



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
<p>Australia</p> <p>McCullough Robertson</p> <p>John Kettle jkettle@mccullough.com.au Adrian Smith adriansmith@mccullough.com.au Kim Wiegand kwiegand@mccullough.com.au</p> <p><i>Updated as of April 24, 2020</i></p>	<p>Foreign Investment Review Board (FIRB): With effect from March 29, 2020, the following changes have been made to the FIRB framework:</p> <ul style="list-style-type: none">• all monetary screening thresholds have been reduced to \$0;• screening times have increased from 30 days to 6 months; and• priority will be given to applications that protect and support Australian businesses and jobs. <p>Economic Stimulus: Government introduced certain measures in response to COVID-19, including (i) increasing the amounts for instant asset write-offs, (ii) accelerating depreciation deductions until June 30, 2021, and (iii) assistance for SMEs for employee wages and salaries.</p> <p>Tax: Businesses may be entitled to (i) changes to Goods and Services Tax reporting obligations and (ii) deferral of payments of income tax, fringe benefits tax and excise tax by up to 6 months upon application to the Australian Taxation Office (ATO).</p> <p>Tax concessions: Businesses with an aggregated annual turnover below \$500</p>	<p>JobKeeper Payments: On March 30, 2020, the Australian government announced a wage subsidy package of \$1,500 per fortnight for all full-time, part-time and long-term casual employees employed by eligible businesses as of March 1st, effective from May 2020.</p> <p>Award Changes: From April 1, 2020, the Australian government began working with the Fair Work Tribunal to change 103 modern awards to provide an entitlement for:</p> <ul style="list-style-type: none">• Unpaid pandemic leave; and• Annual leave at half-pay. <p>On March 28th and March 31st, the Fair Work Commission made changes to the <i>Clerks Award 2010</i> and the <i>Restaurant Industry Award 2010</i> respectively to allow flexibility for employee’s working hours and duty classifications. Similar changes to other modern awards are expected.</p>	<p>Business Closures: On March 22, 2020, Government announced that the following facilities will be restricted from opening from midday local time March 23, 2020:</p> <ul style="list-style-type: none">• Pubs, clubs, and hotels (excluding accommodation)• Gyms and indoor sporting venues• Cinemas and entertainment venues• Restaurants and cafes will be restricted to takeaway and/or home delivery• Religious gatherings and funerals (with some size exceptions) <p>Public Gatherings: On March 29, 2020, most indoor and outdoor non-essential gatherings were limited to two people. Rules on essential gatherings are also in place.</p> <p>Travel Restrictions: On March 15, 2020, government announced that all travelers will be subject to the 14-day quarantine after arriving, and cruise lines from foreign ports are banned from Australia for 30 days. On March 24, 2020, Australia announced a ban on Australians travelling overseas, and Australians must avoid all non-essential domestic travel. Individual States and Territories have</p>	<p>From March 30, 2020, the exportation of the following goods from Australia is prohibited:</p> <ul style="list-style-type: none">• any disposable face masks, gloves, gowns as well as goggles, glasses or visors; in each case which are capable of limiting the transmission of organisms to humans;• alcohol wipes; and• hand sanitizer. <p>Exceptions: The export prohibitions do not apply:</p> <ul style="list-style-type: none">• if a person takes a reasonable quantity of those items for personal use when they leave Australia; or• to the following exports, provided the export is not by international mail:<ul style="list-style-type: none">o to a relative, for the relative’s personal use;o by a humanitarian organization;o by the manufacturer; oro as part of the person’s normal business (which business is registered under the GST Act and has an ABN).	<p>https://www.pm.gov.au/media/update-coronavirus-measures-220320</p> <p>https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support</p>



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	<p>million can obtain an immediate tax deduction for certain assets.</p> <p>State Measures:</p> <ul style="list-style-type: none">▪ The State of Queensland introduced \$500 million COVID-19 Jobs Support Loan scheme to help businesses financially affected by COVID-19.▪ The State of New South Wales introduced an economic package which includes creation of a \$1 billion Working for NSW fund to sustain business, create new jobs and retrain employees and deferral of payroll taxes, among others. <p>Changes to Australia’s insolvency system: Implementation of measures to protect directors from Australia’s insolvent trading laws, and to prevent creditors from bankrupting individuals or winding up companies over unpaid debts. These changes will last for 6 months, unless extended.</p> <p>Commercial Leases: Government implemented additional measures to provide relief for small and medium businesses that (i) have an annual turnover of \$50 million or less, (ii) are experiencing a 30% reduction in turnover, and (iii) are eligible for the</p>		<p>also imposed restrictions between jurisdictions unless for essential travel.</p>	<p>Term of prohibition: These provisions apply during the ‘human biosecurity emergency period’ declared by the Biosecurity (Human Biosecurity Emergency) (Human Coronavirus with Pandemic Potential) Declaration 2020. That period is currently scheduled to expire on June 17, 2020 but is subject to extension.</p>	



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	JobKeeper program. Accordingly, the National Code of Conduct for Commercial Tenancies mandates that a rent relief must be given to eligible businesses in proportion to their reduced turnover. The amount of relief will be determined based on (i) a rent waiver equivalent to at least 50% of the relief amount, and (ii) deferred rent payments. Furthermore, landlords may not increase rent and evict tenants for non-payment during the 6-month emergency period.				
<p>Belgium</p> <p>● NautaDutilh</p> <p>Philippe François philippe.francois@nautadutilh.com</p> <p>Ken Lioen ken.lioen@nautadutilh.com</p> <p>Rebecca Runa Pinto-Noome rebecca.pinto@nautadutilh.com</p> <p><i>Updated as of May 4, 2020</i></p>	<p>Economic Stimulus: The Flemish, Walloon and Brussels Regions have taken several measures to maintain or increase the liquidity of companies by granting public guarantees for bank loans, thereby extending or supplementing existing public guarantees (for example, the guarantee capacity of the Flemish investment company (PMV) will be extended with a corona crisis guarantee of EUR 100 million).</p> <p>Tax: <u>Deferral of Tax Deadlines:</u> The deadline for filing income tax returns is automatically extended to April 30th (midnight). In addition, the deadlines for the submission of the periodical VAT returns and intra-Community sales listing</p>	<p>Termination of Employment Relationship: All employers experiencing a temporary closure of their business or a reduction in work flow resulting from COVID-19 may invoke temporary unemployment for force majeure until May 31.</p> <p>During the temporary unemployment, the employment contract is suspended (for the avoidance of doubt, it does not actually end) without pay.</p> <p>The temporary unemployment may be invoked on a full-time or part-time basis (for example alternating work days with days of unemployment).</p>	<p>Ministerial Decree of 3 April 2020:</p> <p>Lockdown: Citizens are required to stay at home to avoid contact outside their family as much as possible, except to go to work and for essential travel (to the doctor, food shops, post office, bank, pharmacy, to refuel, to perform physical activities or to help people in need). These measures continue to apply after the start of the exit strategy (see below). As from May 18 tourist daytrips in Belgium would be allowed.</p> <p>Public Gatherings: Larger gatherings of people are not allowed until 31 August 2020.</p>	<p>(Please see the export controls on medical supplies mentioned under the European Union.)</p>	<p>https://www.belgium.be/en/news/2020/coronavirus_reinforced_measures</p> <p>https://www.info-coronavirus.be/en/news/phase-2-maintained-transition-to-the-federal-phase-and-additional-measures/</p> <p>https://www.info-coronavirus.be/en/faq/#002</p> <p>https://www.nautadutilh.com/en/coronavirus</p> <p>https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19 (only available in Dutch, French or German)</p>



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	<p>have been extended. Due dates for the payment of personal income tax, corporate income tax, non-resident income tax and legal person tax, are also extended for two months.</p> <p><u>Payment deferral and waiver of late payment interest and fines upon motivated request:</u> All individuals and legal persons having an enterprise number (KBO) (irrespective of their sector of activity) can, if they are affected by the spread of the coronavirus and are capable of demonstrating this (e.g. drop in turnover), request the following measures for tax debts relating to personal income tax, corporate income tax, legal entity tax, wage withholding tax and VAT: (i) a repayment plan, (ii) a waiver of late payment interest and (iii) a remission of fines for non-payment.</p>	<p>During periods of temporary unemployment, employees are entitled to 70% of the previous salary (capped at 2,754.76 EUR gross per month) plus a daily allowance of 5.63 EUR (up to 150 EUR per month) payable directly to the employee by the National Unemployment Office.</p> <p>Social Security Contributions: Social security payment obligations are deferred until December 15 for companies that were obliged to close due to the COVID-19 outbreak.</p>	<p>Business Closures: Companies - irrespective of their size - are obliged to organize working from home for every position where this is possible, without exception. If this is not possible for certain employees, social distancing measures will be strictly imposed. Key industries and essential services do not have to telework and implement social distancing measures but must ensure that the aforementioned rules are complied with as much as possible. Non-essential shops and retail outlets are closed, except for food shops, pharmacies, pet food shops and news agents.</p> <p>Travel Restrictions: Non-essential travel outside Belgium is prohibited until June 8. If employees need to cross the border for work, they are strongly recommended to have a special vignette and preferably an employer's declaration (for employees who work in an essential sector) or an employer's declaration which proves that the employee must cross the border for work (for employees who work in a non-essential sector).</p> <p>Exit Strategy: As of May 4, the exit strategy of the Belgian government will start. It is crucial for all companies that</p>		<p>https://www.belgium.be/en/news/2020/coronavirus (information about the exit strategy)</p>



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			<p>resume their activities, to respect the General Guide prepared by the employers' and employees' representatives at a national level.</p> <p><u>Face Masks:</u> The use of face masks is recommended in public and is mandatory in public transport. The below dates are subject to change further to the evolution of COVID-19 in Belgium.</p> <p><u>Reopening Schedule:</u> On May 4, industry and B2B services can reopen, but working from home remains the standard. On May 11, shops may reopen, subject to conditions that need to be further determined. On May 18, so-called contact professions (e.g. barber shop) can be resumed.</p>		
<p>Brazil</p> <p>DeVivo Castro Advogados</p> <p><small>De Vivo, Castro, Cunha, Pimenta e Winkler Advogados</small></p> <p>Juliana Bonazza Teixeira da Cunha</p>	<p>State of Public Calamity: Decree 88/2020 recognized a State of Public Calamity until December 2020, allowing the government to have more flexibility to take measures without prior Congressional approval.</p> <p>Companies Annual Accounts Approval and Shareholder's Distance Voting: Through normative instruction DREI 79/20, it was ruled, among others, that (i) at the year 2020, company by shares</p>	<p>Employee Quarantine. Law No. 13.979/2020 ruled that employees returning from any affected area are required to quarantine.</p> <p>Employment Relationship. Provisional Measure No 927/2020 allows employers to: (i) require employees to work from home without amending the employment contract; (ii) require employees to use their vacation and holidays during the time they cannot</p>	<p>Health Insurance: National Health Agency - ANS, through IN 453/2020, included the COVID-19 test as a mandatory procedure to beneficiaries of health insurance.</p> <p>Telemedicine: The Health Minister, Henrique Mandetta, through ordinance 467/20, permitted the use of telemedicine for medical services, including medical consultation and digital medicine prescription.</p>	<p>Import Taxes Reduction: Medical equipment import taxes were reduced to 0% until September 30th, and the import procedures will be expedited.</p> <p>Medical Equipment and Hygiene Items Export Prohibited: On April 24th the law 13.993 was published forbidding Medical Equipment</p>	<p>http://www.ans.gov.br/component/legislacao/?view=legislacao&task=TextoLei&format=raw&id=Mzg2MQ==</p> <p>http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/L13979.htm</p> <p>http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=107839</p>



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<p>iteixeira@devivocastro.com.br</p> <p><i>Updated as of May 15, 2020</i></p>	<p>and limited liability companies will have an additional 7 month-period to approve their accounts related to the fiscal year ended from December 2019 to March 2020; (ii) partners and shareholders of companies will be able to participate in meetings and digitally vote at their decision makings; and, (iv) members of the board of directors may rule about emergency matters that otherwise would be the responsibility of the general meeting.</p> <p>Commercial Trade Board: On May 12th the Commercial Board of the State of São Paulo restarted its activities with reduced operating hours.</p> <p>Tax on Financial Transactions – IOF: The rate of the financial transaction tax – IOF was reduced to 0% on loans for a 90-day period.</p> <p>Postponement of Maturity Date Payment of Federal Taxes PIS, COFINS and INSS: Ordinance 139/2020 of Ministry of Economy postponed the due date for the payment of certain important taxes levied on Brazilian companies such as PIS/COFINS (rates go up to 9,25%) and INSS (approximately 25%).</p>	<p>work due to the pandemic; (iii) suspend mandatory physical examination; (iv) implement layoff measures up to 4 months; (v) suspend the payments of Employee's Severance Guarantee Fund for March, April and May, 2020.</p> <p>Emergency Program to Maintain Labor and Income: Provisional Measure MP 936/20 determined a program in order to maintain jobs, income and economic activities. It created the possibility of: (i) paying for workers an Emergency Benefit to preserve jobs and income; (ii) possibility to reduce working hours and salaries up to 70% for 90 days, which will allow the employee to file for compatible unemployment insurance payable by federal government; and (iii) possibility of suspending labor contracts without salary payments.</p>	<p>Industrial Activity Hours: On April 14th, the municipality of São Paulo ruled through Decree 59.349 the working and operating hours of essential activities and services.</p> <p>Updated Essential Activities List: On April 28th, The Federal Government updated the list of activities and services to be considered as essential through Decree 10.329.</p> <p>Data Protection Law: On April 29th, the Federal Government postponed the Data Protection Law enforcement date to May 3, 2021 through Provisional Measure 959/2020.</p>	<p>and Hygiene Items from being exported from Brazil.</p> <p>Tax exemption of Import Taxes levied upon the importation of medical devices and products necessary to prevent/combat COVID-19. The Chamber of Foreign Trade's resolution was published on April 30th.</p>	<p>http://www.in.gov.br/en/web/dou/-/resolucao-n-17-de-17-de-marco-de-2020-248564246</p> <p>http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/Mpv/mpv927.htm</p> <p>http://www.institucional.jucesp.sp.gov.br/homepage.php</p> <p>https://www25.senado.leg.br/web/atividade/materias/-/materia/141114</p> <p>https://www.belgium.be/en/news/2020/coronavirus (information about the exit strategy)</p> <p>https://leismunicipais.com.br/a/sp/s/sao-paulo/decreto/2020/5935/59349/decreto-n-59349-2020-recomenda-horario-de-funcionamento-das-atividades-industriais-comerciais-e-de-servicos-durante-o-estado-de-calamidade-publica-para-enfrentamento-da-pandemia-decorrente-do-coronavirus</p>



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	<p>Postponement of the expiration date of tax clearance certificates by the Federal Government: On March 23rd the Ordinance 555 postponed the expiration dates of tax clearance certificates related to Federal Taxes and Taxes owed to the Union (CND and CPEND).</p> <p>Postponement of Due Date (Income Tax Return): Postponement of the due date of the Individual Income Tax return by the normative instruction 1930 published on April 1st.</p> <p>Special Tax Negotiation: Special Tax negotiation with the Federal Government and with the Municipality of Sao Paulo, which is likely to result in more favorable conditions to liquidate tax debts. The Federal Ordinance 9.924 was published on April 14th and the Municipality Law was published on March 27th.</p> <p>Postponement of Due Dates (Federal Installments Program): Postponement of the due dates of the federal installment programs, as for the Ordinance 10.205 from the National Treasury Attorney's Office published on April 22nd.</p>				<p>http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/decreto/D10329.htm</p> <p>http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/Mpv/mpv959.htm</p> <p>https://www2.camara.leg.br/legin/fed/lei/2020/lei-13993-23-abril-2020-790113-norma-pl.html</p> <p>https://legislacao.fazenda.sp.gov.br/Paginas/Resolu%C3%A7%C3%A3o-Conjunta-SFP-PGE-1-de-2020.aspx</p> <p>http://pesquisa.in.gov.br/imprensa/jsp/visualiza/index.jsp?data=01/04/2020&jornal=603&pagina=4&totalArquivos=4</p> <p>http://www.in.gov.br/en/web/dou/-/portaria-n-9.924-de-14-de-abril-de-2020-252722641</p> <p>https://leismunicipais.com.br/a/sp/s/sao-paulo/lei-ordinaria/2020/1734/17335/lei-ordinaria-n-17335-2020</p> <p>http://pesquisa.in.gov.br/imprensa/jsp/visualiza/index.jsp?data=30/04/2020</p>



