent situations, and when the applicant presents his or her flight tickets for the trip
- Effective November 3, 2020, the government of Brazil has suspended the March 16, 2020 regulations that automatically extended the length of stay for permanent residents, foreign with Brazilian visas and legal visitors in Brazil during the COVID-19 crisis and this provision indicates that the Federal Police may resume immigration procedures accordingly

#### Compensation & Benefits

##### 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 loosened 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

##### Filing / Payment Due Date

- As of March 15, 2022, Brazil has extended the deadline for filing individual income tax returns for 2021, until September 15, 2022

#### Other Relevant Information



Region: America



#### Travel Restrictions

- Effective from December 18, 2021, Canada has lifted the ban on international travel from South Africa, Mozambique, Botswana, Zimbabwe, Lesotho, Eswatini, Namibia, Nigeria, Malawi, and Egypt
- As of January 5, 2022, passengers aged 12 and older must be fully vaccinated with an approved COVID-19 vaccine (those manufactured by Pfizer-BioNTech, Moderna, AstraZeneca/COVISHIELD, or Janssen/Johnson & Johnson) at least 14 days before entering Canada and present proof of their vaccination
- As of January 5, foreign nationals travelling by land to Alaska from the US Lower 48 may only enter Canada through one of five border crossings: Abbotsford-Huntington, Kingsgate, or Osoyoos in British Columbia; North Portal, Saskatchewan; or Coutts, Alberta
- Effective January 28, the Government of Canada has removed the modified pre-departure testing requirement for travellers coming to Canada on direct or indirect flights from India or Morocco
- As of 12:01 am EST on February 28, the Canadian government has announced that all airports will now be able to receive international flights.
- All children under 12 years of age who are travelling with fully vaccinated adults will continue to be exempt from quarantine, without any conditions limiting their activities. For example, they will no longer need to wait 14 days before attending school, camp, or day-care.
- Unvaccinated travellers will continue to be tested on arrival and on Day 8 and will need to quarantine while awaiting their results. They will also need to continue to quarantine for 14 days
- Effective April 1, fully vaccinated travellers entering Canada will no longer be obliged to complete a pre-entry COVID-19 test. Additionally, all travelers must continue to use the ArriveCAN app
- Effective June 20, Canadian and international travelers will no longer need to be fully vaccinated against COVID-19 to board a plane or train in Canada for domestic and international travel. Foreign nationals entering Canada must continue to be fully vaccinated (subject to limited exceptions). However, unvaccinated foreign nationals may now depart the country.
- All travelers must continue to follow the current testing and quarantine requirements upon re-entry to Canada, including using the ArriveCAN mobile app or desktop version to submit their travel and COVID-19 related information within 72 hours of their arrival in Canada.
- The Canadian government also announced that between June 11 and June 30, randomized testing at Canadian airports is suspended. This does not apply to unvaccinated travelers. Canada is expected to bring back randomized testing on July 1; however, all testing, including for unvaccinated travellers, will be performed off-site.

#### 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
- As of July 21, Canada has introduced a new exemption to border closures and travel restrictions for accredited foreign representatives and their family members. The incoming official must have a passport containing diplomatic acceptance, consular acceptance or official acceptance issued by Global Affairs Canada on behalf of the Government of Canada. They must also be one of the following: Accredited diplomat, Consular officer, and Representative or official of another country, of the United Nations, or of any international organization of which Canada is a member
- As of September 21, immigration services that are not available virtually will begin to resume
- Effective from February 8, Canada launches new work permit for Hong Kong graduates, skilled workers
- As of June 21, valid Confirmation of Permanent Residence (COPR) holders can complete their landing in Canada
- As of June 29, Immigration, Refugees and Citizenship Canada (IRCC) has reduced the duration to 60 days from 90 days for Express Entry candidates to apply for permanent residence. IRCC had extended the deadline as a part of its COVID-19 related measures
- Effective from July 26 until December 31, 2022, temporary residents who have applied for the pathway to permanent residence will be eligible for an open work permit while they wait for a decision on their application



Region: America



Canada

#### Compensation & Benefits

- 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, 2021, 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
- On February 14, 2022, Canada will extend its temporary flat rate method allowing eligible employees to claim a CAD 2 deduction for each day worked at home in 2021 due to the COVID-19 pandemic.
- Additionally, while the eligibility criteria for the temporary flat rate method and detailed method remains the same for tax year 2021, Canada has increased the maximum:
  - amount employees may claim using the temporary flat rate method to CAD 500 for tax year 2021 (from CAD 400 in tax year 2020)
  - number of days for which employees may claim the amount to 250 working days in tax year 2021 (from 200 days in tax year 2020)

#### 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 the travel restrictions and that employee has been issued a letter of authority (authorizing the non-resident employer to reduce the Canadian deductions at source to take into account the foreign tax credit available to the employee in respect of their foreign tax liability) applicable to the tax year including that period, the letter of authority will continue to apply and the withholding obligations of the non-resident entity will not change in Canada as long as there are no changes to the withholding obligations of the non-resident entity in the other jurisdiction
- (These relief measures currently apply for the period running from March 16, 2020 to June 29, 2020 and that after the end of this period, it will either extend the coverage period or rescind it if it is no longer required)
- The CRA has created a temporary procedure that allows taxpayers and their representatives to electronically submit urgent request for Regulation 102 and Regulation 105 waivers
- On November 27, the Canada Revenue Agency (CRA) released guidance to address issues that may arise as a result of COVID-19 pandemic-related workplace or territorial restrictions for First Nations or indigenous taxpayers (that is, restrictions that may temporarily cause employees or employers to work or reside off-reserve)

#### Tax Profile / Tax Residency changes

- Due to the situation of COVID-19, the residency limit of 183 days will not be factored for any individual who has not been able to travel to his country of origin
- The CRA has issued a new guidance that clarifies that prolonged stays in Canada that solely result from travel restrictions will not necessarily affect the tax residency or permanent establishment of a nonresident entity.
- The CRA notes that there will be no changes to the Canadian withholding obligations of a nonresident entity for certain eligible Canadian-resident employees who are forced to perform their employment duties in Canada on an exceptional and temporary basis as a result of travel restrictions





Region: America



**Waiver of Penalties & Interest** — 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

**Filing / Payment Due Date**

**Other Relevant Information**

- In response to the COVID-19 pandemic, Immigration, Refugee and Citizenship Canada (IRCC) announced a new temporary process, effective May 12, to support certain foreign workers residing in Canada including those currently unemployed to get back to work quickly. The new process allows foreign workers, who meet the eligibility criteria, to begin work 10 days after submitting their applications for a new work permit. This temporary initiative departs from the current process of submitting an application for a new work permit and being unable to work until the new permit is approved. The current processing time for a new work permit, for someone eligible and in Canada, is currently listed at 89 days. Eligibility criteria are as follows:
- The temporary foreign worker must:
  - Currently be in Canada, with valid status;
  - Have an employer-specific work permit or been authorized to work under a work permit exemption; and
  - Have submitted an application for a new work permit with a valid job offer under either the Temporary Foreign Worker Program or the International Mobility Program.
- Quebec's Minister of Immigration, Francization and Integration (MIFI) announced key amendments to the qualifying criteria for the Quebec Experience Program (PEQ). The amendments will not impact current temporary foreign workers who are in Quebec with a valid work permit. The minimum work experience needed to qualify under the PEQ Foreign Worker Stream will increase from 12 months to 36 months. Furthermore, the experience must fit within NOC levels 0, A and B for consideration. Lastly, the PEQ Graduate Stream will now require work experience of varying lengths depending on the completed studies
- An accompanying spouse or common-law partner will need to demonstrate fluency in verbal French at a level 4 of French Speaking and Listening on the Échelle Québécoise des niveaux de compétence en français des personnes immigrantes adultes. This requirement will enter into force one year after the amendment comes into effect
- The CRA will provide relief for a nonresident vendor who disposed of certain taxable Canadian property but has not yet received a Section 116 Certificate because processing of these requests was disrupted due to COVID-19.
- The CRA has introduced temporary electronic submission processes to expedite urgent requests for certain international waivers, Section 116 Certificates of compliance, and clearance certificates. The CRA recommends that legal representatives to resubmit waiver and clearance certificate requests that were filed by mail, courier or Fax after March 12, 2020 due to the temporary closure of various CRA centers and offices across Canada and the consequent inability of the CRA to access those applications
- As of September 9, the Canada Revenue Agency (CRA) has announced that all Canadian employers must report certain employment payments made during specified periods of 2020 in special supplementary information boxes on their employees' 2020 T4 slips in addition to including those amounts in the total taxable remuneration paid for the entire year. The specified periods are those in which employment income provides the basis for determining eligibility for various employee benefits and employer subsidies under several Federal programs established in response to COVID19
- On January 19, the Department of Finance has proposed legislation that would allow employment insurance (EI) recipients to claim childcare and disability support deductions as coronavirus (COVID-19) income support recipients
- As of February 16, the Canadian government decided not to require self-employed individuals to repay their Canada Emergency Response Benefit (CERB) in circumstances in which they mistakenly believed that they were required to have CAD 5,000 in gross income in the previous year to qualify, rather than net income
- As of February 24, the Canadian government has proposed extending certain recovery benefits, for more weeks, that provide economic relief for those individuals whose employment has been affected by the coronavirus (COVID-19) pandemic
- As of December 22, 2021, businesses in Ontario will have a six-month interest and penalty free period for various provincially administered tax payments and related returns, which are due between January 1, 2022 - July 1, 2022
- Effective April 21, 2022, the Canada Revenue Agency (CRA) has extended the tax relief for First Nations and indigenous taxpayers through December 31, 2022



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



Region: America



Cayman  
Islands

Cayman Islands

#### Travel Restrictions

- As of June 30, 2022, all visitors aged 12 and older must be fully vaccinated to enter the Cayman Islands. Travelers are no longer required to show proof of a negative COVID-19 test before their travel. Citizens, residents, and other individuals with close ties to the islands are allowed to enter unvaccinated
- As of June 30, before departing for the Cayman Islands, all travelers must receive approval to enter the territory through the Travel Cayman system. Unvaccinated travelers must apply no less than five days before departing to the islands, while vaccinated travelers must apply no less than 72 hours before their departure

#### Immigration

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

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information



Region: America



Chile

#### Travel Restrictions

- Effective October 1, 2021, foreigners who show proof of vaccination are permitted to enter Chile. Vaccination schemes should be validated at <https://mevacuno.gob.cl> Government portal. With the validation, the local sanitary authority will issue an electronic mobility pass for its use in Chile, which will also allow traveling to Chile with a tourist status. However, the unvaccinated non-resident foreigners shall remain banned. Chilean nationals and residents who are vaccinated will not need a special pass for travel.
- All individuals arriving in the country must provide the negative result of a PCR test taken no more than 72 hours before departure, fill out a health declaration, and show proof of a health insurance policy that will cover at least USD 30,000 of expenses
- As of February 7, 2022, international flights are limited to the Arturo Merino Benítez International Airport (SCL) in Santiago, the Diego Aracena International Airport (IQQ) in Iquique, the Andres Sabella Galvez International Airport (ANF) in Antofagasta, and the Presidente Carlos Ibanez del Campo International Airport (PUQ) in Punta Arenas
- As of February 7, all travellers must quarantine for seven days or the entirety of their visit if their stay is less than seven days. Fully vaccinated individuals may leave quarantine early if they test negative from a COVID-19 test performed by an authorized laboratory in the point of entrance in Chile. Children aged 2-6 with parents or legal guardian fully vaccinated can leave quarantine upon obtaining a negative test result even if they are not vaccinated; children younger than two are exempt from the quarantine requirement
- Effective April 14, the international Vaccine scheme approval is no longer mandatory. Additionally, travelers will not be required to produce a negative PCR test upon arrival, however it is recommended for Alert level 1

#### Immigration

- Non-compliance may result in criminal prosecution and administrative sanctions, such as prison, monetary fines, and deportation. Foreign nationals with an ongoing in-country Ministerial Visa request and foreign nationals with expired residence visas who still do not have an approved and valid proof of visa in progress or proof or permanent residence in progress certificate, cannot re-enter the country until their visa / residence in progress certificates are issued or extended, in the event that they have expired. The Immigration Department has developed an online system that will allow foreign nationals with approved temporary residence visas to download an electronic visa stamp.
- Travelers will be permitted to enter Chile but will be subject to a mandatory 10-day quarantine from the date of entry into Chile.
- All travelers, regardless of nationality, immigration status or in country final destination, will have to submit themselves to a government monitoring program during a 14 day period, on which they will have to report their symptoms and location to the authorities on a daily basis through a special form that will be sent to them to their personal emails.
- Night curfews are still in effect for the whole of the great Santiago Metropolitan area and most regions of the country, due to the coronavirus disease (COVID-19) outbreak, until further notice. Subject to weekly evaluations, the Government may de-escalate strict quarantine measures for communes showing improvements in their Covid-19 indicators.
- Foreign nationals in Chile must now submit their applications for a Temporary Residence Visa Renewal online. For foreign nationals who live in the Metropolitan Region, these applications must be submitted online through the Immigration Department's website, using the registration code ('clave única'). Those living in other Regions must present their application in person at the Regional Office, except in the Region of Antofagasta where they must submit it by courier
- As of February 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

#### 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



Chile

Region: America



**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**



Region: America



Colombia

Colombia

#### Travel Restrictions

- As of September 23, 2021, 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
- As of January 10, 2022, all visitors aged 18 and older must present proof of full vaccination to enter Colombia. Foreign visitors who are only partially vaccinated or have been fully vaccinated less than 14 days prior to entry must also present a negative result from a PCR test taken within 72 hours prior to travel. Foreign visitors who are not vaccinated will be denied entry.
- Colombian nationals, permanent residents, and diplomats who do not meet the vaccination requirements may also enter the country with a negative result from a PCR test taken within 72 hours prior to travel
- As of January 10, individuals who are exhibiting COVID-19 symptoms, have recently tested positive for the virus, or have been in close contact with a person with COVID-19 will not be allowed to enter the country
- As of February 8, approved international commercial passenger flights are operating at Colombia's main airports. Air service is available between Colombia and multiple nations in the Americas and Europe. Colombia's land, river, and maritime borders with Panama, Ecuador, Peru, and Brazil are open, although cross-border movement may be limited by the other governments' restrictions
- Effective May 1, unvaccinated travelers aged 18 or above can enter Colombia, provided they produce a negative PCR test result taken within 72 hours before travel. However, vaccinated travelers are exempted from this restriction. Additionally, all travelers must complete online form "Check-Mig" between 24 hours to 1 hour before travel

#### 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.
  - 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
- As of December 16, Congress has established an income tax credit for resident individuals and companies making donations to the National Fund for Risk Mitigation with the aim of achieving immunization of the population against COVID-19

#### Social Security

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

#### Payroll Reporting and Withholding Changes

##### Tax Profile / Tax Residency changes

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

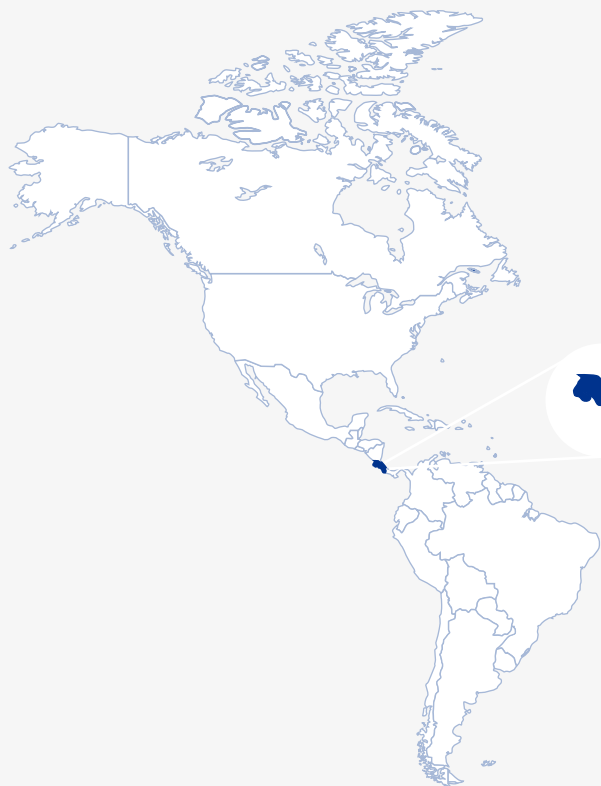
#### Waiver of Penalties & Interest

- 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

##### Other Relevant Information

- This measure is not in force in Colombia: 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, 2021, the Ministry of finance has reduced the advance payment of Income tax for 2021 to 0%
- Through Resolution 666 of April 28, 2022, the National Government has made official the extension of the sanitary emergency until June 30, 2022



Region: America



Costa Rica

Costa Rica

#### Travel Restrictions

- As of April 4, 2022, foreign travelers no longer required to complete a health affidavit (i.e., Health Pass) as well as have health insurance, even if they are unvaccinated against COVID-19
- Effective April 1, the government officials of Costa Rica have removed all COVID-19 related travel restrictions

#### 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



Region: America



Curacao

Curacao

#### Travel Restrictions

- As of December 6, 2021, 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
- As of January 9, 2022, 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
- As of January 9, Curacao accepts the DCC of Curacao, Aruba, Bonaire, Sint Maarten, Saba, St. Eustatius, and the EU as official proof of vaccination, and permit holders of these documents to travel to the island with such proof of completed vaccination
- Effective March 10, Curaçao will no longer require visitors to provide proof of a negative COVID-19 test to enter the country. The updated policy applies to all travelers regardless of country of origin or vaccination status

#### 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 Nalf. 1000, a month

#### Social Security

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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

**Waiver of Penalties & Interest** — No interest charge for outstanding taxes and premiums

#### Filing / Payment Due Date

#### Other Relevant Information





Region: America



Ecuador

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 be paid by the traveler.
- All deadlines and terms of immigration administrative procedures are suspended from March 19, 2020 while the state of sanitary emergency is enforced
- The periods that are elapsing or those that are expired are extended for the duration of the health emergency in the cases of: individuals who hold a tourist visa, temporary residents, permanent residents, as well as the periods of absenteeism for temporary or permanent residents

#### Compensation & Benefits

- 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: (a) entities that have subscribed exploration and exploitation of non-renewable resources and hydrocarbons agreements, (b) entities that have subscribed specific work agreements, (c) entities that provide complementary oil services and (d) entities that transport crude oil

#### Tax Profile / Tax Residency changes

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

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

- 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



Region: America



Guatemala

Guatemala

#### Travel Restrictions

- As of June 30, 2022, all arriving passengers aged 10 years or older must fulfill one of the following requirements to enter Guatemala:
  - Present proof of having received at least two doses of an accepted COVID-19 vaccine, or a single dose of the Johnson & Johnson vaccine, at least 14 days prior to travel
  - Present a negative result from a PCR or antigen test taken within 72 hours before travel

#### 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

- A temporary tax for the COVID-19 pandemic (impuesto para la emergencia del COVID-19) will be applicable. The following are some of the most important features of the proposed temporary tax:
  - The tax would be payable by public officers with a salary of more than GTQ 15,000. The Congress indicated that this includes, among others, the president, vice-president, ministers, vice-ministers, and all deputies;
  - The tax would be levied on the taxpayer's monthly salary;
  - The rate would be 20% over the monthly taxable income; and
  - The temporary tax would be applicable for 3 months
  - According to the proposal, the tax is aimed at creating a fund, 50% of which would be used to purchase COVID-19 tests and the other 50% to grant a risk bonus to health workers who are in the front line and at risk of being infected, among others
  - The Congress is abolishing the Solidarity tax to mitigate COVID-19 pandemic effects
- The Congress announced the following extraordinary contribution for the crisis caused by the COVID-19 pandemic:
  - individuals deriving income from employment are proposed to be subject to the contribution as follows:
    - Annual income up to 300,000 - 5%
    - Annual income between 300,000 to 600,000 - 7%
    - Annual income above 600,000.01 - 10%
  - individuals deriving income from business activities and calculating tax under the net profit tax regime are proposed to be subject to the contribution rate of 10% for annual income up to 5,00,000.00 and 25% for annual income over 500,000.01
  - individuals deriving income from business activities and calculating tax under the gross income tax regime are proposed to be subject to the contribution rate of 10% for monthly income over GTQ600,000.01



Region: America



Honduras

Honduras

#### Travel Restrictions

- As of August 2, 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. However, they are required to complete a pre-arrival (prechequeo) travel form
- 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



Region: America



Mexico

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#### 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 travellers are not obliged to undergo mandatory quarantine requirements

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#### Immigration

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#### Compensation & Benefits

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#### Social Security

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#### Payroll Reporting and Withholding Changes

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#### 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

- As of August 16, the Ministry of the Economy suspended certain trade-related compliance activities as a relief measure in response to COVID-19
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Region: America



Peru

<b>Travel Restrictions</b>	<ul style="list-style-type: none"> <li>As of February 21, 2022, all arriving passengers aged 12 or older must either present proof of being vaccinated against COVID-19 or present a negative result from a COVID-19 molecular test taken within 48 hours before their flight.</li> <li>Children under 12 years of age are exempt from vaccination and testing requirements but must show a certificate of good health issued by a physician. Travellers must also complete a health affidavit within 72 hours before travel and may be subject to a health assessment upon arrival</li> </ul>
<b>Immigration</b>	<ul style="list-style-type: none"> <li>The Immigration Authority will grant 45 days to regularize all immigration status once the emergency status is over</li> <li>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.</li> </ul>
<b>Compensation &amp; Benefits</b>	<ul style="list-style-type: none"> <li>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.</li> </ul>
<b>Social Security</b>	<ul style="list-style-type: none"> <li>Individuals not included in Peruvian payroll during the last 6 months are allowed to withdraw PES 2,000 from their private pension fund</li> </ul>
<b>Payroll Reporting and Withholding Changes</b>	
<b>Tax Profile / Tax Residency changes</b>	
<b>Waiver of Penalties &amp; Interest</b>	<ul style="list-style-type: none"> <li>As of April 13, the tax administration reduced late payment interest rate on the amount of tax due from 1% to 0.9%</li> </ul>
<b>Filing / Payment Due Date</b>	<ul style="list-style-type: none"> <li>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</li> </ul>
<b>Other Relevant Information</b>	<ul style="list-style-type: none"> <li>Currently the tax registration number can be requested virtually on the web page of SUNAT: <a href="https://www.sunat.gob.pe/ol-at-ittramitedoc/registro/iniciar">https://www.sunat.gob.pe/ol-at-ittramitedoc/registro/iniciar</a></li> </ul>



Region: America



Saint Lucia

Saint Lucia

#### Travel Restrictions

- Effective March 5, individuals aged five and over arriving in Saint Lucia can either provide a negative rapid antigen test or a rapid PCR test taken one day prior to entering Saint Lucia, or a negative RT-PCR Covid-19 test taken up to five days before arrival. Rapid antigen tests must be administered by a healthcare provider. Self-administered tests and saliva tests are not accepted. NHS tests are not valid for travel.
- Changes apply to fully vaccinated international arrivals, in-transit passengers and returning nationals.
- All unvaccinated travellers must present a negative RT-PCR Covid-19 test, taken up to five days prior to entering Saint Lucia. Unvaccinated visitors can continue to stay at Covid-certified properties. Returning nationals who are unvaccinated are required to quarantine for a seven-day period.
- All test results must be registered here (<http://www.stlucia.org/covid-19>) and those who test negative will receive a 'ready to go' email. St Lucia's previous two-step approval process is no longer required for boarding
- As of May 17, the authorities of Saint Lucia have updated the COVID-19 related travel restrictions - vaccinated travelers who produce vaccination certificate (dose taken at least 14 days before travel) will be exempted from the testing and quarantine requirements

#### 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



Region: America



St Maarten

St Maarten

#### Travel Restrictions

- As of December 2, individuals who have been in South Africa, Botswana, Lesotho, 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, Sint 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 Guyana, 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, Slovakia, 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, travellers 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 48 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

#### Compensation & Benefits

#### Social Security

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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### 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)



St Vincent & the Grenadines

### Travel Restrictions

- As of January 7, 2022, 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 and must complete a pre-travel form, further the travelers may be subject to retesting.
- All travelers subject to quarantine protocols must arrive with proof of prepaid reservations at a government-approved accommodation and must transfer from the airport to their accommodation in an approved taxi or vessel.
- Other restrictions based on the place of origin's risk rating and the travelers vaccination status have also been stated based on- Very high-risk, High-risk, Medium-risk, and Low-risk classification of the arriving passengers location:
  - **Extremely High Risk:** Fully vaccinated arriving travelers must take a COVID-19 test upon arrival and quarantine for seven days. Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zimbabwe, Belgium, Israel, and Hong Kong are considered extremely high-risk locations
  - **Very High Risk:** Unvaccinated travelers arriving from very high-risk locations may be retested for COVID-19 upon arrival, must complete a quarantine period of 14 days, and must be retested between days 10 and 14 of the quarantine period. Venezuela, Brazil, Ecuador, South Africa, Suriname, Colombia, Belize, Mexico, India, Guyana, Panama, Argentina, and Peru are among the countries considered very high risk
  - **High Risk:** Unvaccinated travelers arriving from high-risk locations must complete a 10-day quarantine period. They must also be retested for COVID-19 between days seven and 10 of the isolation period. Barbados, Dominica, Grenada, Bermuda, Antigua and Barbuda, British Virgin Islands, Trinidad and Tobago, the US, including the US Virgin Islands, China, the UK, Germany, Saint Lucia, Jamaica, the Dominican Republic, Haiti, Cuba, Nigeria, Indonesia, the Philippines, Italy, Bahamas, Canada, Turks and Caicos Islands, France and its overseas regions, Spain, and Russia are considered high-risk countries
  - **Medium Risk:** Unvaccinated travelers may be asked to take a COVID-19 test upon arrival. Unvaccinated travelers from medium-risk locations must complete a five-day quarantine period and be tested for COVID-19 on day three of isolation. Saint Kitts and Nevis and Taiwan are considered medium-risk locations
  - **Low Risk:** Unvaccinated travelers must take a COVID-19 test upon arrival and quarantine for three days. Anguilla and Montserrat are considered low risk
  - **In-transit Passengers:** Transiting travelers staying overnight in Saint Vincent and the Grenadines must stay at a government-approved hotel. Otherwise, they must remain inside Argyle International Airport (SVD)

### 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



Region: America



United States

United States

#### Travel Restrictions

- 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 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 travelers, 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)
  - Effective November 8, the United States will reopen the border for international air and land travel for fully vaccinated travelers from the 26 Schengen Area countries, Ireland, the United Kingdom, Brazil, China, India, Iran, and South Africa
  - Effective November 8, 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 travelers 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, travelers 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
  - As of December 21, the US Centre for Disease Control and Prevention (CDC) has added Spain, Finland, Monaco, San Marino and Monaco in Europe; Lebanon and Chad in Africa; and the Caribbean island nation of Bonaire to its Level 4 'avoid travel' list
  - As of December 30, the authorities have issued a level 4 travel health notice for Sweden and Malta, due to the recent surge in COVID infections. Further, the authorities have urged its citizens to avoid non-essential travel to Sweden & Malta
  - On December 31, 2021, at 12:01am (ET), the US suspended travel restrictions from the southern African nations of Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, and Zimbabwe. As a result, foreign nationals present in those nations will be subject to the same travel requirements for all international travelers arriving in the United States by air
  - As of January 9, 2022, the CDC has added Aruba to its Category 4 risk list
  - As of January 24, the US CDC and State Department have elevated the following countries to "Level Four: Very High"- Colombia, Costa Rica, Dominican Republic, Fiji, Jamaica, Guadalupe, Kuwait, Mongolia, Niger, Peru, Romania, Saint Barthelemy, Saint Martin, Tunisia and the United Arab Emirates
  - Effective January 31, the US CDC has moved Mexico to "very high" risk Level 4 category
  - As of April 19, the US CDC has dropped several European Union/European Economic Area countries from level 4 to level 3 category. The list of country includes France, Greece, Spain, Austria, Belgium, Portugal, Italy, and Switzerland
- Effective June 12, the US CDC has lifted the requirement of presenting a negative COVID-19 viral test taken one day prior to air travel into the United States for all travelers, regardless of citizenship.
- However, the requirement for presenting a proof of COVID-19 vaccination for all non-US citizen, non-immigrants (not a US citizen, U.S. national, lawful permanent resident, or traveling to the United States on an immigrant visa) entering the country by air remains in place



Region: America



United States

United States

## Immigration

- Employers may now complete an I-9 verification using video, e-mail or fax review of their employees' work authorization documents. E-verify employers must still create new cases for new hires within three business days of the date of hire; however, the allotted timeframe to resolve a tentative non-confirmation (TNC) response is extended.
- President Donald Trump has announced plans to introduce an Executive Order limiting immigration to the United States. The president said he will pause all immigration – although there will be some exceptions – for a period of 60 days, but it is important to note that not all immigration wasn't actually paused following the announcement. Individuals applying for US Permanent Residence from outside of the country are impacted by the suspension
- U.S. Citizenship and Immigration Services (USCIS) announced that certain field offices, application support centers and asylum offices, will resume face-to-face services beginning on June 4, 2020
- A settlement agreement has been reached between a nonprofit organization that represents the interests of IT companies and U.S. Citizenship and Immigration Service (USCIS). As per the settlement, USCIS will rescind two guidance memoranda and one regulation that the agency had relied upon for years when adjudicating 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. Citizenship and Immigration Services (USCIS) will resume premium processing service (i.e. expedited government review) for certain employment-based visa petitions in a phased approach
- Effective June 1, 2020, USCIS will accept Form I-907, Request for Premium Processing Service for all eligible Form I-140 petitions.
- Effective June 8, USCIS will accept premium processing requests for: H-1B petitions filed before June 8 that are pending and are cap-exempt such as for petitions filed by cap-exempt employers and petitions filed for beneficiaries previously counted toward the numerical allocations. All other Form I-129 petitions filed before June 8 that are pending for nonimmigrant classifications other than H-1B vis and also eligible for premium processing. This includes petitions filed on behalf of beneficiaries seeking L, TN, O, P, Q, and R visa classifications.
- Effective June 15, USCIS plans on resuming premium processing for: H-1B petitions requesting premium processing to be filed concurrently with their Form I-129 (or request for a petition filed on or after June 8) and are exempt from the cap because:
  - The employer is cap-exempt or because the beneficiary will be employed at a qualifying cap-exempt institution, entity or organization (such as an institution of higher education, a nonprofit research organization or a governmental research organization); or
  - The beneficiary is cap-exempt based on a Conrad/IGA waiver under INA section 214(l).
- Effective June 22, USCIS plans on resuming premium processing for all other Form I-129 petitions, including:
  - All H-1B cap-subject petitions (including those for fiscal year 2021) for both premium processing upgrades and Form I-907s filed concurrently with the Form I-129. This includes petitions files requesting a change of status from F-1 nonimmigrant status.
  - All other Form I-129 petitions for nonimmigrant classifications eligible for premium processing and requesting premium processing concurrently with the Form I-129
- The U.S. Department of Labor's Office of Foreign Labor Certification (OFLC) announced that it will not extend temporary extensions of time and deadlines to respond to certain inquiries and recruitment for PERM filings for employers impacted by the COVID-19 pandemic. These accommodations allowed for an automatic extension (until May 12, 2020) to respond to OFLC inquiries with an initial deadline falling between March 13, 2020 and May 12, 2020. This extension applied to requests for audit documentation; a response to a Notice of Deficiency; submissions of recruitment reports; business verification and sponsorship documentation; supervised requirement requests; requests for reconsideration of a prevailing wage determination; and any other request for information issued by the Office of Foreign Labor Certification containing a due date. It also extended the 180-day PERM recruitment window by 60 days for all filings that occur by May 12, 2020.



Region: America



United States

United States

#### Immigration (contd.)

- 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 travellers 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 US\$ 600 per taxpayer and US\$ 600 per dependent aged 16 years or younger



Region: America



United States

United States

#### Compensation & Benefits (contd.)

- 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:
  - Extends and expands the paid sick leave and the expanded Family Medical Leave Act credit
  - Limited the deduction for certain employee compensation for public companies for tax years beginning after December 31, 2026
- 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, Modifications to the gross receipts test, Revisions to the definition of qualified wages, New restrictions on the ability of eligible employers to request an advance payment of the credit
- As of April 13, the IRS released an advance version of Notice 2022-24, which further amplifies the penalty relief provided to deposits of employment taxes reduced in anticipation of the following credits:
  - Paid sick and family leave credits under the Families First Coronavirus Response Act
  - Paid sick and family leave credits
  - The employee retention credit under the Coronavirus Aid, Relief, and Economic Security Act
  - The employee retention credit
  - The credit for Continuation Coverage Premium Assistance
- As of April 21, the IRS issued a fact sheet with information regarding availability of tax credits for small employers, that provides paid leave for employees receiving COVID-19 vaccinations
- As of April 22, the IRS released an advance version of Rev. Proc. 2021-20, that provides safe harbor for certain taxpayers that received first round of PPP loans but didn't deduct any of the original eligible expenses
- As of 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

#### Social Security

- The CARES Act allows employers and self-employed individuals to defer payment of the employer share (6.2%) of the social security tax they otherwise are responsible for paying in 2020, effective for payments due after the date of enactment. Fifty percent (50%) of the deferred payroll taxes are due on December 31, 2021, and the remaining amounts are due on December 31, 2022
- As of January 20, 2021, 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
- As of December 28, 2021, the payment for deferred 2020 Social Security tax (half the value) for employers and self-employed individuals is due on January 3, 2022. The other half of the deferral is due on January 3, 2023

#### Payroll Reporting and Withholding Changes

- 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

#### Payroll Reporting and Withholding Changes (contd.)

- 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)
- On August 28, 2020, highly-anticipated guidance was released, by the U.S. government concerning implementation of the payroll tax deferral directed by U.S. President Donald Trump in a recent presidential memorandum
- 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



Region: America



United States

United States

#### 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)

#### Waiver of Penalties & Interest

- 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.