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	<p>Agribusiness Law: On April 7th the Law 13.986 was published. The Law 13.986 sets forth new rules for the agribusiness sector. The main changes were: (i) creation of a cooperative guarantee fund for rural producers; (ii) possibility of rural property acquisition by foreigners; (iii) creation of agribusiness securities (CRA and CDCA) that allows the agribusiness to enter the financial market; (iv) possibility to segregate estates to get credit with financial institutions; (v) possibility of using the Rural Product Note (CPR) as a guarantee at the financial market; (vi) possibility of using the Rural Estate Note (CIR) as a guarantee at the real estate market; (vii) extensions to the existing warehouses; (viii) creation of a limit on the income amounts due by constituting property guarantees using rural credits.</p>				<p>O&jornal=515&pagina=25&totalArquivos=105</p> <p>http://pesquisa.in.gov.br/imprensa/js/p/visualiza/index.jsp?data=22/04/2020&jornal=515&pagina=17</p> <p>http://www.in.gov.br/en/web/dou/-/lei-n-13.986-de-7-de-abril-de-2020-251562807</p>
<p>Canada</p> <p>FASKEN Law Firm</p> <p>Anthony F. Baldanza abaldanza@fasken.com</p>	<p>Tax: The Canada Revenue Agency (“CRA”) will defer the filing due date for 2019 tax returns (including certain administrative income tax actions) of individuals, partnerships and trusts.</p> <p>The CRA will permit all taxpayers (including businesses) to defer, until September 1, 2020, the payment of any amounts on account of their income tax liabilities that become owing on or after</p>	<p>Employment Insurance: Federal employment insurance (“EI”) sickness benefits provide up to 15 weeks of income replacement and are available to eligible claimants who are unable to work because of illness, injury or quarantine. EI benefits have currently been replaced with the Canada Emergency Response Benefit, which provides \$2,000 per month to eligible claimants who have stopped working</p>	<p>Business Closures: While the federal government has not declared a state of emergency in connection with COVID-19, many provincial governments have recently extended the of the state of emergency within the province (e.g., Saskatchewan (to June 1, 2020); British Columbia (to June 9, 2020); Ontario (to June 9, 2020)). Provinces have slowly started to permit certain sectors to re-open, including, for</p>	<p>Imports: <u>Tariff Free Treatment for Emergency Goods:</u> Medical supplies required for the COVID-19 emergency may qualify for duty and tax relief if imported temporarily on behalf of governmental entities, medical and other first responders or public or private</p>	<p>Economic Measures:</p> <p>https://www.fasken.com/en/knowledge/2020/03/30-covid-19-canada-emergency-response-benefit</p> <p>https://www.fasken.com/en/knowledge/2020/03/29-covid19-recent-canadian-and-quebec-tax-measures</p> <p>Labour and Employment:</p>




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<p>Daniel Brock dbrock@fasken.com Clifford Sosnow csosnow@fasken.com Laurie Turner lturner@fasken.com Patrick T.J. Gannon pgannon@fasken.com Raajan Aery raery@fasken.com</p> <p><i>Updated as of June 1, 2020</i></p>	<p>March 18, 2020 and before September 2020. This applies to income tax balances due, as well as instalments on account of such taxes. CRA will not charge interest or penalties on these amounts during this period.</p> <p>Businesses can defer until June 30, 2020 payments of Goods and Services Tax / Harmonized Sales Tax (“GST/HST”), as well as customs duties owing on their imports. The deferral will apply differently to GST/HST remittances for monthly filers, quarterly filers, and annual filers.</p> <p>Loan Facilities: The Business Credit Availability Program (“BCAP”) will provide more than \$65 billion in direct lending and other types of financial support at market rates to businesses with viable business models whose access to financing would otherwise be restricted.</p> <p>The Small and Medium-sized Enterprise Loan and Guarantee program will make \$40 billion in loans and guarantees available to businesses through the Business Development Bank of Canada and Export Development Canada.</p>	<p>for reasons related to COVID-19 and receive less than \$1,000 in employment income for at least 14 consecutive days within the monthly claim period.</p> <p>Employee/Worker Protection: Amendments to the Canada Labour Code provide federally regulated employees who are unable or unavailable to work for reasons related to COVID-19 a job protected leave of absence for up to 16 weeks.</p> <p>The government of Canada extended the maximum duration of the Work-Sharing program from 38 weeks to 76 weeks and has expanded eligibility. Employment insurance benefits received by employees through the Work-Sharing program will reduce the benefit that their employer is entitled to receive under the Canada Emergency Wage Subsidy (discussed below).</p> <p>Business Subsidies: The Canada Emergency Wage Subsidy (“CEWS”) covers up to 75% of wages earned by an employee to a maximum of \$847 per week and up to 100% of certain employer-paid contributions to EI and</p>	<p>example, construction, prescribed regulated health professionals (e.g. dentists), and retail (outside of malls).</p> <p>Public Gatherings: The federal government has issued guidelines in respect of public gatherings, while many provincial governments have issued prohibitions on events and gatherings in excess of a specified number of people - e.g. the Government of Alberta’s order prohibiting events and gatherings of more than 5 people (subject to certain exceptions): (i) 15 people in one indoor location; and (ii) 50 people in one outdoor location (provided in each case that the location allows for the mandated physical distancing of at least 2 metres).</p> <p>Travel Restrictions: Restriction on all non-essential travel (e.g. tourism, recreation) at the Canada-U.S. border extended until June 21, 2020. Those who do not show symptoms may cross the U.S. Canada border where travel is essential (non-discretionary) (e.g. work and study). As of March 30, 2020, all passengers flying in Canada will be subject to a health check prior to boarding. Effective April 20, 2020, new measures established by the Canadian</p>	<p>long-term care residences under tariff item 9993.00.00. Payment Deferral: Payment of customs duties and GST/HST tax owing on imports to the Canadian Border Services Agency are deferred until June 30, 2020.</p> <p>Animal Products: Canada and the U.S. have agreed to a six-month extension for approved facilities to continue to export certain animal products, by-products and pet foods. As a result, some pending annual inspections are postponed.</p> <p>The extension is for no-change renewals only. New facility permits and amendments to permits will continue to require a new or revised inspection. This extension agreement expires on September 30, 2020.</p>	<p>https://www.fasken.com/en/knowledge/2020/04/24-covid19-daily-wrap-up</p> <p>https://www.fasken.com/en/knowledge/2020/04/30-covid-19-lehr-daily-wrap-up-april-29</p> <p>https://www.fasken.com/en/knowledge/2020/05/1-covid-19-daily-workplace-wrap-up-april-30</p> <p>https://www.fasken.com/en/knowledge/2020/04/9-covid-19-daily-workplace-wrap-up</p> <p>https://www.fasken.com/en/knowledge/2020/04/17-covid19-daily-wrap-up-april-16</p> <p>https://www.fasken.com/en/knowledge/2020/03/25-covid-19-the-federal-work-sharing-program-an-alternative-to-layoffs</p> <p>Health and Safety:</p> <p>https://www.fasken.com/en/knowledge/2020/04/1-covid-19-government-orders-closing-businesses</p> <p>https://www.fasken.com/en/knowledge/2020/03/30-covid-19-weekend-wrap-up</p>



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	<p>Additional lending capability for transactions deemed to be in the national interest by the federal government will be made available through the Canada Account, which is a program where the lending risk is assumed by the Federal government.</p> <p>Pension Plans: Sponsors of federally regulated, defined benefit pension plans are not required, through the remainder of 2020, to meet solvency payment requirements for defined benefit plans.</p>	<p>pension plans. The CEWS is available to businesses whose revenues have decreased by at least 15% in March and 30% in the following months.</p> <p>A 10% wage subsidy is available to employers to reduce the amount of payroll deductions required to be remitted to the Canada Revenue Agency (benefits from this subsidy will reduce the amount of benefits available under the CEWS).</p> <p>Changes to the Canada Summer Jobs Program have extended the end date for employment to February 28, 2021 and increased the wage subsidy to up to 100% of the minimum hourly wage of each employee.</p> <p>The Canada Emergency Commercial Rent Assistance program provides loans to commercial property owners who lower or forgo the rent of small businesses for April, May and June.</p> <p>Provincial Measures: Many of the provinces and territories have enacted additional measures in response to the COVID-19 pandemic, including one-time lump sum benefits for individuals, additional job-protected leaves for</p>	<p>Government require all air passengers to wear non-medical masks or face covers to cover their mouth and nose during travel.</p> <p>Foreign Nationals: Persons arriving from the U.S. (i) with symptoms will not be permitted to enter Canada; (ii) with no symptoms will be allowed to enter Canada for essential travel only. Persons arriving from places other than the U.S. will not be allowed into Canada, subject to certain exceptions.</p> <p>Individuals who are neither Canadian nor a permanent resident and have symptoms consistent with COVID-19 are prohibited from entering Canada for any reason.</p> <p>Travelers Re-entering Canada: Canadians and permanent residents who: (i) show symptoms, may still enter Canada by land, rail or sea (but not by air) and must self-isolate for 14 days; (ii) do not show symptoms, must self-isolate for 14 days.</p> <p>The Canadian Government has not banned travel outside of the country but advises against all non-essential travel outside of Canada until further notice.</p>		<p>https://www.fasken.com/en/knowledge/2020/03/managing-an-international-workforce-in-a-global-pandemic</p> <p>https://orders-in-council.canada.ca/attachment.php?attach=39285&lang=en</p> <p>Export/Import:</p> <p>https://www.fasken.com/en/knowledge/2020/03/26-covid-19-canada-trade-update</p> <p>https://www.fasken.com/en/knowledge/2020/04/7-covid-19-canada-trade-update-navigating-the-challenges--part-2</p> <p>https://www.fasken.com/en/knowledge/2020/04/20-covid-19-canadian-trade-controls-compliance</p>



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		non-federally regulated employees, funds and assistance program. Some provinces have also amended their workers compensation benefits and workers safety programs to allow business to defer fees and payments due under these programs.	Reduced Border Hours: The Canadian Border Services Agency has temporarily reduced service hours for 27 Canadian land border locations. This reduction will remain in effect until expiration of the Order restricting entry into Canada from the U.S.		
<div><div>Chile</div><div></div><div>Rafael Vergara rvergara@carey.cl Magdalena Engel mengel@carey.cl Diego Peralta dperalta@carey.cl Paulina Silva psilva@carey.cl <i>Updated as of May 29, 2020</i></div></div>	<p>Economic Stimulus: Government announces liquidity measures for micro-, small- and medium-sized enterprises and injects US\$150 million into the CORFO MSME loan facility: These resources will benefit some 180,000 businesses nationwide and will improve the availability of loans through non-banking financial institutions, particularly for micro-enterprises. Meanwhile, the “Fondo Crece” (Growth Fund) will focus on small- and medium-sized companies.</p> <p>Government passes law to create the Emergency Family Income which will provide help to about 2 million households</p> <p>Financial Market Commission issues regulation regarding the treatment of provisions and information requirements for Covid-19 loans: The Financial Market</p>	<p>Unemployment Insurance: On April 6th, the new law on employment protection (Law No. 19,728) entered effect. The new law contains a series of emergency measures taken by the Chilean authority in response to the conditions created by the COVID-19 disease. The new Law provides the possibility of accessing the coverage of the unemployment insurance in 3 main scenarios.</p> <p>Guaranteed Minimum Income: A new law (Law No. 21,218) was enacted that grants a monthly subsidy for employees in order to allow them to reach a minimum guaranteed income.</p>	<p>Lockdown: Government maintains quarantine for 38 communes in the Metropolitan Region: Government decreed to maintain for 7 more days, starting Friday May 29th, at 10:00 pm, the quarantine in the 38 communes of the Metropolitan Region, in addition to Iquique, Alto Hospicio and Lonquimay. Meanwhile, the communes of Antofagasta and Mejillones will be out of their quarantine.</p> <p>Health Ministry announces new measures for addressing COVID-19: The actions announced by the health officials include adding 400 extra ICU beds in the Metropolitan Region, increasing the number of health residences and boosting supervision</p> <p>Health Ministry requests the hospitals of the Armed Forces to increase the number of beds for COVID-19 patients:</p>		<p>https://chilereports.cl/en/news/2020/05/19/the-government-announces-liquidity-measures-for-micro-small-and-medium-sized-enterprises-and-injects-us150-million-into-the-corfo-msme-loan-facility</p> <p>https://chilereports.cl/en/news/2020/05/29/the-health-ministry-announces-new-measures-for-addressing-covid-19</p> <p>https://chilereports.cl/en/news/2020/05/27/plan-to-support-sme-exporters</p> <p>https://chilereports.cl/en/news/2020/05/23/the-health-ministry-requests-the-hospitals-of-the-armed-forces-to-increase-the-number-of-beds-for-covid-19-patients</p> <p>https://chilereports.cl/en/coronavirus/</p> <p>https://chilereports.cl/en/news/2020/05/04/the-chilean-government-announces-covid-19-quarantine-measures-for-new-municipalities</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>Commission (CMF) reports that its Council approved on April 30th, 2020 a regulation (Circular No. 2,252), containing provisions for banks regarding Covid-19 loans from the Guarantee Fund for Small and Medium-Sized Companies (FOGAPE). The regulation addresses the following issues: exceptional measures for the treatment of provisions for credit in instalments of the commercial portfolio; classification of debtors and calculation of delinquency; establishment of control procedures for the eligibility conditions of debtors; use of funds and; submission of periodic information to the CMF.</p> <p>President Sebastian Piñera has made important announcements in the economic field, in order to help those citizens particularly affected by the health emergency and face the economic consequences of the pandemic: First, second and third package of economic measures includes a plan focused on protection of employment and incomes to families as well as liquidity for SMEs (US\$11.7 billion); a new fund to protect families for a total amount of US\$5 billion and a Bill of Law that creates an insurance to salaries from independent workers, among other measures.</p>		<p>This measure is in addition to similar instructions given to private hospitals.</p> <p>The Chilean Government has implemented a series of measures to protect its population and strengthen the hospital network across the country:</p> <p>1. Protection to citizens, including declaration of state of catastrophe, quarantines and prohibition of public events with more than 50 people. 2. Strengthening of the hospital network:</p> <p>ID Cards: Health Ministry will provide an ID card for people who have recovered from COVID-19.</p> <p>Government informed that the use of masks is required in all public transportation.</p> <p>Chile’s Health Ministry announced that using masks in enclosed public spaces is mandatory.</p> <p>Temperature Screening: Government started utilizing thermal camera and a software that will allow the temperature of the passengers to be measured remotely at Santiago AMB Airport.</p>		<p>https://www.carey.cl/en/maximum-price-regarding-hospitalization-for-covid-19-is-determined/</p> <p>https://www.carey.cl/en/decreo-no-553-establishes-a-tax-measure-for-taxpayers-subject-to-the-presumptive-income-regime/</p> <p>https://chilereports.cl/en/news/2020/04/21/quarantine-to-be-applied-to-quinta-normal-pedro-aguirre-cerda-and-part-of-independencia-from-thursday</p> <p>https://chilereports.cl/en</p> <p>https://www.carey.cl/en/cooperatives-are-allowed-to-refinance-up-to-three-installments-in-the-payment-of-credits/</p> <p>https://www.carey.cl/en/law-that-authorizes-access-to-the-benefits-of-the-unemployment-insurance-of-the-law-no-19728-in-exceptional-circumstances/</p> <p>https://covid19.carey.cl/wp-content/uploads/2020/04/new-economic-measures-to-protect-families-from-the-impact-of-covid-19.pdf</p> <p>https://cdn.digital.gob.cl/public_files/Campa%C3%B1as/Corona-Virus/documentos/Controles_Sanitarios_11042020.pdf</p> <p>https://www.carey.cl/en/chilean-central-bank-increases-upper-thresholds-for-the-</p>




Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>President Sebastián Piñera presents the Safe Return Plan: The President explained that the plan prioritizes the health of all Chileans, and that it will be gradual and flexible. The program seeks to promote a gradual return to their work of public officials, workers in the private sector and civil society, and students to educational facilities.</p> <p>Decree No. 553 establishes a tax measure for taxpayers subject to the presumptive income regime: On April 18, 2020, Decree No. 553 was published, which, in addition to Decree No. 420, extends the deadline for taxpayers subject to the presumptive income tax system to exercise the option to pay taxes on income obtained during 2019, on the basis of effective income determined under full accounting. The deadline is extended until 31 July 2020.</p> <p>The Chilean Central Bank increased the upper thresholds for the investment in alternative assets by Pension Funds type A, B, C, and D, with the purpose of “promoting the diversification of Pension Funds’ portfolios, granting them access to a better combination of risk and</p>				<p>investment-in-alternative-assets-by-pension-funds/</p> <p>https://www.carey.cl/en/resolutions-no-40-and-41-issued-by-chilean-irs-in-relation-to-the-tax-measures-established-due-to-covid-19/</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>return”. In the case of Pension Funds type E, the former limit was kept.</p> <p>Emergency Economic Plan: President Sebastián Piñera announced the second stage of the Emergency Economic Plan. The plan includes a US\$2 billion fund to provide more benefits for vulnerable families and create more jobs. The plan will also finance loans to companies for an unprecedented amount of up to US\$24 billion. The plan aims to ensure that substantial credit reaches companies, especially SMEs. Proposed legislation that would provide US\$3 billion in funding for the Small Business Guarantee Fund (Fondo de Garantía para Pequeños Empresarios, Fogape) will be submitted to the Senate for immediate discussion this week. Also, the President revealed the conditions under which banks will grant state-guaranteed loans.</p> <p>Cooperatives are allowed to refinance up to 3 installments in the payment of credits.</p> <p>Tax: On April 13, 2020, the Chilean Tax Authority issued Resolutions No. 40 and 41, which provide certain tax measures to address the effects of the COVID-19 pandemic, including (i) certain monthly</p>				




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	<p>provisional payments, (ii) deferral of payment deadlines for VAT taxes and taxes declared through Form No. 22, (iii) refund of January and February taxes paid by independent workers, and (iv) the anticipated refund of annual income tax returns.</p> <p>Tax Deferrals: On April 18, 2020, Decree No. 553 was published, which, in addition to Decree No. 420, extends the deadline for taxpayers subject to the presumptive income tax system to exercise the option to pay taxes on income obtained during 2019, on the basis of effective income determined under full accounting. The deadline is extended until 31 July 2020.</p>				
<p>China</p>  <p>JUNHE 君合律师事务所</p> <p>JunHe LLP</p> <p>Adam Li liqi@junhe.com David Tang tangwy@junhe.com</p>	<p>Economic Stimulus: Companies will pay 95% of the original electricity price from February 1, 2020 to July 30, 2020.</p> <p>Tax Exemptions and Refunds: From March 1, 2020 to May 31, 2020, lower taxpayers in Hubei province will be exempted from VAT if their tax rate is set at 3 percent. Lower taxpayers in other regions will pay a lower tax rate of 1 percent on taxable sales revenue if their VAT rate is set at 3 percent.</p>	<p>Restrictions on Termination: Employers are prohibited from terminating employees who are on sick leave due to COVID-19, or in mandatory quarantine due to COVID-19, or cannot return to work because their cities are locked down.</p> <p>The central and local government encourage employers to refrain from laying off their employees or to reduce the number of the layoffs to the minimum extent.</p>	<p>Lockdown Lifted: China locked down and sealed off Wuhan in the Hubei Province on January 23, 2020 to contain the spread of COVID-19.</p> <p>On April 8, China officially lifted outbound travel restrictions and ended the lockdown of Wuhan. Chinese authorities have removed almost all travel bans and lockdowns across provinces and cities, but some restrictive measures remain effective.</p>	<p>For exports of the covered medical devices (Disease Test and Detection Kits, Medical Masks, Medical Protective Suits and Other Garments, Ventilators, Infrared Thermometers), China Customs, as of April 1, requires the exporter to provide a declaration certifying the products have been duly registered in China and conform with the importing country's quality standards.</p>	<p>Economic Measures https://mp.weixin.qq.com/s/NHs3UyI74jGm3zvrkVeU1w http://www.gov.cn/zhengce/zhengceku/2020-03/02/content_5485597.htm http://www.gov.cn/zhengce/zhengceku/2020-02/16/content_5479561.htm</p> <p>Labor & Employment Measures https://news.bloomberglaw.com/daily-labor-report/insight-coronavirus-</p>



<p>Gordon Feng fengmh@junhe.com Carey Ni nitl@junhe.com</p> <p><i>Updated as of May 27, 2020</i></p>	<p>Enterprises engaged in manufacturing key support materials for epidemic prevention and control are allowed to apply for a full refund of the increment of accumulated input-VAT. Regarding tax loss incurred among enterprises significantly affected by the epidemic in 2020, the maximum carry forward period is increased from 5 to 8 years.</p> <p>Property tax and urban land use tax on landlord are reduced or exempted to encourage the landlord to reduce or exempt rent for tenants.</p> <p>Loan Facilities: The loan terms of epidemic-hit enterprises could be extended and they can apply for deferment of repayment of principal and interest payable from January 25 to June 30, 2020. Overdue loan repayments in such period will not be subject to penalties.</p> <p>Subsidies: Company can obtain training subsidy for conducting online/offline occupational training.</p>	<p>Employers are required to give full pay to the employees who are in quarantine because of being infected with COVID-19 or being close contacts to the COVID-19 patients, or subject to mandatory quarantine, isolations or lockdown of the city.</p> <p>Employee Benefits: For small and medium size enterprises and all the enterprises in Hubei Province, the company portion of their contributions to the mandatory pension, unemployment and work-related injury insurances are waived from February to December 2020.</p> <p>For large enterprises and others non-governmental organizations, the company portion of their contributions to the mandatory pension, unemployment and work-related injury insurances are reduced by half from February to April.</p> <p>The company portion of the mandatory medical insurance are reduced by half from February to June 2020. Social insurance and tax declaration and payments can be deferred to the end of June.</p> <p>Refunds of 50-100% of 2019 unemployment insurance</p>	<p>Limited Restrictions: For instance, people are encouraged to wear face masks and have their temperature tested when entering public spaces and are required to wear masks when taking subway, and avoid large scale gathering. In addition, a red-yellow-green three color QR code health scheme is currently being implemented in many cities in China, where the system generates a red, yellow or green color code for each individual based on the individual's health status, contact history and residence history. Individuals with yellow or red codes are subject to certain restrictions, such as quarantines (typically, 7 days or 14 days, subject to local requirements). Many public areas only allow green code holders to enter.</p> <p>Travel restrictions: From March 28, 2020, China suspended the entry of most foreign nationals. China further reduced international passenger flights and shut down some international ports since March.</p> <p>All provinces now require a period (typically 14 days) of mandatory home-based or centralized quarantine and virus tests for inbound travelers (foreign and Chinese nationals) from overseas.</p> <p>Business Closures: China is now advancing the resumption of work and</p>	<p>Customs will verify the medical device registration certifications before releasing the exports. There is an exemption for personal mailing of articles within reasonable quantities. As of April 26, 2020, for products only obtaining foreign authentications or registrations, China Customs requires the exporter to provide a written Export Declaration of Medical Supplies, and will only allow those products on a white list (MOFCOM white list) to be exported.</p> <p>On April 10, China Customs announced a new measure of statutory inspection process for exports of 11 types of medical devices (including: medical masks, medical protective suits, infrared thermometers, medical ventilators, surgical caps, medical goggles, medical gloves, medical shoe covers, medical disinfection wipes, medical disinfectants, patient monitors) under the covered HS codes. Such statutory inspections are mainly to</p>	<p>poses-contract-employment-issues-for-u-s-businesses https://www.china-briefing.com/news/china-reduce-social-insurance-commitments-smes-short-term-coronavirus-impact/</p> <p>Health & Safety Measures https://www.nytimes.com/2020/03/24/world/asia/china-coronavirus-lockdown-hubei.html http://english.www.gov.cn/news/photos/202004/08/content_WS5e8d2814c6d0c201c2cc0724.html http://english.www.gov.cn/news/topnews/202003/10/content_WS5e66f3b7c6d0c201c2cbdef8.html http://www.hangzhou.gov.cn/art/2020/2/18/art_1228998469_41942154.html http://www.gov.cn/zhengce/content/2020-04/09/content_5500698.htm http://www.caac.gov.cn/XXGK/XXGK/TZTG/202003/P020200326766958017420.pdf http://english.www.gov.cn/policies/la-testreleases/202004/09/content_WS5e8ebfe2c6d0c201c2cc0889.html http://english.www.gov.cn/policies/la-testreleases/202004/10/content_WS5e8fd97cc6d0c201c2cc09b0.html</p> <p>Export Controls on Medical Supplies http://www.mofcom.gov.cn/article/b/e/202003/20200302950371.shtml</p>
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Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
		contributions are available to eligible companies.	production on the premise of effective epidemic containment subject to local regulatory procedures. However, cinemas and non-online education/training companies remain forbidden or restricted (subject to detailed local requirements).	ensure that the products meet the state quality standards. As of April 26, 2020 (including sales under a contract signed before April 26 th), for non-medical masks, China Customs requires the exporter to submit a Joint Declaration of the Exporter and the Importer and will only allow products (if declared as meeting a foreign standard) on a white list (MOFCOM white list) to be exported, and prohibit those un-qualified on a black list (SAMR black list) from exports.	http://www.nmpa.gov.cn/WS04/CL2578/376162.html http://www.nmpa.gov.cn/WS04/CL2196/376278.html http://www.nmpa.gov.cn/WS04/CL2578/376293.html http://www.customs.gov.cn/customs/302249/302266/302267/2961602/index.html http://www.mofcom.gov.cn/article/b/e/202004/20200402958960.shtml
Costa Rica  Florencio Gramajo Florencio.Gramajo@ariaslaw.com Luis Pedro del Valle	Tax: Taxpayers must file the VAT and Excise Tax returns corresponding to March, April and May, but may choose to postpone the tax payment for these months by December 31, 2020 or make a payment arrangement with the Tax administration. In addition, Quarterly advanced tax payments of the corresponding income tax to be made in April, May and June 2020 will be eliminated once.	Health recommendations for employees in non-teleworking positions: The Ministry of Labor issued a guideline to protect employees whose jobs are not applicable to work remotely. Accordingly, employers must adapt the work functions to reduce direct contact with other citizens. Also, the worker must be placed at least 1.8 meters away from users or fellow employees.	Travel Restrictions: Until June 15, 2020 , only Costa Ricans and residents can enter the country, either by sea, air or land. Exception - air transport, trade and supplies crews. Any person entering the country must be in a mandatory quarantine for 14 days. Non-Recording of Accidents at Work for Risk Policy: The Board of Directors of the National Insurance Institute submitted for SUGESE's approval a petition to establish that, in the event	Export Controls: The Customs Authority issued a regulation to control the export or re-export of specific medical implements, including the following: Disposable caps, Safety glasses, Disposable boots, N95 or FFP2 respirators, Disposable surgical masks, Disposable level 2 waterproof gowns, Gloves Systems for testing, PCR	http://ariaslaw.com//boletines/PUBLICACIONES%202020/CR%20General%20Practical%20Guidance%20%20COVID%2019.pdf




Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
<p>LuisPedro.DelValle@ariaslaw.com Jorge Luis Arenales JorgeLuis.Arenales@ariaslaw.com</p> <p><i>Updated as of May 18, 2020</i></p>	<p>VAT exemption on commercial leases: Commercial leases are exempt from VAT for the months of April, May, and June 2020; as long as the lessee and lessor are registered before the Tax Administration under the general regime or the special agricultural regime.</p> <p>Loan Terms: Banks can now renegotiate terms on loans up to 2 times in a period of 24 months without such renegotiation affecting the borrower’s credit score.</p> <p>Elimination of quarterly advanced tax payments: Quarterly advanced tax payments of the corresponding income tax to be made in April, May and June 2020 will be eliminated once.</p> <p>Moratorium on Excise Tax: Taxpayers must file the corresponding declarations for March, April and May, but may choose to postpone the payment of the tax for these months by December 31, 2020 or make a payment arrangement with the Tax Administration.</p>	<p>Temporary 75% Reduction of Minimum Contribution Base: The Costa Rican Social Security Administration approved a reduction of the Minimum Contribution Base in health insurance and pensions for employer and independent employees’ contributions for the months of March, April and May 2020. These reductions will be as follows:</p> <ul style="list-style-type: none">- Health Insurance: reduced from 294,619 colones to 73,654 colones.- Pension Insurance: reduced from 275,759 colones to 68,639 colones. <p>Exceptional and temporary regulations for medical leaves: The Board of Directors of the Costa Rican Social Security Fund (CCSS) approved the addition of article 10 bis to the Health Regulation and of the article 2 of the Regulations for the Granting of Licenses and Medical Leaves to Beneficiaries of Health Insurance, as exceptional and temporary regulations due to the Coronavirus. These regulations extend the concept of medical leaves to include cases in which patients are under investigation or likely to suffer from the COVID-19 virus or under quarantine.</p>	<p>of occupational risks caused by COVID-19, the amount of the Occupational Risk Policy will not be affected by the occurrence of such risks.</p>	<p>for the detection of pathogens from biological samples without prior manual treatment (respiratory viruses), Dacron swabs.</p> <p>Starting with April 13th, companies that export or re-export the above-mentioned medical supplies need a <u>special license</u> to export from the Ministry of Economics (MEIC).</p> <p>Import: According to DGA official statement, since March 20, 2020, documentary and physical controls are relaxed, customs officials may carry out verification with copies, prints or simple photocopies of the documents required by each regime and modality.</p> <p>Tariff moratorium: Importers may nationalize merchandise without paying the corresponding tariffs during the months of April, May and June 2020. Agricultural and livestock products classified from Chapter 1 to 24 of the</p>	

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Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
		<p>Changes of the procedure for the partial suspension of employment agreements: Guidelines were established to adopt the legal procedures and expedite the procedure for partial suspension of employment agreements.</p> <p>Law to reduce working hours on a temporary basis: This Law allows the reduction of working hours by up to 50% on a temporary basis, to deal with the declaration of an emergency.</p> <p>Suspension of Conciliation Hearings before the Ministry of Labor's Alternative Resolution Center: The Ministry of Labor agreed to suspend all conciliation hearings starting from March 17th, 2020 and for the entire month of March.</p> <p>New Regulations for Assets of Free Zone Regime Companies: This includes new dispositions regarding the removal of equipment (desktop computers and related) from the Free Trade Zone Regime for the implementation of work-from-home practices.</p>		<p>Central American Tariff System are excluded from this measure. The tariffs for those months must be entered before December 31, 2020 or make a payment arrangement with the Tax Administration.</p>	




Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
<p>El Salvador</p> <p></p> <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com Luis Pedro del Valle LuisPedro.DelValle@ariaslaw.com Jorge Luis Arenales JorgeLuis.Arenales@ariaslaw.com</p> <p><i>Updated as of May 18, 2020</i></p>	<p>Tax matters: Through Legislative Decree No. 598 dated March 20, 2020, the Salvadoran Congress issued the "Special and Transitory Law applicable to Small Taxpayers, Tourism, Electric Power, Television, Internet and Telephone Services and for the Special Tax for the Promotion of Tourism, which establishes the following:</p> <ul style="list-style-type: none">• The term for the payment of income tax is extended until May 31, 2020. The deadline to file the income tax statement is not extended, therefore, it must be submitted no later than April 30, 2020. (Applies only to Electric Power Generators, Transmitters, Distributors and Traders and those who are in general in the business of or conduct at least in two of the following services: TV subscription, residential and commercial internet, landline and mobile phone.)• The term to make the payment or advance of Income Tax is extended for the tax periods of March, April and May 2020, without the payment of interest, fines or other surcharge, provided that the payment in installments is requested before the	<p>Telework: On March 20, 2020, the Congress approved Legislative Decree No. 600, which contains the Telework Regulation Law that will be applicable to the public sector and private companies.</p> <p>Layoffs: According to Decree No. 593, no employee may be fired if he or she is quarantined by the order of the competent health authority due to COVID-19, nor may his or her salary be discounted for that same reason.</p> <p>Additionally, guarantees for employment stability, will be in place starting from the day the quarantine was ordered until up to 3 months after it has ended, unless there are legal grounds for the termination of the labor agreement without liability for the employer.</p> <p>Currently a proposal is being discussed by the Salvadoran Congress through which 50% of the salary of the employees of certain sectors of the economy would be paid by the government.</p>	<p>Stay Home Order: On April 16, 2020, the Congress approved Legislative Decree No. 631, with the purpose of extending for 15 more days the term of Legislative Decree No. 593 dated March 14, 2020, and its subsequent reforms. In Decree No. 593, the Congress declared State of National Emergency, a State of Public Calamity and Natural Disasters following the pandemic by COVID-19 for a period of thirty (30) days, which is now extended for fifteen more days with the new Decree.</p> <p>Decree 631 entered in effect on April 16, 2020 and its effects will end on May 1, 2020.</p> <p>El Salvador's president extended the State of Emergency for thirty (30) more days.</p> <p>Additionally, On April 13, 2020, Executive Decree No. 19 in the Health Branch was issued, declaring the national territory as an area subject to sanitary control and reiterating the household quarantine. According to the decree, only certain industries and services are authorized to operate during the mandatory home quarantine.</p>	<p>On March 20, 2020 the Legislative Assembly issued decree 604 for the Modification of the Central American Import Tariff, within the framework of the state of emergency declared in El Salvador due to the pandemic by COVID-19.</p> <p>Through this decree, urgent and temporary measures are taken to supply the population with essential food products, as well as medicines for respiratory diseases, hygiene and cleaning products required under the current circumstances, so that they can be purchased at adequate and reasonable prices so that it does not cause harm to consumers or local production. Therefore, the Central American Import Tariff is modified, only for El Salvador in the tariff codes related to the products detailed in the decree, establishing 0% DAI for the related tariff codes. The elimination of the tariff will not apply to ibuprofen. The</p>	<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/ES%20General%20Practical%20Guidance%20COVID-19.pdf</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>Treasury General Agency. The deadline to comply with the formal obligation to file the monthly statement of advance of income tax is not extended, therefore, the declaration corresponding to each tax period must be submitted within the first 10 business days following the end of each period. (Applies for those who are in general in the business of or conduct at least in two of the following services: TV subscription, residential and commercial internet, landline and mobile phone.)</p> <p>Consumer Protection: On March 20, 2020, the Congress of El Salvador approved Legislative Decree No. 602, which contains certain reforms to the Consumer Protection Law, for the purpose of determining the maximum prices of certain goods that will be useful in the pandemic crisis.</p>		<p>Travel Restrictions: Entry of foreign persons into El Salvador is prohibited. Only nationals can enter the country, but must be placed in a mandatory quarantine.</p>	<p>importation of the aforementioned goods will be carried out with the prior authorization of the Ministry of Economic Affairs, through an Executive Agreement</p>	
<div>Eurasian Economic Union</div> <div>ALRUD</div>			<p>Imports: On March 16, 2020, the Eurasian Economic Commission (an executive authority of the Eurasian Economic Union consisting of Russia, Belarus, Kazakhstan, Kyrgyzstan and Armenia – the “EAEU”) (the – “EEC”) released import of individual protective means, disinfecting means and medical products from payment of import customs duties up to September 30, 2020. The relevant decision is effective as of April 3. On April 3, 2020, the EAEU approved the list of so-called “critical imports” which will be released from import duties up to June 30, 2020. The list</p>	http://www.eurasiancommission.org/en/nae/Pages/default.aspx	




Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
<p>Alekseyev, Maxim MAlekseyev@alrud.com Ostroukhov, Boris BOstroukhov@alrud.com Luong, Elena eluong@alrud.com</p> <p><i>Updated as of June 1, 2020</i></p>			<p>includes agriculture products, certain medicines and medical equipment. Though, the decision enters into force on April 18, it is retroactive for imports from April 1.</p> <p>Exports: On March 24, 2020, the EEC adopted the resolution on restrictions of export from the EAEU of individual protective means, disinfecting means and medical products. This restriction will be effective until September 30, 2020.</p>		
<p>European Union</p>  <p>Richard Spink Richard.Spink@burges-salmon.com Julie Book Julie.Book@burges-salmon.com</p> <p><i>Updated as of May 4, 2020</i></p>	<p>Loan Facilities: The EU Commission (EC) has adopted a Temporary Framework to enable Member States to use the full flexibility foreseen under State aid rules to support the economy. The Temporary Framework provides 5 types of aid that Member States may grant, including direct grants up to €800,000, state guarantees for loans, subsidized public loans, safeguards for banks, and short-term export credit insurance. The Temporary Framework will last until the end of 2020.</p> <p>The EC has also unlocked €1 billion from the European Fund for Strategic Investments (EFSI) that will serve as a guarantee to the European Investment Fund (EIF), part of the European Investment Bank Group.</p> <p>Healthcare Sector: The EC will directly support the healthcare systems of the EU countries, with €3 billion from the EU budget to fund the Emergency Support Instrument and RescEU's common stockpile of equipment.</p>		<p>All nonessential travel to the European Union was restricted for 30 days. Exemptions include family members of European nationals, diplomats, "essential staff" that are addressing the coronavirus spread and people transporting goods.</p> <p>On March 15, 2020, the European Commission issued Commission Implementing Regulation (EU) 2020/402 of 14 March 2020 imposing a temporary export licensing requirement on certain personal protective equipment. Such goods include protective masks, gloves and garments as well as face shields and protective spectacles or visors.</p> <p>The export licensing requirement is in force for a period of 6 weeks.</p>		<p>https://ec.europa.eu/commission/presscorner/detail/en/IP_20_504</p> <p>https://ec.europa.eu/info/live-work-travel-eu/health/coronavirus-response_en</p> <p>https://www.globaltradealert.org/intervention/78830/export-licensing-requirement/eu-temporary-export-licensing-requirement-imposed-on-certain-personal-protective-equipment-including-protective-masks-gloves-and-garments-in-response-to-covid-19</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
<p>France</p> <p>CMS Francis Lefebvre Lyon <small>Avocats</small></p> <p>Jean-Philippe Clement jean-philippe.clement@lyon.cms-fl.com Guillaume Bossy guillaume.bossy@lyon.cms-fl.com Laurent Romano laurent.romano@lyon.cms-fl.com</p> <p><i>Updated as of May 18, 2020</i></p>	<p>Economic Stimulus: The main set of measures are provided by (i) an emergency law (the "Emergency Law to face COVID 19 Epidemic") adopted on March 22, 2020 and (ii) a Loi de Finances Rectificative creating a state guarantee adopted on March 20, 2020 and its implementing decree (arrêtés) dated March 23, 2020 granting the State guarantee to credit institutions and finance companies pursuant to the Loi de Finances Rectificative.</p> <p>These measures include (i) a state guarantee fund up to €300 billion, (ii) deferral of existing mandatory facilities prepayment and deletion of additional costs and penalties, and (iii) an emergency plan to support small and mid-sized companies.</p> <p>Tax: <u>Deferral:</u> Companies may request a deferral of the direct tax payments due in March and April without penalties. This measure applies to the corporate income tax (CIT) instalment, payroll tax and – for companies paying the following taxes monthly – corporate real estate contribution (CFE) and real estate tax.</p>	<p>Teleworking: The government has insisted that business organizations should do everything possible to have their employees work remotely from home (at least until beginning of June for the moment) and take all necessary measures (e.g. minimal distance between workers) to protect the health and safety of the employees who cannot work from home.</p> <p>Short-time Work (Activité partielle): Short-time work allows the employer, when it faces exceptional circumstances such as the current pandemic that results in a decrease in its activities or even in a temporary closure, to ask for a special indemnification from public authorities to cover the costs of unworked hours. Employees receive an hourly compensation for unworked hours corresponding to approximately 84% of their net salary. Then, the employer gets compensation from the State for the sum paid to its employees (with a cap of 4.5 times the minimum statutory wage). For employee earnings max 4.5 times of the statutory wage, the cost for the employer is 0.</p>	<p>Lockdown: Lockdown ended as of May 11, 2020.</p> <p>Schools: Kindergartens, primary and secondary schools gradually reopen starting with May 11, 2020. Universities will remain closed.</p> <p>Public gatherings: Public gatherings of more than 10 people are forbidden (Decree n° 2020-548 of May 11, 2020 laying down various measures to combat the spread of the covid-19 virus). Gatherings more than 10 people in private places are also forbidden and distancing shall be maintained. Events of more than 5,000 people are prohibited until August 31, 2020.</p> <p>Business Closures: Companies are no more obliged but strongly recommended to organize work from home for every position where possible. When re-opening a business, social distancing shall be maintained.</p> <p>Restaurants, cinemas, conference rooms, and fitness rooms are still closed.</p> <p>Travel Restrictions: As of May 11, non-essential travel in France exceeding 100 km from residence are prohibited. Travel</p>	<p>General Control for Export Outside of the EU: cf. EU temporary export licensing requirement on certain personal protective equipment.</p> <p>Respiratory Masks: In accordance with article 12 of decree n°2020-293 of March 23, 2020, certain types of respiratory protection masks held in France on March 24, 2020 or produced on French territory from that date are requisitioned until May 31, 2020 (subject to possible extension). This requisition may also apply to imported devices (subject to some conditions). They cannot therefore be sold or exported.</p> <p>Drugs: In addition, certain drugs (curare and hypnotics) are subject to similar measures (articles 12-4-1 and 12-4-2 of the decree of March 23, 2020).</p>	<p>https://www.gouvernement.fr/en/coronavirus-covid-19</p> <p>https://cms.law/fr/fra/offres/covid-19-coronavirus</p> <p>https://travail-emploi.gouv.fr/actualites/l-actualite-du-ministere/article/coronavirus-questions-reponses-pour-les-entreprises-et-les-salaries</p> <p>https://cms.law/en/fra/news-information/covid-19-restrictions-on-the-free-movement-of-goods</p> <p>https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000041747861&dateTexte=20200503</p>




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	<p><u>Rebates:</u> Companies in distressed financial condition may apply to receive CIT rebates.</p> <p>VAT is excluded so far from any deferral of tax payment obligations.</p>	<p>Paid Leave and Working Hours: The government eased the rules concerning paid leave and rest days (specific rules to impose or modify unilaterally the dates for taking them) and to working time rules (for companies in sectors of activity particularly necessary for the security of the Nation and the continuity of economic and social life).</p> <p>Social Security Contributions: Deferral of payment of social security contributions without penalty.</p>	<p>within the same department are allowed even if more than 100 km. Wearing of face mask is mandatory in public transport.</p>		
<p>Germany</p>  <p>P+P Pöllath + Partners Attorneys-at-Law Tax Advisors</p> <p>Tobias Jaeger Tobias.Jaeger@pplaw.com Bergjan, Ralf Ralf.Bergjan@pplaw.com Meier, Matthias Matthias.Meier@pplaw.com</p>	<p>The federal government has launched a large-volume Economic Stabilization Fund ("WSF") for large companies. The WSF is intended to implement temporary measures to stabilize the German economy.</p> <p>Guarantees: The WSF can assume guarantees up to an amount of €400 billion for liabilities of companies which were established after the Economic Stabilization Fund Act came into force.</p> <p>Loans: The Federal Ministry of Finance is also authorized to take out loans of up to €100 billion to cover WSF expenses and measures in connection with participation in direct recapitalization</p>	<p>Short-time Compensation: Retroactively, as of March 1, 2020, short-time compensation procedures for employees have been simplified (in particular the reduction of the required percentage of employees affected by shortfall from 30% to 10% and the full reimbursement of the social security contributions by the state). In the wake of COVID-19 around 725,000 companies have submitted applications for short-time work to authorities. An aid package issued on April 22, 2020 increases short-term benefits for furloughed workers, extends the duration of unemployment pay-outs, and provides</p>	<p>Public Gatherings / Travel: In most states more than 2 people shall not meet in public (exception: Saxony-Anhalt where not more than 5 people shall meet in public). However, the federal states can allow gatherings in public places of up to 10 persons or of the members of 2 households. Additionally, a minimum distance requirement of 1.5 meters is in place. As matters stand, contact restrictions will fundamentally remain in place until June 29, 2020.</p> <p>Controls at the borders with France, Austria and Switzerland will remain in place at least until June 15, 2020. The</p>	<p>Export Controls:</p> <p>The EU Commission's Implementing Regulation (EU) 2020/568 of April 23, 2020 (In effect since April 26, 2020) which implemented an export licensing requirement for the export of medical protective equipment (including protective spectacles and visors, mouth-nose-protection equipment, protective garments) to countries outside the EU and which was applicable for 30 days, has not been extended or replaced by new measures. Therefore, the</p>	<p><u>General Overview:</u> For further detail including further references see the regularly updated newsletters on https://www.pplaw.com/en/covid-19-law-and-tax <u>Economic Measures:</u> https://ec.europa.eu/commission/presscorner/detail/en/IP_20_504 https://www.pplaw.com/sites/default/files/article/downloads/covid-19-state-aid-affected-companies-overview/covid-19-state-aid-affected-companies-overview-update.pdf https://www.pplaw.com/sites/default/files/article/downloads/ma-covid-19-wire-ii/client-information-ma-covid-19-wire-ii.pdf</p>