#### Filing / Payment Due Date

- Postponed from April 15 to 15 Jul 2020. Some state and local governments have offered extensions to file and pay as well. See KPMG State & Local Extension Matrix at <https://assets.kpmg/content/dam/kpmg/us/pdf/2020/03/tmf-salt-covid-19-matrix.pdf>
- 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

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





Region: America



United States

United States

#### Other Relevant Information (contd.)

- 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 foregoing ERCs. The refundable tax credit is 50% of up to USD 10,000 in wages per employee paid by an eligible employer whose business has been adversely financially impacted by COVID-19
- On August 8, 2020, as a response to the COVID-19 health crisis, the U.S. president issued a memorandum directing the Treasury Secretary to defer the collection of certain payroll taxes for the period of September 1, 2020 to December 31, 2020. This is a deferral of payroll taxes owed not an exemption from one's liability to payroll tax. In particular, the memorandum directs the Treasury Secretary to defer the collection of the employee portion of OASDI, but does not defer the collection of the employee portion of Medicare. Given the relatively low bi-weekly wage threshold amount, many assignees subject to 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
- On February 27, the U.S. House of Representatives passed H.R. 1319, the "American Rescue Plan Act of 2021
- As of March 6, the US Senate passed its version of COVID-19 relief bill
- As of March 10, Massachusetts Department of Revenue issued new rules for income generated by certain telecommuting non-residents
- On March 11, President of The United States signed American Rescue Plan into law, the act will include several 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
- As of March 16, the Congressional Research Service (CRS) of the US Library of Congress has released a report providing a comparison of the major aspects of the first, second and third rounds of direct payments that the US Congress has authorized to mitigate the economic impact on US individuals of the COVID-19 pandemic
- Effective May 4, the U.S. Citizenship and Immigration Services (USCIS) announced the extension of employment authorization document (EAD) available to certain EAD renewal applicants, to up to 540 days
- As of May 13, the IRS has announced the extension of temporary relief that allows individual participants (including spousal consents) of retirement plan election to sign remotely. The extension is until December 31, 2022



Region: America

 Uruguay

Uruguay

#### Travel Restrictions

- 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
- 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
- Effective November 1, Uruguay will open its borders to all vaccinated foreign passengers with negative PCR coronavirus test results
- 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
- As of January 3, 2022, all foreign nationals who enter Uruguay must show that they have been completely vaccinated within 14 days and nine months before departing for the country. Minors as well as individuals who can show a positive RT-PCR test confirming disease infection no more than 90 days and no fewer than 20 days before departure are exempt from the vaccine requirement.
- Additionally, all arriving passengers must present a negative result from a COVID-19 RT-PCR test taken within 72 hours before departure for Uruguay, except for children under 6 years old
- As of April 1st, the authorities of Uruguay have removed the testing requirement for fully vaccinated travelers. However unvaccinated or partially vaccinated travelers must undergo pre-arrival test

#### Immigration

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

#### Compensation & Benefits

##### Social Security

- The employer social security contributions payment of partners of personal companies corresponding to the months of March 2020 and April 2020 was deferred
- 60% of said employer social security contributions will be paid in 6 installments starting in June, and the remaining 40% will be subsidized by the State
- The Executive Branch regulated the procedures for Social Security Additional Assistance Tax (IASS Additional Tax). The IASS Additional Tax taxes the income corresponding to retirement benefits, pensions, military and police retirement benefits, and similar passivity benefits in charge of public, 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





Region: America

Uruguay

Uruguay

#### Other Relevant Information

- DGI Resolution No. 653/020 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. In case of presenting symptoms associated with COVID-19 during the development of the activity in the country, the person should isolate his/herself avoiding contact with other people, in accordance with the provisions of the Executive Power and immediately consult with the contracted health insurance, complying with the measures of hygiene by the Ministry of Public Health, and the use of collective public transport should be avoided
- As of 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



Region: America



Venezuela

Venezuela

#### 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

Region: Europe



Armenia

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#### Travel Restrictions

- As of December 20, international arrivals via air or land must provide proof of having tested negative for COVID-19 using a PCR test, taken no more than 72 hours before arrival or evidence of full COVID-19 vaccination. Individuals arriving without the required documentation must pay for a test on arrival and self-isolate until a negative result is confirmed
- Effective May 1, the authorities of Armenia will revoke all COVID-19 related travel restrictions

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#### Immigration

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#### Compensation & Benefits

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#### Social Security

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#### Payroll Reporting and Withholding Changes

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#### Tax Profile / Tax Residency changes

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- 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

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#### Filing / Payment Due Date

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#### Other Relevant Information

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Austria

## Travel Restrictions

- As of August 3, a traveller is considered vaccinated only 22 days after the first dose for a period of 90 days from the vaccination date. After the second dose is taken, the validity of the traveller's proof of vaccination for travel is extended for another 270 days. The following vaccines are accepted by Austria:
  - BioNTech/Pfizer
  - AstraZeneca (including Covishield)
  - Johnson & Johnson
  - Moderna
  - Sinovac
  - Sinopharm
- Those who are vaccinated with a mix-and-match of the vaccines listed above are also considered immunized
  - Effective September 15, US nationals will no longer be permitted entry in Austria unless they present a proof of vaccination or recovery, and only those inoculated with the authorised COVID vaccines, which among others include the European Medicines Agency (EMA). Apart from the US, travellers from Albania, Armenia, Azerbaijan, Brunei, Israel, Japan, Kosovo, Montenegro, North Macedonia, Serbia and Thailand will also be subject to stringent travel restrictions
  - Effective November 22, antigen tests will not be accepted for entry, only PCR tests and the other two certificates will be recognized. Further, the validity of PCR tests will be reduced to 72 hours
  - Effective December 20, travellers entering Austria would be obliged to take a PCR test unless they have already received the booster jab. If a traveller is unable to show a PCR test result upon arrival, the individual will have to undergo self-isolation, until he/she can present a negative PCR test
  - As of December 21, individuals residing in Austria, as well as EU/EEA citizens and persons residing or habitually residing in an EU/EEA country without proof of vaccination or recovery are allowed to enter the country. However, they must register upon entry and quarantine for 10 days. Quarantine can end after five days on confirmation of a negative PCR test result
  - As of December 21, children of any vaccination status up to the age of 17 can enter Austria without need to undergo quarantine, if accompanied by a fully vaccinated or recently recovered adult. However, those aged 12 to 17 must show proof of a negative PCR test, full vaccination, or recent recovery on arrival
  - As of December 21, Angola, Malawi, and Zambia have been added to the list of virus-variant countries, which also comprises Botswana, Eswatini, Lesotho, Mozambique, Namibia, South Africa, and Zimbabwe. Flights from these countries are prohibited from landing in Austria. This entry ban also applies to individuals who have been in these countries in the last 10 days.
  - As of December 21, 2021, permitted travellers arriving from, or having visited, a virus-variant area in the last 10 days must complete an online pre-travel clearance form within 72 hours before entry and self-isolate for 10 days; travellers may end the quarantine period early by obtaining a negative PCR result on the fifth day after entry
  - Effective January 24, 2022, travellers from the United Kingdom, the Netherlands, Denmark, and Norway are eligible to enter Austria without being obliged to follow quarantine rules, provided they have completed their immunization process against the virus and have received the third booster jab or have recovered from the virus within the past 180 days.
- However, they are required to present a negative test not older than 48 hours upon their arrival in Austria.
- Travellers entering Austria from other territories will be obliged to provide proof of vaccination or recovery from the virus and also present a negative result of the COVID-19 PCR test or proof of a booster jab
- As of January 27, travellers who have already received a booster dose do not have to present a pre-entry test when reaching Austria.
- On the other hand, those who have only completed their primary vaccination but have not received an additional vaccine dose must complete a pre-travel clearance registration, provide a vaccination certificate as well as a negative PCR test, which must be taken within 72 hours before arrival
  - Effective February 1, Austria will recognise only vaccination passes that show that the holder has taken the second vaccine dose within the last 180 days to prove their "2-G" status. Austria will still permit entry to those who got their last dose within 270 days
  - Effective from February 19, the "2-G" will be replaced by "3-G" (vaccinated, recovered or PCR test) at restaurants/hotels/ski lifts in all Austrian provinces except for Vienna where "2-G" remains
  - Effective February 22, Austria will apply the "3-G-Rule". The travellers are permitted entry to Austria as long as they hold a valid certificate that indicates that the holder has been vaccinated, tested, or recovered from the virus
  - As of April 21, Austria will permit cross border travelers from Slovakia to enter the country without any restrictions
  - Effective May 16, the officials of Austria have abolished all the COVID-19 related entry restrictions
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Austria, please click here: <https://reopen.europa.eu/en/map/AUT>.

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

Region: Europe



Austria

<b>Immigration</b>	<ul style="list-style-type: none"> <li>Applications and further information in the context of residency permits are to be filed via e-mail or regular mail at the Austrian embassies and consulates (no filing in person)</li> <li>Austrian embassies and consulates currently do not issue visa or accept visa applications upon expiration of a residency permit an application for an extension can be timely filed by e-mail or regular mail at the competent authority - when filed timely, continued presence in Austria (and work if it had been authorized before already) is allowed</li> </ul>
<b>Compensation &amp; Benefits</b>	<ul style="list-style-type: none"> <li>As of June 26, 2020: <ul style="list-style-type: none"> <li>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</li> <li>Employees are still able to obtain lump-sum commuter allowance and they remain deductible despite employee working in home office</li> <li>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..</li> </ul> </li> </ul>
<b>Compensation &amp; Benefits (contd.)</b>	<ul style="list-style-type: none"> <li>As of February 25, the Austrian parliament (Nationalrat) has approved the second bill on COVID-19 tax measures (2. 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</li> </ul>
<b>Social Security</b>	<ul style="list-style-type: none"> <li>Contributions: <ul style="list-style-type: none"> <li>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</li> <li>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</li> </ul> </li> <li>Benefits: <ul style="list-style-type: none"> <li>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</li> </ul> </li> </ul>
<b>Payroll Reporting and Withholding Changes</b>	<ul style="list-style-type: none"> <li>Special rules are to be taken into account when employees are subject to the Corona-short-time work model</li> </ul>
<b>Tax Profile / Tax Residency changes</b>	<ul style="list-style-type: none"> <li>The mutual agreement between Austria and Germany has been amended for frontier workers for the days spent working from home due to COVID-19 pandemic measures which will be deemed to be spent in the state where the workers would have carried out the work without the current COVID-19 pandemic measures. This rule will not be applicable to working days which would have been spent in the home office anyway or in third countries, in particular if working from home is part of the respective contractual labor agreements. The mutual agreement further stipulates that concerned frontier workers intending to make use of the mutual agreement are obliged to collect relevant evidence, i.e. a statement by the employer about the days spent in home office due to the COVID-19 pandemic</li> <li>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</li> <li>As of July 7, Austria's Ministry of Finance released the Information regarding the application and interpretation of double taxation treaties in connection with the COVID-19 pandemic, focusing on treatment of wages in connection with activities performed in one's home office. In general, this includes guidelines with respect to the allocation of taxation rights for income related to work performed in a home office, either under Article 15 of the OECD Model or where specific provisions for cross-border workers are applicable. Moreover, the allocation of taxation rights for "Corona-short time work" payments is discussed - either taxed under Article 15 of the OECD Model or where applicable under specific provisions, such as Article 18 paragraph 2 of the OECD Model. In addition, the information clarifies whether a permanent establishment (PE) for the foreign employer is likely to be established in the residence state of the employee because of work performed in his/her home office. Finally, matters of construction site PEs are discussed</li> </ul>
<b>Waiver of Penalties &amp; Interest</b>	<ul style="list-style-type: none"> <li>As of December 14, the Austrian parliament has approved the draft bill on COVID-19 tax measures, which aims to prolong the application of already existing measures to support taxpayers and provides for other amendments to tax laws, such as the introduction of an interest deduction limitation rule which shall apply as from January 1, 2021</li> </ul>
<b>Filing / Payment Due Date</b>	

Region: Europe



Austria

#### Other Relevant Information

- 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

Region: Europe



Belgium

#### Travel Restrictions

- Belgian residents returning to Belgium after 1 July 2021 (<https://www.info-coronavirus.be/en/news/occ-0406/>)
  - 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, or 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 quarantine
- 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
- Latest info on travel ban to Belgium from countries with high risk: <https://www.info-coronavirus.be/en/countries-with-high-risk/>
- Effective August 13, Belgium started recognizing COVID-19 vaccination certificates issued in England and Wales, going forward, fully vaccinated travellers from England and Wales will be allowed to enter Belgium without being subject to a quarantine requirement conditional the individual is tested on day 1 or 2 after they arrive in Belgium. One has to stay in quarantine until the negative result of the test on day 1 or 2. If the test is positive, the individual needs to complete the 10-day quarantine
- Effective August 31, passengers who do not have a vaccination certificate, or a certificate of recovery and are returning from a red-zone location within the EU are obliged to undergo COVID-19 test on day one and seven after arrival
- Effective September 17, all individuals who have not been fully vaccinated and those who have not recovered from the virus- returning or travelling from a red zone located in the European Union/Schengen Area as well as those arriving from a red zone on the White List, will have to undergo COVID-19 testing on the first day and also a mandatory ten-day quarantine requirement, which can be shortened if a negative test result is presented on the seventh day
- 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
- Effective from October 11, 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
- Effective 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, travellers 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, 2021, 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

**Travel Restrictions (contd.)**

- Effective from February 18, 2022, both residents and international arrivals that present one of the following certificates- full vaccination, proof of recovery, or a negative test result, will be permitted to enter Belgium and will be exempted from additional test requirements. These travellers are no longer obliged to get tested on day one or seven. In addition, the quarantine requirement has expired.
- Moreover, Belgian residents who can't present a vaccination, recovery or test certificate and coming from epidemiologically unsafe countries must perform a rapid antigen or PCR test within 24 hours of arrival. This rule applies to dark red countries in the European Union and third countries outside of the EU's white list.
- However, the requirement of getting tested and quarantined upon arrival remains effective for travellers coming from a variant of concern areas
- Effective March 1, Belgium has decided to reduce the validity of vaccination certificates from 270 days to 150 days. At the same time, the validity period of recovery certificates has been increased from 90 to 150 days. Validity changes for both the vaccination and recovery certificates apply only to those 18 and older
- Effective March 7, Belgium will switch to code yellow. This means that citizens of the country, as well as travellers, will now be subject to facilitated national COVID-19 restrictions.
- Following the new update, an individual will no longer be required to present a valid COVID Certificate when accessing bars, restaurants, and cafes, among others. In addition, the current restrictions that apply for different events will also be lifted
- Effective from March 11, travellers will be able to enter Belgium without having to follow additional entry rules.
- According to the statement of the authorities, the requirement to complete a Passenger Locator Form (PLF) will no longer remain valid for travellers who reach Belgium from one of the European Union or Schengen Area countries.
- Nonetheless, travellers from third countries will still be subject to entry rules
- Effective from May 23, travellers from countries outside of the European Union can enter Belgium for non-essential travel purposes. The obligation to test on the first and seventh day of arrival, undergo quarantine for a period of ten days, as well as completing a Passenger Locator Form before travelling to Belgium or to present a valid certificate of vaccination, recovery or test result, have been removed.
- However, this does not apply to travellers coming from a country with a new variant of concern
- **The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Belgium, please click here:**  
<https://reopen.europa.eu/en/map/BEL>  
**NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome**

**Immigration**

- 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 February 14, the authorities extended the tax-free e-work cost compensation, effective February 1, 2022 the tax-free amount will be EUR 134.71 per month

**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

**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**

- Effective July 1, Belgium and Netherlands agreed to terminate the mutual agreement on taxation of frontier workers

**Waiver of Penalties & Interest**



Region: Europe



Belgium

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**Filing / Payment Due Date**

**Other Relevant Information**

- As of September 2, Belgium has implemented a new measure with respect to contact tracing of foreign employees working in Belgium across sectors such as Construction, Cleaning, Agriculture and Horticulture, and Meat. For such employees, the employers are required to collect personal information, place of residence, telephone number, etc. and keep the same updated at all times
  - As of January 21, the Belgian government implemented a new measure at the end of August last year: the pre-tracing of foreign workers temporary 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
-

Region: Europe



Belarus

#### Travel Restrictions

- As of March 25, 2020, Belarus instituted a mandatory 14-day self-quarantine requirement for persons entering Belarus from countries where the COVID-19 virus is actively circulating
- As of October 29, the Republic of Belarus has temporarily restricted entry via ground border posts for some categories of physical persons from Latvia, Poland and Ukraine
- As of December 10, Belarus will close its land borders to its own citizens later this month (December 2020)

#### Immigration

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

#### Compensation & Benefits

##### Social Security

- Effective November 1, Belarus indexed child benefits, social pensions, allowances and bonuses, additional benefits for pensioners over 75 and other payment
- 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

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

- As of April 29, Belarus will earmark about Br110 million to boost the domestic economy menaced by the coronavirus. There will be five packages. They provide for a number of monetary and prudential measures, support for the real economic sector and protection of the consumer market. The government is working on an additional package of fiscal measures, not yet announced

Region: Europe



## Bosnia and Herzegovina



Bosnia and Herzegovina

### Travel Restrictions

- As of February 4, 2022, foreign nationals can enter Bosnia and Herzegovina, provided they possess documentation showing they have been fully vaccinated against, recovered from, or tested negative for COVID-19. The test must be taken within 48 hours before arrival if traveling from somewhere in Europe or 72 hours if arriving from outside Europe.
- Cabin and freight crews, diplomats, foreign military personnel stationed in Bosnia and Herzegovina, and passengers transiting the country do not need to provide a negative test
- As of February 4, citizens of Croatia, Serbia, and Montenegro and their immediate families can enter without a negative COVID-19 test result, provided they are entering from their country of citizenship

### 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)

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

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

### Other Relevant Information

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

## Region: Europe



Bulgaria

### Travel Restrictions

- As of an update from January 7, 2022, the COVID-19 certificates from North Macedonia, Turkey, Ukraine, San Marino, Vatican City, Switzerland, Andorra, Albania, Faroe Islands, Monaco, Panama, Morocco, Israel, United Arab Emirates, Armenia, The United Kingdom and Northern Ireland, El Salvador, Lebanon, Cape Verde, Uruguay, Thailand, Tunisia, Taiwan, Montenegro are recognized as equivalent to the EUDCC, in Bulgaria
- As of February 2, Bulgaria has introduced a dark red category of nations, which represents the epidemiologically most dangerous countries.
- Passengers from dark red countries have to present a PCR test performed within 72 hours of arrival, in addition to the recovery certificate or vaccination certificate that proves the holder has been vaccinated with the single-shot or two-doses vaccine 270 days before travelling to Bulgaria. Travellers who have received the booster shot are exempted from pre-departure test requirements
- As of February 2, travellers arriving in Bulgaria from red zone nations are obliged to present the vaccination, recovery, or test certificate – provided the PCR test was performed 72 hours before departure. If the travellers fail to present such documents, the person must be quarantined for ten days upon reaching Bulgaria and undergo a PCR test 72 hours after entering the country
- As of February 2, no country is included in Bulgaria's green category, whereas countries not found on red or dark red lists are part of the orange category.
- Travelers from green and orange countries can enter Bulgaria by presenting a valid digital COVID certificate for recovery, testing or vaccination or an equivalent document containing the same data. If the travellers fail to present any of these documents, they must undergo a ten-day quarantine upon arrival
- As of March 13, in addition to the 27-nation-bloc of the European Union, the following countries are included in the red zone list of Bulgaria:
  - Australia, Jordan, Afghanistan, Cayman Islands, Barbados, Bahrain, North Korea, Costa Rica, Bermuda, Brunei, Bhutan, the United Kingdom, Vietnam, Mauritius, Maldives, Gibraltar, Georgia, New Zealand, the New Caledonia, Dominica, Isle of Man, Israel, Palau, South Korea, Ukraine, Russia, Lebanon, Faroe Islands, Saint Pierre and Miquelon, Singapore, French Polynesia, Serbia, Tanzania, Chile, Tonga, Turkey, and Japan, SchengenVisaInfo.com reports.
- Arrivals from these countries are permitted in Bulgaria if the present one of the following documents:
  - a valid EU digital COVID-19 vaccination certificate, indicating the holder has received a full vaccination series at least 14 days before travelling
  - a recovery certificate, valid for 180 days
  - a negative test certificate, indicating a PCR test was performed 72 hours before arrival or an antigen test 48 hours before entry
  - an equivalent document containing the same data as the EUDCC
- Those who refuse to present such documents are obliged to undergo a ten-day quarantine
- Effective April 1 until May 15, all travelers wishing to enter Bulgaria must carry a valid vaccination, recovery, or test certificate, irrespective of their country of arrival
- Effective April 13, travelers from Poland, Czech Republic, Romania, Slovakia, Hungary, Turkey, Serbia, Israel, North Macedonia, and Egypt are no longer required to produce vaccination certificate, proof of recovery, or negative PCR test results. This measure is valid until May 15
- Effective May 1, all travelers can enter Bulgaria without being subjected to any COVID-19 related travel restrictions
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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 funding of employers under the 60/40 mechanism will continue for the period from 1 August until 31 December 2021. The funding of employers under the 60/40 mechanism will also continue for the period from 1 January until 28 February 2022 but under changed criteria for approval.

#### 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

Region: Europe



Croatia

#### Travel Restrictions

- As of July 23, 2021, Croatia has set a maximum validity period of the COVID-19 Vaccination Passport. According to this regulation, all travellers will be banned from entering the country without presenting a negative COVID-19 PCR or rapid antigen test result if more than 210 days have passed since the second dose of any approved vaccine has been taken
- As of July 27, all travellers from Schengen Area and EEA countries are permitted to visit Croatia by providing a valid EU Digital COVID-19 Vaccination Certificate. However, if travellers from these countries cannot present such a document, they will be allowed to enter Croatia if they provide one of the following documents:
  - A negative PCR test result, taken within 72 hours before departure or a rapid antigen test (RAT), taken within 48 hours before departure, which also has to be recognized by the Member States of the European Union
  - A positive PCR or RAT result, indicating the holder was infected with the virus 11 to 180 days before reaching the Croatian border; or the travellers can present a recovery certificate issued by a medical authority
  - A vaccination certificate, proving the holder has been fully vaccinated with Pfizer, Moderna, AstraZeneca, Gamaleya or Sinopharm vaccine, 14 to 210 days before the arrival
  - A vaccination certificate indicating the travellers has received only the first shot of Pfizer, Moderna or Gamaleya vaccine, 22 to 42 days before reaching the country and 22-84 days for those who got the first shot of AstraZeneca vaccine
  - A recovery certificate indicating the holder recovered from Coronavirus and has received the first shot of the vaccine within six months of being infected with the virus, and with the vaccine being taken 210 days before reaching Croatia
- As of February 1, 2022, Croatia has permitted non-essential travel for travellers coming from the EU and Schengen Area countries as well as from Bahrain, Chile, China, Colombia, Indonesia, Kuwait, New Zealand, Peru, Qatar, Rwanda, Saudi Arabia, South Korea, the UAE, and Uruguay. Travel from other locations is currently only permitted for limited purposes, though these include tourist travel with pre-paid accommodation and business reasons.
- All permitted arrivals must possess either a certificate of vaccination, a certificate of recovery, a negative PCR test taken no more than 72 hours prior to entry, or a rapid antigen test taken no more than 24 hours prior to entry. Travellers unable to meet this requirement must take a test on arrival and isolate until the result is known
- Effective May 2, the authorities in Croatia have removed all COVID-19 related travel restrictions
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Croatia, please click here: <https://reopen.europa.eu/en/map/HRV>

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

#### Immigration

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

#### Compensation & Benefits

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

#### Social Security

#### Payroll Reporting and Withholding Changes

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

#### Tax Profile / Tax Residency changes

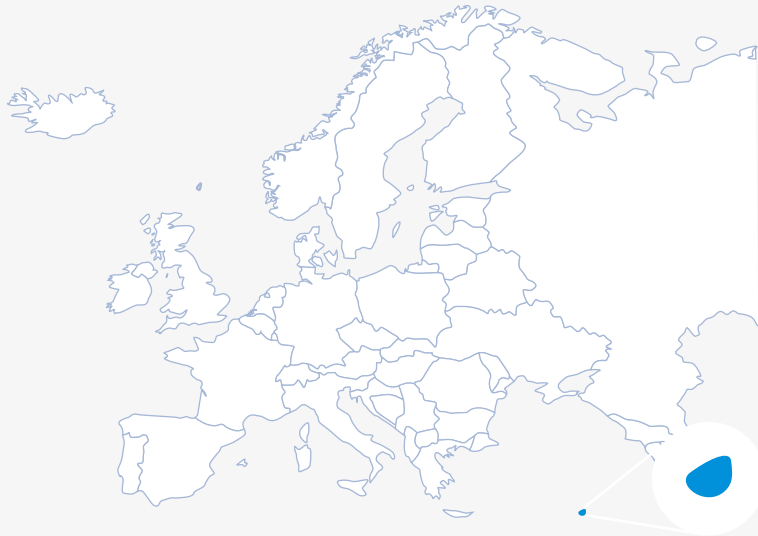
#### Waiver of Penalties & Interest

#### 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](mailto:uzg.covid@mup.hr)
- The Ministry of Internal Affairs invited all visitors to announce their arrival to Croatia by registering on [entercroatia.mup.hr](http://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

Region: Europe



#### Travel Restrictions

- As of March 22, 2022, Cyprus has removed China, Hong Kong and Macau from the green category and added them to the red one
- Effective April 18, Cyprus will remove the requirement to present Cyprus Flight Pass i.e., passenger locator form for all travelers
- Effective June 1, travelers are no longer required to be vaccinated to enter Cyprus, or show proof of a negative test or vaccination
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Cyprus, please click here: <https://reopen.europa.eu/en/map/CYP>  
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

#### Immigration

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

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

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

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

- As of May 25, Cyprus waives certain interest and penalties for overdue tax liabilities

#### Filing / Payment Due Date

#### Other Relevant Information

- As of April 21, the Cyprus ministry of health has extended the age criteria (i.e., 18 – 45 years) for the immunized Turkish Cypriots to apply for European Digital COVID Certificate (EUDCC)

Cyprus

## Region: Europe



### Czech Republic

#### 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.

Region: Europe



#### Payroll Reporting and Withholding Changes

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

#### Tax Profile / Tax Residency changes

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

#### Waiver of Penalties & Interest

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

#### Filing / Payment Due Date

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

#### Other Relevant Information

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

Czech Republic



Region: Europe



Denmark

#### 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, Lichtenstein, 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, Israel, 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
- On December 22, Denmark scrapped extraordinary travel restrictions for South Africa, Lesotho, Eswatini (Swaziland), Mozambique, Zimbabwe, Botswana, Namibia, Angola, Malawi, and Zambia. However, travellers from these countries still need to get tested and undergo isolation upon entry to Denmark
- Effective December 27, 2021, all incoming travellers in Denmark will be subject to the requirement of presenting negative result of a pre-entry COVID-19 PCR test performed 72 hours before entry or a rapid test performed 48 hours before entry.
- EU nationals and those who have been vaccinated against COVID-19 will also be subject to the new require. Those who have previously recovered from COVID-19 and residents of Denmark are exempt from this obligation, however the latter need to test within 24 hours upon arrival in the country
- Effective from February 1, 2022, Denmark will lift the requirements for all travellers to present a post-arrival test result and undergo mandatory quarantine. Additionally, the requirement for a traveller to be a permanent resident of an EU/Schengen country, an OECD country, or a COVID-19 risk country in order for his/her vaccination to be recognized, has also been removed.
- Therefore, Denmark will permit entry for individuals from all over the world, given that they have a valid proof of vaccination with a recognized vaccine. Those who have been previously infected with COVID-19 can also enter the country.

Region: Europe



Denmark

#### Travel Restrictions (contd.)

- Effective from February 1, 2022, Denmark will lift the requirements for all travellers to present a post-arrival test result and undergo mandatory quarantine. Additionally, the requirement for a traveller to be a permanent resident of an EU/Schengen country, an OECD country, or a COVID-19 risk country in order for his/her vaccination to be recognized, has also been removed.
- Therefore, Denmark will permit entry for individuals from all over the world, given that they have a valid proof of vaccination with a recognized vaccine. Those who have been previously infected with COVID-19 can also enter the country.
- The following vaccines are now accepted for travel to Denmark:
  - Pfizer/BioNTech
  - Moderna
  - AstraZeneca
  - Janssen
  - Novavax
  - Covishield
  - Covaxin
  - Sinovac
  - Sinopharm
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Denmark, please click here: <https://reopen.europa.eu/en/map/DNK>

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

#### Immigration

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

#### Compensation & Benefits

- The government has 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
- As of December 28, 2021, Denmark has announced that Danish companies and self-employed individuals can start applying for the reopened COVID-19 pandemic compensation schemes for fixed expenses and wage costs

#### 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.

Region: Europe



#### 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

#### Other Relevant Information

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

Denmark

Region: Europe



#### Travel Restrictions

- Effective February 1, 2022, Estonia has announced the extension of the COVID-19 vaccination certificate's validity from nine months to fifteen, for individuals aged from 12 to 18 years old
- As of February 7, unvaccinated and unrecovered travelers from countries present in Estonia's red list, are obliged to follow a seven-day mandatory quarantine rule upon their arrival.
- Travelers who have completed their immunization process will not be required to follow testing or quarantine requirements when planning to enter the country
- Effective February 7, Estonia has abolished the color-coded systems for European Union and Schengen Zone countries travelers who have completed their immunization process against the virus as well as those who have recovered from the virus.
- The rules are valid for arrivals from countries included in the green and red lists and will affect only persons who have not been vaccinated against the virus
- Effective February 21, arrivals from the European Union and Schengen Zone's 27-nation-bloc are permitted to enter Estonia by providing a COVID-19 vaccination or recovery certificate.
- As of March 15, Estonia has decided to abolish the requirement to present proof of the COVID-19 certificate
- As of April 15, travelers entering Estonia will no longer be obliged to undergo mandatory self-isolation/quarantine. However, third country nationals still require a valid vaccination certificate or a negative result of the COVID-19 PCR test
- Effective June 16, all third country nationals, regardless of their country of origin, will no longer be required to present a valid vaccination, recovery, or test certificate upon their arrival in Estonia
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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 9 September 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)

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

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

#### Filing / Payment Due Date

#### Other Relevant Information

Region: Europe



European Union

#### Travel Restrictions

- As of December 21, 2021, the European Union Commission has revised the validity of EU Vaccination Certificate to 270 days
- Effective January 4, 2022, the EU has ended the travel ban placed on flights arriving from Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, Zimbabwe, and South Africa
- As of January 25, the European Union has lifted Covid-19 travel restrictions, allowing member countries to do away with quarantine and testing for vaccinated fliers travelling inside its 27-nation bloc.
- Residents with a COVID-19 digital certificate stating they are fully vaccinated, a certificate of their recent recovery from the virus or a negative test result from within 72 hours will be able to move freely across the bloc.
- However, the EU also recommended additional restrictions for residents who are unvaccinated or haven't recovered from the virus and are coming from areas the European Center for Disease Prevention and Control indicates have a high rate of infections
- Effective from February 1, the European Union will introduce individual-based travel restrictions, under which the Member States would be advised to remove the current restrictions, which are based on the COVID-19 situation on the traveller's country of departure and replace them with restrictions based on the traveller's situation
- As of February 22, the EU has reached an agreement on recognizing the COVID-19 certificates of the following countries:
  - Albania
  - Andorra
  - Armenia
  - Benin
  - Cabo Verde
  - El Salvador
  - Faroe Islands
  - Georgia
  - Israel
  - Iceland
  - Jordan
  - Lebanon
  - Liechtenstein
  - Moldova
  - Monaco
  - Montenegro
  - Morocco
  - New Zealand
  - North Macedonia
  - Norway
  - Panama
  - San Marino
  - Serbia
  - Singapore
  - Switzerland
  - Taiwan
  - Thailand
  - Tunisia
  - Togo
  - Turkey
  - Ukraine
  - United Arab Emirates
  - The United Kingdom
  - Uruguay
  - The Vatican
- As of February 23, the EU Council's list of safe third countries is as follows:
  - Bahrain
  - Chile
  - China, subject to confirmation of reciprocity
  - Colombia
  - Indonesia
  - Kuwait
  - New Zealand
  - Peru
  - Qatar
  - Rwanda
  - Saudi Arabia
  - South Korea
  - United Arab Emirates
  - Uruguay

## Region: Europe



European Union

### Travel Restrictions (contd.)

- Travel restrictions should also be gradually lifted for the two special administrative regions of China:
  - Hong Kong
  - Macao
- Effective March 1, 2022, the European Union Member States are advised to remove the ban on non-essential travel for citizens of third countries who have been vaccinated against COVID-19, as well as for those who have recovered from the virus
- On March 11, the Council of the EU has approved the extension of the European Union's Digital COVID Certificate, until June 2023
- As of May 10, the Commission of the European Union will accept digital COVID-19 certificates from the following countries - Indonesia, Seychelles and Vietnam as equivalent to the EU COVID 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 travel within the EU, please click here: <https://reopen.europa.eu/>**  
**NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.**

### Immigration

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

### Compensation & Benefits

#### Social Security

- The EU Regulations for coordination of social security continue to apply.
- Frontier workers: workers who reside in one EU country and who normally travel to another EU country to work are covered by social security in the country where they work. Due to Covid-19 the access to the workplace might be restricted
- Frontier workers who work exclusively in their country of residence during Covid-19 lockdown will not change the country of social security, as this change in the working pattern is temporary and for social security purposes is viewed as a temporary posting. It is possible to obtain a certificate (A1) or other forms of documentation, once it is known when the work in the country of residence will cease. Frontier workers who work partially in their country of residence and partially in their country of work will qualify as multi-state workers for social security purposes
- Multi-state workers: workers who work less than 25 pct. in the country of residence are covered by social security in the country where the employer is located, normally the country of work. An assessment of 25 pct. is done for work during a 12 months period
- Multi-state workers, residence and employer in the same EU country: diminished traveling activity during Covid-19 pandemic does not lead to any changes to social security. It is not necessary to apply for a new certificate (A1)
- Multi state workers, residence in one EU country, employer in another EU country: once work is resumed, assess over 12 months period if 25 pct. is exceeded. 12 months period begins with the time when the working pattern changed due to Covid-19. If 25 pct. is exceeded, consider applying for art 16-agreement or obtaining other form of documentation for unchanged status of social security from the competent authorities
- On 14 June, the EU Administrative Commission announced the extension of the "no-impact policy" for social security for frontier workers until the end of 2022. Workers who reside in one EU member state and work in another EU member state can work from home longer (more than 25 percent of time) and remain covered by social security in the country where their employer is located

### Payroll Reporting and Withholding Changes

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

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information

- As of May 11, the Commission of European Union published EU Sanctions Map tool which will provide a consolidated list of travel restrictions that the EU has adopted. Currently the tool shows the restrictive measures for the following countries - Russia, Belarus, Ukraine, China, Democratic People's Republic of Korea, Nicaragua, Venezuela, Guinea, Mali, Tunisia, Libya, South Sudan, Central African Republic, Democratic Republic of Congo, Zimbabwe, Somalia, Yemen, Iraq, Syria, Bosnia and Herzegovina, Turkey, Iran, Afghanistan, and Myanmar

Region: Europe



#### Travel Restrictions

- Restrictions on entry at Finland's external borders have ended on 30 June. This means that third-country travellers arriving in Finland are no longer required to hold vaccination or COVID-19 test certificates, and COVID-19 tests will not be carried out at border crossing points. No health grounds remain for restrictions at external borders.
- Effective July 1, Finland has also reopened its border with Russia. Therefore, individuals crossing the border will no longer be required to present COVID-related documentation. However, they are still obliged to present passports and visas if required
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Finland, please click here: <https://reopen.europa.eu/en/map/FIN>  
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome

#### Immigration

- Visa application centers of Finland in Russia are open to accepting applications from business customers. We always recommend, however, confirming the current situation directly with the Embassy or visa center, whichever applicable.