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Updated as of June 1, 2020	<p>measures of companies. Subordinated debt instruments, hybrid bonds, profit participation rights, silent participations, convertible bonds and shares are available for recapitalization measures.</p> <p>Credit Schemes: Kreditanstalt für Wiederaufbau (KfW) Special Programs shall be refinanced with the WSF loans.</p> <p>Extension of Public Credit Schemes: On March 23, 2020, the KfW Special Program 2020 was launched by the government-owned KfW to provide liquidity to companies. The program aims to support all companies (irrespective of turnover thresholds) which ran into financial difficulties as a result of the corona crisis. Under the KfW Special Program 2020 the conditions of existing promotional loan programs have been modified and extended. The loans under the program are issued by the (German) house bank of the company and are backed by KfW.</p> <p>Tax: Deferral on Tax and Social Security payments are granted upon request.</p> <p>Laws to Mitigate the Consequences of the COVID-19 Pandemic:</p> <ul style="list-style-type: none">• Certain amendments to Bankruptcy Law have been made, including a limited suspension of the obligation to file for insolvency until September 30,	<p>tax relief to certain suffering industries.</p> <p>Social Protection Package: As further measures to stabilize the labor market and support the employees, the so-called social protection package entered into force on March 28, 2020. The newly implemented right to compensation for loss of earnings of parents due to child care during the shutdown of schools and childcare centers is part of the law regulating the protection against infection. The new regulation came into force on March 30, 2020.</p> <p>Occupational Safety and Health: The Federal Ministry of Labour and Social Affairs has introduced strict and binding occupational health and safety standards (e.g. safety distance of 1.5 m where possible, hygiene routines) which apply during the COVID-19 pandemic. Fines may be imposed for non-compliance.</p>	<p>same applies to the air borders with Italy and Spain.</p> <p>Business Closures: All shops can reopen provided they implement measures to ensure hygiene, control entry and avoid queues. A maximum number of people (including customers and staff) must be set in relation to the size of the shop. The federal states will decide on the gradual reopening of restaurants, hotels, guesthouses and holiday homes, though the establishments in question will have to observe hygiene and distancing rules.</p> <p>Events: Large events are prohibited until August 31, 2020.</p> <p>Schools: Schools have gradually (last year student first) re-opened on May 4, 2020 under a strict hygiene regime.</p> <p>Protective masks: The use of protective masks in public transportation or shops is mandatory.</p> <p>Certain states, local governments and cities have taken various (stricter) measures, such as lockdowns. Districts or urban municipalities with over 50 (exception for the state of Bavaria: 35) new cases of infection cumulatively per 100,000 inhabitants in the previous seven days have to draw up a concept on comprehensive restrictions in</p>	<p>export licensing requirement has been lifted.</p>	<p>19-telegramm-2-ma-covid-19-wire-2.pdf</p> <p>Labor & Employment Measures:</p> <p>https://www.dw.com/en/short-time-work-a-vital-tool-in-germanys-economic-armory-against-coronavirus/a-52952657</p> <p>https://www.dw.com/en/germany-passes-coronavirus-aid-package-for-workers/a-53213509</p> <p>https://www.pplaw.com/sites/default/files/article/downloads/ma-covid-19-wire-ii/client-information-ma-covid-19-telegramm-2-ma-covid-19-wire-2.pdf</p> <p>https://www.spiegel.de/wirtschaft/unternehmen/kurzarbeit-wegen-corona-knapp-89-prozent-der-antraege-kommen-von-kleineren-betrieben-a-b4c79baf-81ea-4831-b0f7-2271b03cbece (in German)</p> <p>https://www.bmas.de/DE/Presse/Pressemitteilungen/2020/einheitlicher-arbeitsschutz-gegen-coronavirus.html (in German)</p> <p>Health & Safety Measures:</p> <p>https://www.bundesregierung.de/breg-de/themen/coronavirus/coronavirus-covid/statement-nach-corona-kabinett-1751100https://www.bmi.bund.de/S</p>




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	<p>2020, a temporarily simplification and reduction of potential claw backs from creditors of an insolvent company and a facilitation for managements to make payments in the status of insolvency (otherwise prohibited).</p> <ul style="list-style-type: none">• Simplification of requirements in corporate law, in particular for convening general meetings and passing shareholders' resolutions.• Changes to contract law regulations, including a right to refuse performance, the exclusion of termination rights for landlords as well as protections of consumer loans.		<p>cooperation with the relevant state authorities.</p>		<p>haredDocs/faqs/EN/topics/civil-protection/coronavirus/coronavirus-faqs.html%C2%A0 https://www.bundesregierung.de/resource/blob/975226/1756290/55dd3142ac64292bda0483fe08fa7388/2020-05-25-beschluss-bund-laender-eng-data.pdf?download=1 Export Control Measures: Overview (in German): https://www.bafa.de/DE/Aussenwirtschaft/Ausfuhrkontrolle/Coronavirus_Schutzsausruestung/coronavirus_schutzsausruestung.html</p>
<p>Guatemala</p>  <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com Luis Pedro del Valle LuisPedro.DelValle@ariaslaw.com Jorge Luis Arenales</p>	<p>Tax: The payment of the Solidarity Tax for the second quarter of 2020 due on April 30, 2020 can be delayed until September 30, 2020. To get such benefit, the taxpayer must not fire any employee during such period, except if a justified cause is proven in accordance with the Guatemalan labor law.</p> <p>The Tax Administration has deferred the terms prescribed by Guatemalan tax law related to the compliance of tax obligations such as appearing in administrative hearings, filing of administrative motions for reversal, attending to subpoenas, fulfillment of</p>	<p>Force Majeure: On April 7, 2020, the Official Gazette published the Ministerial Agreement 140-2020 of the Ministry of Labor and Social Provision, acknowledging that the state of Public Calamity due to the COVID-19 Pandemic constitutes a case of force majeure and creates the electronic procedure for the registration, control and authorization of total suspensions of labor agreements, that is, without payment of salaries.</p>	<p>Business Closures: Work and activities of the Private Sector has been suspended until May 25, 2020; however, teleworking must be allowed and encouraged. Key industries and essential services do not have to telework but must ensure that the social distancing and health and safety rules are respected.</p> <p>Curfew: Restrictions on the freedom of locomotion (i.e. curfew), are in force from Monday, March 30, 2020 to Monday, May 25, 2020. During the curfew, the traffic and circulation of people, crew, passengers, vehicles and all</p>		<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/GT%20General%20Practical%20Guidance%20COVID%2019.pdf</p>



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JorgeLuis.Arenales@ariaslaw.com <i>Updated as of May 18, 2020</i>	<p>the tax information injunction, and the terms of the administrative processes initiated or to be initiated are deferred. For such purpose, the following days were declared as non-working days for tax matters: March 24 to 31, 2020; and April 1, 2, 3, 6, 7,8, 13 and 14, 2020.</p> <p>Consequently, payments and withholdings deadlines for the following taxes have changed: 2019 Annual Income Tax Return, Value Added Tax Return, Income Tax and Value Added Tax withholdings, Distribution Tax on Crude Oil and Petroleum-Derived Fuels and the Tobacco Tax and its Products. Also, the rendering Transfer Pricing Studies and Audit Reports will not be an obligation until April 15, 2020. And the filing of the report related to the transformation coefficient of the production process required by Decree 29-89 is delayed until April 15, 2020.</p> <p>Administrative: The legal terms for the administrative processes are suspended for three months from April 2nd except for the terms related to constitutional matters, Access to Public Information Law and any other process of payment of legal</p>		<p>types of private terrestrial transport and passengers will be limited between 5:00pm and 5:00am of the following day.</p> <p>The government imposed total curfew on the weekends.</p> <p>Travel Restrictions: Air, land and sea borders are closed throughout the national territory. Entry is permitted only for the following: a) Guatemalans; b) permanent residents; c) diplomatic corps; and, d) exceptional cases previously approved.</p>		




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	childcare or maintenance, minimum guarantees and fundamental rights.				
<p>Honduras</p> <p></p> <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com Luis Pedro del Valle LuisPedro.DelValle@ariaslaw.com Jorge Luis Arenales JorgeLuis.Arenales@ariaslaw.com</p> <p><i>Updated as of May 18, 2020</i></p>	<p>Financial Measures: The National Commission of Banking and Insurance (“Comisión Nacional de Bancos y Seguros”) approved temporary financial measures for the implementation of the financial institutions. Individuals and businesses whose cashflow were impacted by the COVID-19 measures can request a grace period to make payments on debts and renegotiate or refinance loans without affecting credit history or having to pay late fees or other penalties. Customers need to approach their financial institutions for information on these benefits.</p> <p>Tax: By Decree 33-2020, the Government approved the following tax relief measures in order to mitigate the economic impact of COVID-19:</p> <p>a) Extension of presentation and payment of the Income Tax, Solidarity Contribution and Net Assets and the Specific Tax of Single Income on Rent or Rental of Homes or Apartment Buildings until 30, 2020 for small and medium taxpayers;</p> <p>b) Discount of 8.5% on Income Tax for prompt payment to small and medium</p>	<p>Paid Leaves: On March 26, 2020, the Secretary of Labor and Social Security (“Secretaría de Trabajo y Seguridad Social”) issued an authorization so that, with prior agreement between employees and employers, National Holidays can be applied as vacation during the period of the State of National Health Emergency.</p> <p>Employers may grant on account of vacations the days on which employees do not report to work during their ordinary working hours by virtue of the State of National Health Emergency.</p> <p>Solidarity Contribution: By Decree 33-2020 the Government approved the following relief measures for the manufacturing sector and employees:</p> <p>a) Employees who are subject to a suspension of labor contracts due to force majeure arising from the State of National Health Emergency may receive a temporary solidarity contribution; and</p> <p>b) Employers that, due to the State of National Health Emergency, are in</p>	<p>Curfew: In application of the Decree of Restriction of Constitutional Guarantees, a Curfew was decreed (with some exceptions and limitations), which has been extended upon the outbreak of the virus until May 24, 2020.</p> <p>The Government decided to segment the population according to the last digit of their identity cards, passports, and/or resident cards in order to enable everyone can stock up on food, medicine, fuel and carry out their personal procedures in an orderly manner.</p> <p>Travel Restrictions: Government announced all borders (air, land, and sea) would be closed as of Sunday, March 15, 2020, until further notice. Travelers should communicate directly with individual air carriers to confirm flight options.</p>	<p>Import/Export: On March 17, 2020, the Customs Authority announced that the air, land, or border customs are operating normally in the foreign commerce activities of export and import of goods.</p> <p>The Government has implemented measures to expedite customs procedures for the import of food products, medicines, medical equipment, hygiene and cleaning products due to COVID-19.</p>	<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/HN%20General%20Practical%20Guidance%20COVID%2019.pdf</p>



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	<p>taxpayers who make their declaration and payment effective before April 30, 2020;</p> <p>c) Extension of the of the first and second payments of account until August 30, 2020 and October 31, 2020, and payments on account will be calculated on the basis of 75% of the amount declared for the 2019 fiscal period;</p> <p>d) Extension of the deadline to present Informative Declaration of Transfer Prices until July 31, 2020; and</p> <p>e) Deduction of an additional 10% of the payment of wages and salaries, applicable in the declaration of the 2020 fiscal period, for those employers who maintain their employees until December 2020.</p> <p>On April 6, 2020, the Secretary of Finance enabled the electronic process for those large taxpayers who have the tax benefit of income tax exemption and that must apply for such income tax exemption.</p>	<p>need of suspending labor contracts must submit the application for this Benefit before the Secretary of Labor and Social Security.</p>			
India	<p>Loan Facilities: Lending institutions are permitted to (i) grant moratorium of 3 months for payment of current dues falling between March 1 – August 31, 2020; and (ii) defer interest recovery on working capital facilities during the</p>	<p>Extensions for Filing Deadlines: The Government of India has announced extension of time for Indian businesses for filing returns on account of COVID-19.</p>	<p>Lockdown: The Government has extended the nationwide lockdown in containment zones until June 30, 2020. Containment zones will be demarcated by the district authorities after taking into consideration the guidelines issued</p>	<p>Export Control Suspension: As of April 6, 2020, the Ministry of Commerce and Industry Directorate General of Foreign Trade lifted the export restriction on 12 active</p>	<p>https://rbidocs.rbi.org.in/rdocs/notification/PDFs/NOTI186B27003E9DB3D4FB49BDDF955F4289D68.PDF</p>



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 <p>Sandeep Mehta sandeep.mehta@jsalaw.com Maneesh Upadhyay maneesh.upadhyay@jsalaw.com Pooja Kumari pooja.kumari@jsalaw.com</p> <p><i>Updated as of May 31, 2020</i></p>	<p>period from March 1 - August 31, 2020. The 90-days NPA norm shall exclude the moratorium period.</p> <p>The date of commencement for commercial operations in respect of loans by banks or non-banking financial company (NBFC) to commercial real estate projects delayed for reasons beyond the control of promoters can be extended by an additional 1 year.</p> <p>A Special Liquidity Scheme for NBFCs and housing finance company to improve their liquidity position has been approved. A Special Purpose Vehicle would be set up to manage a Stressed Asset Fund whose special securities would be guaranteed by the Government of India and purchased by the Reserve Bank of India only.</p> <p>Exports: The period of realization and repatriation to India of the amount representing the full export value of goods or software or services exported by the Indian exporters, is increased from 9 months to 15 months from the date of export, for the exports made up to or on July 31, 2020.</p>	<p>The period of filing Employees' State Insurance (ESI) contribution for the months of February 2020 and March 2020 was extended to April 15, 2020 and May 15, 2020. The period for filing ESI contribution for the month of February was further extended till May 15, 2020.</p> <p>The due date for filing of Electronic Challan Cum Return (ECR) for wage month March 2020 was extended up to May 15, 2020 for employers who have paid wages to their employees for March 2020.</p> <p>Protection to employees during lockdown: The Government of India has directed all employers not to terminate or reduce the wages or force employees/workers to go on leave without wages during the lockdown. During the lockdown, if the workers/employees are on leave or unable to attend to their duties or the establishment is required to be closed then the workers/employees shall be deemed to be on duty and entitled to full wages. However, the Supreme Court of India has stayed the order of the Government of India and has directed the Government of India not</p>	<p>by the Government of India. Prohibited activities will be opened in a phased manner in areas outside containment zones, in compliance with the Standard Operating Procedures to be issued in this regard by the Government of India:</p> <p>Phase I: With effect from June 8, 2020 religious places/ places of worship, hotels, restaurants and other hospitality services, and malls will be permitted to open.</p> <p>Phase II: Educational institutions will be opened after consultation with the States. A decision on the reopening of these institutions will be taken in July 2020.</p> <p>Phase III: Based on the assessment of the situation, dates for restarting international air travel of passengers (except as already permitted), metro rail, cinema halls, sports complexes, auditoriums etc. will be decided.</p> <p>Movement of individuals shall remain strictly prohibited between 9:00 PM and 5:00 AM, except for essential activities.</p> <p>Based on the assessment of the situation, States/ Union Territories may</p>	<p>pharmaceutical ingredients and its formulations.</p> <p>Export Controls: Paracetamol and Hydroxychloroquine are kept in a licensed category and their export and import require the prior approval of the National Drug Controller. Their demand positions are continuously monitored and are released on a case to case basis. As of April 17, 2020, the export policy has been amended to the extent that formulations made from Paracetamol under any ITCHS Code, are made free for export. Paracetamol APIs will however remain restricted for export. As of May 28, 2020, the export policy has been amended to remove restriction on export of Paracetamol APIs, making its export free with immediate effect.</p> <p>India has banned the export of surgical masks/ disposable masks (2/3 ply masks), textile raw materials for masks and overalls, sanitizers, all</p>	<p>https://rbidocs.rbi.org.in/rdocs/notification/PDFs/206APDIR71005D031FF2461BAD5E81AF6FA82395.PDF</p> <p>https://labour.gov.in/extension-time-filing-returns-account-covid-19</p> <p>https://labour.gov.in/sites/default/files/Central_Government_Update.pdf</p> <p>https://www.mohfw.gov.in/pdf/DGSOrder04of2020.pdf</p> <p>https://dgft.gov.in/sites/default/files/Noti%2052_0.pdf</p> <p>https://dgft.gov.in/sites/default/files/Noti%2053_0.pdf</p> <p>https://pib.gov.in/PressReleaseframePage.aspx?PRID=1612291</p> <p>https://dgft.gov.in/sites/default/files/Noti%202%20Final_0.pdf</p> <p>https://mea.gov.in/response-to-queries.htm?dtl/32619/Official+Spokespersons+response+to+media+queries+on+COVID19+related+drugs+and+pharmaceuticals</p>



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	<p>The existing Foreign Trade Policy has been extended until March 31, 2021. Several compliance relaxations of validity period are also introduced.</p> <p>Insolvency: The threshold for triggering insolvency cases for defaulting debtors was raised to INR 10,000,000 (\$133,333) from INR 100,000 (\$1,333). The Government of India has announced suspension of initiation of fresh insolvency proceedings up to 1 year.</p> <p>Tax: All pending income-tax, Goods and Services Tax and Custom refunds will be issued. The rates of Tax Deduction at Source and Tax Collected at Source for the remaining period of financial year 2020-2021, will be reduced by 25%.</p> <p>Corporate: Companies are permitted to conduct meetings through VC/ OAVM and e-voting. Several compliance relaxations and extensions of validity periods are also introduced.</p> <p>Economic Stimulus: The Government has announced a special economic relief and support package for <i>inter alia</i>, Micro, Small and Medium Enterprises (MSME), power distribution companies, real</p>	<p>to take any coercive action against employers for non-payment of wages during the lockdown period.</p> <p>Social security contributions: For employees earning less than INR 15,000 (USD 200 approx.) per month in companies having less than 100 employees, the entire provident fund contribution of both, the employee and the employer, will be borne and paid by the Government of India, for the months March – August 2020.</p> <p>The statutory provident fund contribution of both employer and employee has been reduced to 10% each from existing 12% each, for all establishments covered by the Employees' Provident Fund Organisation, for next 3 months.</p> <p>Laws across States: In light of the Covid-19 pandemic and lockdown imposed by the Government of India, certain States have relaxed compliances with certain labour laws to restart the business activities. Relaxations have been announced under legislations such as the Factories Act, 1948 and Industrial Disputes Act, 1947, in States including Madhya</p>	<p>prohibit certain activities outside the containment zones or impose restrictions, as necessary.</p> <p>Manufacturing Industries: Guidelines have been issued, advising the manufacturers to ensure all safety protocols (e.g. inspection for leakages, electrical issues, storage of any hazardous materials, etc.) while reopening the industries.</p> <p>Travel: There will be a graded resumption of Indian Railway operations from June 1, 2020. Government of India has also issued Standard Operating Procedures for domestic air travel and movement of Indian nationals stranded abroad as well as for those persons stranded in India desiring to travel abroad for urgent reasons.</p> <p>Inter-State and intra-State movement of persons and goods is permitted; however, States (or Union Territories) may impose restrictions on such movement to curtail the spread of the infection.</p> <p>India has extended the suspension of all existing visas granted to foreigners,</p>	<p>ventilators including any artificial respiratory apparatus or oxygen therapy apparatus or any other breathing appliance/ device and diagnostic kits (diagnostic or laboratory reagents on a backing, preparation diagnostic or laboratory reagents). As of May 16, 2020, export of non-medical/ non-surgical masks of all types is now allowed.</p> <p>Import of In-Vitro Diagnostic Tests for Diagnosis of COVID-19: As per the public notice issued by Central Drugs Standard Control Organization dated March 19, 2020, the applications for import in-vitro diagnostic tests for diagnosis of COVID-19 would be taken up on priority for processing.</p>	<p>https://cdsco.gov.in/opencms/opencms/system/modules/CDSCO.WEB/elements/download_file_division.jsp?num_id=NTc3MA==</p> <p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1612341</p> <p>https://www.rbi.org.in/Scripts/bs_viewcontent.aspx?id=3853</p> <p>https://dgft.gov.in/sites/default/files/Notification%20No.%2003%20dt%2017.04.2020_0.pdf</p> <p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1613365</p> <p>https://dipp.gov.in/sites/default/files/pn3_2020.pdf</p> <p>https://pib.gov.in/PressReleasePage.aspx?PRID=1619677</p> <p>https://www.rbi.org.in/Scripts/NotificationUser.aspx?id=11903&Mode=0</p> <p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1625320</p> <p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1625310</p>



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	<p>estate projects, mutual funds, start-ups, farmers and street vendors. Various schemes have been announced for development and formalization of agriculture and allied sectors and for coal, minerals, defence, airports and airspace, power distribution, space and atomic energy sectors.</p> <p>Additional funding of up to INR 3,00,000,00,00,000 (\$40,000,000,000) to eligible MSMEs and interested borrowers of Micro Units Development and Refinance Agency Ltd. by way of ‘Emergency Credit Line Guarantee Scheme’ has been approved.</p> <p>FDI Policy: The Foreign Investment policy has been revised to state that an entity of a country, which shares land border with India or where the beneficial owner of an investment into India is situated or is a citizen of any such country, can make investments in India only with the prior approval of the Government of India.</p>	<p>Pradesh, Uttar Pradesh, Maharashtra, Gujarat, Haryana, Himachal Pradesh, Uttarakhand, and Rajasthan.</p>	<p>except those belonging to diplomatic, official, UN/ international organizations, employment and project categories till prohibition on international air travel of passengers from/ to India is lifted by the Government of India.</p> <p>The operations of vessels and ports have not been disrupted; however, certain health measures have been put in place such as the submission of the Maritime Declaration of Health by the master of a vessel.</p>		<p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1625306</p> <p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1625585</p> <p>https://pib.gov.in/PressReleaseDetail.aspx?PRID=1626629</p> <p>https://www.mha.gov.in/sites/default/files/MHAOrderDt_30052020.pdf</p> <p>https://dgft.gov.in/sites/default/files/Noti%2007%20Eng_0.pdf</p>




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<p>Indonesia</p> <p>MAKARIM & TAIRA S. COUNSELLORS AT LAW</p> <p>Lina Amran Lina.Amran@makarim.com Maria Sagrado Maria.Sagrado@makarim.com Maharanny Hadrianto Maharanny.Hadrianto@makarim.com Gaudencia Vania Gaudencia.Vania@makarim.com</p> <p><i>Updated as of June 1, 2020</i></p>	<p>Loan Facilities: The Financial Services Authority (OJK) issued Regulation No. 11/POJK.03/2020 (effective March 16), which relaxes the loan quality assessment and restructuring requirements for borrowers affected by COVID-19 until March 31, 2021. Loans of up to IDR 10 billion are now assessed only according to a borrower's timeliness in paying the relevant principal amount, interest or margin/profit sharing/ujrah ("fee" under Sharia law).</p> <p>Tax Exemptions: The Minister of Finance (MOF) issued Regulation No. 23/PMK.03/2020, effective March 23, which provides the following tax incentives due to COVID-19: (i) an exemption from Art. 21 Income Tax and Art. 22 Income Tax on imports; (ii) a 30% reduction in Art. 25 Income Tax instalments; and (iii) a paid In-Advance VAT Refund of up to IDR 5 billion.</p> <p>On March 31, the Government issued Regulation in Lieu of Law No. 1 of 2020 which reduces corporate income tax from 25% to 22% for the 2020 and 2021 Tax Years, and further to 20% for the 2022 Tax Year.</p>	<p>Employee Wage Protection: On March 17, the Minister of Manpower issued Circular Letter No. M/3/HK.04/III/2020, which requires Governors to ensure wage protection for employees with the following conditions:</p> <ol style="list-style-type: none"> Persons Under Supervision related to COVID-19 according to their doctor and cannot go to work for 14 days or based on the Ministry of Health's standards, must be paid in full; Persons suspected with COVID-19 and quarantined by a doctor, must be paid in full while they are in isolation/quarantine; Employees who cannot go to work because they are infected with COVID-19 as proved by a doctor, must be paid in accordance with the law; and Employees working for companies which limit their business activities because of regional policies and regulations, which cause at least half of their employees not to come to work while maintaining the continuity of their businesses, 	<p>On April 13, the President issued Presidential Decree 12/2020 declaring the non-natural disaster caused by COVID-19 a 'national disaster'.</p> <p>Lockdown: On March 31, the Government issued Government Regulation No. 21 of 2020 on Large Scale Social Restrictions (LSSR) for COVID-19. The LSSR includes the following:</p> <ol style="list-style-type: none"> temporary closure of schools and offices; restrictions on religious activities; and limiting activities in public places. <p>The MOH has declared imposition of LSSR in Jakarta area and over 70 cities/municipalities. On May 14, Jakarta Governor issued a regulation restricting any person to exit or enter Jakarta during the COVID-19 national disaster status, with certain exemptions.</p> <p>Quarantine: On March 16, the MOH issued Circular Letter HK.02.01/MENKES/202/2020 on Self-Isolation Protocol. Self-isolation is required by anyone who suffers an illness such (eg fever or cough), and by any Persons Under Observation who already have symptoms or have been in contact</p>	<p>Export Restrictions: The Minister of Trade issued Regulation No. 23 of 2020 (as amended), effective March 17, which temporarily restricts exports of antiseptics, mask raw materials, personal self-protection equipment and masks until June 30, 2020.</p> <p>Customs, Excise and Tax Facilities on Import: The Minister of Finance, under its Regulation No. 31/PMK.04/2020, effective April 17, has granted the following measures on the import of specific goods for the purpose of handling COVID-19:</p> <ol style="list-style-type: none"> an exemption from import duty and/or excise; free of VAT and/or sales tax on luxury goods; and an exemption from income tax under Article 22. <p>Import Facilitation of Medical and Health Equipment: The Minister of Trade issued Regulation No. 28 of 2020 which came into force on March 23, to relax import</p>	<p>Economic Measures https://www.thejakartapost.com/news/2020/03/23/ojk-relaxes-debt-payment-loan-quality-assessments-amid-covid-19-pandemic.html</p> <p>https://www.pajak.go.id/en/search/node?keys=23%2FPMK.03%2F2020</p> <p>https://www.thejakartapost.com/news/2020/04/01/indonesias-covid-19-stimulus-playbook-explained.html</p> <p>Labor & Employment Measures https://batam.tribunnews.com/2020/04/15/15099-workers-from-309-companies-in-batam-affected-by-covid-19-598-were-layoffs?page=2</p> <p>Health & Safety Measures https://www.thejakartapost.com/news/2020/04/03/indonesias-strategy-to-combat-covid-19-what-we-know-so-far.html</p> <p>https://setkab.go.id/en/moh-approves-large-scale-social-restrictions-in-jakarta/</p> <p>https://kemlu.go.id/bern/en/news/5975/press-release-minister-of-law-and-human-rights-on-temporary-</p>



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	<p>On April 27, MOF issued Regulation No. 44/PMK.03/2020, which: a) introduces new sectors which can be granted tax incentives and b) adds a new type of tax incentive on final income tax set at 0.5% of the relevant gross turnover, granted during the April to September 2020 Tax Period.</p> <p>General Meeting of Shareholders (GMS) of Public Companies: OJK issued Regulations No. 15/POJK.04/2020 and No. 16/POJK.04/2020, effective April 21, which allow: (i) a shareholder of a public company to grant a POA to a third party electronically to attend and vote at the GMS; and (ii) public companies to hold GMS electronically, subject to certain requirements.</p> <p>Relaxation to Submit Reports and Hold GMS: OJK issued Letter No. S-92/D.04/2020 for public companies, which: (i) extends the a) deadline for submitting annual report and annual financial statement and b) deadline to hold their annual GMS for two months from the original deadline; and (ii) allows annual GMS to be held by granting an e-proxy using e-GMS system provided by the Depository and Settlement Institution (KSEI).</p>	<p>must be paid their wages as they are or the wage payment method can be changed under an agreement between the employer and the employees.</p> <p>The MOM issued Circular Letter No. M/6/HI.00.01/V/2020 on the payment of the 2020 Religious Holiday Allowance (THR) due to COVID-19, which states among others, as follows:</p> <ol style="list-style-type: none">Companies should pay THR;If a company cannot pay THR, company and the employees should reach agreement (which must then be submitted to the Manpower office) on the following:<ol style="list-style-type: none">THR will be paid in stages if the company cannot pay it timely in full;THR payment can be postponed until an agreed date, if the company cannot pay any of the THR at the specified time;when and how the fine for the THR late payment will be paid. <p>The agreement will not release the company from its obligation to pay the</p>	<p>with a COVID-19 patient. Before there is a lab result, self-isolation must continue for 14 days.</p> <p>Travel Restrictions: The Minister of Law and Human Rights issued Regulation No.11 of 2020, in effect since April 2, 2020, restricting the entry or transit of foreigners into Indonesia. The prohibition does not apply to:</p> <ol style="list-style-type: none">holders of a Limited Stay or Permanent Stay Permits;holders of a Diplomatic Visa;medical and humanitarian workforce members; andforeigners working on national strategic projects. <p>On May 7, MOH issued Circular Letter No. HK.02.01/MENKES/313/2020 which requires health examinations (rapid test/PCR) for Indonesians and foreigners arriving who do not i) bring a health certificate (validity of more than 7 days) or ii) bring a health certificate but does not prove negative PCR.</p> <p>MOT Circular Letter No. 32 of 2020 requires scheduled commercial airlines to ensure that their passengers satisfy the requirements under Circular Letter 4/2020 before they issue tickets.</p>	<p>requirements for certain medical and health related products such as antiseptic products, surgical masks, infra-red thermometers and medical personal protective clothing. Specifically, importers are exempted from the Surveyor Report requirement from the country of origin or the relevant loading port, and there is no limitation on the ports of entry. However, a Bill of Lading is still required for shipments of these products. The import relaxation applies until June 30, 2020.</p> <p>Acceleration of Goods Import Services: The National Disaster Mitigation Agency (BNPB) and the Director-General of Customs and Excise issued Joint Decree Nos. 01/BNPB/2020, KEP-113/BC/2020 on the Acceleration of Goods Import Services for the Needs of Handling COVID-19, under which the government may exempt importers from import duty, excise and other import-</p>	<p>prohibitions-of-entry-travel-ban-into-indonesia-for-foreigners-in-response-to-covid-19s-outbreak</p> <p>Export/Import Measures on Medical Supplies</p> <p>https://setkab.go.id/en/govt-issues-regulation-to-facilitate-medical-devices-import-amidst-covid-19-outbreak/</p>



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	<p>Regulation 14/POJK.05/2020, effective April 17, also extends the deadline for submitting periodic reports to OJK by non-banking financial institutions.</p> <p>National Economic Recovery Program: Government issued Regulation No. 23 of 2020, effective May 9, on national economic recovery program under which the government may i) provide state capital to state-owned enterprises (SOE); ii) provide guarantees to businesses for working capital loans from banks; and iii) provide state capital to SOE.</p>	<p>2020 THR and a fine for the late payment under the law.</p> <p>Prevention Protocols at Workplace: On May 20, 2020, to support business continuity, the Minister of Health (MOH) issued:</p> <ol style="list-style-type: none">Decree No. HK.01.07/MENKES/328/2020 on COVID-19 prevention guidelines in the workplace and industry; andCircular Letter No. HK.02.01/MENKES/335/2020 on the protocols to prevent COVID-19 in the workplace in the service and trade sectors (public areas), <p>for the management/employers and workers.</p>	<p>Public Places Restrictions: On May 29, 2020, Minister of Religion issued Circular Letter No. SE 15 of 2020 on guidelines for organizing religious activities in houses of worship.</p>	<p>related taxes, as well as import trading requirements on goods needed for handling COVID-19 (subject to certain requirements).</p>	
<p>Israel</p> <p> HERZOG FOX & NEEMAN LAW OFFICE</p> <p>Ory Nacht Nachto@hfn.co.il</p>	<p>Economic Stimulus: The Israeli Ministry of has increased the total economic relief package to approx. NIS 100 billion (\$28.6 billion) in order to address the significant economic consequences of COVID-19. The package targets 4 key areas: (i) support to the healthcare system in handling the outbreak and its consequences; (ii) social welfare support</p>	<p>Public Sector: All employees of government agencies and government-owned corporations have returned to work as of May 3, 2020.</p> <p>Restrictions in Workplaces:</p> <ul style="list-style-type: none">Employers who meet the ‘Purple Seal’ certification (which is self-regulated and does not require	<p>Lockdown: Various limitations have been imposed on individuals some of which have a direct impact on employees and the workplace:</p> <ul style="list-style-type: none">Organized gathering of up to 50 persons is permitted in open spaces;	<p>Export Controls of Therapeutic Apparatus: The Israeli government now requires a license for the export of the following:</p> <ul style="list-style-type: none">Artificial respirators, ventilators and other therapeutic apparatus;	<p>https://www.gov.il/en</p> <p>https://govextra.gov.il/mof-gloans-corona/</p> <p>https://www.gov.il/he/departments/news/press_30032020_b</p>