#### Compensation & Benefits

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

#### Social Security

- Contributions:
  - The term of payment is lengthen three months for employment pension and self-employed persons' pension
  - Companies can re-borrow part of already paid employee's pension contributions

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

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

#### Filing / Payment Due Date

- Corporate taxpayers and entrepreneurs can request certain payment arrangements

#### Other Relevant Information

- Finland has announced plans to introduce a form of exit tax on individuals starting from January 1, 2023. Gains arising from assets and property in the country would be subject to the tax. The aim of the new tax is to tax gains realized after moving abroad from Finland. However, the content of such an exit tax remain very unclear, the government has so far only announced an intent to introduce such a tax
- Effective April 15, tax authorities have announced that expenses incurred while purchasing face mask are no longer deductible as work-related expenses



## Travel Restrictions

- On June 23, France added Russia and Seychelles to the list of red countries
- As of October 26, 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.
- Meanwhile, Iran has been removed from France's red list of nations
- As of November 8, the French ministry highlighted that, only the travelers fully vaccinated with a European Medicines Agency approved vaccine will be permitted restriction free entry into the country, which means travelers must be vaccinated with one of the following vaccines: Pfizer/BioNTech (Comirnaty), AstraZeneca EU (Vaxzevria), Moderna (Spikevax), Johnson & Johnson (Janssen), and AstraZeneca – Covishield (Serum Institute of India)
- Effective December 4, 2021, France has announced that travellers from 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.
- On the other hand, arrivals from the Schengen zone will only need to present a negative test taken 24 hours before travel, if they are not fully vaccinated
- As of January 2, 2022, France has added the US to its COVID-19 red list of countries. Thus, unvaccinated citizens of the latter will be obliged to undergo self-isolation for ten days upon their arrival in France. The vaccinated travellers from the US are still required to present a negative result of the Coronavirus test before their arrival in France
- Effective January 6, France has removed South Africa from its list of locations subject to highly restricted travel rules. Travellers who have received the booster jab will be able to enter the French territory without having to complete a self-isolation period, while those who are unvaccinated must on the contrary quarantine in France for 10 days under supervision from local authorities
- As of January 26, France has moved the following countries from the red list to the orange list - Ukraine, Moldova, Russia, Mozambique, Botswana, Lesotho, Eswatini, South Africa, Zambia, Zimbabwe, Malawi, and Namibia
- Effective February 1, France recognises only vaccination certificates indicating that the holder has received the last vaccine dose in the context of primary vaccination within the last nine months. The new rules on the validity of vaccination passes apply only to travellers over the age of 18.
- Travellers aged between 13 and 17 will continue to be considered fully vaccinated if they have received two vaccine doses. In contrast, children under the age of 12 do not need to meet such a requirement, meaning that they are not required to be vaccinated in order to enter France
- Effective February 6, Uruguay has been moved from France's green list to the orange list
- As of February 12, fully vaccinated travellers from the United Kingdom will no longer be required to undergo pre-entry testing before arrival in France, provided that they have completed their primary vaccination. Additionally, British travellers will also no longer have to undergo testing before returning back to the UK.
- Unvaccinated travellers from the UK are not required to undergo self-isolation on their arrival in France, however, they are allowed to enter France only for essential purposes provided that they present a negative COVID-19 test result as well as complete a sworn statement
- As of February 15, fully vaccinated travelers irrespective of their country of origin will be allowed to enter France, without being subject to pre-entry testing requirement
- As of March 3, travellers from the following third countries can enter France without having to follow additional entry rules, as they have been added to the green list:
  - Angola
  - Argentina
  - Bahamas
  - Bangladesh
  - Benin
  - Bolivia
  - Botswana
  - Canada
  - Comoros
  - Djibouti
  - Dominican Republic
  - El Salvador
  - Eswatini
  - India
  - Iraq
  - Jamaica
  - Kazakhstan
  - Kenya
  - Lesotho
  - Namibia
  - Oman
  - Pakistan
  - Paraguay
  - Peru



## Region: Europe



### Travel Restrictions (contd.)

- Philippines
  - Saint Kitts and Nevis
  - South Africa
  - Zambia
  - Zimbabwe
  - Apart from the above-mentioned countries, France's green list already includes several other third countries. In addition, part of the green list are also all European Union/Schengen Area countries.
  - All travellers who reach France from one of the green-listed countries, including those who have not been vaccinated against the virus, are permitted restriction-free entry even if they do not have an essential reason for their trip
  - As of March 15, travellers from the United States, Brazil, Egypt, Tunisia, almost all of the African countries, and the Americas, can now reach France without being subject to additional entry rules as they have all been moved to the green list.
  - Unvaccinated travellers from "green areas" can also enter France for travel purposes without having to undergo additional measures upon arrival.
  - Unvaccinated travellers who reach France from a green-listed country are only required to provide a PCR or rapid antigen test taken recently
  - As of March 15, United Kingdom, Australia, and China, will remain part of France's orange list.
  - Vaccinated travellers from orange-listed countries can enter France only if they present a valid vaccination pass and a sworn statement attesting the absence of Coronavirus symptoms.
  - Unvaccinated travellers entering France from an orange-listed country must present a sworn statement as well as a negative test result upon arrival
  - Effective March 31, all travelers arriving from the UK irrespective of their vaccination status will be allowed to enter France under facilitated rules
  - The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to France, please click here: <https://reopen.europa.eu/en/map/FRA>
- NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Immigration

- France has extended provisional permits to all permits holders who are unable to leave the country because of the Coronavirus pandemic
- Arrivals from the UK and some other countries are asked to self-isolate for 14 days. Arrivals from outside the European area are required to certify that their journey to France is essential and complete relevant documentation
- 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 must be a holder of a D-type Schengen visa with a validity of three to five years
  - Seven days must have passed since the traveller has been administered with the final vaccine shot
  - 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



#### Compensation & Benefits

- A partial activity scheme aims at encouraging employers to temporarily reduce employees' working time and avoid dismissals.
- The scheme can be implemented for up to 1,607 hours per year per employee regardless of the industrial sector and activity. Employees are paid an allowance by the employer equal to at least 70 percent of their gross remuneration. Employers receive an allowance in return.
- Access to the partial activity scheme will be extended, from May 1, 2020, to employees subject to an isolation measure because of their vulnerability, as well as to employees who are parents of a child under 16 years of age without a child care solution
- As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery:
  - The compensation paid to the employee is unchanged: during the partial activity, he receives 70% of his gross remuneration (approximately 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.
- Whatever their type of activity all employees in the private sector are eligible for the exceptional bonus. Originally provided for under the 2020 Finance Law, the exceptional purchasing power premium, or PEPA, was conditional on the implementation of a profit-sharing agreement within the company before June 30, 2020.
- However, as of March 20, 2020, manifestly taken by surprise when faced with the rush of economic actors on partial activity, the Government called on companies that could afford to pay the tax-free bonus of 1,000 euros to employees "who have the courage to go to their place of work" during the coronavirus pandemic, but denied that it was a kind of disguised "risk premium".
- The Government also announced the abolition of the obligation to set up a profit-sharing agreement for companies with less than 250 employees.
- There are new criteria allowing to adjust the premium according to the beneficiaries. For instance, working conditions linked to the Covid-19 epidemic may also be taken into account.
- Under certain conditions, this premium can be increased up to 2,000 euros
- When realized during the health crisis, overtime hours will be exempted from income tax and social security contributions up to an increased amount of EUR7,500 (instead of EUR5,000)
- As of June 1, the conditions for taking over the partial activity allowance will be reviewed, to support this recovery:
  - The compensation paid to the employee is unchanged: during the partial activity, he receives 70% of his gross remuneration (approximately 84% of the net salary), and at least the net minimum wage.
  - The coverage of this compensation by the State and 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



#### Social Security

##### Contributions:

- Employers can postpone the payment of the social security contributions that are due on the 5th of the month.
- The French government urges that employers use these extensions only when necessary. The postponement is now subject to a prior request to the Urssaf. If contributions that were postponed become payable, a payment plan can be negotiated with the French social security collection body, URSSAF.

##### Benefits:

- Employees are paid an allowance by the employer equal to at least 70 percent of their gross remuneration, i.e., approximately 84 percent of their hourly net salary, and which cannot be less than €8.03 per hour of work.
- The employer will in return benefit from a lump-sum allowance which is co-financed by the state and UNEDIC (the organization overseeing France's unemployment schemes) equal to 100 percent of the amounts paid to the individuals up to 4.5 times the hourly minimum wage. The scheme is extended to employees of foreign companies without an establishment in France with respect to employees who are covered by the French social security and unemployment insurance system.
- If teleworking is impossible, all costs incurred will be considered justified professional costs, incl. reimbursement of car expenses, hotels, meals, taxi costs, vehicle rental costs and additional childcare costs.
- French expatriates who have returned to France between 1 March 2020 and 1 June 2020 and who do not exercise any professional activity are affiliated to health and maternity insurance without a waiting period. However, this concession does not apply to persons who are prevented from returning to their activity outside of the EU and are currently working remotely in France. For these persons social security must be resolved either with an application of international agreements for social security if such are in place or by registration of the employer in France and complying under the French legislation for social security.
- Effective January 1, 2022, France will be adopting the Social Security Finance Law for 2022 which contains some measures concerning the current pandemic

#### Payroll Reporting and Withholding Changes

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

#### Tax Profile / Tax Residency changes

- The French tax administration has issued a commentary on its website stating that presence in France by reason of the sanitary crisis would not in itself have an impact on residence, given the temporary nature of the stay in France
- People residing in France and working for Germany: There will be no impact on taxation of the workers' wages in case of extension in the number of days as a result of COVID-19
- Effective July 1, France and Germany agreed to terminate the agreement for cross-border workers
- As of July 1, France and Switzerland have extended the agreement for cross-border workers, until October 31, 2022

#### Waiver of Penalties & Interest

- Postponement of tax payments possible

#### Filing / Payment Due Date

#### Other Relevant Information

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

Region: Europe



#### Travel Restrictions

- Effective June 15, 2022, Georgia has announced that all foreigners (regardless of nationality) are exempt from the obligation to provide a certificate of vaccination against COVID-19. They also no longer need to present a negative PCR test result upon entering the country

#### Immigration

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

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

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

Region: Europe



Germany

#### Travel Restrictions

- Effective January 19, 2022, Germany and India will resume additional flights between both the territories. Such a decision comes as part of the air bubble agreement reached previously by both the nations
- Effective February 1, Germany has shortened the validity of vaccination certificates to 270 days. Travellers who reach Germany must provide a valid proof that they have received the last vaccine dose (of a two-dose vaccination scheme) within the last 270 days in order to get exemption from additional entry measures, such as testing and quarantine requirement.
- Additionally, the recovery certificates are now valid for only a period of 90 days
- As of February 19, children between zero to five years old and unvaccinated six to 11-year-olds can enter Germany, provided that they are accompanied by a fully vaccinated parent
- Effective February 20, travellers from the UK and the US will be permitted to enter Germany without having to register their entry. In addition, they will also be exempted from undergoing the quarantine requirement. Travellers from these two countries need to present valid proof of vaccination in order to avoid additional entry rules.
- Unvaccinated travellers from the UK and the US can enter Germany only for absolutely essential purposes provided that they present a negative test result taken within the last 48 hours and follow a ten-day quarantine requirement.
- On the other hand, travellers who have been fully vaccinated are permitted entry for all kinds of purposes without having to follow other rules
- Effective March 3, Germany has announced that all countries will be removed from its high-risk list. Travellers aged 12 or over, must, irrespective of the mode of transport or whether they previously spent time in a high-risk area or area of variants of concern, as a rule carry with them a negative test result or proof of vaccination or recovery when entering the country
- Effective June 1, Germany will be recognizing Covaxin, as a valid vaccination for entry into the country
- Effective June 1 until August 31, Germany will suspend the 3G rule, which requires travellers to present a valid vaccination, recovery, or test certificate for entry
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Germany, please click here: <https://reopen.europa.eu/en/map/DEU>  
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome

#### Immigration

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

#### Compensation & Benefits

- Tax Exemption for Additional Payments made by Employers to Increase Reduced Hours Compensation:
- Under the reduced hours compensation benefit scheme, employees are usually compensated 60% (67% 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

#### 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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

- Effective July 1, Germany and France as well as Germany and Poland agreed to terminate their mutual agreements on taxation of frontier workers

#### Waiver of Penalties & Interest

Region: Europe



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**Filing / Payment Due Date**

- As of January 31, 2022, the German Ministry of Finance has issued a decree which prolongs the application of the tax-related liquidity assistance measures. The new decree provides that the eased requirements for the adaptation of tax prepayments remain in place for pre-payments in 2022.
- The eased requirements to receive tax deferrals granted by the tax authorities will remain applicable if the deferral relates to taxes due until March 31, 2022. Deferrals may be granted until June 30, 2022. In addition, deferrals may be prolonged until September 30, 2022 if a payment in instalments is agreed
- New filing deadlines for individual income tax returns have been agreed on, namely
- Tax Year 2020: August 31, 2022, for returns prepared by authorized CPA/tax advisor.
- Tax Year 2021: October 31, 2022 – new general deadline, but:
- August 31, 2023, for returns prepared by CPA/tax advisor.

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**Other Relevant Information**

- As of February 17, the Federal cabinet has approved a draft bill that provides measures to support taxpayers during the COVID-19 pandemic. The bill mainly extends the previously introduced temporary measures
  - On May 19, 2022, Bundestag adopted the Fourth Coronavirus Tax Assistance Act to provide further tax relief measures for coping with the coronavirus (COVID-19) pandemic. The Bundesrat has yet to approve
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Region: Europe



#### Travel Restrictions

- As of February 21, arrivals of the European Union, Schengen Zone, and all other countries that have joined the EU Digital COVID-19 Certificate gateway will remain exempted from testing requirements upon reaching Greece and would be permitted entry upon presenting a vaccination or recovery certificate.
- The same rules apply to all arrivals from the EU, Australia, the US, and the following countries that are members of the EU DCC gateway:
  - San Marino
  - Albania
  - Andorra
  - Armenia
  - Vatican
  - Northern Macedonia
  - Georgia
  - Switzerland
  - El Salvador
  - United Arab Emirates
  - United Kingdom
  - Iceland
  - Israel
  - Liechtenstein
  - Lebanon
  - Morocco
  - Montenegro
  - Moldova
  - Monaco
  - Norway
  - New Zealand
  - Ukraine
  - Uruguay
  - Panama
  - Cape Verde
  - Serbia
  - Singapore
  - Thailand
  - Togo
  - Turkey
  - Tunisia
  - Faroe Islands
  - Taiwan
- Effective from March 1, Greece will allow all internationals to enter the country for non-essential travel
- As of March 14, residents of the EU, EEA, and Albania, Argentina, Armenia, Azerbaijan, Bahrain, Belarus, Bosnia and Herzegovina, Brunei, Chile, China, India, Israel, Japan, Jordan, Kosovo, Kuwait, Lebanon, Moldova, Montenegro, New Zealand, North Macedonia, Oman, Qatar, Russia, Saudi Arabia, Serbia, Singapore, South Korea, Taiwan, Turkey, the UAE, Ukraine, the UK, and Uruguay can enter Greece with the EU Digital Covid Certificate showing their vaccination, recovery, or testing status
- Effective March 15, all Britons who have completed their immunisation process against the virus will be required to present valid proof of vaccination, but they will not be obliged to fill in the pre-travel form when planning to reach Greece.
- However, the passengers who have not been vaccinated or those who are partially vaccinated against the virus will still need to present proof of recovery or a negative result of the Coronavirus PCR test, not older than 72 hours, or a negative result of the COVID-19 antigen test not older than 24 hours
- Effective March 15, all international arrivals will not be required to present a Passenger Locator Form (PLF) while entering Greece
- Effective March 15, entry will be facilitated for arrivals from Benin and Jordan, as these countries have joined the EU Digital COVID-19 Certificate (EUDCC) gateway. Arrivals from these countries that have been vaccinated and recovered are exempted from the requirement to provide a test certificate upon entry to Greece.
- This decision applies to all EUDCC gateway members, which includes the EU Member States, San Marino, Albania, Andorra, Armenia, Vatican, Northern Macedonia, Georgia, Switzerland, El Salvador, United Arab Emirates, United Kingdom, Iceland, Israel, Liechtenstein, Lebanon, Morocco, Montenegro, Moldova, Monaco, Norway, New Zealand, Ukraine, Uruguay, Panama, Greenland, Cape Verde, Green Cape, Benin, Jordan, Faroe Islands, and Taiwan

Region: Europe



Greece

#### Travel Restrictions (contd.)

- As of March 15, passengers from the United States, Australia, and Canada are also permitted to enter Greece by presenting one of the following documents:
    - Vaccination certificate indicating the holder has received a full vaccination series nine months before travelling or received a booster shot, which has no validity cap
    - Certificate of recovery, valid for 180 days after the holder tests positive for the virus
    - Test certificate indicating the holder was tested for COVID-19 within 72 hours of departure (PCR test) or 24 hours before arrival (rapid antigen test)
  - Travellers from the rest of the world, regardless of their vaccination status, are required to present additional COVID-19 tests, which can alternate between PCR and rapid antigen tests, with their specific requirements.
  - In addition, requirements for additional COVID-19-related documents apply to all travellers above the age of five
  - Effective May 2, all travelers entering Greece will no longer be required to present a negative PCR test results, vaccination, or recovery certificate upon arrival
  - The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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

##### Social Security

- 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

##### Tax Profile / Tax Residency changes

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

#### Waiver of Penalties & Interest

##### Filing / Payment Due Date

- As of October 18, 2018, 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 November 9, 2020, 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 July 22, 2022, Greece has further extended the filing deadline for individual income tax returns for FY 2021 to August 30, 2022. Taxpayers must pay the first two monthly instalments (July and August) of the tax that is due by August 31, 2022

##### Other Relevant Information

- 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



Region: Europe



Guernsey

#### Travel Restrictions

- Effective February 17, 2022, Guernsey has announced that travellers from all countries, regardless of their vaccination status, will no longer be required to take a test on arrival, self-isolate, or complete a "Travel Tracker". If someone tests positive for the virus, there will be no legal requirement to undergo quarantine, however, it is recommended that they undergo self-isolation for 19 days

#### Immigration

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

Region: Europe



Hungary

#### Travel Restrictions

- As of February 4, 2022, Hungary will extend the validity of the Coronavirus immunity certificate for all individuals who have received two vaccine doses, until May 1
- As of March 9, travellers from other countries who plan to visit Hungary are no longer required to meet entry restrictions.
- All incoming travellers, regardless of the country of their origin, are no longer required to present a vaccination or recovery certificate. In addition, they are also exempted from the requirement to present a negative COVID-19 test result taken before entry
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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 applications are being processed, new applications can be submitted online, but a biometric data must be taken personally with appointment
- As of January 28, 2022, Hungary has introduced a new residency permit for digital nomads called the White Card, which allows internationals to live in Hungary while working for a company outside this country.
- The new residence permit is limited to a maximum period of one year; however, it can be extended once for one additional year.
- Internationals who meet the following requirements can benefit from the White Card:
  - Hold a valid work contract in countries outside Hungary
  - Have a share in a company with profit in a country other than Hungary
  - The applicant does not pursue gainful activity while staying in Hungary and does not hold a share in any of the companies located in Hungary

#### 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 Szechenyi 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

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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

- As of February 16, 2022, Hungary's government has decided to impose immunity certificates for all persons who have recovered or inoculated against the Coronavirus pandemic disease

Region: Europe



Iceland

#### Travel Restrictions

- Effective January 15, 2022, Iceland will recognize only the vaccination certificates issued in the last nine months, and not those older. Those who have received the final COVID-19 shot before the last nine months will need to have a booster shot in order to have their vaccination recognized. Those who do not have the booster shot will have to test for COVID-19 in several cases, including when travelling to the country
- Effective February 25, all official epidemiological measures due to the COVID-19 will be lifted at the country border
- As of November 5, 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. 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

#### 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

- 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

## Region: Europe



Ireland

### Travel Restrictions

- Effective from February 1, 2022, the vaccination certificates will be considered valid only if the vaccination process has been completed within the last nine months
- Effective February 1, Ireland has announced that travellers vaccinated with Novavax can enter the country under the same travel rules as those vaccinated with Pfizer, Moderna, Janssen, and AstraZeneca
- As of February 23, Irish passport holders that have received their booster shots outside of the EU will be able to apply for a new COVID-19 certificate.
- Applications for including a booster shot received outside the EU will be accepted from people over 18 years old who hold an Irish Passport and a vaccination passport indicating they have received the full primary vaccination course with approved vaccines by the Irish authorities
- Effective March 6, individuals travelling to Ireland are no longer required to complete a Passenger Locator Form, provide proof of vaccination, or proof of recovery from COVID-19 or a negative PCR test.
- Additionally, there is no post-arrival testing or requirement to quarantine. Individuals that develop COVID-19 symptoms while in Ireland should follow the Ireland Health Service Executive's (HSE) guidance regarding isolation and testing
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Ireland, please click here: <https://reopen.europa.eu/en/map/IRL>  
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Immigration

- Issuance of visas has been temporarily suspended; only emergency visas are being processed (certain health-care professionals, immediate family members of Irish citizens, legal residents, and those entitled to free EU movement, etc.)
- Individuals whose permissions have been extended (this does not include entry to Ireland for visa-required nationals); Accordingly, non-EEA visa-required nationals who leave Ireland after the expiry of their permission will need to apply for an entry visa to be able to return to Ireland. However, due to the temporary suspension of the entry visa system as a result of COVID-19, an individual is currently only able to apply for an emergency/priority visa in limited circumstances
- As of July 7, all non-EEA nationals living in Dublin who need to renew their permission to reside here can now complete the process online and no longer have to appear in person at the registration office
- As of July 9, the Burgh Quay Registration Office in Dublin will re-open from 20 July 2020 to facilitate first-time registrations for Irish Residence Permits. In addition, a new online registration renewal system for all non-European Economic Area (EEA) nationals based in Dublin seeking to renew their IRP will be available from 20 July 2020
- As of January 27, Ireland suspends visa-free travel from South Africa and Brazil
- As of February 1, Irish government has introduced new Irish entry visa and transit visa requirements for individuals travelling to Ireland who are nationals of South Africa and South American countries
- As of May 10, the Immigration Service Delivery (ISD) has announced the decision to continue to temporarily cease accepting new visa applications for all visa-required countries until further notice. Visa applications will continue to be processed for visa-required nationals who fall into a priority or emergency category under guidance issued by the ISD, which includes healthcare workers, frontier workers, posted workers and persons travelling for imperative business reasons
- 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, 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
- 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, 2021, 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
- Effective from January 31, 2022, until July 31, 2022, Ireland has opened a "once in a generation scheme" for undocumented migrants to obtain official permission to live in the country. The scheme enables people who have been living in the country for the last four years to regularise their status and obtain permission to work and reside in Ireland, and have their years of residence count towards an application for citizenship.
- In addition, this time cap reduces even further for parents with children under 18 years old, if they have lived in the country in the last three years. The scheme also includes spouses/civil partners/de facto partners and eligible children aged 18 – 23 years who must have been living with the main applicant for 2 years immediately prior to the date on which the scheme opens for applications.



Ireland

#### 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; and
  - benefit-in-kind on employer provided accommodation
- The government extended the employment wage subsidy scheme within its Finance Act 2021, the scheme which aims to provide relief from the impact of COVID-19 has been extended from December 31, 2021, to April 30, 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
- An extension by an additional 60 days to the 90 day filing period for employers to make a claim for employee eligibility for Ireland's expatriate regime under the Special Assignee Relief Programme (SARP). Exceptional cases which do not meet this extended filing deadline can apply to Revenue for consideration on a case by case basis
- This temporary concession has been withdrawn with effect from 1 January 2021 i.e. for employees arriving in Ireland from 1 January 2021, employers have 90 days in which to apply for SARP
- As of July 10, the Irish Revenue will also not seek to enforce Irish shadow payroll obligations for employees of a foreign employer who normally work wholly outside Ireland but who relocate temporarily to Ireland as a consequence of COVID-19 and will perform duties for their foreign employer while in Ireland. This temporary concession has been withdrawn with effect from 1 January 2021

## Region: Europe



Ireland

### Tax Profile / Tax Residency changes

- Existing Revenue guidance provides that a day spent in Ireland after an intended day of departure provided the individual is unavoidably present in Ireland due to 'force majeure' circumstances can be ignored in computing days spent in Ireland. Where a departure from Ireland is prevented due to COVID-19, Revenue will consider this 'force majeure' for the purposes of establishing an individual's tax residence position. Revenue have provided additional guidance regarding the applicability of "force majeure" which can be found here
- As of March 3, 2022, Ireland has confirmed that the temporary tax measure in relation to trans-border workers' relief (i.e. if employees are required to work from home in Ireland due to COVID-19, such days will not preclude an individual from being entitled to claim this relief), will apply until March 31, 2022.
- Effective from April 1, in order to claim trans-border workers' relief for the remainder of 2022 (and future years), an individual will be required to satisfy all qualifying conditions attached to the relief, including the requirement that the duties of the qualifying employment must be exercised wholly outside the State in a country with which Ireland has a double taxation agreement

### Waiver of Penalties & Interest

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

### Filing / Payment Due Date

### Other Relevant Information

- The wage subsidy scheme aims to assist employers who have experienced a downturn due to COVID-19 in retaining their staff on their payroll. It is expected to run for 12 weeks from 26 March 2020
- The scheme is available for employers who can demonstrate a minimum of a 25% decline in turnover or customers' orders being received, as a result of which they are unable to pay normal wages
- The scheme will refund employers up to a maximum of €410 for each qualifying employee
- The Minister of Finance has announced changes to the Temporary Wage Subsidy Scheme (TWSS) as follows:
  - Subsidy has been increased from 70% to 85% where an employee has an Average Net Weekly Pay (ANWP) of up to EUR 412 per week. In addition, tapering is not applied to the subsidy where an employer wishes to pay a greater level of topup (beyond the outstanding 15%) to bring the employee's pay up to EUR 350 net per week
  - A flat subsidy of up to EUR 350 per week is granted to employees with ANWP between EUR 412 and EUR 500
  - The subsidy available to employees earning ANWP between EUR 500 and EUR 586 has not been changed (i.e. they will continue to receive a subsidy up to 70% of previous ANWP, up to a maximum of EUR 410 per week)
  - A tiered approach is now applicable to employees with ANWP of more than EUR 586 per week (maximum subsidy of EUR 350 per week)
  - No subsidy is available for employees whose current net pay exceeds more than EUR 960 per week
- The new subsidy rates and the relevant tapering will become fully operational for payroll submissions made on or after 4 May 2020
- UK has updated family immigration regulations for Northern Ireland. Family members of those born in Northern Ireland (and who are entitled to British or Irish nationality by virtue of their birth in Northern Ireland) are now within the scope of the EU settlement scheme. Immigration route will be available to the family members of those born in Northern Ireland, regardless of whether the person holds British or Irish citizenship.
- To address the uncertainties regarding COVID-19 and the difficulties of not having a valid Irish Residence Permit (IRP) card, the Immigration Service Delivery Function has implemented a temporary measure for between now and 20 July 2020. Non-EEA individuals currently in Ireland awaiting their first-time registration for certain categories of stamps and who hold a valid permission to remain, i.e., a valid entry stamp, can apply to the Burgh Quay Registration Office to request a letter confirming their permission to remain in Ireland and the conditions attaching to their permission
  - Stamp 1: Employment Permit Stamp 1 (General and Critical Skills); Hosting Agreements
  - Stamp 1A: Trainee Accountant
  - Stamp 1G: Spouse/Partner of Critical Skills Employment Permit Holder
  - Stamp 2: Student
  - Stamp 4: Spouse of an Irish National; Family Reunification Beneficiaries
- As part of the stay-at-home COVID-19 pandemic measures, the Health Services Executive has clarified that, temporarily, childminding services qualifying for the childcare services relief should only happen in the home of the child. In such a case, Revenue confirmed that the individual providing child minding services may still qualify for the income tax exemption known as childcare services relief
- As of October 29, Irish Revenue has published updated guidelines concerning the tax treatment of expenses and benefits for certain workers who are working remotely ("e-workers") in response to the coronavirus (COVID-19) pandemic
- On October 12, Ireland's Minister for Finance announced the budget for FY22, wherein enhancements to the current working-from-home income tax relief was announced

Region: Europe



Isle of Man

#### 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 will be required to self-isolate for 14 days on their return to the Island. Isle of Man residents who wish to return to the Island from 20 July 2020 will be required to hold a Manx Entry Permit, and must complete a Landing Form within 48 hours of returning to the Island
- Non-IOM residents can enter the Island on compassionate grounds, subject to an application process
- Non-IOM residents seeking to move permanently to the Isle of Man to live or work can apply for an exemption to travel to the Isle of Man
- An air bridge corridor between the Isle of Man and Guernsey will open from 21 July 2020
- As of July 2, the state of emergency on the Isle of Man has been lifted

#### Immigration

#### Compensation & Benefits

#### Social Security

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

#### Payroll Reporting and Withholding Changes

- The deadline for employers' tax returns for the year ended 5 April 2020 is extended from 5 May 2020 to 5 June 2020

#### Tax Profile / Tax Residency changes

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

#### Filing / Payment Due Date

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

#### Other Relevant Information

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

## Region: Europe



Italy

### Travel Restrictions

- On January 14, 2022, the authorities have lifted the ban placed on travelers with recent travel history to South Africa, Botswana, Mozambique, Namibia, Lesotho, Swaziland, and Zimbabwe
- Effective February 1, Italy will allow entry to all travellers from the European Union countries, provided they present a Green Pass
- Effective March 1, Italy will remove pre-entry testing requirement and the non-essential travel ban for travellers entering the country from non-European countries.
- Hence, travellers from third countries will be subject to the same rules as travellers from the EU
- Effective May 1, travelers arriving to Italy are not required to fill Passenger Locator Form
- Effective June 1, travelers from all across the world will be allowed to enter Italy restriction-free, as the authorities have removed all travel restrictions
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Italy, please click here: <https://reopen.europa.eu/en/map/ITA>  
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome

### Immigration

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

### Compensation & Benefits

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

### Social Security

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information

- On 26 June 2020, the European Commission announced it had approved under EU State aid rules four Italian aid schemes aimed at supporting companies and self-employed individuals affected by the COVID-19 pandemic. The aim of the Italian measures is to ease the liquidity constraints that companies and self-employed individuals are experiencing due to the negative consequences of the COVID-19 pandemic
- On 29 June 2020, the European Commission approved four Italian aid schemes meant to support businesses and self-employed workers facing the implications of the COVID-19 pandemic, consisting of tax waivers and tax credits
- As of March 29, Italy has gazetted Law Decree No. 41/2021 providing further urgent measures to mitigate the effects of the COVID-19 pandemic for taxpayers and support affected enterprises, including the suspension of certain tax payments and collection agents' activities and the cancellation of certain tax debts
- As of April 11, Italy has published Law Decree No. 4/2022 with certain amendments
  - Online pre-filled income tax return will be made available for qualifying taxpayers effective May 23
  - The deadline for installment payments due for the settlement of tax liability has been extended as follows:
    - April 30, 2022, for installment payments due in 2020
    - July 31, 2022, for installment payments due in 2021
    - November 30, 2022, for installment payments due in 2022



Region: Europe



Jersey

#### Travel Restrictions

- Travel is permitted into Jersey in accordance with the stipulated safe travel policy and related guidance
- Effective February 7, 2022, Jersey will remove restrictions on travellers entering the country. Therefore, the current requirements under Jersey's Safer Travel policy will be suspended.
- Individuals entering the island will no longer need to take a PCR test or isolate on arrival and will not be required to complete a pre-departure travel form before arriving in Jersey