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Updated as of June 1, 2020	<p>to employees and the self-employed; (iii) support to businesses in dealing with the economic impact of the coronavirus; and (iv) implementation of economic recovery and stimulus measures (<i>e.g.</i>, the allocation of NIS 1.1 billion for the acceleration of transportation and infrastructure projects).</p> <p>Support of Businesses That Hire or Rehire Employees: In an attempt to stimulate the labor market, which is suffering from an unprecedented unemployment rate, the government is proposing to grant employers a cash benefit of up to NIS 7,500 (\$2,150) for each new hire, as well as for each existing employee on temporary leave who will be reinstated.</p> <p>Support for High-Tech Sector: The Israel Innovation Authority has established a fast-track rout to evaluate, within 4 weeks of filing, applications for grants by early-stage start-up companies which have considerable IP or high probability of success while suffering from a short financial runway. The fast-track rout allows for approval of grants of up to NIS 15 million (approx. \$4.3 million) per company.</p>	<p>external approval) are allowed to resume unlimited attendance of employees. The ‘Purple Seal’ involves implementation of various measures and procedures intended to ensure social distancing and minimization of exposure among employees. Employers who do not meet such standards are restricted to maintaining on-site only up to 10 employees or 30% of their workforce simultaneously (the higher of the two);</p> <ul style="list-style-type: none">• The ‘Purple Seal’ requirements do not apply to most of the workplaces designated as essential (as listed in the detailed publications made in that regard), which were already exempt from the limitations regarding attendance of employees at the workplace.• Meetings and conferences may now be held with up to 50 (and only by Purple Seal-compliant employers in a room exceeding 20 m²) with at least 2 m space between persons. In retail businesses that cater directly to customers, there remain certain restrictions on the number of	<ul style="list-style-type: none">• All other limitations on movement, travel and gathering have otherwise been lifted. <p>Travel Restrictions:</p> <ul style="list-style-type: none">• Any person arriving in Israel from abroad will be placed in quarantine, either self-imposed (if the person stipulates to meeting certain conditions) or in designated hotels or other locations converted for such purpose, for a period of 14 days. Foreign nationals from China, South Korea, Thailand, Italy, Macao, Singapore, Hong Kong, Japan and Egypt are categorically prohibited from entering Israel;• Israeli residents are not prohibited from traveling abroad; however, employers are encouraged to avoid unnecessary travel of their employees. <p>Business Closures: Essentially all commercial establishments, including shopping malls and similar closed spaces, have now been permitted to reopen, subject to certain limitation to prevent overcrowding. Restaurants and cafés remain open for delivery or takeaway only, and are expected to return to regular operation by the end of May.</p>	<ul style="list-style-type: none">• Personal hygiene products and disinfection products that contain more than 70% Ethyl alcohol or more than 60% Isopropyl alcohol;• Bi-PAP (bilevel positive airway pressure) and C-PAP (continuous positive airway pressure) machines.• Alcohol solutions (not including alcoholic beverages);• Medical oxygen;• Medical examination sticks;• Waterproof protective garments for surgical / medical uses;• Textile facemasks without a replaceable filter or mechanical parts, including surgical masks and disposable facemasks made of nonwoven textiles;	<p>https://www.gov.il/he/departments/ministry_of_environmental_protection</p>



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	Industrial & Environmental Regulatory Measures: The government has granted an automatic extension of regulatory licenses required by business owners, and deferred deadlines in proceedings involving monetary sanctions. The Israeli environmental authorities have postponed expiration dates of environmental and fire-safety permits and licenses, deadlines for issuance of annual pollution and emissions reports, and eased compliance with laws concerning electronic and packaging waste.	<p>customers allowed to be present in a given space.</p> <p>Unemployment & Sickness Benefits: The Israeli government has eased the conditions for eligibility for statutory unemployment and sickness benefits in cases involving unpaid leaves of absence or mandatory quarantine. However, most of the more flexible eligibility conditions for receiving statutory unemployment benefits apply to individuals whose employment ended (whether by way of termination or placement on unpaid leave) before 30 April 2020.</p>	<p>Education: All educational institutions have reopened, other than universities and colleges, which are expected to return to full operation by the end of May.</p>	<ul style="list-style-type: none"> • Infusion pumps and other pumps; • PEEP valves; • Devices for measuring the oxygen saturation; and • Monitoring stations. 	
<p>Italy</p> <p>COCUZZA & ASSOCIATI</p> <p>Studio Legale</p> <p>Claudio Cocuzza ccocuzza@cocuzzaeassociati.it</p> <p>Maria Grazia Colombo mgcolombo@cocuzzaeassociati.it</p> <p><i>Updated as of May 18, 2020</i></p>	<p>Economic Stimulus: Italy adopted an emergency decree (Decree March 18, 2020, no. 18) worth €25 billion (\$28 billion) to support its economy. Further financial aids to enterprises and citizens have been announced in details, but the Decree Law meant to introduce them has not been released, yet.</p> <p>Financial Support: Italy notified the Commission a €50 million support scheme for the production and supply of medical devices and personal protection equipment under the Temporary Framework. The</p>	<p>Health Measures at Workplaces: According to Decree May 18, 2020 (following Decree Law May 16, 2020, no. 33 lifting the lockdown with prescriptions), employers are entitled (but not obliged) to check their employee's body temperature when entering workplaces. If the employee's temperature exceeds 37.5°, she/he will be prohibited from entering the workplace.</p> <p>As far as possible, entry/exit times, work shifts and canteen times should</p>	<p>Business Closures: According to Decree May 18, 2020 (following Decree Law May 16, 2020, no. 33 lifting the lockdown with prescriptions) all activities are entitled to operate with the observance of prescriptions (for instance limitations to the number of people in stores, restaurants, etc.)</p> <p>Travel Restrictions: People are now free to move within their region with no limitations; travels to different regions and abroad will be possible only starting from June 2, 2020.</p>	<p>Import/export of medical devices are subject to following measures:</p> <ul style="list-style-type: none"> • Law Decree March 17, 2020, no. 18 regarding import of medical devices, and setting forth technical characteristics of sanitary masks, and of the other personal protection devices; • Circular from the Health Ministry no. 4373 on February 12, 2020, 	<p>https://www.cocuzzaeassociati.it/en/notizie/covid-19-legal-kit-en/</p> <p>https://www.thelocal.it/20200323/businesses-that-can-stay-open-under-italy-latest-quarantine-rules</p> <p>https://ec.europa.eu/commission/presscorner/detail/en/ip_20_507</p> <p>https://www.theguardian.com/world/2020/mar/22/italian-pm-warns-of-worst-crisis-since-ww2-as-coronavirus-deaths-leap-by-almost-800</p>



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	<p>scheme aims at increasing the market output of such devices and protection equipment, which has proven to be insufficient as a result of the peak in demand arising from the Coronavirus outbreak.</p> <p>Italy adopted a new emergency decree (Decree March 25, 2020, no. 19) setting forth:</p> <ul style="list-style-type: none">Loans to companies guaranteed by the state for an amount equal to €400 billion (of which €200 billion is for the internal market, and €200 billion is for the export market);Suspension of the fiscal payment deadlines in April and May;The so-called “golden power” (i.e. government power to stop hostile take-overs) in strategic fields such as finance, banks, A.I, food, etc.	<p>be organized in a way to avoid contacts among the employees.</p> <p>Daily cleaning and periodic sanitization of premises are required. Employers are required to ensure that employees maintain a one-meter distance from each other, and that the workplace is sufficiently ventilated. If the required distance cannot be maintained due to the peculiar kind of activity, employers are required to provide employees with sanitary masks and other protective devices (gloves, etc.).</p> <p>Meetings in person are not allowed, unless necessary. If the meeting is necessary, the employer needs to make sure that participation is reduced, minimum social distancing measures are maintained, and premises must be cleaned. All internal events and classroom trainings are cancelled.</p> <p>Financial Measures to Labor: All employers may request application of wage guarantee funds to their employees (as a waiver to normal laws which entitle only some selected employers to take advantage of such measure); the measure is currently</p>		<p>prohibiting export of medical supplies without prior authorization.</p> <ul style="list-style-type: none">Due to the shortage of medical masks, up until June 30, 2020 the Protezione Civile is entitled to seize masks being imported into Italy; an amount equal to the value of the merchandise on December 31, 2020 shall be paid to the owner of the merchandise.	<p>https://www.cnbc.com/2020/03/16/italy-supports-coronavirus-hit-economy-pm-hails-italian-model.html</p>



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		limited to up to 9 weeks. This measure was introduced by Law-Decree March 17, 2020, no. 18.			
<p>Japan</p> <p>TOKYO INTERNATIONAL LAW OFFICE</p> <p>Dai Iwasaki dai.iwasaki@tkilaw.com Mikiharu Mori mikiharu.mori@tkilaw.com Tomo Greer tomo.greer@tkilaw.com</p> <p><i>Updated as of June 1, 2020</i></p>	<p>Force Majeure: The government (Ministry of Land, Infrastructure, and Transport, and Ministry of Justice) stated that delays and failures caused by COVID-19 could amount to force majeure events in contracts, such as 1) delays in executing construction projects, and 2) failure to pay rent for up to 3 months.</p> <p>Fiscal and Financial Measures: The government announced various fiscal and financial measures to contain the economic fallout: with government funding of 57.2 trillion yen, with an expected effect on the economy of 200. trillion yen. The main initiatives are as follows: 1) healthcare spending: investment in medical care and treatment drugs; 2) supporting the continued operation of small-to medium businesses (“SMEs”) and maintaining employment rates; 3) investment in post-pandemic economic recovery: especially the tourism industry; and 4) rebuilding a strong economic structure: including supply chain improvements, facilitating and</p>	<p>Remote-Working Support: In line with government calls for companies to transition to remote-working, financial support for the transition is offered to SMEs: including adoption of IT solutions and telework infrastructure. Free IT solutions and remote working consulting is available.</p> <p>Paid Leave: Under the Labour Standards Act, if an employer asks an employee to take time off work for ‘reasons attributable to the employer’, such employer must pay at least 60 percent of the employee’s average wage. The exception is commonly interpreted to mean a force majeure event and is narrowly interpreted.</p> <p>Ministry of Health, Labour and Welfare (“MHLW”) stated that the emergency declaration or a request by the government for businesses to shut down in itself would not amount to a force majeure event so as to exempt employers from paying paid leave. In any event, it would depend on factors such as whether such business did</p>	<p>State of emergency declaration: The state of emergency declaration has been lifted from all prefectures as of May 25. Each prefectural government will gradually lift closure requests and precautionary measures in phases. The situation will be reassessed every 3 weeks.</p> <p>In Tokyo, in the first phase, libraries and museums will reopen. Restaurants must close at 10pm (previously 8pm during the state of emergency.), and the national baseball season will begin without spectators. Events of up to 100 people may be held if indoors, and up to 200 if outdoors.</p> <p>Travel Restrictions: Travel restrictions for Japanese nationals or those who have been in Japan are instituted over 184 countries. No visas will be issued for foreigners coming into Japan until further notice. Nationals from 111 countries are barred from entering Japan until further notice. Includes foreign residents with Japanese residency</p>	<p>Import Tax Exemption and Expedited Processes: For businesses importing certain goods deemed as emergency necessities, customs will be expedited, and tax exemptions will be made.</p> <p>Import and Export Certificate Validity Extensions: Validity of import and export certificates will be extended if delays are caused by COVID-19. In addition, some import and export certificate and stamping requirements will be relaxed.</p> <p>Deadlines for import and export tax filings and payments may also be extended.</p>	<p>METI website: https://www.meti.go.jp/english/covid-19/index.html</p> <p>Ministry of Health, Labour and Welfare website: https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/newpage_00032.html</p> <p>Ministry of Justice website: http://www.moj.go.jp/EN/nyuukokukanri/kouhou/m_nyuukokukanri01_00003.html</p> <p>Tokyo Metropolitan Government website: https://stopcovid19.metro.tokyo.lg.jp/en/</p> <p>Financial Services Agency website: https://www.fsa.go.jp/en/ordinary/coronavirus202001/press.html</p> <p>For Travel: https://www.japan.travel/en/coronavirus/</p>



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	<p>simplifying foreign investment, and encouraging digitalization.</p> <p>Tax and social security: Tax return deadlines have been extended. If certain requirements are met, 1) tax and social security payments can be deferred for one year; 2) corporate tax already paid may be partially returned; and 3) fixed asset tax may be reduced.</p> <p>Accounting standards: Businesses and auditors can flexibly deal with impairment accounting as to soften the blow from COVID-19.</p> <p>Extension of listed company disclosure obligations: The deadline for submission of annual securities reports, financial statements and financial forecasts required under the Financial Instruments and Exchange Act is extended to September 30, 2020. Deadlines for disclosures required under listing regulations, while a concrete new deadline is yet to be set, will be extended. However, because of the immense impact on companies' operations, they have requested listed companies to disclose risks and potential effects on their businesses stemming from COVID-19 as soon as practicable.</p>	<p>everything within its power to prevent the employee from having to take time off, such as implementing remote working measures or looking for alternative tasks where possible.</p> <p>Employment Adjustment Subsidies: The government has created a system to subsidize companies up to 8,330 yen per person per day if employees are made to take special leave (separate from their regular paid leave).</p> <p>Adjustable Working Hours System: Subject to existing agreements with labour unions, flexibility to be given to employers to demand overtime or a reduced amount of work as a result of COVID-19. MHLW clarified that some workers and businesses that may be subject to such demands are nurses and carers in rest home facilities, as well as workers for companies that produce sanitizers, medical equipment and masks.</p>	<p>through parents or spouse. If they exit Japan, they will be denied re-entry.</p> <p>All people entering or re-entering Japan are required to quarantine.</p> <p>The government has stated that borders will reopen gradually from summer, allowing businesspersons and certain professionals at first, then exchange students, and finally tourists.</p> <p>Foreign investment regulations: Foreign Exchange and Trade Act to be amended to require prior filing for investment by foreign entities in Japanese medical and pharmaceutical companies, including those who manufacture ventilators and vaccines.</p> <p>Education: As the state of emergency has been lifted, schools have begun reopening with staggered classes and reduced hours.</p> <p>Postponement of Tokyo 2020 Olympics: International Olympic Committee ("IOC") announced the games will be postponed until July 2021.</p> <p>Shareholders' Meetings: The government has requested businesses to</p>		



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			<p>consider postponing shareholders’ meetings, and is encouraging virtual shareholders’ meetings, or ‘hybrid’ half physical and half virtual meetings.</p> <p>Electronic director signatures via cloud: Ministry of Justice announced that electronic signatures through cloud-computing software will be permitted to approve minutes of board meetings.</p> <p>Online Medical Check-ups: Ministry of Health, Labour and Welfare (“MHLW”) encouraged that preliminary medical check-ups be done online to limit the spread of the virus in hospitals.</p> <p>Contact Tracing App: The government plans to launch a contact tracing app by mid-June.</p>		
<p>Mexico</p> <p>Santamarina + Steta</p> <p>Michel Zelaya mzelaya@s-s.mx Alejandro Luna A. aluna@s-s.mx</p>	<p>Force Majeure: On March 23, 2020, Mexico recognized SARS-CoV2 (COVID-19) as a critical illness and on March 30, 2020, as a force majeure health emergency. Mexico is in phase 3.</p> <p>Government Procurement: On April 3, 2020, an agreement was published in the Mexican Official Gazette, stating that the Mexican Ministries of Health, National Defense, and Navy, as well as the</p>		<p>Businesses Reopening: On April 29, 2020, the Mexican Ministry of Health, among other Ministries, published, in the Mexican Official Gazette, an agreement that contains the specific technical guidelines for reopening of economic, employment, school, and social fields activities starting on June 1, 2020. In this regard, the socio-economic reopening phase will begin through a weekly</p>		<p>http://www.dof.gob.mx/nota_detalle.php?codigo=5590914&fecha=31/03/2020</p> <p>http://www.dof.gob.mx/nota_detalle.php?codigo=5590914&fecha=31/03/2020</p> <p>http://www.dof.gob.mx/nota_detalle.php?codigo=5591156&fecha=03/04/2020</p>