#### 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

#### 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.

Region: Europe



Latvia

#### Travel Restrictions

- 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 eightieth day 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
- 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 quarantine and take a test before and upon entering Latvia. For more information, you can find in the attached list (<https://www.spkc.gov.lv/lv/valstu-saslimstibas-raditaji-ar-covid-19-0>)
- From 12 July, persons entering the Republic of Latvia through border crossing points Grebņeva, Terehova, Pāternieki, 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
- As from 2 December, air travellers entering Latvia, including persons who have an interoperable vaccination or recovery certificate, are offered to voluntarily undergo free-of-charge COVID-19 testing in the territory of Riga International Airport
- As of December 13, 2021, certificates of vaccination against, or recovery from COVID-19 issued in the United Kingdom and in New Zealand have been equaled in status to the EU interoperable certificate; therefore, no additional short-term certificate is required.
- More information can be found here: Information for travellers to Latvia on the provisions for preventing the spread of COVID-19 | Ārlietu ministrija ([mfa.gov.lv](https://mfa.gov.lv)) (<https://www.mfa.gov.lv/en/information-travellers-latvia-provisions-preventing-spread-covid-19>)
- As of January 7, 2022, Latvia has placed Denmark, Sweden, Norway, Belgium, Ireland, Germany, Russia, and the United Kingdom in the list of countries highly affected by COVID-19. Individuals from these territories are obliged to present a negative result of the Coronavirus test upon their arrival
- Effective January 12, vaccinated and recovered travelers holding a valid COVID-19 vaccination certificate will be exempted from the testing upon arrival requirement. Further, the authorities have clarified that the exemption will not be applicable to travelers arriving from countries adversely impacted by Omicron variant
- As of January 14, only the Vatican City State continue to remain on Latvia's green list.
- At the same time, eight of the following southern African countries remain on the red list:
  - South Africa
  - Zimbabwe
  - Namibia
  - Eswatini
  - Lesotho
  - Malawi
  - Botswana
  - Mozambique
- As of January 23, Latvia has placed all the European Union and Schengen Zone countries (except Vatican City) on its orange list of countries
- As of February 4, vaccinated arrivals from the orange category are not required to get tested or undergo quarantine. However, those who are not vaccinated are required to get isolated for ten days after entering Latvia and provide a pre-departure test result
- As of February 7, passengers from the green category are required to present a pre-departure test only if they haven't been vaccinated while those who have been fully vaccinated with vaccines approved by the authorities aren't obliged to quarantine or get tested upon reaching Latvia
- As of February 25, the following third countries are a part of Latvia's green list:
  - Rwanda
  - Taiwan
  - Macau
- As of February 25, the following non-EU nations are a part of Latvia's orange list:
  - Andorra
  - Austria
  - Belgium
  - Bulgaria
  - Croatia
  - The Czech Republic
  - Cyprus
  - Denmark
  - Estonia
  - Finland
  - France
  - Germany
  - Greece
  - Hungary
  - Iceland

Region: Europe



Latvia

#### Travel Restrictions (contd.)

- Ireland
  - Italy
  - Latvia
  - Liechtenstein
  - Lithuania
  - Luxembourg
  - Malta
  - Monaco
  - Netherlands
  - Norway
  - Poland
  - Portugal
  - Romania
  - San Marino
  - Slovakia
  - Slovenia
  - Spain
  - Sweden
  - Switzerland
  - Effective March 1, no significant reason will be required to enter Latvia. At the same time, the control of travellers' interoperable certificates and test results will be continued, ensuring the same requirements for travellers regardless of the country of entry.
  - In addition, the government also announced that the obligation to fill in an entry declaration form would also be abolished
  - Effective March 1, travellers under the age of 12 will not be required to present a COVID-19 vaccination certificate or a negative result of the test
  - Effective April 1, travelers from the EU/Schengen Area and the UK can enter Latvia without a vaccination, recovery, or test certificate
  - The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Latvia, please click here: <https://reopen.europa.eu/en/map/LVA>
- NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome

#### Immigration

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

#### Compensation & Benefits

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

#### Social Security

- Contributions:
  - Postponement of current and overdue tax payments, for up to three years, or the ability to make instalment payments when the delay is related to COVID-19 without triggering late-payment penalties

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

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

#### Other Relevant Information

Region: Europe



Lithuania

#### Travel Restrictions

- As of October 21, 2021, 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 January 31, unvaccinated and unrecovered travelers who arrive in Lithuania by non-carrier transport or in other specified cases and do not have a negative COVID-19 test answer are obliged to register for a COVID-19 test within 24 hours from arrival to Lithuania.
  - Moreover, individuals, who transport passengers on international routes by all types of vehicles, traveling to Lithuania are obliged to cover their own COVID-19 testing expenses when their stay in Lithuania is longer than 24 hours, as well as foreigners arriving in Lithuania for special humanitarian reasons. The testing will also have to be carried out at its own expense by frontier workers and persons crossing the border between Lithuania and another European Economic Area country daily or every working day: those traveling for work, pupils and persons transporting them to an educational institution, students and trainees
  - As of February 5, travelers from EEA countries will no longer be obliged to self-isolate upon arrival, however unvaccinated, unrecovered during the past 180 days or vaccinated earlier than 270 days without the booster shot travelers are required to get tested.
  - Moreover, travelers who have completed their immunization process against COVID-19 within 270 days and have not taken a booster shot are no longer excluded from mandatory self-isolation or testing rules upon their arrival
  - Effective February 5, "Nuvaxovid" and "Covishield" vaccines are also recognized as valid proof of immunity in Lithuania
  - As of February 14, travelers from third countries are no longer required to isolate themselves. Travelers from any country are required to complete a passenger questionnaire and submit a document confirming one of three facts: vaccination against COVID-19, a recovery from COVID-19 or a negative test answer prior to travel
  - As of February 21, travelers from the European Economic Area (EEA), the Swiss Confederation, the United Kingdom of Great Britain and Northern Ireland, the Principality of Andorra, the Republic of Monaco, the Republic of San Marino and the Holy See (Vatican City State) are no longer required to get tested for COVID-19, undergo isolation, and complete a passenger questionnaire on the National Center for Public Health website
  - As of February 23, the list of the countries affected by COVID-19 is no longer available, but the requirements for travelers set out in other legislation remain in place.
  - Moreover, arrivals from the following countries that have implemented the EU Digital COVID-19 Certificate are permitted to enter the country: Albania, Armenia, the Faroe Islands, Israel, the United States, the United Arab Emirates, Montenegro, Lebanon, Morocco, Moldova, New Zealand, Panama, Sakartvelo, El Salvador, Serbia, Singapore, North Macedonia, Thailand, Taiwan, Togo, Tunisia, Turkey, Ukraine, Eastern Republic of Uruguay and Republic of Cape Verde.
  - The only arrivals from these countries to be required of undergoing a test will be those who fall under one of the following categories:
    - haven't been vaccinated against COVID-19
    - less than 14 days have passed since full vaccination
    - have been vaccinated with vaccines not recognized in Lithuania
    - have been fully vaccinated more than 270 days before arrival and have not received a booster dose
    - have not had COVID-19 for 180 days
  - As of March 31, travelers from third countries are no longer required to fill in the Passenger Questionnaire. However, entry of third country nationals and legal residents will continue to be prohibited, but this will not apply to countries that have joined the EU's Digital COVID system as well as countries on the EU-wide list of third countries whose populations should not be subject to travel restrictions.
  - As of May 1, all pandemic-related restrictions on foreign arrivals have been lifted. While travelers will no longer need to complete a National Center for Public Health (NVSC) questionnaire, conduct research, and isolate themselves, the Department of Health (SAM) urges them to keep in mind the habits they have acquired and follow a few simple rules when traveling. During the trip it is recommended to wear a medical mask, keep distances, not to stay in unventilated premises and wash hands often. Also, if a person experiences cold symptoms (cough, runny nose, difficulty breathing, fever, etc.), it is recommended not to travel
  - The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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

Region: Europe



Lithuania

#### 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

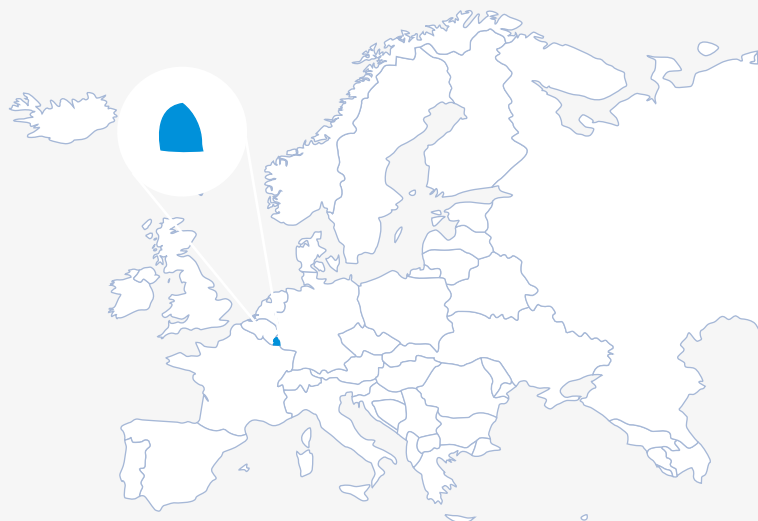
##### Waiver of Penalties & Interest

- 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

Region: Europe



Luxembourg

#### Travel Restrictions

- Effective January 15, 2022, the authorities are no longer enforcing tighter restrictions on travellers arriving from South Africa, Botswana, Eswatini, Lesotho, Mozambique, Namibia, and Zimbabwe
- As of February 1, citizens of the EU and countries associated with the Schengen area, as well as citizens of San Marino, Andorra, Monaco and the Vatican/Holy See, and their family members from these territories are free to enter Luxembourgish territory regardless of the purpose of their stay and not only to return home. However, in the case of travel to Luxembourg by air, the individuals concerned are subject to the obligation of prior testing
- As of February 1, the following categories of third-country nationals are also allowed to enter Luxembourg:
  - third-country nationals with long-term resident status, as well as any other person with a right of residence or a national long-term visa from one of the EU Member States, countries associated with the Schengen area, San Marino, Andorra, Monaco and the Vatican/Holy See
  - healthcare professionals, health researchers, and elderly care professionals
  - cross-border workers
  - seasonal workers in agriculture
  - transport personnel
  - members of the diplomatic corps, staff of international organisations and people invited by international organisations whose physical presence is required for the well-functioning of these organisations, military personnel, development cooperation personnel, humanitarian aid workers and civil protection personnel in the exercise of their functions
  - passengers in transit
  - passengers travelling for imperative and duly justified family reasons
  - seafarers
  - persons wishing to apply for international protection or for protection for other humanitarian reasons in Luxembourg
  - third-country nationals travelling for the purpose of study
  - highly qualified third-country workers if their employment is necessary from an economic perspective and the work cannot be postponed or performed from abroad
- As of February 1, travellers regardless of their nationality, aged 12 years and 2 months or older, who wish to travel by air to Luxembourg, must present either a vaccination certificate or a certificate of recovery or the negative result of a biological examination for COVID-19 (on paper or electronically). Tests for the amplification of SARS-CoV-2 viral RNA (PCR, TMA, or LAMP methods) or viral antigen tests are accepted.
- The biological examination must have been carried out less than 72 hours before the flight, or less than 48 hours before the flight in the case of a rapid antigen test SARS-CoV-2 by a medical analysis laboratory or any other organisation authorised for this purpose. The negative result must be accompanied, if necessary, by a translation into one of the administrative languages of Luxembourg (Luxembourgish, German or French) or into English. Documents in Italian, Spanish or Portuguese will also be accepted.
- The testing requirements for all persons wishing to enter Luxembourg by air travel are in addition to the temporary restrictions already in place for non-essential travel to the European Union (EU)
- As of March 7, third-country nationals will remain unable to travel to Luxembourg for non-essential reasons as the country has announced an extension of current restrictions until June 30.
- However, the entry restrictions will not apply to Ukrainian nationals, which are permitted in Luxembourg without being subject to the restrictions, provided they are fleeing their home country due to the war.
- Moreover, the vaccination certificates of Benin and Jordan will be recognised as valid for entry
- As of March 7, residents of the following countries can enter Luxembourg, even for non-essential travelling: Chile, China, Colombia, South Korea, Saudi Arabia, Bahrain, United Arab Emirates, Indonesia, Kuwait, Peru, Rwanda, New Zealand, Qatar, Ukraine, Uruguay, Hong Kong, and Macao.
- Furthermore, vaccination certificates issued by health authorities of the following countries are recognised as valid for entry by Luxembourg's government::
  - Albania
  - Andorra
  - Armenia
  - Benin
  - Brazil
  - Cabo Verde
  - Canada
  - South Korea
  - United Arab Emirates
  - El Salvador
  - United States of America
  - Georgia
  - Faroe Islands
  - India
  - Israel
  - Japan
  - Jordan
  - Lebanon
  - Morocco
  - Moldova

Region: Europe



Luxembourg

#### Travel Restrictions (contd.)

- Monaco
- Montenegro
- New Zealand
- Panama
- Republic of North Macedonia
- United Kingdom
- San Marino
- Serbia
- Singapore
- Thailand
- Togo
- Tunisia
- Turkey
- Ukraine
- Uruguay
- Vatican
- Taiwan
- However, not all recovery certificates issued by these countries are valid for entry to Luxembourg. The following countries represent the valid recovery certificates issued by the government: Moldova, Monaco, Montenegro, Panama, Republic of North Macedonia, Albania, Andorra, United Kingdom, San Marino, Armenia, Benin, Cabo Verde, El Salvador, Georgia, Israel, Serbia, Thailand, Turkey, Ukraine and Uruguay
- Effective April 22, travelers arriving from the European Union (EU) countries will be allowed to enter Luxembourg without facing any entry restrictions. However, travelers from non-EU countries must produce vaccination certificate or proof of recovery or a negative PCR test result upon arrival
- As of July 8, Luxembourg's Ministry of Foreign and European Affairs has extended the Coronavirus entry measures until September 30, 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 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
  - - As of December 21, Luxembourg will not impose interest on late payment of social security contributions (SSCs) due by employers and self-employed individuals until December 31, 2021. However, 2022 onwards, the late payment interest for SSCs will come into effect again at a monthly rate of 0.6%

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### 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

Region: Europe



Malta

#### Travel Restrictions

- 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 travellers 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, the Irish Authorities have now started issuing the EU Covid pass, i.e. travellers to Malta could be exempt of the quarantine if they are in possession of the latter.
- On 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, travellers 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
  - Bahrain
  - 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
  - Moldova
  - Monaco
  - Mongolia
  - Morocco
  - Myanmar
  - Namibia
  - New Zealand
  - North Macedonia
  - Qatar
  - Russia
  - Rwanda
  - Saint Kitts and Nevis
  - San Marino
  - Saudi Arabia
  - Serbia
  - Singapore
  - South Africa
  - South Korea
  - The United Kingdom





## Travel Restrictions (contd.)

- Timor
- Tunisia
- Turkey
- Ukraine
- United Arab Emirates
- United States of America
- Vatican City
- Vietnam
- The complete list of recognised Covid vaccine certificates as at 24th September 2021. This list has now been updated and includes several other countries whose certificates are being recognised (prob too long to list them all here):
  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.
  7. The United States CDC COVID-19 Vaccination Record Card verified through the VeriFLY app. The VeriFLY app is available on both Google Play (<https://bit.ly/2Wkqf1r>) and Apple App Store (<https://apple.co/3x8K0zn>). Go to <https://go.daon.com/verifyapp> for Verify FAQs.
  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
  11. The Albanian Digital Covid Certificate // Certificate dixhitale shqiptare COVID
  12. The Australian COVID-19 Digital Certificate as verified through Medicare Express Plus App.
  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, 2021, the Maltese authorities have banned inbound and outbound travel from six African countries including South Africa, Namibia, Lesotho, Botswana, Eswatini, and Zimbabwe
- Effective January 17, 2022, the validity of vaccination certificates have been reduced to three months, which means Maltese citizens who have received last dose of vaccine within the previous three months will need to get a booster shot, for them to have a valid vaccination pass
- Effective February 7, Malta has begun accepting the vaccination certificates issued by Jordan and the Maldives as valid proof of vaccination against COVID-19
- Effective March 7, the quarantine period for travellers arriving from dark-red listed countries will be reduced to seven days provided that they undergo testing at the end of the self-isolation period – subject to being in possession of a recognised covid certificate, otherwise the quarantine period is of 14 days
- In addition, the same has announced that the country will now recognise all vaccination certificates that indicate that the holder has been fully vaccinated against the virus with one of the vaccines approved for use by the World Health Organization (WHO).
- Nonetheless, it has been noted that travellers who have been vaccinated with a WHO-approved vaccine will also be required to present a negative test result taken before entry. The test needs to be presented upon arrival
- Effective April 11, travelers who have taken PCR test and who have recovered from COVID-19 will be allowed to enter Malta – applicable to arrivals from red classified countries
- Effective May 2, the authorities of Malta will remove the requirement of Passenger Locator Form

Region: Europe



Malta

#### Travel Restrictions (contd.)

- Effective May 9, 2022, Malta has lifted most of its travel restrictions including the classification of countries. Malta is now accepting arrivals from any country without requiring pre-authorisation nor quarantine upon arrival as long as travellers present any one of the following:
    - certificate of vaccination against COVID-19; or
    - a negative Polymerase Chain Reaction (PCR) COVID-19 test performed not more than seventy-two (72) hours prior to arrival in Malta; or
    - a negative COVID-19 rapid antigen test (RAT) performed not more than twenty-four (24) hours prior to arrival in Malta; or
    - a certificate of recovery from COVID-19 valid for not more than one hundred and eighty (180) days after the date of the first positive Polymerase Chain Reaction (PCR) COVID-19 test result
  - Effective June 6, travelers who are aged 12 or below will no longer be required to produce negative COVID-19 test results
  - Effective July 25, authorities of Malta will abolish all COVID-19 related travel restrictions for all the travelers
  - **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

- All restrictions have been lifted

#### 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
- As per relevant Legal Notices, the reduced tax rates and duty rates (5% and 1.5% respectively) on transfers of immovable property has been extended until September 30, 2022
- As of May 16, 2022, the Ministry for Finance and Employment of Malta has deferred the payment of taxes under the tax deferral relief program. The deferral is until December 2024. The taxes covered under the tax deferral scheme include: FSS tax (payroll), VAT and Provisional Tax. Under the tax deferral scheme, there are specific conditions to be met and terms to abide by, in order to avail of such

#### 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

Region: Europe



Moldova

#### Travel Restrictions

- As of January 17, 2022, all international arrivals must present one of the following documents in order to enter Moldova:
  - A certificate of COVID-19 vaccination
  - Proof of recovery from the disease or the presence of COVID-19 antibodies
  - A negative result from a PCR test taken within 72 hours before departure, or a negative result from an antigen test taken within 48 hours before departure
- Travellers unable to meet any of these requirements must fill out an online health form and isolate for 14 days on entry. Isolation can be ended early following a negative COVID-19 test taken on day seven

#### 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
- On September 8, Moldova and Greece signed a social security agreement (SSA) which will come into effect once it is published under each national legislation
- As of March 22, 2022, the deadline for paying monthly social security contributions for lawyers and trainee lawyers may be extended by 30 days from the date of cessation of the war related state of emergency, but no later than May 25, 2022

#### 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

#### 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
- As of March 22, 2022, the deadline for payment of medical assistance contributions for lawyers and trainee lawyers may be made within 10 days from the date of cessation of the war-related state of emergency, but no later than May 31, 2022

Region: Europe



#### Travel Restrictions

- Entry to Montenegro is allowed for travelers and residents from countries who have less than 25 cases per 100,000 citizens. As of 30 June, entry to Montenegro is allowed for travelers and residents of all EU countries. While travelers from these countries are currently not subject to quarantine, the final decision rests with local officials. The list of applicable countries is updated regularly by the Institute for Public Health, and may be found here: <https://www.ijzcg.me/me/novosti/covid-19-popustanje-mjera-u-medunarodnom-saobraćaju>
- 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
- Effective March 25, travelers can enter Montenegro without proof of vaccination, recovery, or a negative test result certificate

#### 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

Region: Europe



Netherlands

#### Travel Restrictions

- Effective February 1, 2022, the Netherlands will shorten the validity of the vaccination certificates from 12 to nine months. This means that Dutch authorities will accept only vaccination passes that indicate that the holder has received its last dose within the last 270 days
- Effective February 25, travelers arriving from very high-risk areas will not be obliged to self-quarantine on arrival
- Effective March 23, the Netherlands will no longer apply COVID-19 restrictions for incoming travellers.
- The European Union/Schengen Area travellers will no longer be required to present one of the certificates that is part of the Digital COVID Pass – a vaccination, recovery, or test certificate – upon entry
- As of June 6, travelers arriving from third countries who hold a valid vaccination or recovery certificate are permitted entry to the Netherlands. Those who are unable to present a vaccination or recovery certificate are currently subject to an entry ban
- **The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Netherlands, please click here: <https://reopen.europa.eu/en/map/NLD>**  
**NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome**

#### Immigration

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

- 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 400,000 and 1.2% (2020) respectively 1.18% (2021 and 2022) for the excess of the total salaries. Due to COVID-19, the 1.7% has been increased to 3%, for 2020 and 2021. This increase will not apply for 2022, which means the percentage of 1.7% applies in 2022.
- 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 is facing financial difficulties as a result of the COVID-19 crisis is 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 can request the authorities for an extension of the payment deadline via a written request (no action is required for employers who are already making use of this extension and have not yet fully repaid the outstanding debt). This was possible until 1 October 2021, but has been extended to April 1, 2022. This was the last extension of this measure so that means that employers must in any case, as of April 1, 2022, again comply with the payment obligations that arise on or after that date.
  - As soon as the request is received, the Dutch tax collector will, in principle, immediately put the tax collection measures on hold.
  - 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 if the frontier worker is working 25% or more from home. On a European level this approval has been extended until January 1, 2023.

#### Payroll Reporting and Withholding Changes

Region: Europe



Netherlands

#### Tax Profile / Tax Residency changes

- Personal income tax: no specific measures for employees

#### Waiver of Penalties & Interest

- Both payment interest and interest on tax due are temporarily reduced to 0.01%. The reduction for payment interest was applicable until 31 December 2021, but has been extended to 30 June 2022. The interest will then gradually be increased from 1% as from 1 July 2022, back to 4% as from 1 January 2024. The reduction for interest on tax due was applicable until 1 October 2020

#### Filing / Payment Due Date

- Based on a Decree the Deputy Minister of Finance approved that every business that is facing financial difficulties as a result of the COVID-19 crisis is 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 can request the authorities for an extension of the payment deadline via a written request (no action is required for employers who are already making use of this extension and have not yet fully repaid the outstanding debt). This was possible until 1 October 2021, but has been extended to April 1, 2022. This was the last extension of this measure so that means that employers must in any case, as of April 1, 2022, again comply with the payment obligations that arise on or after that date.
- As soon as the request is received, the Dutch tax collector will, in principle, immediately put the tax collection measures on hold.
- 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

#### Other Relevant Information

- Travelers arriving in the Netherlands from the following countries and regions should self-quarantine for 10 days at home or in the holiday accommodation, even in case of no symptoms or if tested negative for COVID-19:
  - Andorra, Austria, Belgium, Bulgaria, Croatia, Curacao, Cyprus, Czech Republic, Denmark, Estonia, Finland: Päijät-Häme and Helsinki-Uusimaa region, including the cities of Helsinki, Espoo and Vantaa.
  - France, Germany, Greece, Hungary Ireland: counties of Dublin, Donegal, Limerick and Louth.
  - Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Norway: City of Oslo and the county of Viken.
    - Poland, Portugal, Romania, San Marino
    - Slovakia, Slovenia, Spain, Sweden, Switzerland, United Kingdom, any country outside the EU and Schengen, except for: Australia, Japan, New Zealand, Rwanda, Singapore, South Korea, Thailand and China.
- As of August 31, the government has announced that it will extend beyond 2020 – and in some cases amend the application of – a number of tax measures that aim to mitigate the economic effects of the COVID-19 pandemic

Region: Europe



Norway

#### Travel Restrictions

- As of July 7, the authorities have discontinued the requirements to obtain a negative test prior to travel and to register before entering Norway
- 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/>
- EU/EEA nationals arriving in Norway they must follow the rules for quarantine and isolation. You can read more about quarantine and isolation at [www.helsenorge.no](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 traveling between their residence and place of work, are exempt from quarantine duty as long as they are in employment. The quarantine exemption only apply for the time they travel to/from work and during work hours. They must still be in quarantine during their free time
- Effective May 21, foreign national residents of Norway will no longer have to register with the National Registry of Norway. To leave and re-enter Norway, they will only need to provide residence permit, travel documentation, and travel itinerary as evidence to the customs officials

#### Compensation & Benefits

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

#### Social Security

- The temporary measures include:
  - Social security contribution obligation reduced with 4% for two months
- 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

- As of January 28, 2022, Norway has announced that a temporary postponement of tax payments due may be granted to natural and legal persons that are unable to meet their payment obligations for payments that are due between January 1, 2022 to March 31, 2022. The deferred claims must be repaid in instalments by December 30, 2022.
- The tax authorities can also provide taxpayers with the option of individual payment plans, by taking into consideration the facts and circumstances of each case

##### Other Relevant Information

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



Region: Europe



Poland

#### Travel Restrictions

- On March 28, 2022, all travel restrictions and limitations have been lifted, meaning that travelers coming to Poland are no longer obliged to:
  - show valid vaccination certificates when crossing the border,
  - perform tests for SARS-CoV-2,
  - undergo the entry quarantine.
- Effective March 28, there is no obligation to fill in the Passenger Locator Form (PLF) before arriving in Poland.
- **The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Poland, please click here:**  
<https://reopen.europa.eu/en/map/POL>  
**NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.**

#### Immigration

- Pursuant to the provisions introduced under the "Anti-Crisis Shield", the validity period of work and residence permits that would end during the period of state of epidemic threat or the state of epidemic announced due to the spread of SARS-CoV-2, i.e. after 14 March 2020, shall be extended. Under the new law, for the entire period of the epidemic and until the end of the 30th day following the date of recall of the state of epidemic threat or the state of epidemic, the following will be extended:
  - Residence permits and residence cards,
  - D-type national visas,
  - Work permits and declarations on entrusting work to foreigners.
- The validity period of the documents listed above will be extended automatically. Thus, foreigners and their employers, for whom work permits or declarations on entrusting work were issued, do not need to take any further steps. In the current mode, extension of the national visa will not involve placing a new visa in the passport. Similarly, no new residence cards will be issued if the decisions on granting residence permits and residence cards have expired.
- In the event of documents' validity expiry, the automatic extension of validity period for Polish residence permits and visas does not provide for traveling to other EU Schengen countries, as the provisions apply only to legal residence and work in Poland.
- 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.
- On May 16 the state of epidemic was replaced to the state of epidemic threat by the Minister of Health. Visas, work and residence permits will remain valid and will become void only after 30 days following the date of cancellation of the state of epidemic threat.



Region: Europe



Poland

#### Immigration (contd.)

- **Other regulations related to foreigners:**
- Pursuant to the provisions of the COVID-19 Act, foreigners residing within the territory of Poland are entitled to the downtime benefit, provided that they are:
  - Citizens of EU Member States, other non-EU EEA countries and Switzerland with the right to reside or permanently reside on Polish territory, or
  - Foreigners legally residing in Poland.
- 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.
- On May 16 the state of epidemic was replaced to the state of epidemic threat by the Minister of Health. Applications for the downtime benefit may be submitted to the Social Security Institution no later than 3 months from the month of cancellation of the state of epidemic threat.

#### Compensation & Benefits

- 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.
- According to the abovementioned provisions taxpayers could deduct qualified donations from their income in case that donation was made until the end of the month in which the state of epidemic was lifted, which happened on 16 May 2022. In line with the above, only qualified donation made until the end of May 2022 could be deducted from the income.
- In January 2022 new solutions regarding the anti-crisis shield came into force. Its regulations allowed some of the entrepreneurs to apply for an exemption from paying social security contributions for December 2021 and the downtime benefits. Downtime benefits can be paid up to 6 times to each entity.
- Downtime benefits can be applied for only within three months from the month in which the state of epidemic has been lifted (i.e., 16 May).

#### Social Security

- From 1 September 2021 minor children returned to residential (in-school) teaching, thus additional benefits for parents due to closing of school are no longer applicable.

#### Payroll Reporting and Withholding Changes

- On 28 June 2021 new regulations regarding 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.
- The pay and refund mechanism has been in force since January 1, 2022.

#### Tax Profile / Tax Residency changes

- On 20 August 2020, the Act of 24 July 2020, amending the Act on the posting of workers in the framework of the provision of services and certain other acts incorporating into the Polish law the provisions of Directive (EU) 2018/957 of the European Parliament and of the Council of 28 June 2018 amending Directive 96/71/EC concerning the posting of workers in the framework of the provision of services, was published in the Polish Journal of Laws (Dziennik Ustaw).
- 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.
- Effective May 16, 2022, Poland has announced a state of pandemic threat and amended tax laws to include certain relief measures:
  - The deadline for Mandatory disclosure requirement (MDR) for domestic arrangements will remain suspended
  - The deadline for payments to accounts outside the whitelist of value added tax (VAT) taxpayers will remain extended from 7 to 14 days
- Effective July 1, Poland and Germany agreed to terminate the mutual agreement on frontier workers

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

Region: Europe

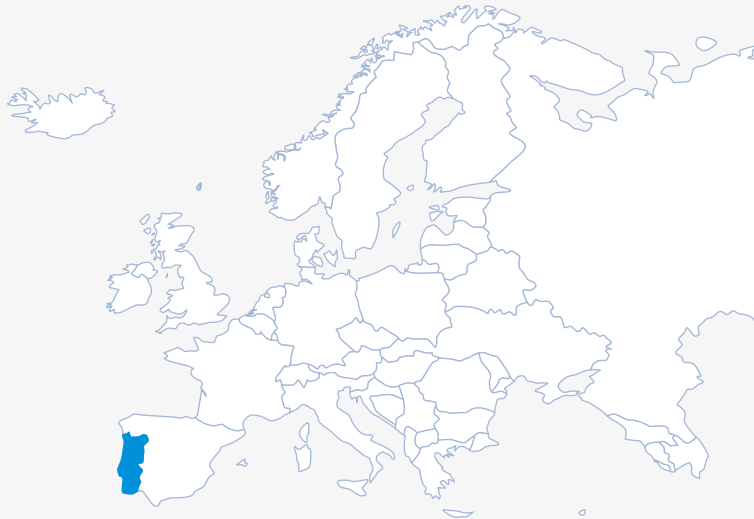


Poland

#### Other Relevant Information

- On 11 June 2020 following the approval of the State aid temporary framework to increase flexibility of State aid rules to support the EU economy in the context of the COVID-19 pandemic, the European Commission found that all the proposed Polish schemes are compatible with the State aid rules.
- On May 12, the European Commission will phase out the State aid COVID Temporary Framework, adopted on 19 March 2020 and last amended on 18 November 2021, enabling Member States to remedy a serious disturbance in the economy in the context of the coronavirus pandemic. The State aid COVID Temporary Framework will not be extended beyond the current expiry date, which is 30 June 2022 for most of the tools provided. The existing phase-out and transition plan will not change, including the possibility for Member States to provide specific investment and solvency support measures until 31 December 2022 and 31 December 2023 respectively.
- 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.
- Downtime benefits can be applied for only within three months from the month in which the state of epidemic has been lifted (i.e., 16 May).
- On 1 October 2021 the Sejm adopted the bill amending the PIT Act, CIT Act, and certain other acts (hereinafter "the Bill"), bringing a package of tax changes to the tax legislation under the Polish Deal program. Most of the new regulations entered into force on 1 January 2022
- The Polish Deal 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.
- During a press conference held on 24 March 2022, Prime Minister announced the planned tax-related amendments to the Polish Deal program. The plan includes the following measures:
  - reducing the PIT rate for the first personal income tax bracket from 17 percent to 12 percent,
  - a possibility to reduce the taxable base by the remitted health insurance contributions (up to a certain limit) for individuals obtaining revenue through business activity subject to flat tax, fixed amount tax or lump-sum tax on recorded revenue,
  - elimination of the middle-class relief.

Region: Europe



Portugal

#### Travel Restrictions

- 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 26, 2021, the authorities have lifted the ongoing travel suspension placed on travelers arriving from Mozambique and six other African countries
  - Effective February 7, 2022, Portugal has dropped its requirement for fully vaccinated passengers to show a negative Covid-19 test result on arrival. This rule applies to travellers who hold a valid EU Covid-19 Certificate or other proof of vaccination.
  - Travellers can also enter by showing proof of recovery from Covid-19 within the previous 180 days, or a negative test result acquired within 72 hours of boarding
  - As of February 23, travellers from Canada can enter Portugal for non-essential travel purposes, as the latter has removed the non-essential travel ban. However, they still need to present a PCR test performed within 72 hours or a rapid antigen test performed within 24 hours before reaching Portugal
  - As of March 12, travellers reaching Madeira are no longer required to present valid COVID-19 travel documents. All travellers, regardless of their country of origin, can enter the Autonomous Region of Madeira without having to provide a valid vaccination, recovery, or test certificate upon their arrival.
  - However, everyone is still recommended to register their entry before arrival
  - As of March 19, travellers from the following five third countries – Angola, Cape Verde, Guinea-Bissau, Mozambique and São Tomé and Príncipe, can now enter Portugal for travel purposes.
  - However, only travellers from Cape Verde can enter Portugal restriction-free as the vaccination and recovery certificates from this nation is recognised under reciprocal conditions. Therefore, travellers from these four areas need to undergo pre-arrival testing even if they have been vaccinated or recovered from the virus in order to be permitted entry
  - As of April 28, all travelers aged 12 or above can enter Portugal irrespective of their origin or travel purpose, provided they produce any one of the following:
    - A valid EU digital COVID vaccination certificate
    - A valid EU digital COVID recovery certificate
    - A negative PCR test taken 72 hours before travel
    - A negative RAT taken 24 hours before travel
  - The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to 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.

#### Immigration

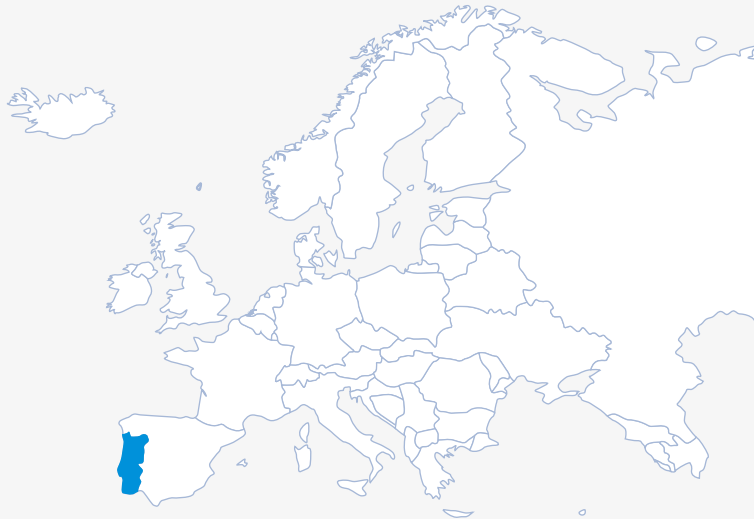
- As of September 20, Indian citizens are eligible to work legally and safely in Portugal, as both countries' authorities have signed a bilateral agreement that would enable Indians to carry out a professional activity under an employment contract in Portugal. Furthermore, it will apply to recruitment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

#### Compensation & Benefits

##### 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 instalments in July, August and September of 2021 (three instalments) or from July to December of 2021 (six instalments), 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

Region: Europe



Portugal

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**Payroll Reporting and  
Withholding Changes**

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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** — No extensions to individual income tax returns at this point

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**Other Relevant Information** — 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)

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Region: Europe



Romania

#### Travel Restrictions

- As of March 9, 2022, Romania has announced that all restrictions imposed due to COVID-19 will no longer apply.
- Travellers reaching Romania are exempted from providing a pre-departure test, on-arrival or post-arrival test, proof of vaccination, quarantine requirement, or categorization of travellers based on their home country epidemiological situation.
- Additionally, the Romanian-Hungarian border, including Carei, Satu, and Mare, and the Romanian-Bulgarian border, Lipnita, Dobromoi, Constanta, have opened for all travellers, including Americans
- As of March 16, travellers arriving in Romania are exempted from presenting an entry form or Passenger Locator Form (PLF)
- 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 nonEU/EEA/Swiss nationals or certificates of registration for EU/EEA/Swiss nationals continue to be considered valid until the "state of alert" is terminated. The documents will be renewed within 90 days after the state of emergency imposed by Covid-19 situation is terminated
- Limited public hours and safety restrictions maintained at the immigration office for direct applications of the individuals at the immigration counter.
- On-line applications continue to apply for all applications, before going to the counter
- Effective November 9, the Government of Romania announced additional restrictions. These restrictions will remain in place for 30 days and are subject to being renewed. Required professional or personal declaration forms for movement during this time; travelers can present a self-declaration for both personal and professional purposes, but you can also present a service card and employer declaration for professional travel.
- As of January 30, Romania has launched the digital nomad visa, which permits internationals to live in Romania while working for companies outside the country.
- All individuals interested in benefiting from Romania's digital nomad visa will be required to apply for a long-term visa at the country's consulates located abroad, with the validity of such a visa is valid to be six months; however, it can be renewed if internationals continue to meet the following requirements:
  - Prove that they are employed full-time or part-time outside Romania for at least three years before applying
  - Present a valid proof of income for the last six months which should be three times the Romanian average gross salary of 6,095 LEI – nearly €3,700 or \$4,170 per month
  - Submit the identification documents as well as employment contracts and company information as well as explain the nature of their stay in Romania

#### Compensation & Benefits

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

#### Social Security

- Benefits:
- Technical unemployment allowance available, which can be supported by the Unemployment Insurance Budget
  - Granting free paid days to parents for the purpose of child-care in the case of temporary closure of educational establishment
  - Possibility to communicate on e-mail with the authorities about social assistance, including online application 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

Region: Europe



Romania

<b>Filing / Payment Due Date</b>	— 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
<b>Other Relevant Information</b>	— 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.

## Region: Europe



Russia

### Travel Restrictions

- As of January 26, 2021, Russia has lifted a travel ban for Finland, Vietnam, India and Qatar
- As of February 6, HQS 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, 2021, 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
- As of January 24, 2022, Russia has cancelled the temporary restrictions on entry into its territory for Portuguese citizens and third-country nationals holding a permanent residence permit in Portugal.
- However, all foreign citizens (including Portuguese) must have a negative PCR test (in Russian or English) performed up to 48 hours before entering Russia, as well as fill out the form delivered on the plane before arriving in the country
- Effective July 1, Russia has reopened its border with Finland. Therefore, individuals crossing the border will no longer be required to present COVID-related documentation. However, they are still obliged to present passports and visas if required

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

### Social Security

- Payment deadline of mandatory contributions is extended for certain categories of payers
- Lower tax rates are introduced for companies operating in certain businesses (e.g., tourism, air carriers) and taxpayers of a mid- and small-size businesses meeting certain criteria
- As of February 8, the Ministry of Finance (MoF) has clarified that payments made to employees as reimbursement of expenses incurred by those employees in connection with COVID-19 testing are not subject to social security contributions if such expenses are incurred for the purpose of meeting legislative requirements of ensuring safe working conditions
- As of August 12, Russian citizens who are unable to return from abroad due to the COVID-19 restrictions are not subject to individual income tax. The exemption applies regardless of the tax residence status of the citizen
- 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

#### Tax Profile / Tax Residency 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 1 January 2021 progressive tax rates of 13% and 15% apply to the majority of income types of Russian tax residents.

#### Waiver of Penalties & Interest

- 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 6.5% to 6.75%. The CBR's key interest rate is used for the purposes of calculating interest deduction and late payment interest on overdue taxes

Region: Europe



Russia

#### 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 December 28, 2021, Russia has expanded the types of income received by individuals that are exempt from individual income tax to include income in the form of:
  - prizes (in cash and in kind) received as part of incentive measures for getting vaccinated against the COVID-19 infection
  - a salary not exceeding RUB 12,792 (1 minimum monthly salary) paid by employers that had been granted government aid in order to partially compensate them for expenses incurred in connection with COVID-19



Region: Europe



Serbia

#### Travel Restrictions

- As of 29 March 2022 Serbian nationals and residents may enter the country without a negative test result, vaccination or a green certificate though they are obliged to undergo a 10-day self-isolation period. Serbian nationals and residents may enter the country without entry restrictions when entering from Albania, Bosnia and Herzegovina, Bulgaria, Hungary, Montenegro, North Macedonia and Croatia.
- As of 29 March 2022, the following categories of travellers are exempted from entry restrictions:
  1. Citizens of Albania, Bosnia and Herzegovina, Bulgaria, Hungary, Montenegro, and North Macedonia, arriving directly from those countries, as well as foreign nationals transiting through Serbia, freight transporters, and aircraft crews
  2. Ukrainian citizens regardless of country of entering to Serbia.
  3. Travelers who can present proof of full vaccination or recovery from COVID-19. Vaccination and recovery certificates are only accepted if issued by an authority with which the Serbian government has an agreement of reciprocity
- Travelers who do not fall in the categories above generally must present a negative result from a PCR test issued no more than two calendar days before arrival to enter Serbia. Such travellers arriving from the US may instead opt to present a negative result from an antigen FIA Rapid Test issued no more than two calendar days before arrival
- Effective May 3, the authorities of Serbia have suspended all international travel restrictions related to COVID-19

#### 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

Region: Europe



Slovakia

#### Travel Restrictions

- Effective September 20, Slovakia has announced relaxation of internal border controls. However, travellers from other countries who are obliged to follow entry rules such as quarantine requirements will be obliged to continue to do so, while travellers who have been fully vaccinated and can prove their vaccination status by showing valid evidence are permitted to enter Slovakia without the need to follow any entry restrictions
- Effective from October 15, new entry rules will be applicable for travellers who plan to enter Slovakia. These are as follows:
  - All travellers aged 12 and above will be obliged to register through eHranica, when reaching the country
  - The travellers who are not fully immunized must undergo a ten-day quarantine, which can end early upon the receipt of a negative PCR test performed on the fifth day
  - Fully immunized travellers will be required to prove their vaccination status upon their entry in Slovakia, either by presenting a COVID EU certificate or another national document of a third country which must be in the English language
- Effective December 23, 2021, all individuals who have visited South Africa, Botswana, Lesotho, Namibia, Eswatini, Zimbabwe, Mozambique in the last 14 days will be subject to mandatory quarantine requirements, regardless of their vaccination status, upon arrival in Slovakia
- As of January 7, 2022, all arrivals must fill out an online registration form before arrival indicating whether they are vaccinated against COVID-19. An individual is considered fully vaccinated if they have received both doses of a two-dose vaccine between 14 days and six months ago, a single dose of a two-dose vaccine if administered between 14 days and six months ago and within 180 days of the individual recovering from COVID-19, or a single-dose vaccine received between 21 days and six months ago
- Effective February 1, Slovakia will change the validity of the EU COVID vaccination certificate to 270 days
- Effective February 4, Slovakia will abolish the list in which other countries are placed, taking into account the epidemiological situation in them
- Effective February 4, after arrival in Slovakia, those passengers who overcame COVID-19 more than 180 days ago will have the same conditions as the vaccinated. This means that for completely vaccinated travellers as well as for individuals who have overcome the disease, domestic quarantine is not mandatory upon arrival in Slovakia
- As of February 4, all individuals who have completed their immunization process against the virus and those who have recovered from the virus are required to register in the eHranica system every six months
- Effective February 4, the mandatory self-isolation period has been shortened from ten days to five days
- Effective April 6, travelers entering Slovakia are not required to undergo mandatory quarantine or register at eHranica 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 Slovakia please click here: <https://reopen.europa.eu/en/map/SVK>**  
**NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome**

#### Immigration

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

#### Compensation & Benefits

- The measures introduce the possibility of financial compensation through subsidies to employers and self-employed persons in order to relief the labor market and sustain employment. The measures are aimed to relief 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.

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

Region: Europe



Slovakia

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**Waiver of Penalties & Interest**

- Termination of all penalties for late payment of taxes

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**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.danovsky.sk/en/parliament-approved-extraordinary-measures-in-the-financial-area>

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**Other Relevant Information**

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Region: Europe



Slovenia

#### Travel Restrictions

- As of August 16, 2021, the Slovenian authorities announced that all passengers travelling by plane and ship must fill and present the passenger locator form
- Effective January 10, 2022 until February 28, 2022, Slovenia has announced cancellation of all flights between its capital Ljubljana and Belgium's capital Brussels
- Effective from February 21, Slovenia has abolished the requirement to present a vaccination certificate, a negative result of the COVID-19 test, or recovery proof upon arrival from other territories.
- In addition, the mandatory quarantine requirement for arrivals from other territories has also been abolished
- 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:
  1. presenting negative PCR, that is not older than 48 hours test,
  2. 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,
  3. 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 31 December 2020 new measures were adopted:
  1. 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;
  2. 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 513,63€ per month for the duration of pandemic

#### 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

#### 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.

#### Tax Profile / Tax Residency changes

#### Filing / Payment Due Date

- Independent self-entrepreneurs have the option to recalculate the tax prepayments based on assumption of the expected business result of the fiscal year
- The statute of limitation for execution of tax shall not be running for those taxpayers, who apply the measures according in line with the Emergency Act. (unless already started tax execution)

Region: Europe



Slovenia

#### Other Relevant Information

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

## Region: Europe



Spain

### Travel Restrictions

- At the present time, no additional measures are required to those mentioned below. In the event that the epidemiological situation of a country/areas worsens in a way of concern, exceptional health control measures may be applied to passengers coming from those countries/areas. All passengers arriving in Spain by air (except children under the age of 12 and passengers in international transit), regardless of the country of origin, including Spaniards returning to their home, must have one of these documents:
- DIGITAL COVID CERTIFICATE OR EU EQUIVALENT vaccination against COVID-19 or a negative certificate of an active infection diagnostic test or a certificate of recovery after passing the disease. You can check if your certificate is valid on the website (<https://spth.gob.es>), will open in a new window or in the Spain Travel Health app -SpTH- (Android, iOS, Huawei).
- Upon arrival at the airport follow the signals indicating the ORANGE WAY .
- QR SPTH . If you do not have the EU Digital COVID Certificate or EU equivalent, you must fill in the SPTH Health Control Form manually entering the data of your vaccination, recovery or diagnostic test certificate through the website <https://spth.gob.es>, will open in a new window or the Spain Travel Health application -SpTH- (Android, iOS, Huawei). The system will send you a QR code that you will have to present both prior boarding, and upon your arrival in Spain. In the health control, you may be required to present this document certifying vaccination, diagnostic test or recovery.
- Upon arrival at the airport follow the signals indicating the BLUE WAY .
- Passengers from 12 years of age, who arrive in Spain by sea must also be in possession of one of the required health certificates (vaccination, recovery or diagnostic test), whether it is an EU CCD/EU Equivalent or another type, without being required to complete a health control form.
- Ministerio de Sanidad - Professionals - Travel and COVID-19 (<https://www.sanidad.gob.es/en/profesionales/saludPublica/ccayes/alertasActual/nCov/spth.htm>)
- Effective June 2, travelers arriving from the European Union and Schengen Area countries will be allowed to enter Spain without facing any entry restrictions, which means the travelers from this region will no longer be required to present proof of vaccination against COVID-19, recovery from the virus, or negative test results
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Spain, please click here: <https://reopen.europa.eu/en/map/ESP>  
NOTE: The link is sensitive to browser choice and it is recommended to open it in Chrome.

### Immigration

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

- 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

- Contributions:
  - Companies affected by the Record of Temporary Employment Regulation (ERTE) can be exempt from social security contributions corresponding to the employees affected during the duration of the ERTE. After that moment companies may request a deferment of payment of contributions at an interest of 0.5%
  - Companies that have maintained their activity will be able to benefit from a 6-month moratorium for social security contribution due for April, May and June if certain requirements are met. Otherwise, these companies may request a deferment of the payment of social security contributions at a reduced interest of 0.5%
  - There is a 50% reduction of employers' social security contributions (February- June) for non-occupational contingencies for activities related to tourism
- Benefits:
  - Workers subject to periods of isolation or contagion as a result of the COVID-19 virus are to be deemed in a situation akin to an occupational illness, exclusively as regards the temporary disability benefit under the social security system
  - 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

Region: Europe



Spain

#### Payroll Reporting and Withholding Changes

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

#### Tax Profile / Tax Residency changes

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

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

- New assignments to Spain and hiring new personnel from abroad might be delayed due to ongoing travel restrictions and border crossing limitations, as well as the limited access to immigration services due to the temporary closure of offices and suspension of appointments
- Tax deduction percentages are increased by 5% for certain donations made by both personal income tax taxpayers and non-resident income tax taxpayers (who operate in Spanish territory without a permanent establishment). This measure applies as from 1 January 2020.
- The Cabinet approved an extraordinary outlay of €30.5 billion that will go towards paying pensions (€14 billion) as well as unemployment checks and subsidies (EUR16.5 billion)

Region: Europe



Sweden

#### Travel Restrictions

- Effective December 7, 2021, 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 January 28, 2022, the entry restrictions imposed on travellers from countries outside the EU and EEA will be extended until March 31, while Argentina, Australia, and Canada are excluded from the list of territories citizens of which are allowed to enter without being subject to the recent rule
- As of February 3, Sweden has shortened the validity of vaccination certificates to 180 days.
- Individuals who have completed their two-dose vaccination process more than 180 days ago are required to receive a booster shot for their pass to remain valid when reaching Sweden
- Effective from February 9, travellers from the rest of the European Union and Schengen Area countries will be able to enter Sweden completely restriction-free, including non-vaccinated and non-recovered travellers.
- Travellers from the EU and Schengen Area countries no longer need to present an EU Digital COVID Certificate or other proof of vaccination against COVID-19, proof of recovery from the virus, or negative test results
- As of March 8, travellers from other countries will be subject to milder entry rules when planning to reach Sweden after the country's government will no longer classify the Coronavirus as a "generally and socially dangerous" disease
- Effective April 1, travelers from all third countries can enter Sweden without any travel restrictions such as vaccination or test certificate
- **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/if 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

#### 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

#### 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

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date



Region: Europe



Sweden

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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
-

Region: Europe



Switzerland

#### Travel Restrictions

##### Who can enter Switzerland?

- According to the FMPPA, 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:
  - are fully vaccinated by a vaccine that is recognized in Switzerland or who can prove that they have been infected with Sars-CoV-2 and have fully recovered; or;
  - May make use of one of the following exemptions:
    - Persons who hold a travel document (e.g., a passport or identity card) and:
      - a Swiss residence permit (L / B / C / Ci permit)
      - a cross-border permit (G permit)
      - an FDFA legitimization card
      - D visa issued by Switzerland
      - an assurance of a residence permit
      - confirmation of notification for the cross-border provision of services up to 90 days in any calendar year (e.g., UK nationals)
    - Persons who have right to freedom of movement:
      - EU/EFTA citizens
      - Spouses or registered partners of EU/EFTA CITIZENS
      - Relatives of EU/EFTA citizens in descending line who are under the age of 21 or who are dependent
      - Relatives of EU/EFTA citizens and their spouse or registered partner in ascending line who are dependent
    - Persons who are under 18 and are travelling with an adult who has been fully vaccinated
    - Persons who can provide proof of a hardship case
    - Persons who are simply travelling directly through Switzerland with the intention and possibility of entering another country
- No further border sanitary measures, such as an entry form or test, will be required for these travelers
- Entry into Switzerland from a Schengen country/non-high-risk country
- Foreign persons travelling from a Schengen country or one of the following non-high-risk countries may travel to Switzerland for tourism or business meetings for up to 90 days. However, please be reminded that the general visa requirement applies nonetheless:
  - Andorra
  - Bahrain
  - Bulgaria
  - Chile
  - Colombia
  - Croatia
  - Cyprus
  - Holy See
  - Hong Kong
  - Indonesia
  - Ireland
  - Kuwait
  - Macau
  - Monaco
  - New Zealand
  - Qatar
  - Peru
  - Romania
  - Rwanda
  - San Marino
  - Saudi Arabia
  - South Korea
  - Taiwan (Chinese Taipei)
  - United Arab Emirates
  - Uruguay

Region: Europe



Switzerland

#### Travel Restrictions (contd.)

##### Vaccination requirements:

- Persons who have been vaccinated with a vaccine that meets the below requirements are allowed to enter Switzerland:
  - vaccines authorized in Switzerland and which have been administered in full in accordance with the FOPH recommendations
  - vaccines authorized by the European Medicines Agency for the European Union and which have been administered in full in accordance with the requirements or recommendations of the country in which the vaccination was administered
  - vaccines authorized under the WHO Emergency Use Listing and which have been administered in full in accordance with the requirements or recommendations of the country in which the vaccination was administered; or
  - vaccines which have the same composition as a vaccine licensed under letters a, b or c, but marketed by the license holder under another name, and which have been administered in full in accordance with the requirements or recommendations of the country in which the vaccination was carried out.
- Vaccination must be proven by means of a recognized certificate or other proof of vaccination. In addition to the surname, first name and date of birth, the vaccination certificate or proof of vaccination must also contain the date of vaccination and the vaccine used. Finally, a vaccination is valid for 270 days from the date of vaccination in full or from the date of a booster vaccination following the vaccination in full.

##### Recovery requirements

- Persons who have recovered from Sars-CoV-2 and who can provide proof may enter Switzerland if the proof is valid according to the following requirements:
  - molecular-biological analysis for Sars-CoV-2:
  - from the 11th to the 180th day following confirmation of the infection;
  - Sars-CoV-2 rapid test for specialist use or a laboratory-based immunological analysis for Sars-CoV-2: with the exception of tests and analyses based on a sample taken solely from the nasal cavity or on a saliva sample: from the 11th to the 180th day following confirmation of the infection;
  - analysis for Sars-CoV-2 antibodies: for the period of validity of the related certificate
- Recovery must be proven by means of a recognized certificate or other proof of recovery. In addition to the surname, first name and date of birth, the certificate or proof of recovery must also contain the confirmation of the infection, including the name and address of the confirming body (test centre, doctor, pharmacy, hospital) and the confirmation of the termination of isolation or doctor's confirmation of recovery
- The European Union has a 'Re-open EU' website with frequently updated information about travel restrictions, including information about who can enter each EU country and by what method, as well as details about mandatory quarantine and medical certificates. For information related to Switzerland, please click here: <https://reopen.europa.eu/en/map/CHE>

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

#### Immigration

- All work and residence permit applications can be filed with the authorities again.
- The current visa application process must be verified with the competent embassy for all non-EU/EFTA nationals who wish to enter Switzerland
- The issuing of Schengen visas (Visa C) as well as national visas (Visa D) to persons from high-risk countries will remain suspended for the time being unless they are entitled to enter Switzerland as mentioned above
- Effective January 1, 2022, Croatian nationals have unrestricted freedom of movement. Concretely, Croatian workers will thus be treated like workers from other EU/EFTA member states.
- Persons who have fled from Ukraine can be granted the protection status S. In order for persons with the protection status S to take up gainful employment, the employer must submit an application to the cantonal labour market authority.

#### 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")

Region: Europe



Switzerland

#### 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 November 9, the social security agreement signed between Switzerland and the United Kingdom on September 9, has come into effect from November 1, 2021
  - On 14 June 2022, the European Union (EU) Administrative Commission ("the Commission") agreed to extend the "no-impact policy" for social security for frontier workers until the end of 2022 – Switzerland also applies these rules.

#### 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. The agreement with Liechtenstein was terminated as per 31st March 2022.
- Effective July 1, Switzerland and Germany agreed to terminate the mutual agreement on taxation of frontier workers
- As of July 1, Switzerland and France have extended the agreement for cross-border workers, until October 31, 2022

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

Region: Europe



Ukraine

#### 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

#### Social Security

- 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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

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

#### Waiver of Penalties & Interest

- 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 "Dii 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

Region: Europe



United Kingdom

#### Travel Restrictions

- Effective October 4, 2021, vaccination certificates issued by UAE health authorities will be accepted in the UK
- 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 obliged 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, 2021, 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 February 3, 2022, children aged 12-15 in England will be eligible to prove their vaccination status or proof of prior infection through an NHS COVID Pass for outbound travel
- Effective February 11, fully vaccinated citizens of European countries will be eligible to travel to the United Kingdom without being subject to testing requirements. The travellers will only be required to fill in the locator form upon entry to Britain.
- In addition to this, all individuals who have not completed their immunization process against the virus will only be required to undergo a pre-departure test and a PCR test on or pre-day two after they arrive in Britain and fill in the passenger locator form
- Effective February 11, the UK will include 16 more countries and territories including China and Mexico in the list of recognised vaccine certificates. This will bring the total number of recognised vaccine certificates to 180. All South Asian countries are included in the list
- Effective from March 18, citizens of other countries planning to enter the United Kingdom will no longer be subject to travel restrictions, as the UK government would abolish all the remaining preventive measures.
- The travellers would no longer be obliged to fill in the Passenger Locator Form (PLF) or present a negative result of the Coronavirus test upon their arrival in the country.
- In addition, all individuals who have not completed their immunisation process against the virus will also be exempted from the pre-departure test as well as day two post-arrival test
- As of July 8, the authorities have issued new travel advisory for Britons who wish to travel to Spain

#### Immigration

- Coronavirus (COVID-19): advice for UK visa applicants and temporary UK residents
- Where an individual held a visa that expired between 24 January 2020 and 31 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>). 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.
- 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. Issuing applications from red list countries (<https://www.gov.uk/guidance/red-amber-and-green-list-rules-for-entering-england#red-list>) will be paused until travel restrictions are lifted.
- Full detailed guidance for those affected by changes to UK immigration and borders due to coronavirus can be found here: <https://www.gov.uk/guidance/coronavirus-covid-19-advice-for-uk-visa-applicants-and-temporary-uk-residents>

Region: Europe



#### Compensation & Benefits

- HMRC have introduced a 'Job Retention Scheme' to support employers. HMRC will pay up to 80% of a 'furloughed workers' pay up to a cap of £2,500 per month. Further information can be found in the link in the 'sources' section
- On 21 July 2020, HM Revenues and Customs (HMRC) announced that Enterprise Management Incentive share scheme (EMI) participants who had their working hours reduced below the EMI requirements due to the COVID-19 pandemic, will be able to maintain their tax advantages and reliefs as though they had continued working for their employer during the COVID-19 pandemic. The current law requires that EMI participants work for 25 hours per week as a minimum or 75% of working time subject to a small list of exceptions. There will now, however, be a time-limited exception (from 19 March 2020 to 5 April 2021) to the working requirement for those furloughed or working reduced hours because of the COVID-19 pandemic.
- HMRC have confirmed that for these easements to apply, employers and employees must document the relevant circumstances and demonstrate that any reduction in working hours below the required minimum results from the COVID-19 outbreak, rather than from anything else
- On October 9, 2020, the JSS was extended to make specific provision for businesses impacted by further local or national coronavirus restrictions. Businesses that are legally required to close, or to restrict their activities to delivery or collection only services from their premises, due to local or national coronavirus restrictions will receive grants to cover part of the wages of employees who cannot work during the relevant periods. Eligible businesses can claim 67 percent of salary, up to a maximum of £2,100 per month, for each employee who is unable to work for a minimum of seven consecutive days. Employers will not be required to contribute towards affected employees' salary but will be required to fund the associated employers' NIC and pension contributions. Further guidance is expected from HMRC on the new JSS and the extension announced on 9 October
- As of November 30, employer-provided 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.

#### Social Security

- 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 7, 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 as 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

#### Payroll Reporting and Withholding Changes

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

#### 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

Region: Europe



#### 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)





Angola

#### 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 20, 2021, Angola has reopened borders to Botswana, Eswatini, Malawi, Mozambique, Namibia, South Africa, and Zimbabwe. Flights to these locations have hence resumed
- As of April 4, 2022, authorities have eased few COVID-19 travel restrictions. Travelers entering the country are not required to complete a Travel Registration Form (FRV). Except for Namibia, all land borders are closed for non-commercial purposes

#### 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



Benin

#### Travel Restrictions

- As of February 28, 2022, ground and maritime travel to and from Benin remains heavily restricted. Overland travel is limited to approved cases of extreme necessity and in coordination with neighboring countries. The land border with Togo is closed and it remains unclear whether any exceptions are allowed for travel to or from that country. Maritime and ground freight transport continues to operate.
- Air borders have reopened and international flights are operating. All arriving travelers must present a negative PCR test result taken within 72 hours of their arrival in Benin. Additionally, passengers arriving at Cotonou Cadjehoun International Airport (COO) must undergo mandatory COVID-19 testing. Individuals are also required to take COVID-19 tests at the Palais des Congres or COO within five days of departing from Benin. Other measures have remained largely unchanged.
- Travelers must also complete a health form available at the Ministry of Health's Health Surveillance Centre website before departure for Benin. Moreover, travelers may be required to surrender their passports on arrival. Individuals who test positive for COVID-19 upon arrival may get their passports back after completing 15 days of isolation and producing a negative result from a follow-up COVID-19 test. Those who test negative, however, can collect their passports from the Palais des Congres 72 hours after their arrival.
- Persons visiting Benin for less than 15 days must submit special requests for their passports to the Minister of Health at the point of entry. Travelers who will be in Benin for less than three days are not required to take a follow-up test. Travelers who test positive for COVID-19 and display symptoms will be treated at a government facility. Asymptomatic carriers of the disease can self-isolate at a private location of the traveler's choice

#### 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



Botswana

#### Travel Restrictions

- As of December 2, returning Botswanan citizens and legal residents not possessing a negative COVID-19 test certificate will be tested at the border and face up to 14 days of quarantine at a government facility
- As of December 2, 2021, all travellers leaving the country must produce a negative result from a COVID-19 test taken no more than 72 hours before their departure
- As of January 4, 2022, international and domestic air travel has resumed as well as land border crossings have been opened
- Effective February 14, fully vaccinated travellers entering Botswana will no longer need to present a negative COVID-19 PCR test result. Unvaccinated visitors can also get inoculated free at Botswana's entry points.
- However, all individuals aged 12 and above will be required to show proof of full vaccination against COVID-19 at entry points. Travellers without a vaccination certificate will still be required to undergo a PCR test
- As of March 22, vaccinated travelers without booster dose must present a negative PCR test result taken 72 hours prior to arrival. Unvaccinated travelers will be tested on arrival

#### Immigration

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

- As of April 6, monthly withholding tax is due by the 15th of the following month
- As of April 6, annual return is due by 31st July each year

#### Tax Profile / Tax Residency changes

- As of April 6, tax residency changes is dependent of whether there is a tax treaty in place. If not considered tax resident if physically present in Botswana for 183 days in a 12 month period

#### Waiver of Penalties & Interest

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

#### Filing / Payment Due Date

- As of April 6, filing/payment due date is September 30 each year

#### Other Relevant Information

- As of April 23, the Government of Botswana announced that those in need of movement permits during the state of emergency may apply online at <https://www.gov.bw/>

Region: Middle East & Africa



Burkina Faso



Burkina Faso

#### Travel Restrictions

- Effective December 1, 2021, 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
- As of January 21, 2022, international commercial flights operate from OUA and BOY. All travellers arriving in Burkina Faso must produce a negative result from a PCR test taken no more than five days before arrival.
- Travellers without such documentation must submit to a test at the port of entry. In case of a positive test result, travellers must face a quarantine period of up to 14 days. While those departing the country must present a negative result from a PCR test taken no more than five days 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



Cameroon

#### Travel Restrictions

- As of February 6, 2022, air borders remain largely closed, but authorities have permitted several flights via Douala International Airport (DLA) and Yaounde Nsimalen International Airport (NSI). Several carriers, including Air France (AF), Ethiopian Airlines (ET), and Brussels Airlines (SN), are maintaining routes to Cameroon. However, there is no clarity regarding when regular air travel will resume
- As of March 7, all persons traveling to Cameroon must present a negative result from a PCR test taken no more than 72 hours from the first embarkation point. Individuals will also undergo testing upon arrival. Passengers who are Cameroonian nationals or residents, and those with visas, are allowed to enter the country. Authorities offer visas on a case-by-case basis for essential purposes (e.g., marriage, bereavement, family illness, etc.)
- Travelers without test documentation, those who display symptoms, or those who test positive for COVID-19 face a 14-day quarantine period at home or a government-approved hotel. Authorities require all outbound passengers to present a negative PCR or rapid flow test result dated within 48 hours of departure

#### 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



Chad

#### Travel Restrictions

- Resumption of international flights on certain destinations. Cargo flights continue to operate normally.
- All eligible inbound passengers will be required to comply with certain health measures:
- Have a negative COVID-19 certificate, produced in the country of departure and dated within less than 72 hours upon arrival in Chad ;
- Spend a seven-day confinement period at home (this does not apply to passengers coming to Chad for a stay of less than one week) while observing the barrier measures;
- On the seventh day of confinement, perform another PCR test in an approved hospital facility in N'DJAMENA ;
- Collect the passport at the end of the confinement at the airport police upon presentation of the test fee receipt mentioned above. For French citizens, passports will be kept and collected at the French Embassy.
- Travelers from countries with a risk of transmission of COVID-19 will be tested upon arrival.
- All suspected cases will be required to undergo a mandatory 14-day containment at their home or at a designated facility at their own expense.

#### Immigration

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information



Congo

#### Travel Restrictions

- As of January 3, 2022, all incoming travellers arriving via the Beach port in Brazzaville and the Tchiamba-Nzassi border post must take a PCR test on arrival. All outbound travelers will have to present a negative PCR test taken no more than 24 hours before departing the country. Filling of a travel form is mandatory for both categories of travellers
- As of February 3, all international travellers except children under the age of 10, arriving and departing Congo are encouraged to present a negative PCR test result issued no more than 72 hours prior to travel. Those who do not present a negative test result upon arrival are required to take a test at the port of entry and quarantine for up to 14 days pending the results of the on-arrival test.
- Arriving and departing passengers must complete a travel form before their trip; incoming travellers must also pay in advance for a PCR test to be carried out on arrival.
- Travelers are subject to quarantine until the results of the on-arrival PCR test are available. Those receiving a positive test result are subject to Ministry of Health regulations

#### 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

Region: Middle East & Africa



Cote d'Ivoire



#### Travel Restrictions

- Effective September 17, Guinea has announced the gradual reopening of land borders with Cote d'Ivoire
- As of October 14, permitted arrivals must fulfill a travel form (Declaration de Deplacement par Voie Aeriene, 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 travellers may present the negative test result or a vaccination certificate via QR code pass
- As of October 14, travellers leaving Cote 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

#### 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

Cote d'Ivoire



Region: Middle East & Africa



# Democratic Republic of Congo



## Travel Restrictions

The government announced on Tuesday, July 21 the end of the state of health emergency.

- Resumption of commercial activities as of July 22, 2020
- Reopening of airports, ports and borders from August 15, 2020 ;
- All incoming travelers must be checked, including a temperature control check. Individuals with symptoms of coronavirus will be quarantined for a maximum period of 14 days.
- As of November 3, Democratic Republic of Congo (DRC) updated entry and exit requirements to limit the spread of COVID-19. Incoming international passengers must now arrive with proof of a negative test and receive a COVID-19 test at Kinshasa's 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

## Immigration

## Compensation & Benefits

## Social Security

## Payroll Reporting and Withholding Changes

## Tax Profile / Tax Residency changes

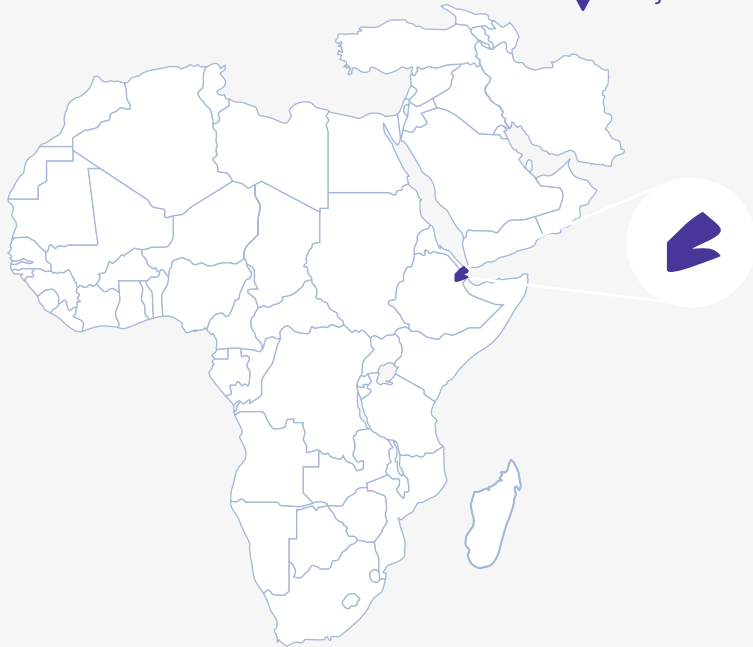
## Waiver of Penalties & Interest

## Filing / Payment Due Date

## Other Relevant Information

Democratic Republic of Congo

Region: Middle East & Africa



#### 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

#### 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

Region: Middle East & Africa



#### Travel Restrictions

- As of November 10, 2021, 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 Matruh 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. Travellers who hold a valid COVID-19 vaccination certificate are exempt from these measures.
  - If travellers 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
- Effective January 22, 2022, Egyptian and foreign passengers travelling to Egypt, except children below the age of 12, will be required to present a certification of having received a single-dose or two-dose vaccine at least 14 days before arrival, or the result of a test taken within 72 hours prior to the arrival
- As of July 6, the authorities have removed all the COVID-19 related restrictions

#### Immigration

##### Compensation & Benefits

- As of April 7, compensation and benefits are only for unemployed people. Each one will receive EGP 500 as a compensation.

##### Social Security

- As of May 19, the Council of announced the following in lieu of Covid-19 outbreak: 'Social security debts: the extension for the payment deadline may not trigger any late payment interest, penalties, or additional taxes for the employers and employees contributions.

##### Payroll Reporting and Withholding Changes

- As of April 7, under the new changes, the e-filing would cover the quarterly payroll tax form as well as the year-end payroll tax reconciliation

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

##### Filing / Payment Due Date

- The Egyptian Tax Authority urged all taxpayers who have tax disputes to file for settlement ASAP to benefit from the privileges of the newly-approved Tax Dispute Settlement Act that might be issued shortly.

#### Other Relevant Information

Region: Middle East & Africa



## Equatorial Guinea



### Travel Restrictions

- Effective February 7, 2022, international travel into and out of Equatorial Guinea has resumed. Several other requirements are in effect, including the following:
  - All passengers must provide proof of a negative PCR test taken no more than 72 hours prior to arrival as well as proof of vaccination
  - Upon arrival, travelers may undertake a rapid test
  - All travelers are required to quarantine for five days, regardless of COVID-19 test results
  - Travellers entering from countries with variant strains of the disease may be prohibited from entering Equatorial Guinea until further notice. Equatoguinean citizens coming from abroad are exempted but must comply with the quarantine requirement
  - Travelers departing the country must take a PCR test

### Immigration

### Compensation & Benefits

### Social Security

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information



Gabon

#### 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

#### 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

Region: Middle East & Africa



Gambia

**Travel Restrictions**

- As of March 17, 2022, vaccinated travelers to Gambia are not required to present a negative result from a PCR test to enter the country; however, those who display symptoms of the disease must undergo a rapid diagnostic test (RDT) on arrival. If the result is positive, the traveler will be quarantined.
- Unvaccinated travelers must provide a negative result from a 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 testing positive for the virus on arrival must quarantine at their own expense

**Immigration**

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Ghana

#### Travel Restrictions

- 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, 2021, 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
- On December 20, 2021, Ghana has banned travellers from Malta from entering the country. In addition, the COVID-19 vaccination certificate issued in Malta is not recognized. Exemptions exist for travels involving humanitarian reasons and official duties under the Ministry of Foreign Affairs and Regional Integration approval
- Effective from February 4, 2022, the ban on non-Ghanaians travelling from South Korea into the country has been lifted
- As of March 17, all arriving passengers above the age of 18 must present proof of vaccination. Before arrival, passengers must complete a Health Declaration Form. Passengers must also create an account on a dedicated website.
- Individuals must upload a negative COVID-19 PCR test result taken no more than 72 hours before travel. Children under the age of 5 are exempt from needing a pre-departure test.
- Upon arrival, passengers will be screened and tested at their expense. The cost is USD 150 or USD 50 for Economic Community of West African States (ECOWAS) residents
- Effective March 27, fully vaccinated travelers entering Ghana are not required to produce PCR test or get tested on arrival. All sea and land borders will be open

#### 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 1 January 2022, the Penalty and Interest Waiver (Amendment) Act 2021, (Act 1073) was passed to extend the period for the application for waiver of penalty and interest on accumulated tax arrears up to 31 December 2020 for persons who make arrangements with the Ghana Revenue Authority (GRA) for payment of the principal tax to 30 June 2022.

##### Filing / Payment Due Date



Ghana

#### 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)



Region: Middle East & Africa



Guinea  
Conakry



Guinea Conakry

#### 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 20, Guinea has announced the gradual reopening of land borders with Guinea-Bissau
- Effective September 24, 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

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#### Other Relevant Information

Region: Middle East & Africa



Iran

Travel Restrictions

- As of June 30, 2022, travelers above the age of 12 must present a negative result from a PCR test taken within 72 hours before arrival to gain entry (the document must be in English). Foreign travelers must provide a double-vaccination certificate issued at least two weeks before arrival in Iran.
- Iranian nationals, regardless of vaccination status are permitted entry, however, they must take a PCR test and quarantine at a designated isolation center
- As of June 30, upon arrival, travelers who test positive or exhibit symptoms of the disease will be subject to a two-week quarantine period at a government-approved center at their own expense. Passengers traveling to Iran may be required to fill out a self-declaration form
- As of June 30, travelers who receive a negative PCR test result in Iran before leaving the country do not need to provide a new one if they return within two weeks

Immigration

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## Region: Middle East & Africa



Israel

### Travel Restrictions

- Effective May 20, the authorities of Israel announced that all travelers arriving at Israel's Ben Gurion Airport (TLV) will not be required to undergo PCR test on arrival
- Effective May 30, individuals traveling to Israel are no longer required to present a negative result from a COVID-19 test before boarding their flight to the country or arriving at an Israeli land border crossing.
- Additionally, the country's on-arrival PCR test requirement, as well as the obligation to isolate upon arrival until receipt of the on-arrival PCR test result or for 24 hours, have also been abolished
- As of June 29, inbound international travelers must complete the Israel Entry Form within 10 days before boarding their flight or cruise to Israel or entering the country at a land border crossing. Arriving individuals are required to present confirmation of having completed the entry form to border authorities.
- As of June 29, foreign nationals residing abroad, except for those arriving from Ukraine directly or via a connecting flight, must have health insurance that covers COVID-19 treatment to enter Israel
- As of June 30, travelers are recommended to take a PCR test if feeling unwell within 10 days after returning to Israel. Individuals are eligible to take a PCR test upon presentation of a flight ticket, cruise ticket, or confirmation of having paid to depart Israel via a land border crossing within the last 20 days.
- However, travelers over 30 years of age who feel unwell within 10 days after their return to Israel are not required to present one of these documents to take a PCR test
- Effective July 3, Israel will reopen the Taba border crossing with Egypt

### 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

### Payroll Reporting and Withholding Changes

### Tax Profile / Tax Residency changes

### Waiver of Penalties & Interest

### Filing / Payment Due Date

### Other Relevant Information

## Region: Middle East & Africa



Kuwait

### Travel Restrictions

- 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 "Shlonik" and "Kuwait Mosafer" applications before traveling
- 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. 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
- On November 27, 2021, Kuwait announced suspension of direct flights with nine African countries- South Africa, Namibia, Botswana, Zimbabwe, Mozambique, Lesotho, Eswatini, Zambia, and Malawi
- Effective from January 2, 2022, if nine months have passed since the second dose of vaccination, the individual is considered not fully immunized and cannot travel unless he/she takes a booster dose of approved vaccines
- Effective from February 20, Kuwait will be lifting several curbs against COVID-19, including the scrapping of pre-departure and on-arrival PCR testing for fully vaccinated travellers. The latest measures will apply to Kuwaiti citizens as well as expatriates.
- As for expatriates who have obtained a booster shot against COVID-19, they are not required to undergo a PCR test before or after arrival to Kuwait.
- Effective February 20, all travellers will be allowed to depart from Kuwait, without coronavirus-related health stipulations, but the passengers will have to comply with the health requirements set by the countries to which they head.
- Unvaccinated Kuwaiti arrivals in the country will have to present a negative PCR test result conducted within 72 hours before the flight must stay in home quarantine for 7 days after arrival and conduct a PCR test on 7th day to end the quarantine
- As of February 22, the Directorate General of Civil Aviation (DGCA) State of Kuwait has announced that fully vaccinated travellers will not be obliged to undergo PCR or mandatory quarantine on arrival.
- Additionally, all passengers (except visa on arrival in Kuwait) can enter the city-state despite their vaccination status.
- As of February 22, individuals who are fully vaccinated and have taken a booster dose, are no longer required to take a pre-departure and on arrival RT PCR test in Kuwait. Such travellers are also exempted from home quarantine upon arrival.
- On the other hand, if a traveller is partially vaccinated, or hasn't received the second dose of vaccine over nine months ago, they'll have to undergo a mandatory home quarantine for seven days on arrival along with on-arrival testing. Such travellers will get an option of ending the quarantine by showing a negative PCR test report.
- The Kuwait DGCA has also asked travellers to take a Rapid Home test if they are experiencing any symptoms of the virus
- Effective May 1, travelers entering Kuwait will no longer be required to produce a negative PCR test result or a vaccination certificate

### 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 November 10, 2021, 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

- There is no personal tax in the state of Kuwait. However, there is corporate tax applicable to foreign bodies corporate in Kuwait.

### Other Relevant Information

Region: Middle East & Africa



Mali

#### Travel Restrictions

- Effective September 18, 2021, Guinea has announced the gradual reopening of land borders with Mali
- As of April 12, fully vaccinated travelers can enter Mali without any restrictions. However unvaccinated travelers must produce negative PCR test taken within 72 hours before arrival. Additionally, unvaccinated travelers who wish to exit Mali, must produce a negative PCR test taken no longer than 72 hours before departure

#### Immigration

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#### Filing / Payment Due Date

#### Other Relevant Information

Region: Middle East & Africa



Mauritania



Mauritania

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**Travel Restrictions**

— As of April 12, fully vaccinated travelers can enter Mauritania without a negative PCR test. However unvaccinated travelers must produce negative PCR test result taken within 72 hours before arrival

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**Immigration**

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**Compensation & Benefits**

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**Social Security**

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**Payroll Reporting and  
Withholding Changes**

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**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**

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<b>Travel Restrictions</b>	<ul style="list-style-type: none"> <li>As of July 30, Namibia has reduced the validity of the PCR test results upon arrival from seven days to 72 hours for all travellers. While the current health measures will be extended until August 14</li> <li>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</li> <li>As of July 15, 2022, the authorities of Namibia lifted all COVID-19 related travel restrictions. However foreign travelers are required to produce proof of vaccination</li> </ul>
<b>Immigration</b>	<ul style="list-style-type: none"> <li>Returning citizens and permanent residents will be subjected to mandatory, supervised quarantine for a period of 14 days.</li> <li>All Non-Namibians will not be allowed to enter the country, with exception of humanitarian aid workers and essential services as defined.</li> <li>All Namibians abroad who wish to return home must inform their Embassy or High Commission of their intent to travel, a week before departure.</li> <li>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.</li> </ul>
<b>Compensation &amp; Benefits</b>	<ul style="list-style-type: none"> <li>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</li> <li>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</li> </ul>
<b>Social Security</b>	<ul style="list-style-type: none"> <li>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</li> <li>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</li> <li>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.</li> <li>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%</li> <li>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</li> </ul>
<b>Payroll Reporting and Withholding Changes</b>	<ul style="list-style-type: none"> <li>The submission of the annual PAYE reconciliation was extended from March 31, 2020 to May 30, 2020</li> </ul>
<b>Tax Profile / Tax Residency changes</b>	
<b>Waiver of Penalties &amp; Interest</b>	<ul style="list-style-type: none"> <li>No relief measures in terms of penalties and interest have been announced as yet in relation to the impact of the Covid-19</li> </ul>
<b>Filing / Payment Due Date</b>	<ul style="list-style-type: none"> <li>The filing dates except for the PAYE reconciliation have not yet been extended. The payment dates currently also remain unchanged</li> </ul>
<b>Other Relevant Information</b>	<ul style="list-style-type: none"> <li>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</li> <li>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</li> </ul>



Nigeria

#### 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, 2021, 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
- As of February 2, 2022, Nigerian and the UAE have agreed to lift travel restrictions between the two countries. Airlines of both countries, including the Emirates can now resume operations based on the terms and conditions of the Bilateral Air Services Agreement (BASA), however, COVID-19 travel protocols of both countries must be strictly complied with

#### 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

#### Tax Profile / Tax Residency changes

- Waiver of Penalties & Interest** — As of July 20, the tax authority of Kebbi state in July 2020 announced a 30% waiver of the tax liability of individual taxpayers

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

#### Other Relevant Information





#### Travel Restrictions

- As of July 11, 2021, 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
- Effective December 26, 2021, the authorities have lifted the ongoing travel ban placed on foreigners arriving from South Africa, Namibia, Botswana, Zimbabwe, Mozambique, Lesotho, and Eswatini, the new rule will be in effect at least through January 31, 2022
- As of January 23, 2022, all travellers over the age of 18 must have received two doses of an approved COVID-19 vaccine before entering Oman via land, air, or sea. The last dose must have been administered no less than 14 days before arrival in the country. The vaccination requirement is in addition to a PCR test taken before or on arrival in Oman.
- All travelers must also pre-register via the eMushrif platform and upload their vaccine and PCR certificates containing QR codes. Diplomats are exempt from pre-registering and providing PCR test results
- Travelers can take the required COVID-19 PCR test upon arrival but they must pay the fees via the eMushrif platform. Those who have recovered from COVID-19 but test positive upon arrival can skip quarantine so long as they can show proof that they underwent isolation in the country where they contracted the disease. Additionally, all travelers must have international health insurance that covers the cost of COVID-19 treatment for at least one month.
- As of January 23, all travellers arriving in Oman with a negative PCR test will be exempt from quarantine. In order to qualify for this exemption, passengers arriving on flights shorter than eight hours must have taken the test no more than 72 hours before arrival; those traveling on flights longer than eight hours must have taken the test no more than 96 hours before arrival
- Except as stipulated otherwise, travelers with positive PCR test results must quarantine for a minimum of 10 days. Individuals subject to quarantine must stay at a government-approved facility at their own expense. Release from quarantine is contingent upon a negative COVID-19 test result.
- Prior to traveling, all individuals are required to download the Tarassud+ track and trace application

#### 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.

Region: Middle East & Africa



Oman

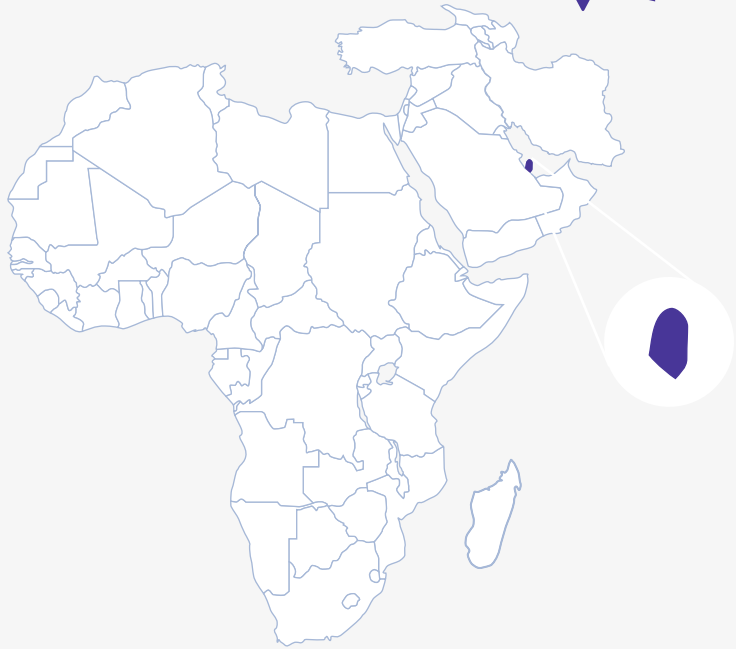
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**Waiver of Penalties & Interest**

- Filing / Payment Due Date**
- Please note that Oman does not have a personal tax regime and is currently being evaluated by the Government as a part of its medium term fiscal plan. Hence, the above will benefit only those individuals who have a business which is subject to Oman tax. Please refer comments in the earlier column regarding due dates.
  - As of April 30, tax-relief measures under an economic stimulus plan—relief offered in response to the coronavirus (COVID-19) pandemic—have been extended by the tax authority

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- Other Relevant Information**
- On 12 October 2020, His Majesty approved the Oman VAT Law and will be effective from April 2021.
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## Region: Middle East & Africa



Qatar

### Travel Restrictions

- As of June 30, 2022, the Qatari government classifies countries into 'standard health measures' and 'red health measures.' To view the Ministry of Public Health's updated list of 'red health measures' countries, click here (<chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/viewer.html?pdfurl=https%3A%2F%2Fmoph.gov.qa%2FDocuments%2FPDFs%2FRED-LISTED-COUNTRIES.pdf&clen=144493&chunk=true>). Arrivals from all other countries are subject to standard health measures.
- As of June 30, travelers must present a negative result from a PCR test taken no more than 48 hours before arrival. Qatari, Gulf Cooperation Council (GCC), and European Union (EU) nationals and residents are exempt from this measure but must take a Rapid Antigen Test (RAT) at an authorized medical center within 24 hours of their arrival.
- If, however, they are unvaccinated and arriving from a country subject to red health measures, they will be required to take a PCR test no more than 48 hours before arriving in Qatar.
- Additionally, Qatari citizens who are unvaccinated or non-immune are required to take a PCR test within 24 hours of their arrival, in addition to a RAT on day five of their home quarantine
- As of June 30, all non-residents traveling to Qatar must pre-register on the "Travel entry into Qatar" portal and upload all relevant documents (e.g., vaccination certificate) at least three days before arrival. Travelers no longer need to upload a negative PCR test result as part of the registration process, they must instead present an original copy of a negative PCR test result to board any flight to Qatar or enter via land or maritime entry points.
- As of June 30, travelers must download and activate the Ehteraz mobile application on their mobile device upon arrival in Qatar using a local or international SIM card.
- Fully vaccinated GCC and EU nationals and residents, and travelers who are only transiting via Doha are not required to apply to/download the Ehteraz mobile application

### 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

### 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 October 23, the General Tax Authority in October 2020 launched a new tax administration system, the Dhareeba portal.



#### Travel Restrictions

- As of August 4, 2021, foreign travellers fully vaccinated with either Sinopharm or Sinovac vaccines will be permitted to enter Saudi Arabia, provided 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 February 9, 2022, all Saudi citizens must take the booster dose of the coronavirus vaccine to travel outside the Kingdom.
- On the other hand, all arrivals to the Kingdom, including Saudi citizens, must produce a negative PCR result obtained 48 hours before their departure, regardless of their immunization status.
- Children under 16 years of age or groups excluded as indicated in the Tawakkalna app have been exempted from the requirement
- Effective February 9, citizens whose test results show that they are infected with the coronavirus are allowed to enter the Kingdom without the need for a PCR test provided that seven days have passed since they tested positive and that they have received the vaccine doses approved by the Kingdom
- Effective February 9, Saudi travellers who have not taken all approved doses of the vaccine will be allowed in only after 10 days of testing positive for Covid-19
- As of February 10, all travellers, except for Saudi citizens and certain exempted individuals, must complete a Registration Immunization Information Form (i.e., arrival registration) before departing for Saudi Arabia.
- Additionally, all arriving travellers must complete a health disclaimer form and submit it to authorities upon arrival
- As of February 10, all incoming travellers must download and register their information on the Tawakkalna mobile application, no more than eight hours after arriving in Saudi Arabia.
- Arriving travellers must have medical insurance that covers COVID-19 treatment costs; Saudi citizens and residents and citizens of Gulf Cooperation Council (GCC) countries are exempt from this requirement
- Effective March 6, Saudi Arabia will no longer require vaccinated travellers to provide a negative PCR or rapid test before their arrival or to undergo quarantine
- As of May 23, Saudi Arabia has banned its citizens from travelling to the following nations- Lebanon, Syria, Iran, Afghanistan, Yemen, Somalia, the Democratic Republic of the Congo, Libya, Indonesia, Armenia, Belarus, and Venezuela
- On June 20, Saudi Arabia lifted travel restrictions on its citizens travelling to India, Ethiopia, Turkey, and Vietnam

#### Immigration

#### Compensation & Benefits

#### Social Security

- The 150-member Saudi Shura Council has passed a new social security draft law. Under the bill, social security payment is due for everyone who meets the four conditions:
  - Saudi with a permanent residence in the Kingdom
  - Having low income that is less than the minimum determined in the bill
  - Committed to meeting requirements related to health, education and rehabilitation, and
  - Non-Saudi women married to a Saudis are exempt from the nationality clause. Also exempt are non-Saudi widows or divorced women who have Saudi children, as well as children of a widowed or divorced Saudi women from non-Saudi husbands, in addition to persons with disabilities, orphans, and widows with orphans, who have transportation. If a low-income Saudi has more than one family, then each family is considered independent and deserves an independent social security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

- Effective June 1, 2022, until November 30, 2022; the Zakat, Taxation and Customs Authority (ZATCA) has waived fines and financial penalties for all taxpayers. This includes fines and penalty waivers for late:
  - registration in all tax systems
  - payment
  - filing of returns in all tax systems
- However, this waiver does not apply to penalties relating to tax evasion offences, fines paid before the effective date (i.e., June 1, 2022) and late fines related to tax included in the instalment plan due after the waiver deadline of November 30, 2022

#### 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
- As of June 2, the authorities have relaunched the amnesty initiative that waives penalties on all taxes, including income tax, withholding tax, value added tax (VAT), excise tax and real estate transaction tax, for six months from June 1, 2022, until November 30, 2022

Region: Middle East & Africa



Senegal

#### Travel Restrictions

- 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, 2021, travellers 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 with the required doses received at least 14 days before the travel date. The vaccine must be from the WHO's approved list. Further, the country's land borders are also open with neighboring countries
- As of February 10, 2022, those transiting Senegal must possess a negative test result if remaining in Senegal longer than 24 hours. Travellers must also complete a health form available onboard

#### 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

Region: Middle East & Africa



South Africa

#### Travel Restrictions

- As of February 2, 2022, 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
- On June 22, South Africa announced removal of all of its remaining travel restrictions, including proof of vaccination or testing for entry to the country, plus mask-wearing in public

#### Immigration

#### Compensation & Benefits

#### Social Security

#### Payroll Reporting and Withholding Changes

- Employers who are owed backlog ETI refunds, which would normally be claimable 6-monthly, will be able to claim these monthly.
- The proportion of pay-as-you-earn (PAYE) payment that can be deferred has been increased from the previously announced 20%, to 35%
- South African tax authorities are planning to change the interpretation For South African-resident employees who do not qualify for the foreign employment income exemption, employees' tax must be withheld in respect of the total amount of remuneration payable by the South African-resident employer

#### Tax Profile / Tax Residency changes

- As of July 1, the Minister of Finance introduced the following final COVID-19 Tax Relief Bills to Parliament for consideration alongside the Supplementary Budget 2020:
  - Non-withholding of employees' tax as a tax relief in respect of the COVID-19 pandemic; and to amend the Employment Tax Incentive Act, 2013 (ETI Act)
- On 25 August 2020, the Parliament approved the Disaster Management Tax Relief Bill, Bill 11 of 2020; and the Disaster Management Tax Relief Administration Bill, Bill 12 of 2020 – together commonly referred to as the COVID-19 Tax Relief Bills

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information

Region: Middle East & Africa



Togo

#### Travel Restrictions

- As of December 3, 2021, 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
- As of December 29, Benin has closed the land borders with Togo
- As of January 4, 2022, land borders remain closed to regular passenger traffic without special authorization. All individuals arriving in Togo must complete a Traveller Declaration Form (TDF) at least 24 hours before departure and provide proof of a negative COVID-19 polymerase chain reaction (PCR) test taken no more than seven days before departure that must be uploaded within the TDF
- Additionally, the passengers must take another PCR test on arrival at Lome-Tokoin International Airport (Gnassingbe Eyadema International Airport, LFW); the test must be paid before departure and presented upon boarding. Individuals who test positive will be placed under strict quarantine until they test negative
- As of January 4, those departing from Lome must fill out the TDF and provide proof of a negative PCR test taken no more than 72 hours prior to departure
- As of April 26, fully vaccinated travelers are no longer required to produce a negative PCR test result upon arrival. However, all travelers must complete a Traveler Declaration Form (TDF) at least 24 hours before travel
- Effective May 17, the authorities of Togo have reopened the land borders to passengers, provided the travelers are fully vaccinated

#### 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



Tunisia

#### Travel Restrictions

- 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
- The EU Digital COVID Certificate commission adopts equivalence decision for Tunisia. The decision will enter into force as of December 22, 2021
- As of January 26, 2022, all international travellers over the age of 18, arriving in Tunisia are required to present a COVID-19 vaccination certificate or vaccine passport to enter the country. Individuals vaccinated with the Johnson & Johnson/Janssen COVID-19 vaccine must have been inoculated at least 28 days before traveling to Tunisia while those vaccinated with other vaccines must have been inoculated at least 14 days before travel
- Effective February 26, Tunisia has lifted all remaining Covid travel restrictions for those under the age of 18 and has also shelved its passenger locator form. It means the children in this age group no longer have to present evidence of having tested negative for Covid-19 prior to departure or meet any vaccine certificate or passport requirements.
- However, fully vaccinated adult arrivals do not need to provide any evidence of a negative pre-departure test but must be able to show a valid vaccine certificate or pass.
- Adult passengers not yet fully vaccinated against Covid-19 must present evidence of either a negative PCR test for Covid-19 taken up to 48 hours prior to departure or a negative antigen test taken up to 24 hours prior to departure. They will also have to self-isolate for five days at a given address upon arrival.
- Tunisia is continuing to conduct random testing of adult arrivals; anyone who tests positive from a random arrival test must self-isolate for five days or seven days in the event of persistent symptoms

#### 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

#### 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

#### Filing / Payment Due Date

- Personal income tax return deadline remains the same

#### Other Relevant Information



Region: Middle East & Africa



Turkey

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**Travel Restrictions** — As of June 9, 2022, Turkey has removed all the COVID-19-related international travel restrictions

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**Immigration**

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**Compensation & Benefits**

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**Social Security**

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**Payroll Reporting and  
Withholding Changes**

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**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** — On September 7, 2021, the Democratic Republic of Congo and Turkey signed an income tax treaty  
— On July 21, 2022, Turkey announced an increase in the monthly interest rate on late payments of taxes from 1.6% to 2.5%

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Uganda

#### Travel Restrictions

- As of September 21, all travelers, including children above three years old, must provide a negative PCR test taken no more than 72 hours before arriving in Uganda. All unvaccinated travelers from high-risk areas will be obliged to take a mandatory PCR test on arrival
- As of September 21, vaccinated travellers from high-risk nations including Ethiopia, India, Kenya, South Africa, South Sudan, Tanzania, Turkey, the UAE, the UK, and the US will not be subject to PCR tests upon arrival except those arriving from India. Those testing positive upon arrival will be subject to quarantine at a government-designated facility
- As of February 17, the authorities have removed the COVID-19-related mandatory testing upon arrival requirement. Further, the travelers are still required to present a negative PCR test taken within 72 hours before travel to Uganda and should submit an online Health Surveillance form
- As of March 30, fully vaccinated travelers entering Uganda through land borders will no longer be required to present a negative PCR test result. Further travelers arriving via airport are required to present a negative PCR test taken no more than 72 hours before travel
- As of April 28, fully vaccinated travelers entering Uganda will no longer be required to produce negative PCR test result.
- Partially Vaccinated or non-vaccinated travellers will be required to present a PCR test done within 72 hours.
- Children below 5 years are not required to present a negative PCR test upon arrival or departure

#### 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 March 2022, 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 with the fund for 10 years or more
- Persons with disability are also eligible for midterm access amounting to 50% of their accrued benefits provided they are 45 years of age and above and have made contributions to the fund 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.
- Border stations and Customs warehouses
- All customs border stations and customs warehouses shall remain functional to facilitate movement and clearance of cargo subject to the Customs laws and guidelines.
- 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.



Uganda

Filing / Payment Due Date	<div><div>—</div>Value Added Tax (VAT), Pay As You Earn (PAYE), National Social Security Fund(NSSF) and Withholding Tax (WHT) by the 15th day of the following month.</div> <div><div>—</div>Income Tax<div><div>—</div>Provisional return within the first 6 months of the year</div><div><div>—</div>Amended provisional return by the last ay of the organisation's tax year</div></div> <div><div>—</div>Final return within 6 months from the end of the year</div>
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Other Relevant Information

## Region: Middle East & Africa



# United Arab Emirates



United Arab Emirates

## 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.
  - 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.
- Source: <https://u.ae/en/information-and-services/justice-safety-and-the-law/handling-the-covid-19-outbreak/travelling-amid-covid-19/travelling-to-the-uae>
- As of February 23, 2021, 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
- Effective September 12, 2021, the United Arab Emirates will lift entry restrictions for fully vaccinated residents (provided the vaccine is approved by the World Health Organization) from the following nations- Afghanistan, Bangladesh, Democratic Republic of Congo, India, Liberia, Namibia, Nepal, Nigeria, Pakistan, Sierra Leone, South Africa, Sri Lanka, Uganda, Vietnam, and Zambia
- As of January 1, 2022, the authorities have placed new set of restrictions for travelers seeking entry or transiting through Dubai. Further, all travelers from the UK who wish to enter Dubai are required to present a negative PCR test result
- Effective from January 10, the UAE will ban unvaccinated UAE citizens from travelling abroad.
- In addition, vaccinated UAE citizens will be required to receive a COVID-19 booster jab prior to international travel from the same date. However, the new rules will not apply to individuals who are 'exempt from taking the vaccine, humanitarian and treatment cases'
- Effective January 29, the UAE will lift the entry and transit ban on travellers arriving from Kenya, Tanzania, Ethiopia, the Republic of the Congo, the Republic of South Africa, Botswana, Eswatini, Lesotho, Mozambique, Namibia and Zimbabwe as well as those individuals who had recently visited these countries.
- However, the travellers will be required to obtain a negative COVID-19 PCR test result 48 hours prior to departure and a negative rapid-PCR test result at the departure airport as well as take another rapid PCR test upon arrival in the UAE
- Effective January 29, passengers travelling from Uganda, Ghana and Rwanda will have to take three COVID-19 tests to be permitted entry into the UAE— firstly, a negative COVID-19 PCR test result 48 hours prior to departure; secondly, negative rapid-PCR test result at the departure airport and thirdly, take a rapid PCR test upon arrival in the UAE
- As of February 2, the UAE and Nigeria have agreed to lift travel restrictions between the two countries. Airlines of both countries, including the Emirates can now resume operations based on the terms and conditions of the Bilateral Air Services Agreement (BASA), however, COVID-19 travel protocols of both countries must be strictly complied with
- Effective February 22, travellers flying to Dubai from India, Pakistan, Bangladesh, and Sri Lanka no longer need to take a rapid PCR test before departure. However, the travellers must take a PCR test within 48 hours of travel and undergo testing on arrival. Passengers should then self-quarantine until they receive a negative result.
- Arrival rules have not changed for travellers coming from Afghanistan or Nepal who must still take a rapid PCR test no more than six hours before flying
- Effective February 22, travellers flying to Sharjah from from India, Pakistan, Bangladesh, and Sri Lanka do not need to take a rapid PCR test

## Immigration

## Compensation & Benefits

## Social Security

## Payroll Reporting and Withholding Changes

## Tax Profile / Tax Residency changes

- **Waiver of Penalties & Interest** — As of January 24, 2022, the UAE's Federal Tax Authority (FTA) extended the grace period for the re-determination of administrative penalties of tax registrants, until December 31, 2022.
- The reduced administrative penalties amount to 30 per cent of the total unpaid penalties that were imposed before June 28, 2021, subject to fulfillment of prescribed conditions. Additionally, those tax registrants who were not able to benefit from redetermination by December 31, 2021, can benefit until December 31, 2022

## Filing / Payment Due Date

## Other Relevant Information



#### Travel Restrictions

- As of May 17, President Emmerson Mnangagwa announced the indefinite extension of lockdown and it will be subject to review every two weeks.
- As of May 18, borders are open, air travel open however all visitors and returning residents subject to mandatory quarantining. Non-essential travel within Zimbabwe, and recreational activities, are still banned.
- Effective August 19, Zimbabwean government reduced COVID-19 curfew to 20:00 – 06:00
- The business hours were extended to 16:30 from 15:00, effective August 19
- As of September 9, Zimbabwe government said it will resume domestic flights from September 10 and international flights from October 1
- 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. Industry to decongest workplaces to 40% and all companies are directed to observe the WHO Covid-19 guidelines.
- 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 to 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. Travelers 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
- As of March 30, 2022, Vaccinated travelers are no longer required to present a Negative PCR test report during departure, provided they carry proof of a complete vaccination scheme. Further the unvaccinated or partially vaccinated travelers are still required to present a negative PCR test result during departure

#### 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



Australia

#### Travel Restrictions

- 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, 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, 2021, 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
  - Effective February 21, 2022, Australia will open its borders to all fully vaccinated visa holders, including tourists, with the exception of the State of Western Australia which requires all travellers to obtain approval prior to entry
  - From 18 April 2022 unvaccinated Australian citizens and permanent residents can leave Australia without an individual travel exemption.

#### 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) complemented by more robust labor market testing requirements. These measures are in direct response to COVID-19 and are designed to boost the Australian economy during this period of economic instability. The PMSOL is comprised of 17 occupations in targeted sectors of health care, construction, and IT and will provide employers with the ability to bring in foreign workers as soon as possible by providing access to a travel exemption to the current border closures
- As of November 4, visa holders who have been affected by travel restrictions because of COVID-19 may be able to access a refund of their Visa Application Charge (VAC) or have subsequent VAC fees waived

#### Compensation & Benefits

#### 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

Region: ASPAC



Australia

#### 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

#### Other Relevant Information

- 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

Region: ASPAC



Bangladesh

#### Travel Restrictions

- As of March 9, 2022, Bangladesh has announced relaxing restrictions on air travel. The passengers with a complete full dose of WHO approved vaccine can enter Bangladesh with the official proof of vaccination certificate. No RT-PCR based Covid-19 negative certificate will be required.
- However, travellers without the complete dose of vaccination will require an RT-PCR based Covid 19 negative certificate done within 72 hours of the departure time.
- However, irrespective of the vaccination status, if any symptom of Covid-19 is detected in a traveller, the RT-PCR test will be done. In case the test is positive, the traveller will be sent to a government nominated facility or hotel at their own cost for isolation. The test will be repeated after 7 days before the traveller is released after testing negative
- No RT-PCR negative certificate will be required for incoming passengers below the age of 12 years. However, in case of symptoms, they will also be required to undergo the same health formalities as applicable to the family members on arrival
- As of March 9, the outgoing passenger shall follow the restrictions or requirements imposed by the transit or destination country or by the Airlines

#### 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), and stay in quarantine for 14 days as instructed by the health officer at the entry port
- If any Bangladesh origin passengers possess an NVR and come to Bangladesh without the required 'COVID-19 Negative' certificate, he/she would be institutionally quarantined for 14 (Fourteen) days
- If any Bangladesh origin passengers possess an NVR and come to Bangladesh with the 'COVID-19 Negative' certificate, he/she would be home/self-quarantined for 14 (Fourteen) days. However, if he/she is diagnosed with any symptom of Corona Virus on his/her arrival, he/she would be institutionally quarantined in for 14 (Fourteen) days
- According to the existing rules, Seaman can enter Bangladesh with a "Visa on Arrival" for 72 hours. They cannot enter/stay anywhere in the country except 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

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date



Region: ASPAC



Bangladesh

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**Other Relevant Information**

- Now, R & I Commercial department of Bangladesh Investment Development Authority (BIDA) is providing online services for registration/renewal of Branch/liaison/representative offices in Bangladesh and also renewing/ 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
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Region: ASPAC



Cambodia

#### 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 travellers 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, 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, flights between Cambodia and Indonesia, Malaysia, and the Philippines are operational
- As of December 6, 2021, the authorities have lifted travel ban on several African countries including Angola, Botswana, Eswatini, Lesotho, Malawi, Mozambique, Namibia, South Africa, Zambia, and Zimbabwe
- As of February 6, 2022, travellers entering Cambodia must present a negative result from a PCR test taken within 72 hours before the trips and undergo an on-arrival rapid antigen test (RAT). Fully vaccinated arrivals are not subject to any quarantine, but passengers who are not fully vaccinated must quarantine for 14 days. Additionally, individuals who obtained a positive result from the on-arrival RAT must take another PCR test and quarantine at a designated location

#### Immigration

- All foreign citizens with valid existing visas will be subject to coronavirus test, before being allowed to enter the country
- As of February 6, 2022, officials have resumed issuing tourist visas, e-visas, and exemptions for visas, though visa-on-arrival services remain suspended. Individuals travelling for essential reasons may submit applications for short-term visas permitting stays of up to 30 days either through a Cambodian embassy or consulate or the government's official portal by clicking here. Applicants for short-term visas must adhere to protocols, including providing proof of medical insurance of at least USD 50,000 and evidence that the trip is for essential reasons. Inbound foreign nationals must pay a USD 2,000 deposit to cover potential COVID-19 related costs. Officials are resuming additional flights between Cambodia and several locations gradually

#### 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 these 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 February 16, the authorities have extended the tax relief measures provided to certain sectors:
  - Extended the tax relief measures provided to important sectors in Cambodia
  - The authorities have issued Inter-ministry Prakas No. 130 MEF to further emphasize the additional incentive for the tourism industry
- Further, the taxpayers eligible for the tax relief/incentives should continue to comply with their obligations

## Region: ASPAC



China

### Travel Restrictions

- As of January 12, 2022, the Officials in Guangxi Province have reopened their border checkpoints with Vietnam
- Effective May 17, the Chinese embassy in Poland has removed the following restrictions for individuals entering China:
  - IgM serum antibody test before departure
  - X-ray or CT test for recovered patients
- However, travelers are required to take two PCR tests and an antigen test are required before departure
- Effective May 17, the Chinese embassy in the Netherlands has removed the restriction of taking an X-ray or CT test for recovered patients as a pre-requisite for entering China.
- However, travelers are required to take two PCR tests and an antigen test are required before departure
- Effective May 17, the Chinese embassy in Serbia has removed the following restrictions for individuals entering China:
  - IgM serum antibody test
  - Requirement for health code applications for individuals who have been vaccinated for less than 14 days
  - X-ray or CT test for recovered patients
  - PCR test 7 days before departure
- However, a blue health code is still required
- Effective May 18, the Chinese embassy in the UAE has removed the following restrictions for individuals entering China:
  - Test on the 21st or 14th day before departure
  - IgM serum antibody test (excluding those who enter China on Etihad Airways)
  - X-ray or CT test for recovered patients
- Additionally, the pre-departure health monitoring has been adjusted to 10 days
- Effective May 18, the Chinese embassy in Denmark has removed the following restrictions for individuals entering China:
  - IgM serum antibody test
  - Two PCR tests are required before departure
- Effective May 18, the Chinese embassy in Ireland has announced that individuals are required to take two PCR tests are required before departure
- Effective May 19, the Chinese embassy in Spain has removed the following restrictions for individuals entering China:
  - The first PCR test and IgM serum antibody test 7 days before departure
  - X-ray or CT test for recovered patients
  - Requirement to submit a self-health monitoring form and vaccination declaration form to apply for a health code
- However, two PCR tests and an antigen test are required before departure
- Effective May 20, the Chinese embassy in the US has removed the following restrictions for individuals entering China:
  - PCR test 7 days before boarding
  - Mandatory requirements for self-health monitoring
  - IgM serum antibody detection test
- However, the test within 48 hours before departure has been changed to "two PCR tests" from two different designated test centers within 24 and 48 hours of departure
- As of July 13, authorities of China have reduced the quarantine period for inbound travelers from 14 to 7 days and home quarantine to 3 days

### Immigration

- New measures have been introduced to facilitate online immigration, work permit, and residence permit applications. [7 Feb]
- Temporary restrictions have been imposed on entry of foreign nationals into China.
- Individuals arriving from elsewhere in China will undergo a 14-day quarantine
- As of February 11, 2022, China's National Immigration Administration will not be renewing passports for non-essential travel. However, the administration will normally issue passports for individuals who need to travel abroad for study, employment, or business

### Compensation & Benefits

#### Social Security

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

### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

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

### Waiver of Penalties & Interest

#### Filing / Payment Due Date

- Taxpayers and withholding agents can apply for further extension.
- As of March 2, the State Taxation Administration of the People's Republic of China ("China" or "PRC") published guidance providing clarifications on taxpayers' filing procedures

### Other Relevant Information

Region: ASPAC



Fiji

#### Travel Restrictions

- As of November 11, Fiji has removed entry ban for fully vaccinated 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
- As of December 28, 2021, Fiji continues to ban entry for most foreign nationals and unvaccinated residents
- As of December 28, 2021, fully vaccinated citizens and residents from non-Travel Partner locations must self-quarantine for five days before departure and receive negative COVID-19 test results on day five and within 72 hours before departure. The quarantine time upon arrival has been increased from 10 to 14 days at government-managed facilities, with three rounds of testing before travellers' release. Entrants must pay for quarantine and health monitoring costs, with various exceptions. While charges for quarantine can vary, authorities indicate the average expense is FJD 2,200, and health-related expenses are FJD 690
- Effective May 1, authorities of Fiji will remove the testing requirement for inbound travelers

#### Immigration

- Fiji borders are currently closed to all Foreign Nationals, however Fiji Citizens can travel to Fiji on repatriation flights as and when scheduled.
- Foreign Nationals currently in Fiji on visas which expire while borders are closed, can, prior to expiry of the visa, apply for a further three months extension which will be automatically extended. Relevant supporting documents and prescribed application fee required.
- The Fiji Immigration Department continues to accept all visa and permit applications for processing
- Repatriating Fiji citizens are required to self-quarantine for 14 days at a government-funded facility. Completing the self-quarantine (an additional 14 days) at home may be possible if they test negative for the virus.

#### Compensation & Benefits

#### Social Security

- Assistance is available to members of the Fiji National Provident Fund (FNPf) whose employment have been impacted by COVID-19. Impacted members include those who have:
  - reduced working hours;
  - been sent on leave without pay;
  - reduced wage rate; or
  - terminated or permanently laid off.
- The assistance is available for eligible members to withdraw from their FNPf account balance as follows:
  - Tourism Sector - FJD1,000 per member.
  - Lockdown Zone/Physical Distance – FJD500 per member.
- Where the member has insufficient balance in their account, Government will top up to the maximum amount.

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

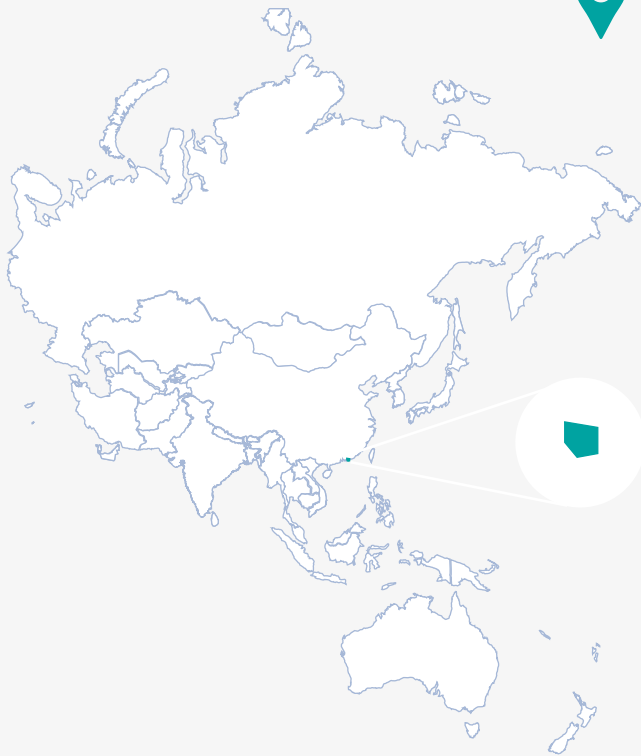
- As of March 18, tax measures in the 2020-2021 budget include extensions of certain relief measures that were provided in response to the coronavirus (COVID-19) pandemic

#### Filing / Payment Due Date

#### Other Relevant Information

- Fiji's Prime Minister Voreqe Bainimarama announced on 15 May 2020, an extension of the country's restrictions in respect of the global COVID-19 pandemic.
- The contact tracing careFIJI mobile app pilot program will be launched once approval is sought from the Android Play store and Apple AppStore. Widespread adoption of careFIJI will be implemented with the aim of saving lives, bringing back jobs, and increasing confidence among Fiji's tourism and trading partners, and it should help avoid largescale lockdowns. The minister of economy has announced a second round of COVID-19 unemployment benefits to be paid out, in partnership with Fiji National Provident Fund (FNPf)

Region: ASPAC



Hong Kong

#### Travel Restrictions

- Non-Hong Kong residents (HKRs) will be allowed to enter Hong Kong from overseas places and the route-specific flight suspension mechanism will be suitably adjusted with effect from 0.00am on 1 May 2022 (Hong Kong Time), and rapid antigen tests (RATs) will be added to the "test-and-hold" arrangement at the airport.
- Effective from September 8 (Wednesday), Hong Kong residents staying in Mainland provinces and municipalities other than Guangdong Province, and Macao, upon fulfilment of all specified conditions under the Return2hk Scheme could be exempted from the 14-day compulsory quarantine requirement when returning to Hong Kong. Please refer to Return2hk Scheme <https://www.coronavirus.gov.hk/eng/return2hk-scheme.html> for more details.
- In addition, arrivals in Hong Kong under the Scheme must undergo testing with professional swab sampling at a community testing centre or a recognised local medical testing institution so as to comply with the compulsory testing requirement. Please refer to the Testing Arrangements for Persons Arriving at Hong Kong (see link: <https://www.coronavirus.gov.hk/eng/inbound-travel.html#arrangementsontesting>) for details.
- The Come2hk Scheme now scheduled for launch on September 15 will allow non-Hong Kong residents in Guangdong Province and Macao to come to Hong Kong without being subject to compulsory quarantine upon fulfilment of the specified conditions under that scheme. A quota arrangement will also be put in place under the Come2hk Scheme: a daily quota of 1 000 will be set for the Shenzhen Bay Port and HZMB Hong Kong Port respectively. The HKSAR Government will announce the details of the Come2hk Scheme at a suitable juncture
- The Government announced on 4 May 2022 the arrangements for inbound travellers from places outside Hong Kong to obtain a Provisional Vaccine Pass and for persons who have recovered from COVID-19 infection in places outside Hong Kong (non-locally recovered persons) to declare their non-local recovery record for obtaining a recovery record QR code. All inbound travellers who have stayed in overseas places in the past 14 days (including non-Hong Kong residents (non-HKRs)) are required to be fully vaccinated and hold a recognised vaccination record in order to board a flight for Hong Kong.
- With effect from 0.00am on 9 May 2022, all persons arriving at Hong Kong via Hong Kong International Airport (HKIA) from overseas places or Taiwan will be required to undergo a polymerase chain reaction (PCR) nucleic acid test by professional swab sampling as well as an Rapid Antigen Test with professional specimen collection at the same time upon arrival under the "test-and-hold" arrangement at the Temporary Specimen Collection Centre (TSCC) at the airport.
- Effective June 1, passengers arriving in Hong Kong would still be required to take a PCR nucleic acid test within 48 hours of the scheduled departure of their flight, however, they will no longer be required to present a documentary proof of the ISO 15189 accreditation or recognition by the relevant authority of the government of the place of the laboratory or the healthcare institution.
- Additionally, the requirements for transit passengers to have a pre-flight polymerase chain reaction-based nucleic acid test have also been dropped

#### Immigration

- Upon-entry health declaration, temperature check, post-arrival COVID test details please refer to <https://www.coronavirus.gov.hk/eng/inbound-travel.html>
- Hong Kong Immigration Department resumes normal public service since 11 Apr 2022: <https://www.immd.gov.hk/eng/index.html>
- Visa application for taking up employment and dependant, Extension of stay are accepted and processed by ImmD
- Overseas extension of stay application is accepted since 2021, please find details here: <https://www.immd.gov.hk/eng/press/press-releases/20201231c.html>

#### Compensation & Benefits

#### Social Security

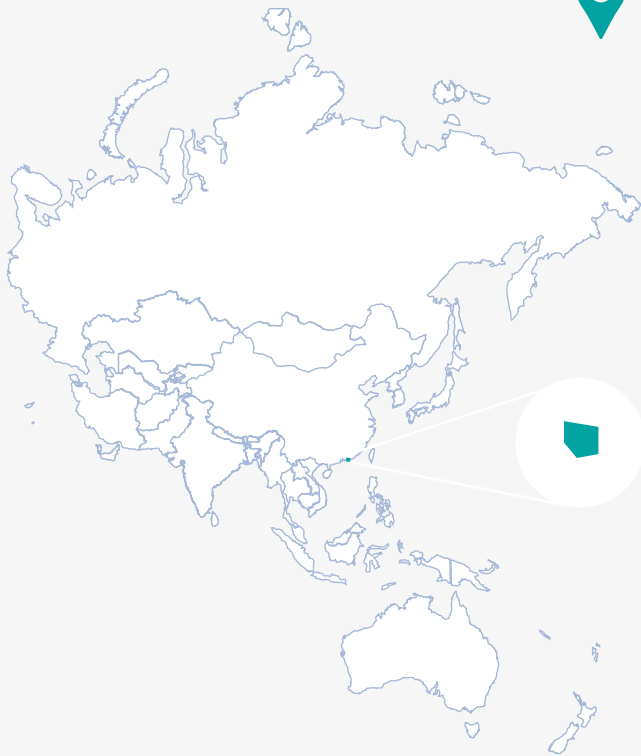
#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

Region: ASPAC



Hong Kong

#### Other Relevant Information

- After a new wave began to spread across Hong Kong, the government has announced a range of new social distancing measures. Beginning July 15, group gatherings must be limited to 4 people, along with many establishments having to close for at least seven days. Restaurants ceased to provide dine-in services from 6pm to 4.59am of the following day. They can only offer takeaway services and deliveries during that period.
- The latest information on social distancing can be found here: [https://www.coronavirus.gov.hk/eng/social\\_distancing-faq.html#FAQ1](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>
- 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/ppr/archives/20052701.htm>. The Government will adopt the same principles to provide tax exemption as and when further relief measures are rolled out under the AEF. As most taxpayers are starting to file tax returns for Year of Assessment 2019/2020, the Order provides clarity and certainty of the tax treatment. Employers and 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>.
- On January 14, the Hong Kong government set new relief measures for businesses and individuals impacted by COVID-19. The measures include:
  1. Additional relief funding of HKD2.81 billion for individuals and businesses impacted by latest round of social distancing measures
  2. Additional funding of HKD760 million for trades who have been adversely impacted by COVID-19



India

## Travel Restrictions

- As of October 22, the Government has now decided to make a graded relaxation in visa and travel restrictions for more categories of foreign nationals and Indian nationals who wish to enter or leave India
- 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 on May 24, UAE, Canada, Australia, New Zealand, UK, Oman, etc. have revised travel restrictions for flyer 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, India will grant fresh tourist visas to foreigners travelling by chartered flights
- Effective from November 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 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
- On November 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 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
- On November 30, Ministry of health & 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)
- On December 14, India & Switzerland Sign Air Travel Bubble permits both countries' carriers to operate flights between India and Switzerland
- Central government on 7 Jan revised travel guidelines for international air passengers and made 7-day home quarantine must for them. The travel guideline will be effective from 11 January 2022.
- Central government on 7 Jan issued list of Countries from where travellers would need to follow additional measures on arrival in India, including post-arrival testing Countries at-risk)
- Central government on 7 Jan issued algorithm of guidelines for International Arrivals applicable from 11 January 2022.
- Effective January 19, 2022, India and Germany will resume additional flights between both the territories. Such a decision comes as part of the air bubble agreement reached previously by Germany and India
- As of January 19, the authorities have extended ban on inbound and outbound international commercial flights through at least February 28, 2020. Only the cargo flights, flights approved by DGCA and flights under travel bubble agreement are exempted from the ban
- Effective 22 January 2022 central government issued new Guidelines for International Arrival (in supersession of all guidelines issued on the subject on and after 7th January 2022) stating that those tested positive shall be treated/ isolated as per laid down standard protocol.
- On 20th January Air India resumed flights to US upon receiving fresh operation instructions for Boeing 777 aircraft. Air India was forced to cancel most flights to and from US on 19th January
- Effective 27 January 2022 Singapore Airlines Resumes VTL Flight Bookings From India
- Effective 10 February 2022 central government issued new guidelines for International Arrivals (in supersession of all guidelines issued on the subject on and after 20 January 2022) containing standard operating procedures valid from 14 February 2022. The new guidelines also allows the passengers after uploading covid-19 vaccination certificate of having completed the primary vaccination schedule to arrive in India without having to upload negative covid 19 certificate.
- Effective 10 February 2022 central government also specified List of Countries/Regions in respect of which primary vaccination schedule completion certificate is allowed to be uploaded
- Effective March 2, India has extended the suspension of scheduled international flights till further orders
- On 08 March 2022 India announced to restart scheduled commercial international flights from March 27.
- As of April 11, fully vaccinated travelers from UAE will no longer be required to produce negative RT-PCR test upon arrival. However, all travelers must fill passenger locator form on the Air Suvudha portal
- As on 20 April 2022, List of Countries/Regions in respect of which primary vaccination schedule completion certificate is allowed to be uploaded has been updated by 20 more countries.



## Immigration

- As per the latest advisory issued, all foreign nationals who are stranded in India and whose visas have expired or will be expiring during the period from 01.02.2020 (midnight) until the date on which the existing prohibitions on international air travel of passengers from India is lifted by the GOI, will have their visas extended for a period up to 30 days from the date of lifting of such prohibitions without any cost, after the foreign national has made an online application (the overstay penalty will not be applied).
- Existing visas issued to foreign nationals (except to those belonging to Diplomatic, Official, UN/International organizations, Employment, Project Visa categories) who have not yet entered India, stand suspended till the date of lifting of prohibition on international air travel of passengers.
- Diplomats, Official, UN/International Organization passport holders and holders of Employment, Project Visa are allowed to enter India.
- Visa free travel facility for OCI card holders who are not in India presently, has been kept in abeyance till the date of lifting of prohibition on international air travel of passengers, except as specified below.
- Because of suspension of International transport/ traffic for passengers, foreign or Indian nationals cannot travel from and to India till the date of lifting of prohibition on international air travel of passengers, except as specified below.
- Specified persons can travel from/to India subject to adhering to the Standard Operating Protocol (SOP) prescribed in this regard. Specified persons include business persons, health professionals, technical specialists, OCI cardholders, minors who hold OCI cards and whose parents are Indian nationals, etc.
- For visa related concerns, Government of India has shared helpline (24 X 7) which is +91 -11- 24300666 and e-mail is [support.covid19-boi@gov.in](mailto: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>
- 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 applications centres are temporarily closed in certain cities.
- As on 5 July, India has entered into "Transport Bubbles" or "Air Travel Arrangements" with 27 countries. <https://www.civilaviation.gov.in/en/about-air-transport-bubbles>
- 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.
- Effective 01 March 2022 updated list of Air Transport bubble was released when regular international flights are suspended as a result of the COVID 19 pandemic.
- Effective 15 March 2022 Ministry of home affairs, government of India has further relaxed visa and travel restrictions in continuation of this Ministry's O.M. of even number dated 21.10.2020 which includes Restoration of Tourist/e-Tourist Visa for Foreign Tourist.



**Compensation & Benefits**

- Employer specific
  - As of March 2, 2022, the proposed amendment in the 2022 Union Budget will apply from the assessment year ("AY") 2023-24:
  - Amounts received from employer for reimbursement of COVID-19-related expenses – Any sum received by an individual for treatment of any COVID-19-related illness of self / family members from the employer / any other person(s) shall not be considered as income in the hands of the recipient. Ex-gratia payments received by family members of a deceased person from the employer of such deceased individual (without any monetary limit) / from any other person(s) (up to INR 1 million) within 12 months of the individual's death caused by a COVID-19-related illness shall not be considered as income in the hands of the recipient

**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

**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)

**Waiver of Penalties & Interest****Filing / Payment Due Date**

- Belated/revised income tax return for AY 2021/22 due on December 31, 2021: from January 31, 2022 to March 31, 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.
- As of January 14, The Central Board of Direct Taxes has extended the filing deadlines of certain tax returns for the assessment year 2021/22:
  - Returns due on October 31, 2021 further extended to March 15, 2022
  - Returns due on November 30, 2021 further extended to March 15, 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

Region: ASPAC



#### 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
- As of January 16, the authorities have lifted travel ban placed on travelers with recent travel history to Angola, Botswana, Denmark, Eswatini, Lesotho, Malawi, Mozambique, Namibia, Norway, South Africa, UK, Zambia, and Zimbabwe
- As of April 7, all travelers entering Indonesia must produce a vaccination certificate. Additionally, they must also register on the eHAC app and PeduliLindungi contact-tracing app. Arrivals must produce a negative result from an RT-PCR test taken within 48 hours before departure. On the other hand, the travelers are no longer required to undergo an RT-PCR test upon arrival unless they are symptomatic
- As of May 18, the authorities of Indonesia have removed the pre-arrival COVID-19 test requirement for fully vaccinated domestic and international traveler
- Effective July 17, authorities of Indonesia have implemented certain travel restrictions for international travelers. All travelers above the age of 18 must produce proof of vaccination otherwise they will be subjected to quarantine period of five days



#### 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:
  1. Soekarno Hatta, Jakarta International Airport
  2. Ngurah Rai, Denpasar International Airport
  3. Juanda, Surabaya International Airport
  4. Kualanamu, Medan International Airport
  5. Hang Nadim, Batam International Airport
  6. Batam Centre, Batam International Harbor
  7. 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
- As of March 8, Indonesia has opened special visa on arrival services for international travellers from the following countries: Australia, the US, the Netherlands, Brunei, the Philippines, Britain, Italy, Japan, Germany, Cambodia, Canada, South Korea, Laos, Malaysia, Myanmar, France, Qatar, New Zealand, Singapore, Thailand, Turkey, the UAE, and Vietnam.
- International travellers are only required to bring passports valid at least for six months, return or onward tickets to continue their journeys to other countries, proofs of hotel room reservation in Indonesia, health insurance, and certificates showing negative results of Covid-19.
- With the special visa, foreign travellers are allowed to stay in Indonesia for a maximum of 30 days and the permit can be extended once

#### Compensation & Benefits

##### Social Security

- As of September 10, the government has imposed a relaxation of worker Social Security program contribution from August 2020 – January 2021, as follows:
  - Extension to pay the contributions from 15th to 30th of the following month.
  - Relief on Work Accident Insurance (JKK/Jaminan Kecelakaan Kerja) and Death Insurance (JKM/Jaminan Kematian) contributions amount by 99%.
  - Payment of 99% of the Pension contribution may be postponed – but must be settled by 15 April 2022 at the latest.
  - Relief on late payment penalty from 2% to 0.5%
- In order to enjoy the relaxation, the following conditions must be met:
  - JKK and JKM contributions up to July 2020 period must be paid.
  - For participants who register after July 2020: JKK and JKM contributions for the first 2 months must be paid

#### 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



Japan

#### Travel Restrictions

- As of September 5, 2021, 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 March 1, 2022, (00:00 am, JST), Japan will allow arrivals from foreign nations, including business travellers, students, and technical trainees, except tourists, to enter the country
  - Effective March 1, Japan will approve Johnson & Johnson for arrival into Japan
  - Effective June 1, passengers arriving from countries in the 'low-rate group' will no longer be required to undergo quarantine and airport testing. This group of nations includes the entire G7 countries, except Australia.
  - Additionally, Japan will be increasing international arrivals into the country from the current limit of 10,000 to 20,000 daily
  - Effective June 10, Japan will reopen for incoming non-essential travel (=Tourism) from only "Blue" category countries (such as the United States). Tourist arrivals are limited to guided package tours with fixed schedule. Independent tourists are still not allowed to enter Japan.
  - Temporary Visitor Visa Exemption Agreement is still suspended; therefore, ALL foreign nationals still need to obtain the visa prior to the departure.
  - June 10, authorities of Japan eased certain testing and quarantine requirement:
  - All entrants must present a certificate of inspection within 72 hours before departure.
    - Travelers from Blue category countries are exempted from testing and quarantine requirement upon arrival.
    - Travelers from Yellow category countries are required to undergo three-day quarantine at home if travelers do not fulfill the sufficient 3rd dose of vaccination before the departure. (\*1)
    - Travelers who received three doses of vaccination are exempt from quarantine
    - Travelers from Red category countries are required to undergo three-day quarantine at the designated accommodation by the government if travelers do not fulfill the sufficient 3rd dose of vaccination before the departure. (\*1)
    - Travelers who received the sufficient 3rd dose of vaccination are required to undergo three-day quarantine at home. (\*2)
- (\*1) : isolation will be terminated if Covid-19 test is negative on the third day of isolation. Traveler will be required quarantine for a total of 7 days if do not take the test  
 (\*2): isolation will be terminated if Covid-19 test is negative on the third day of isolation at the facility

#### Immigration

- The Immigration Services Agency in Japan now gradually attempts to issue the pending CoE on first-come/first basis. Since there are number of applications have been pending since March, the processing time may take longer than usual.
- The embassy/consulate of Japan in the denied entry countries/regions still do not issue a visa until the entry ban is fully lifted; the question of when the foreign national will be able to enter Japan still remains uncertain even after obtaining the CoE.
- For visa application at the embassy/consulate, Japanese host entity must issue a letter stating that they are still willing to accept a foreign applicant for the purposes stated in the application for the COE at the visa application.
- All travelers including Japanese nationals entering from the countries NOT listed above must:
  - Complete a questionnaire (health declaration form), undergo temperature scanning, as well as a health check-up by the quarantine officer at the airport.
  - Self-quarantine for 14 days at an accommodation after their arrival to avoid infections and pay attention to the latest information on the situation in their areas.
- All entrants (including Japanese nationals, regardless of the purpose of visit) arriving from the countries NOT listed above, even those with no particular symptoms of COVID-19, are subject to:
  - Take PCR (Polymerase Chain Reaction) tests in Japan upon arrival at the airport;
  - Self-quarantine for 14 days from the day of arrival in Japan at the location designated by the quarantine station (e.g., hotel) and refrain from using public transportation.
  - If the PCR result is positive, the individual will be sent to medical institutions or dedicated facilities to receive specialized medical treatment in accordance with the symptoms detected.
  - If the PCR result is negative, the individual must self-quarantine for 14 days at the designated hotel where medical staff are located and receive daily health check-ups.
- All travelers, including Japanese nationals, must confirm about their arranged transportation from airport to accommodation; quarantine schedule and place of quarantine; and confirmation regarding bearing accommodation cost during quarantine
- As of September 4, Japanese immigration authorities said they would allow foreign residents with a valid Residence Card who left with re-entry permits to return to Japan

#### Compensation & Benefits

##### 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, the deadline for withholding tax payment is extended within 2 months after the influence of COVID-19 disappear

Region: ASPAC



Japan

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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**

- 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 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.
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Region: ASPAC



Kazakhstan

#### Travel Restrictions

- As of January 4, 2022, international arrivals must provide evidence of a negative PCR test result issued no more than 72 hours before arrival in Kazakhstan. Kazakhstani citizens and permanent residents may alternatively provide evidence of full vaccination against COVID-19. Children under the age of five, Kazakhstani government delegations, and cabin crew are exempted from pre-travel testing requirement
- As of January 4, non-resident foreign nationals from some locations are prohibited from entering Kazakhstan, including those from South Africa, Botswana, Lesotho, Namibia, Zimbabwe, Mozambique, Madagascar, Eswatini, Tanzania, and Hong Kong.
- Additionally, travellers arriving from countries that have declared the presence of the Omicron variant within their borders, as well as those who have visited such locations within the past 14 days, regardless of vaccination status, must undergo self-isolation for seven days on arrival; these countries include Australia, Belgium, the UK, the Czech Republic, Germany, Egypt, Israel, Italy, Canada, and the Netherlands
- As of January 4, international passenger flights have notably resumed between Kazakhstan and several countries, including Azerbaijan, Armenia, Hungary, Vietnam, Qatar, Maldives, Saudi Arabia, Thailand, Sri Lanka, South Korea, Georgia, Germany, the UAE, Belarus, Turkey, Ukraine, the Netherlands, Russia, Poland, Kyrgyzstan, Uzbekistan, and Tajikistan.
- However, air flights with Egypt are suspended
- Effective from February 7, Kazakhstan removed temporary restrictions for Kazakh citizens travelling to foreign countries, foreign citizens (from countries with a visa-free regime) who travel to Kazakhstan, transit passengers and passengers who arrive on regular, non-scheduled charter flights.
- Kazakh citizens can travel abroad by land once every 15 days.
- A negative COVID-19 PCR test result valid for 72 hours (regardless of vaccination) is mandatory upon arrival from abroad. A test is not required for children under the age of five, if the accompanying person has a negative test result

#### Immigration

##### Compensation & Benefits

- The following categories are entitled To receive social benefit in the amount of 42500 tenge, i.e. Minimum Monthly Wage:
  - Individual entrepreneurs and employees of small and medium-sized businesses who are on unpaid vacation in connection with the emergency state;
  - Employees of large businesses operating in localities where the quarantine is imposed, who are on unpaid vacation;
  - Private practitioners (notary, bailiff, lawyer, professional mediator);
  - Individuals who receive income under civil contracts (contract and copyright agreements, paid services, etc.);
  - Payers of a Single cumulative payment (SCP);
  - Employees of non-profit organizations who are on unpaid leave (except for government employees);
  - Women on maternity leave who received a social payment for child care from the state for a year, having previously paid the SCP. Provided provisions were relevant only during state of emergency in Kazakhstan.

#### Social Security

##### Payroll Reporting and Withholding Changes

- A Governmental Resolution No. 224 On Further Measures to Implement Decree No. 287 of the President of the Republic of Kazakhstan of 16 March 2020 on Further Measures to Stabilize the Economy on Tax Issues, dated 20 April 2020 grants an exemption from payroll taxes and payments for:
  - Employees involved in anti-epidemiological measures on premiums payable from 1 March 2020 under the order No. 28/2020 of the Minister of Health of the Republic of Kazakhstan On Certain Issues of Financial Support for Employees of Healthcare Organizations Involved in Anti-Epidemiological Measures to Combat Coronavirus COVID-19, dated 4 April 2020.
  - From 1 July 2021, a provision has been implied into the Tax Code stating that all medical, sanitary and anti-epidemic expenses that an employer incurs for its employees in connections with pandemic are not considered as income of individuals and not subject to taxation.

#### Tax Profile / Tax Residency changes

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

#### Other Relevant Information



Malaysia

## Travel Restrictions

- As of October 16, foreigners who wish to enter the country for official / business visits, e.g. meeting, conference etc have to apply for entry permission, i.e. MyTravelPass (MTP) under the category of Foreigner (Social Visit) from Director General of Immigration Malaysia (DGIM). Vaccination certificate may be submitted as a proof to support the entry permission. Traveller needs to undergo a COVID-19 test 2 days before departure and download the MySejahtera contact-tracing application. Upon arrival, travellers to produce the RT-PCR Covid-19 test with following details and there will be another COVID-19 test as well as further risk assessment to determine the quarantine period etc:
  - Printed copy of laboratory form
  - Written in English or in Malay language
  - Information provided in the certificate including:
    - Name
    - Passport Number (optional)
    - Test done: RT-PCR. If other test, to indicate name of the test
    - Swab: Nasopharyngeal and oropharyngeal or deep throat saliva
    - Individual certificate (group certificate is not accepted)
    - Name of health officer and health care provider
    - The traveler did not transit more than 12 hours at any Point of Entry (POE)
- 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
- Effective 13 January 2022, travellers who are fully vaccinated and have been infected with COVID-19 within 11-60 days before departure are exempted from mandatory quarantine. However, this is also subject to the risk of assessment upon arrival by the Ministry of Health's (MOH's) secretariat upon arrival in KLIA. Travellers should bring all COVID-19 related medical report / doctor clearance letter etc as evidence that they were infected and have fully recovered when entering Malaysia.
- As of 21 January, the Government has resumed the Vaccinated Travel Lane (VTL) between Malaysia and Singapore with immediate effect, which was suspended on 23 December 2021 due to the rising COVID-19 cases. The travellers who wish to travel between these two (2) countries under the VTL must meet the following criteria:
  - Malaysia Citizens, Malaysia Permanent Residents and holders of Malaysia Long-Term Passes in Singapore or Singapore Citizens, Singapore Permanent Residents and holders of Singapore Long Term Passes in Malaysia for travelling to the respective country via land. Meanwhile, it is eligible for all nationalities in Malaysia or Singapore if they travel via air.
  - Remain in Singapore in the last 14 consecutive days before departing for Malaysia.
  - Fully vaccinated adults with the full regimen of COVID-19 vaccine recognized by the MOH Malaysia. Unvaccinated children below 12 years old MUST be accompanied by vaccinated adults.
  - Travel via land / air by booking with designated VTL bus service or airlines.
  - Have taken a RT-PCR COVID-19 test within 2 days before departure. However, those who have recently recovered, (i.e. within 11-60 days) can take a professionally-administered ART.
  - Register and make payment for on-arrival RT-PCR COVID-19 test or ART test for those who have recently recovered.
  - Download & register profile in MySejahtera App to get MySj ID
  - Complete "Pre-departure Form" and "COVID-19 Test Registration" in MySejahtera App
  - Register at MySafeTravel portal, then upload vaccination certificate and COVID-19 test result
  - Apply for visa (for visa nationals country), must have return or onward ticket if travel via air and purchase COVID-19 travel insurance (for short term visitors)
- Effective 24 January, quarantine period for travellers at home or designated facilities would be as follows:
  - 5 days for fully vaccinated with booster shot or adolescents travelling alone
  - 7 days for fully vaccinated without booster
  - 10 days for unvaccinated or partially vaccinated
- Effective 8 February, an individual who is infected with COVID-19, fully vaccinated and no symptoms should isolate themselves for 7 days while those who have incomplete / no vaccination and no symptoms should isolate for 10 days
- Effective 3 March, travellers entering Malaysia under the following program are not required to take RTK-Ag (self-test) on day 2, 4, and 6 and RTK-Ag (professional) on day 3 and 5 while in Malaysia, not required to take RT-PCR RTK-Ag (professional) before departing Langkawi (LITB program). Meanwhile, traveller arriving in Malaysia from UK is no longer required to take daily RTK-Ag (self-test) during the quarantine period. Traveller under MIDA's OSC program will no longer be accompanied by an appointed Liaison Officer but would need to adhere to the controlled itinerary approved by the OSC Committee.
  - Vaccinated Travel Lane (VTL) Malaysia-Singapore via air and land
  - Langkawi International Travel Bubble (LITB)
  - Short-term business traveler under MIDA's One Stop Centre (OSC)
- Effective 15 March, VTL route is extended to another two (2) countries which is Thailand and Cambodia. Similar criteria as Singapore applies to both countries.
- Effective 16 March 2022, VTL between Malaysia – Singapore extended to include entry via Penang.





Malaysia

**Travel Restrictions (contd.)**

- Effective 1 April, Malaysian border would be open to all travellers to enter Malaysia for all purpose. Fully vaccinated travellers with or without booster can enter Malaysia without entry approval and does not required to undergo quarantine. This also apply to travellers who are fully vaccinated and infected with COVID-10 within 11-60 days before departure, not vaccinated due to medical reasons (based on cases to cases basis) as well as to children and adolescents 17 and below. However, travellers who are partially vaccinated or not vaccinated should undergo the quarantine for 5 days.
- New pre-departure protocols for travellers arriving at Malaysia international borders are as follows:
  - Must take RT-PCR COVID-19 test 2 days before departure except for those travellers who are fully vaccinated and infected with COVID-19 (within 11-60 days before departure) whereby the RTK-Ag professional test is sufficient.
  - Download and activate the MySejahtera application.
  - Complete "Pre-departure Form" in MySejahtera App through the Traveller icon.
  - Purchase COVID-19 & travel insurance
- Upon arrival, travellers to proceed with temperature check at the airport and thereafter, undergo RTK-Ag Professional test at private facilities at the airport or hotel within 24 hours of arrival.

**Immigration**

- As of January 28, 2022, Malaysia has announced the following initiatives to facilitate entry into the country by expatriates who need to start their employment or assignment in Malaysia:
  - Exemption of MyEntry approval from the Director General, Immigration Department of Malaysia (IDM) for expatriates and their dependents, including their foreign housekeeping staff. The exemption is not applicable for short term business traveller where they need to apply for MTP as well as for new diplomat and foreign staff of Embassy including their dependents and Maid. The category of the passes entitled for the exemption are as follows:
    - Residence Pass-Talent (RP-T) and their dependant(s)
    - Employment Pass (Category EP I, II and III)
    - Professional Visit Pass (PVP)
    - Dependant Pass to expatriate for all categories
    - Long-Term Social Visit Pass (LT-SVP) to expatriate for all categories
    - Foreign Maid to expatriate for all categories
  - Extension of the eVISA facility, which is an online platform for single-entry visa applications without the need for physical submission at the High Commission or Consulate General or Embassy of Malaysia abroad by expatriates and their dependents who need to apply for the single-entry visa in reference to their approved Pass. eVISA can be applied from any countries except Malaysia, Singapore, Israel and North Korea and it must be with reference to the long term pass approval letter as the social visit could not be converted to long term pass.
  - Establishment of the ESD Satellite Centre (ESC) in Kuala Lumpur International Airport 1 (KLIA 1) which allows expatriates with newly-approved Employment Passes and their dependents' Passes under the purview of the Expatriate Services Division (ESD) to have the Passes endorsed upon arrival in Malaysia. The ESC would not be able to endorse Professional Visit Passes and passes approved under the purview of the Malaysia Digital Economy Corporation (MDEC).
  - MDEC introduced an online endorsement process, whereby the passport will only be submitted to MDEC's office upon notification by MDEC
- Effective 1 April, MyEntry approval will be abolished for travellers to enter Malaysia for all purpose.

**Compensation & Benefits**

- The Finance Act 2021 has been gazetted on 31 December 2021 incorporating a number of announcements made in the Budget:-
  - Tax relief of MYR1,000 for full medical check up expanded to cover mental health related check-up or consultation services by psychiatrist registered with the Malaysian Medical Council, clinical psychologist registered with the Malaysian Allied Health Professions Council, or counsellor registered with the Board of Counsellors Malaysia (effective from YA 2022);
  - Tax relief of MYR1,000 is expanded to include expenses incurred for Covid-19 detection test by hospital/ registered medical practitioner or Covid-19 self-detection test kit (effective from YA2021)
  - Tax relief for contribution to Social Security Organization ("SOCO") is increased to MYR350 and is expanded to include employee's contributions to the Employment Insurance System (effective from YA 2022);
  - Tax relief of MYR4,000 for contribution to Employees Provident Fund ("EPF") is expanded to include voluntary contributors including pensionable civil servants(effective from YA 2022);
  - Tax relief for fees paid for attending any up-skilling or self-enhancement courses recognized by the Department of Skills Development, Ministry of Human Resources is increased to MYR2,000 (effective for YA 2022 and YA 2023);
  - Tax relief of MYR1,000 for domestic tourism expenses is expanded to include purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism (effective for YA 2021 and YA 2022); and
  - Tax relief of MYR2,500 for expenses related to cost of installation, rental, purchase (including hire-purchase) or subscription fee for electric vehicle charging facilities or equipment (effective for YA 2022 and YA 2023).



Region: ASPAC



Malaysia

#### Compensation & Benefits (contd.)

- Further, the period of claiming the following reliefs be extended as per below:-
  - Additional lifestyle relief for the purchase of a smartphone, personal computer, or tablet (extended to YA 2022);
  - Fees paid to registered child-care centres or kindergartens for child aged 6 years and below (extended to YA 2023); and
  - Contribution to deferred annuity scheme (extended to YA 2025).

#### Social Security

- The minimum employee's contribution rate reduction to 9% of the employee's wages has been extended to June 2022. 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

- 'In view of the reopening of international borders and travel restrictions being lifted, the Malaysian Inland Revenue Board ("IRB") has announced to discontinue the tax concession under FAQ on International Tax Issues due to Covid-19 travel restrictions effective from 1 January 2022.

#### Waiver of Penalties & Interest

#### Filing / Payment Due Date

- Employer's obligation:
  - Form CP21 (Notification Form by Employer of Employee's Departure from Malaysia) must be submitted not less than 30 days prior to the permanent departure of the employee from Malaysia
  - Form CP22 (Notification Form by Employer for 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
- As a concession, the IRB had agreed the extension of time for tax returns submitted via e-filing as set out below:
  - e-Form E (Return Form of Employer) - originally due on 31 March 2022 extended to 30 April 2022
  - e-Form BE/ e-Form M Personal Tax Return – with no business income i.e., employment income and/or investment income) and balance of tax payment originally due on 30 April 2022 is extended to 15 May 2022
  - e-Form B/ e-Form M (Personal Tax Return – with business income) and balance of tax payment originally due on 30 June 2022 is extended to 15 July 2022
- With effect from 1 January 2022, Real Property Gains Tax ("RPGT") rate on gains from the disposal of real property and shares in real property companies
- In the sixth year and onwards be reduced from 5 percent to 0 percent for disposals made by Malaysian citizens, permanent residents, and persons other than companies.

#### 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.
- On 30 December 2021, Malaysia has extended through December 31, 2026, a tax exemption available for all class of foreign-source income for resident individuals (except for individuals who carry on business through a partnership) and foreign-source dividend income for resident corporate taxpayers, subject to eligibility certain conditions which will be detailed out in the guidelines to be issued by the MIRB. For non-resident taxpayers (individuals, companies, etc.), they remain exempted from Malaysian tax on the remittance of foreign-source income to Malaysia.

Region: ASPAC



Mongolia

#### Travel Restrictions

- As of June 1, 2021, 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 January 4, 2022, international passenger flights remain restricted, except for some chartered flights which are operational for Mongolian nationals, permanent residents, some long-term visa holders, and other authorized arrivals with permission from Mongolian consulates.
- As of January 4, 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, irrespective of their vaccination status, will be allowed to enter the country, provided they submit a negative COVID-19 test result taken before departure, undergo a 10-day quarantine at a government-designated facility, and two additional tests during quarantine

#### 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 MNT200.0 thousand if their employing entity was affected by the COVID 19 and seen decline in revenue or temporary closure of business

#### Social Security

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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

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

#### Waiver of Penalties & Interest

- Penalties and interest on tax late payment will be exempted from 01 Feb-01 Sep 2020;
- Penalties and interest on SHI late payment will be exempted from 01 Feb-01 Apr 2020

#### Filing / Payment Due Date

#### Other Relevant Information



New Zealand

#### Travel Restrictions

- As of November 16, 2021, 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
- Effective February 27, 2022, New Zealand will reopen its borders in 5 stages. All arrivals will be provided three rapid antigen tests at the airport, one for use on day 0/1, and one for use on day 5/6, with one extra for backup. The self-isolation requirements for travelers will be 10 days, but that will drop to seven days when New Zealand moves to phase two of the pandemic plan
- Effective February 27 (from 11:59pm), citizens of New Zealand and other eligible travellers under current border settings (e.g., individuals with border exceptions) from Australia will be allowed to enter New Zealand
- Effective March 13 (from 11:59 pm), citizens of New Zealand and other eligible travellers under current border settings from the rest of the world will be permitted to enter New Zealand. Additionally, the nation will also open for skilled workers earning at least 1.5 times the median wage and Working Holiday Scheme visas
- Effective April 12, (from 11:59 pm), New Zealand will allow current offshore temporary visa holders who can still meet the relevant visa requirements, up to 5000 international students for semester two and further class exceptions for critical workforces that do not meet the 1.5 times the median wage test, to enter the country
- Effective April 12 from 11:59 pm, vaccinated Australian visitors will be permitted to return to New Zealand
- Effective May 1 from 11:59pm, fully vaccinated visitors from visa waiver countries, including the UK, can enter New Zealand without undergoing quarantine. The travellers will be able to visit New Zealand with just a negative pre-departure test.
- The pre-departure test can be an antigen or LAMP test taken no more than 24 hours before scheduled departure of a first international flight to New Zealand, or a PCR administered no more than 48 hours before departure. Visitors must also take an antigen test on day five or six after arrival.
- All arrivals, even those from visa waiver nations, must apply for an electronic visa called a NZETA. Similar to the USA's ESTA programme, the electronic visa costs between NZD\$9 (£4.70) and NZD\$12 (£6.20). Travellers must also pay NZD\$35 £18.20 for an International Visitor Conservation and Tourism Levy at the same time. Further the NZETA fee varies depending on the following factor:
  1. 1. The candidate's citizenship;
  2. 2. Traveling from;
  3. 3. Applying for NZETA, using NZETA app or NZETA form; and
  4. 4. Purpose of their visit i.e. coming to NZ to visit or as a transit passenger.
- Effective May 1, fully vaccinated travelers from 60 visa waiver countries can enter New Zealand without any travel restrictions
- Effective from June 21, travellers no longer need a pre-departure test to enter New Zealand:
  - Travellers whose first international flight to New Zealand departs after 11:59pm (NZT) June 20, 2022, do not need pre-departure tests. This applies to people entering New Zealand from anywhere in the world
  - Most travellers still need to be vaccinated and take 2 rapid antigen tests (RATs) after arriving in New Zealand
  - If you transit through New Zealand, you no longer need to be vaccinated, or complete the New Zealand Traveller Declaration
- By October 2022, New Zealand will fully reopen to visitors from anywhere in the world and all visa categories

#### 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.
- Most travellers legally must have a negative Covid-19 test to enter New Zealand. <https://covid19.govt.nz/travel/pre-departure-tests-to-enter-new-zealand/>
- 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
- Effective July 4, the following vaccinated individuals can apply to enter New Zealand and self-test on arrival:
  - Travellers arriving under the Accredited Employer Work Visa categories
  - Travellers applying for a Work Visa in New Zealand
- Effective from 11:59pm July 31, all visa categories including tourist, visitor and student visas will reopen for applications for travellers from anywhere in the world

#### 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



New Zealand

#### 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.
- 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.
- As of April 7, the Commissioner of Inland Revenue (CIR) has issued a variation which extends the deadline for requesting tax pooling payment. This is subjected to the following conditions:
  - The taxpayer's contract with tax pooling intermediary must be on or before June 21, 2022
  - Between July 2021 and March 2022, there must be significant decline in the revenue of taxpayer's business due to COVID-19
- The above-mentioned variation applies from March 18 to September 30
- As of April 7, the Commissioner of Inland Revenue (CIR) has extended certain statutory deadlines:
  - The deadline by which taxpayer's debt must be written off as bad to claim a tax deduction has been extended till June 30, 2022
  - The deadline to pay beneficiary income by the trustees has been extended till July 15, 2022
  - The deadline for the application to allocate timber income has been extended till July 31, 2022
  - The deadline for providing tax identification number to continue tax credit under the family scheme has been extended for 56 days

Region: ASPAC



New Zealand

#### 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
- As of 6 May 2022, Inland Revenue has extended the deadline for a portfolio investment entity (PIE) to remedy a failure to satisfy relevant conditions before losing PIE status to 30 September 2022

Region: ASPAC

## Papua New Guinea



Papua New Guinea

### 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

Region: ASPAC



#### Travel Restrictions

- Foreign nationals may leave the Philippines at any time. All departing foreign nationals are required to secure a travel pass from the same agency which issued their visas except those holding Emigration Clearance Certificate (ECC). Holders of 9 (a) visa issued by the Department of Foreign Affairs are excluded from the requirement.
- Outbound Filipino tourists shall present a round trip ticket and travel and health insurance for Covid-19 covering the duration of their stay abroad.
- Departing Filipinos who are going abroad for the first time as fiancées, spouses, or family members of foreign nationals should secure the required certificate from the Commission on Filipinos Overseas (CFOs) before leaving.
- The following shall be allowed to enter the Philippines:
  - Filipino citizens including those with Identification Certificate (IC) as Filipino citizen or as proof of retention/reacquisition of Philippine citizenship;
  - Foreign nationals holding an immigrant and non-immigrant visa valid and existing at the time of entry;
  - Foreign nationals allowed entry under the Balikbayan Program provided they are nationals from non-visa required countries under Executive Order 408;
  - Former Filipino citizens, together with their foreign spouses and children, regardless of age, who are travelling with them; and
  - Filipino citizens' spouses and children, regardless of age, who are travelling with them.
  - Foreign nationals who are holders of valid and existing Special Resident Retirees Visa (SRRV) or Section 9(a) visas provided they present an entry exemption document issued by the Department of Foreign Affairs upon arrival.
- Fully vaccinated foreign nationals from non-visa required countries are allowed to enter the Philippines effective on 10 February 2022
- The classification of countries/territories/jurisdictions as "Green," "Yellow," and "Red" is temporarily suspended on 01 February 2022 until 15 February 2022.
- Fully vaccinated Filipinos and foreign nationals shall present a negative RT-PCR test taken within 48 hours prior to departure from country of origin and no facility-based quarantine is required but shall undergo 7-day self-monitoring for symptoms.

#### 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

- Metro Manila shall be in Alert Level 2 starting February 1, 2022. Intrazonal and interzonal travel shall be allowed subject to the reasonable restrictions based on age and comorbidities. Government agencies shall remain to be fully operational and shall adhere to at least 50% on-site capacity.

Philippines



#### 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>

#### 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>

#### 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

#### 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:
    - (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);
  - (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 employees), the CPF Board has announced that CPF is not required on cash payments made to employees for defraying their transport, meal, lodging or utility expenses if:
    - The payment is provided in the form of reimbursement based on actual expenditure of which proof must be shown;
    - The reimbursement does not increase the employees' wages; and
    - The employees are only entitled to such reimbursements based on their continued attendance at employment and work in Singapore of which transport, meal, lodging and utility expenses would be incurred due to the COVID-19 lockdown, Work From Home, Leave Of Absence or relocation to other site (not normal place of work). 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.

Region: ASPAC



South Korea

#### Travel Restrictions

- Effective September 4, South Korea will allow essential travel from Singapore after obtaining an isolation exemption certificate
- Effective from October 8, 2021, Korea and Japan have agreed to start implementing "a special entry procedure for Korean and Japanese business people."
- As of January 19, 2022, the authorities have tightened the entry restriction, going forward all passengers must present a negative PCR test result taken within 48 hours before departure
- Effective from April 1, travellers who have been fully vaccinated overseas and registered their vaccination history with South Korea's Q-Code website will be able to enter the country without a seven-day quarantine period.
- Travelers who have completed a two-dose vaccine series at least 14 days before their trip will be considered fully vaccinated. A one-dose Johnson & Johnson vaccine will also be accepted. If more than 180 days have passed since a traveler completed their initial vaccination series, they will need a booster shot to be considered fully vaccinated.
- Overseas travelers will receive a QR code through the Q-Code system, which can be scanned at immigration, according to the Korea Tourism Organization's website. The Q-Code system will ask for information such as a passport number, departure country, airline, phone number and vaccine records.
- Effective April 1, travelers arriving by plane will need to show proof of a negative PCR coronavirus test taken no more than 48 hours before departure. Children under the age of 6 do not need a coronavirus test to enter.
- The passengers may also face "temperature screening, health questionnaires, quarantines, and/or COVID-tests, depending on points of departure, visa status, and nationality" upon arrival.
- Unvaccinated travellers and as well as all travellers from Pakistan, Uzbekistan, Ukraine, and Myanmar – regardless of vaccination status – are still required to quarantine

#### Immigration

- Effective from 20 July 2020, the government has added two more countries, the Philippines and Uzbekistan to the list of the countries whose residents are required to submit certificates issued within 48 hours prior to departure to Korea proving they tested negative for COVID-19 on a polymerase chain reaction test
- Effective from 13 July 2020, the government has required those traveling from Bangladesh, Pakistan, Kazakhstan and Kyrgyzstan to submit certificates issued within 48 hours prior to departure to Korea proving they tested negative for COVID-19 on a polymerase chain reaction test
- Effective June 1, 2020, regardless of nationality, all registered long-term visa holders (except A-1, A-2, A-3 and F-4 visa holders) who seek to depart and return to Korea are required to:
  - obtain a re-entry permit from the immigration office before departing Korea; and
  - obtain a written diagnosis issued by a medical institution in the country one is visiting and present it (i) prior to boarding the return flight bound for Korea and (ii) upon re-entry into Korea at airport immigration.
- The Korean government will cancel the visa/alien registration of an affected long-term visa holder who departs Korea without the re-entry permit.
- Also, an affected long-term visa holder (except an isolation certificate holder) who fails to present the written diagnosis will be prohibited re-entry into Korea.
- The written diagnosis must be issued: (i) in Korean or English; (ii) for an exam held no earlier than 48 hours prior to the date of departure to Korea; (iii) indicating exam date and examiner name; and (iv) diagnosis of fever, cough, chills, headache, breathing difficulty, muscle pain and pulmonary symptoms.
- The re-entry permit will be granted only on a single-entry basis.
- Effective from 3 August 2020, the government has additionally required those traveling from the six countries (Philippines and Uzbekistan – effective 20 July 2020), (Bangladesh, Pakistan and Kazakhstan and Kyrgyzstan – effective 13 July 2020) and sailors on ships departed from Russia to submit certificate of Polymerase Chain Reaction (PCR) negative result issued within 48 hours prior departure to Korea.

#### 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

Region: ASPAC



South Korea

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**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 upto 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
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Region: ASPAC



Sri Lanka

#### 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, inbound international passenger flights are operational, but they can carry a maximum of 75 passengers. Exceptions are in place for flights with fully vaccinated passengers and individuals arriving via the Sri Lanka Tourism Bio Bubble program
- As of August 2, passengers with travel history in the past 14 days to Angola, Botswana, eSwatini (Swaziland), India, Lesotho, Mozambique, Namibia, South Africa, Zambia, Zimbabwe, and all South American countries and territories, irrespective of their nationality and vaccination status, will be banned from entering Sri Lanka
- As of August 2, 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, 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. The ban was placed due to concerns over the newly discovered variant of COVID-19
- As of January 12, 2022, all travelers who wish to enter Sri Lanka must present a negative COVID-19 test result from a PCR test taken within 72 hours before departure, and share a completed health declaration form, regardless of their vaccination status. Further, all unvaccinated travelers will undergo a PCR test on arrival, fully vaccinated travelers will be exempted from this requirement

#### 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, Donations to COVID – 19 Healthcare and Social Security Fund have been exempted from taxes and foreign exchange regulations

##### Payroll Reporting and Withholding Changes

- As of April 22, Effective 1st January 2020, payments including remuneration paid to non-residents would be subject to withholding tax at the rate of 14% subject to provisions set out in the Double Tax Avoidance Treaty. Withholding tax on remuneration paid to resident employees was abolished. However, these provisions are pending legal enactment
- The Inland Revenue Department (IRD) has issued a guideline for employers on deducting Advance Personal Income Tax (APIT) from employment income of both resident and non-resident employees with effect from 1 April 2020. APIT replaces the previous withholding tax imposed on employment income (including pay-as-you-earn), which was abolished effective 1 January 2020. The introduction of APIT is expected to cover the tax revenue shortage faced by the government amid the COVID-19 pandemic in the country. The mechanism of APIT differs slightly from the previous withholding tax imposed on employment income. The difference being that the employer should obtain the consent of the employee prior to deducting tax under APIT
- A relief of LKR 3 million from employment income is available for resident individuals and non-resident citizens for each year of assessment. This relief is not available for non-resident individuals
- Any resident individual or non-resident citizen who receives annual remuneration exceeding LKR 3 million or monthly remuneration exceeding LKR 250,000 is liable to income tax from employment income
- Irrespective of whether an employee opts for the APIT scheme, all employees are required to register for Income Tax with the Department of Inland Revenue and obtain an Income Tax Registration Number
- As of September 17, Sri Lanka passed the tax amnesty law allowing a 1% tax on voluntary disclosures and a tax arrears write-off. The deadline for voluntary disclosure is March 31, 2022 and the tax write-off is not available where the assessable income of an individual exceeds LKR 3 million in aggregate with income from final withholding payments as well as gains and profits that are exempted from income tax

##### 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, 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, 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

Region: ASPAC



Taiwan

#### Travel Restrictions

- As of February 25, 2021, the government continues to ban entry for most non-resident 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 December 14, 2021, 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
- Starting Jan. 12, 2022, strengthened quarantine measures applicable to arrivals from areas under Level 3 travel notice to be implemented for arrivals from South Africa and nine other countries
- In addition, travellers arriving on long-haul flights are required to be tested upon arrival and be transported to hospital if they test positive starting Jan. 11:
  - In response to severe global COVID-19 situation, travelers arriving on long-haul flights to be required to be tested upon arrival and be transported to hospital if they test positive starting Jan. 11
  - Effective March 7, the authorities are now allowing non-resident business travelers to enter Taiwan. Travelers will be allowed to enter the country for various purposes including business, investment, fulfilment of contractual obligations, or employment obligations. Travelers must apply for a special entry permit at a Republic of China overseas representative office
- Effective May 9, the mandatory home quarantine period for all travelers is reduced from 10 days to 7 days, which should be followed by a 7-day "self-health management" period

#### Immigration

- The NIA has announced the 13th automatic extension to foreigners who entered Taiwan on or before March 12 2020 and have not overstayed their allowed duration of stay (including their initial visa and all previous extensions), i.e. those who had been allowed to stay for 180 days or more were previously granted 12 automatic 30-day extensions, since 17 July 2020 The 13th extension is now in effect. (<https://www.immigration.gov.tw/5475/5478/141457/142068/269368/>)

#### Compensation & Benefits

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

#### Social Security

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

- Waiver of Penalties & Interest** — Penalty and interest is waived during the deferred tax and instalment period

#### Filing / Payment Due Date

- The individual taxpayers who are entitled to the supportive measures by the governing authority, under no pay or part paid leave scheme implemented by employer affected by COVID-19 between 15 Jan to 30 Jun 2020 may apply for deferral of tax payments (for a maximum of 12 months) or by monthly instalments ( up to 36 months)
- As of May 5, the authorities of Taiwan have extended the individual income tax filing and payment deadline until June 30 without any late payment interest and penalties

#### Other Relevant Information

- 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 September 14, the government of the UK has signed an amending protocol to update the Chinese Taipei - United Kingdom Income Tax Agreement (2002)
- As of May 25, 2022, the Ministry of Finance announced an extension of the common reporting standard (CRS) reporting deadline for the 2021 period from June 30, 2022 to August 1, 2022



Thailand

#### Travel Restrictions

- Effective January 11, 2022, Thailand will remove travel restrictions imposed on South Africa, Botswana, Zimbabwe, Namibia, Lesotho, Eswatini, Mozambique and Malawi
- Effective February 1, fully vaccinated and recovered foreign travellers from all countries will be able to apply online for visas under Thailand's 'Test & Go' programme
- To qualify for quarantine-free entry, vaccinated foreign visitors (or those with a certificate of recent Covid-19 recovery) must have a negative pre-travel PCR test taken within 72 hours of their departure and take additional PCR tests upon arrival in Thailand and on the fifth day of their stay. Additionally, they must also provide proof of booking and prepayment for at least two nights' accommodation at a government-approved hotel and prearranged transfer from the airport to their hotel
- As of May 24, foreign nationals arriving in Thailand are required to apply for Thailand Pass, with details such as passport details, vaccination, and a US\$10,000 (AUD\$14,100) health insurance policy. The system will accordingly issue a Thailand Pass QR code for the applicants. Meanwhile, citizens of Thailand will no longer be required to apply for Thailand Pass.
- As of May 24, in order to get permission for moving freely within Thailand, vaccinated travellers must undergo entry screening, and unvaccinated/partially vaccinated travellers must upload a proof of negative RT-PCR or professional ATK (rapid) test within 72 hours of travel via Thailand Pass system
- Effective July 1, Thailand will remove the Thailand Pass registration scheme and US\$10,000 health insurance requirement for foreign visitors. Foreign nationals are only required to show proof of either a certificate of vaccination or a negative RT-PCR or professional ATK test result within 72 hours of travel.
- Random checks will be made on arrivals at Thailand's international airports or land border checkpoints (in 22 provinces). Unvaccinated/not fully vaccinated travelers who are random checked and are unable to show proof of a pre-arrival negative test will be required to undergo a professional ATK test at the point of entry

#### Immigration

- As of April 7, the Immigration/ Work permit officers would like to ask the employers in Thailand for cooperation to postpone applying or extension for the work permit/ visa of a foreigner who has just returned from abroad and had not completed the self-monitoring for 14 days from the date of arrival in Thailand. This is for prevention the spread of the disease (COVID-19). Therefore, they will not allow such foreigners to submit/ extend their visa and work permit applications unless he/ she completes the self-monitoring for 14 days
- As of 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
- Effective September 1, Thailand's long-term resident or LTR visa will be offered to four categories of foreign nationals: wealthy global citizens, wealthy pensioners, work-from-Thailand professionals, and highly skilled professionals.
- Spouses and children under 20 years old under LTR visa holders (maximum of four dependents in total per one LTR visa holder) will also qualify for the same visa

#### 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 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

#### Payroll Reporting and Withholding Changes

#### Tax Profile / Tax Residency changes

Region: ASPAC



Thailand

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#### Waiver of Penalties & Interest

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- 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)
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#### Other Relevant Information

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Region: ASPAC



Vietnam



#### Travel Restrictions

- Effective March 15, 2022, Vietnam removed all travel restrictions for inbound passengers. Accordingly, entry approval for all travelers to Vietnam will be removed from 15 March and the visa schemes (including e-visa, unilateral and bilateral visa exemption schemes) is will resumed to the those in place pre-Covid-19 time, in accordance with current regulations on immigration, emigration, transit and residing of foreigners in Vietnam
- Also from March 25, quarantine is no longer required. However, travelers must produce a negative PCR test taken within 72 hours before travel or a negative RAT test taken within 24 hours before travel
- As of May 17, the authorities of Vietnam have removed the testing requirements for international travelers

#### Immigration

- On 15 March 2022, Vietnam announced its resumption of unilateral visa exemption policy for expatriates being citizens of 13 countries. Accordingly, citizens of the following countries will be allowed to visit Vietnam for up to 15 days without a visa, regardless of passport type and entry purpose: Germany, France, Italy, Spain, UK, Denmark, Finland, Russia, Japan, Norway, South Korea, Sweden, Belarus
- The Resolution is effective for 3 years, from 15 March 2022 to 14 March 2025. Vietnam also resume visa free from 14 to 30 days for passport holders of Asean countries and e-visa for citizens of 80 countries

#### Compensation & Benefits

##### Social Security

- With effect from 1 January 2022, the Social Security rate for foreign employers increases for both employers and employees. In particular, the rate for employers increases from 3.5% to 17.5% and that for employees increases from 0% to 8% of salary base for Social Security contribution, which is capped at 20 times of prevailing minimum common salary.
- Exemption still applies for foreign employees working under internal transfer regime and those who have reached retirement age.

#### 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

- As of June 6, Vietnam has deferred the deadline for individual (personal) income tax and VAT payments by business households and individuals conducting business, to December 31, 2022.
- The deferral requests may be filed once for all applicable taxes, with the monthly or quarterly tax declarations, or separately by September 31, 2022

##### Other Relevant Information

- As of November 17, Viet Nam Social Security launched the application VssID at an online meeting with 20,000 participants in 63 provinces and cities. The VssID mobile application provides essential utilities and information such as monitoring the participation process, policies of social and health insurance, looking up information of social insurance code, social insurance agents, hospitals and health clinics to allow people to use health insurance cards for examination and treatment, household health insurance and 24-hour-daily supporting services
- 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
- On October 27, 2021, the General Department of Taxation ("GDT") of Vietnam issued a letter, which lists out a number of expense items that shall not be considered for an employee's PIT calculation although it may be deductible for Corporate Income Tax, provided the expenses were incurred and are supported by legitimate supporting documents