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Updated as of June 1, 2020	<p>Institute of Health for Welfare, the Mexican Institute of Social Security, and the Institute of Security and Social Services for State Workers, are the authorized governmental entities to purchase and, if needed, to import drugs, medical equipment, diagnostic agents, reagents, surgical and curative supplies and, hygienic products, as well as all types of goods and services, goods and objects necessary to face and manage COVID-19.</p> <p>Due to the existing sanitary emergency, the referred Agreement establishes that the above-mentioned purchases will not be subject to the normal government procurement procedure. Instead, the Mexican Ministries of Health, National Defense, and Navy, as well as the Institute of Health for Welfare, the Mexican Institute of Social Security, and the Institute of Security and Social Services for State Workers are authorized to and could acquire the goods and services through direct adjudications or acquisitions, without going through the standard statutory public tender procedures.</p> <p>There have not been any Federal economic stimulus packages, corporate</p>		<p>epidemiological risk traffic light system by region (state or municipal) that will determine the health alert level and define what type of the mentioned activities are authorized to be carried out. The traffic light alert determines the risk level (maximum, high, medium, and low).</p> <p>In the event of a maximum alert level, workplaces with essential activities may continue working with some restrictions.</p> <p><u>Essential activities:</u> Those that are directly necessary to attend to the health emergency (COVID-19), such as the work activities related to medical, paramedical, administrative and support branches throughout the National Health System, as well as, those involved in their supply chain, i.e., drugstores, the manufacture of inputs, medical equipment, and technologies for health care; those involved in the proper disposal of infectious biological hazardous waste, as well as the cleaning and sanitation of medical units;</p> <p>those involved in public security and citizen protection; the procurement and</p>		<p>http://www.dof.gob.mx/nota_detalle.php?codigo=5590161&fecha=23/03/2020</p> <p>https://data.consejeria.cdmx.gob.mx/index.php/gaceta</p> <p>https://periodicooficial.jalisco.gob.mx/sites/periodicooficial.jalisco.gob.mx/files/03-24-20-iv.pdf</p> <p>http://sgi.nl.gob.mx/Transparencia_2015/Archivos/AC_0001_0007_00168404_000001.pdf</p> <p>http://www.dof.gob.mx/nota_detalle.php?codigo=5591156&fecha=03/04/2020</p>



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	<p>tax related measures, loan facilities, direct income supports and any industry specific subsidies.</p> <p>However, certain Mexican State Governors have granted economic stimulus to their local or State constituencies. Below are a few examples:</p> <p>Local Fiscal Measures:</p> <p><u>Mexico City:</u></p> <p>The government of Mexico City will grant 50 thousand microcredits of approximately \$415.00 US dollars, without interest, to be paid in a term of 2 years and with a period of 4 months to pay the first payment.</p> <p><u>Nuevo Leon:</u></p> <p>a) The payment of the Payroll Tax corresponding to the months of March, April and May of this fiscal year is exempted to the individuals and companies whose gross income, for purposes of the Income Tax related to fiscal year 2019, does not exceed approximately \$166,667.00, and that have a labor force of 1 to 10 direct employees.</p> <p>b) Restaurants, restaurant-bars, hotels, casinos, gyms, theatres, bars, cinemas and entertainment services are</p>		<p>delivery of justice; as well as legislative activity at the federal and state levels;</p> <p>those related to the fundamental sectors of the economy: financial, tax collection, distribution and sale of energy, gas stations and gas, generation and distribution of drinking water, food and non-alcoholic beverages industry, food markets, supermarkets, self-service stores, grocery stores and sale of prepared foods;</p> <p>transport of passengers and cargo;</p> <p>agricultural, fishing and livestock production, agro-industry, chemical industry, food products, and cleaning; hardware stores, courier services, guards in private security work; nurseries and rooms children's homes, nursing homes and homes for the elderly, shelters and centers for women victims of violence, their children;</p> <p>telecommunications and media;</p> <p>private emergency services, funeral and burial services, storage services and cold chain for essential supplies;</p>		



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	<p>exempted from the payment of the Payroll Tax corresponding to the months of March, April and May of fiscal year 2020, and are exempted from the payment of the Payroll Tax to individuals and companies that engage in the following activities: restaurants, restaurant-bars, hotels, casinos, gyms, theatres, bars, cinemas and entertainment services.</p> <p>Local Stimulus Package: Jalisco: The Jalisco COVID-19 Plan was created, which will be endowed with Ps. \$1,000,000,000.00 Mex.Cy. and will be used as follows:</p> <p>a) Ps. \$400,000,000.00 Mex.Cy to the informal economic activities, in a self-employed or underemployed scenario, who will be assigned community service tasks during the contingency.</p> <p>b) Ps. \$450,000,000.00 Mex.Cy to micro and small businesses, so they can keep their employees' jobs.</p> <p>c) Ps. \$150,000,000.00 Mex.Cy to protect the income of corn producers, as part of the food security strategy</p>		<p>logistics (airports, ports, and railways), as well as activities whose suspension may have effects irreversible for its continuation, i.e. production of steel, cement and glass that have current contracts with the federal government, will continue the activities that allow them to comply with the short-term commitments exclusively for the projects of Dos Bocas, Tren Maya, Felipe Ángeles Airport, Transisthmian Corridor; as well as the existing contracts considered as indispensable for PEMEX and the Federal Electricity Commission;</p> <p>those directly related to the operation of government social programs; and</p> <p>those necessary for the conservation, maintenance, and repair of the critical infrastructure that ensures the production and distribution of indispensable services: drinking water, electric power, gas, oil, gasoline, jet fuel, basic sanitation, public transportation, hospital, and medical infrastructure, among others that could be listed in this category.</p> <p>Government Closures: Mexican administrations that are not considered essential will be closed from March 30,</p>		




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			<p>2020, to April 30, 2020, and, in this regard, the essential ones will continue operations, i.e. Ministry of Health, Tax Administration Service, Ministry of Finance and Public Credit, among others.</p> <p>Education: Schools are closed from March 23 until at least August 10, 2020 (up to this date).</p>		
<p>Netherlands</p> <p>● NautaDutilh</p> <p>Rebecca Runa Pinto-Noome rebecca.pinto@nautadutilh.com</p> <p>Gijs van Nes gijs.vannes@nautadutilh.com</p> <p>Nico Blom nico.blom@nautadutilh.com</p> <p><i>Updated as of April 29, 2020</i></p>	<p>Compensation for Entrepreneurs in Affected Sectors (in Dutch: <i>Tegemoetkoming Ondernemers Getroffen Sectoren COVID 19</i>, or TOGS): All qualifying companies affected by the COVID-19 pandemic, including the hospitality and travel industries, will receive a fixed one-time compensation of €4,000 for a period of three months.</p> <p>Loan Facilities: The government extended measures for all companies through which they can borrow money at favorable rates. This expands the scope of the BMKB (Borgstelling MKB-kredieten) program for SMEs and the GO program (Garantie Ondernemingsfinanciering) for larger companies.</p> <p>Tax:</p>	<p>Wage Costs Compensation: Employers that are expecting a decrease in revenue of at least 20% over three consecutive calendar months in the period from March 1 to July 31, can apply with the Employee Insurance Agency for a compensation of the wage costs for its employees. Up to a maximum of 90% of the wage costs can be compensated, depending on the percentage of the loss of turnover. Additional requirements for compensation apply (e.g. no bonus or dividend payments, mandatory consultation with trade unions) for loss-making operating companies that belong to a group that, as a whole, does not meet the requirement of a decrease in revenue of at least 20%.</p> <p>The compensation can be requested (with retroactive effect) as of March 1,</p>	<p>Business Closures: Named businesses, including restaurants, bars and coffee shops will be closed until May 19, 2020. Primary schools and childcare centres will reopen on May 11, 2020. Secondary schools remain closed until June 2, 2020. Public places such as museums, concert halls and cinemas are closed.</p> <p>All those in contact-based roles must stop performing their jobs until May 19 (inclusive), unless it is possible to maintain a distance of 1.5 meters from clients at all times. An exception has been made for those providing treatment in medical or paramedical roles, but only if there is a specific medical reason and the relevant hygiene measures are taken.</p> <p>Public Gatherings: Events that require a permit are banned until September 1. Other types of gatherings are banned</p>	<p>(Please see the export controls on medical supplies mentioned under the European Union)</p>	<p>https://www.government.nl/topics/coronavirus-covid-19/tackling-new-coronavirus-in-the-netherlands</p> <p>https://english.rvo.nl/subsidies-programmes/reimbursement-economic-loss-due-covid-19</p> <p>https://business.gov.nl/the-coronavirus-and-your-company/</p> <p>https://www.nautadutilh.com/en/coronavirus</p>



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	<p><u>Payment extension</u> Dutch companies affected by the economic consequences of COVID-19 are eligible to request an extraordinary payment extension for certain taxes for a period of 3 months. Most relevant taxes include corporate income tax (CIT), value added tax (VAT) and payroll taxes, while no payment extension is granted for dividend withholding tax. Taxpayers can apply for an additional extension on top of the initial three-month period, but only if they are able to adequately substantiate their request (e.g. with an auditor's opinion). The request can be filed via letter or through the Dutch tax authorities' website (see References) and should be filed before June 19, 2020.</p> <p><u>Accelerated off-set of losses:</u> Taxpayers are allowed to set off this year, on an expedited basis, their expected 2020 losses deriving from the COVID-19 crisis against their 2019 profits.</p> <p><u>Tax-neutral (de)mergers:</u> Taxpayers applying for tax-neutral treatment with retroactive effect of a (statutory/company) merger or demerger are granted an additional three-month period to meet certain conditions.</p>	<p>2020 and for a period of 3 months with a possibility for an extension – potentially on other conditions – for another 3 months.</p> <p>Employers must commit not to apply for a dismissal permit for its employees on business economic grounds during the compensation period and they have a best-efforts obligation to keep the total wage sum at the same level. Within 2 to 4 weeks, employers can receive an advance payment of 80% of the expected compensation. Within 24 weeks, the definitive compensation amount is established and will be paid out, after deducting the advance payment. If the definitive amount is lower than the advance payment, the excess can be claimed back.</p> <p>Childcare for Key Workers: Childcare will be provided for the children of key workers at no extra cost, so that these parents can continue going to work. Key workers are people who work in healthcare, public transport, the police and fire services and other crucial sectors.</p>	<p>until May 19, 2020. However, there are several exceptions.</p>		




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	<p><u>No penalties:</u> For the time being, the Dutch tax authorities will not impose any penalties for the late payment of taxes, and any penalties already established need no longer be paid.</p> <p><u>Revision of preliminary assessments:</u> Preliminary corporate income tax assessments for 2020 may be reduced if lower profits are expected due to the COVID-19 crisis.</p> <p><u>Lowering of interest rates:</u> The interest rate on unpaid taxes (<i>belastingrente</i>) and the recovery interest rate (<i>invorderingsrente</i>) are temporarily lowered to 0.01%.</p>				
<p>Panama</p> <p></p> <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com Luis Pedro del Valle</p>	<p>Loans: Banking entities can modify the previously agreed conditions of loans, to allow debtors to comply with their obligations, due to the changed situation (actual or potential) caused by COVID-19, without making a credit restructuring.</p> <p>In addition, financial companies regulated by the Ministry of Commerce and Industries are also urged to implement measures to facilitate debtors to pay, by adjusting certain terms (such as granting grace periods, adjusting</p>	<p>Labor Contracts: By Decree No. 81 of March 20, the government issued extraordinary measures to allow for labor contracts to be suspended due to force majeure as a result of the COVID-19 health crisis. The suspension may be applied by already shutdown businesses, after obtaining appropriate validation from the Ministry of Labor. This measure exempts employers from paying workers’ salary, without termination of the employment relationship.</p>	<p>Quarantine: The government ordered indefinite mandatory quarantine throughout the Panamanian territory starting on March 25, 2020. Aiming to reduce mobility by 50%, authorities have tightened measures; thus, from Wednesday, April 1, women and men will move on different days, prohibiting absolute mobilization on Sunday. In other words, movement restriction is applicable to the entire population, who may circulate exclusively to purchase food and/or medicines for a maximum</p>	<p>Imports delivery: All drivers and their companions at the time of entry shall present the Unique Central American Declaration, Contract of Merchandise Shipment, Traveler Declaration and the Tracing Form (for CoVid-19 purposes).</p> <p>Temporary import procedures have been established for imports related to</p>	<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/PN%20General%20Practical%20Guidance%20COVID%2019.pdf</p>



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<p>LuisPedro.DelValle@ariaslaw.com Jorge Luis Arenales JorgeLuis.Arenales@ariaslaw.com <i>Updated as of May 18, 2020</i></p>	<p>interest rates, term modifications, and avoid reporting to the credit bureau).</p> <p>Tax: After declaring a state of emergency, the government of Panama enacted Law No. 134 of 2020 (“Law 134”), which allows the Executive Branch to suspend totally or partially the application of tributes of any kind, and defer their payment temporarily. Furthermore, the Ministry of Economy and Finance issued Executive Decree no. 251 of 2020, which grants a term of 120 days following the enforcement of Law No. 134 for the payment of any tax under the competence of the Directorate General of Revenue, without interest, surcharges or fines being triggered. Taxes required to be withheld at source are, however, excluded from this provision. Additionally, the term for filing the Income Tax Return for the fiscal year 2019 is extended until May 30, 2020 for both individuals and legal entities. In said tax returns, the estimated Income Tax taxpayers would have to calculate for fiscal year 2020 may be lower than that of 2019, but no less than 70% thereof.</p> <p>Law N° 139 of April 2, 2020 offers a tax incentive to individuals and legal entities where their contributions to the</p>	<p>Under Executive Decree 95 of April 21, 2020 issued by the Ministry of Labor, the suspension measures have been automatically extended for a 30 days period for companies which have been shut down by the National Government.</p> <p>Companies that have been closed due to the effects of the shutdowns shall request an extension of this suspension, 5 days prior to the original expiration.</p> <p>Working Hours: Also, Decree 71, 2020 was issued to allow companies to reduce the working hours for which an agreement with all workers must be signed.</p>	<p>period of 2 hours a day, men on different days than women.</p> <p>During the last three weeks, the government-imposed curfew on the weekends. Exemptions apply to essential activities.</p>	<p>humanitarian assistance and help.</p>	



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	<p>monetary fund “<i>Panama Solidario</i>” will be 100% deductible from next year’s income statement.</p> <p>Also, Resolution no. 201-2416 of April 9, 2020 issued by the National Directorate Revenue allows taxpayers to submit their ITBMS (VAT) monthly declarations of March, April and May corresponding to 2020 until July 15, 2020.</p> <p>Finally, Resolution no. 201-2418 of April 16, 2020 issued by the General Directorate Revenue enables personal notifications of administrative acts and resolutions issue by the General Directorate of Revenue through the email address registered in the Single Registry of Taxpayers of e-Tax 2.0, valid until duration of the State of Emergency, which are to be considered effective after 5 days from email’s delivery date, with exception of the resolution that initiates coercive procedures.</p>				
<p>Philippines</p> 	<p>Grant of Emergency Powers: RA 11469 or the Bayanihan Act was enacted to grant the President powers to address the pandemic, such as to:</p> <ul style="list-style-type: none"> grant grace periods for loans and rentals; 	<p>Employee Benefits: Private sector employers are “encouraged to adopt a work arrangement that will not require physically reporting for work.” They “should extend financial assistance to their employees” and “may grant prorated 13th month pay.”</p>	<p>Lockdown: A strict home quarantine is observed and public mass transport is suspended. The ECQ, which is scheduled to end on April 30, 2020 for the island of Luzon, has been extended to May 15, 2020 over places considered to be high-risk areas, which includes Metro Manila.</p>	<p>Export Control Suspensions: The government requires manufacturers of certain medical products (which are registered as export enterprises and enjoy tax incentives under special laws</p>	<p>Official Gazette https://www.officialgazette.gov.ph/downloads/2020/03mar/20200316-PROC-929-RRD.pdf https://www.officialgazette.gov.ph/downloads/2020/03mar/20200316-MEMORANDUM-FROM-ES-RRD.pdf</p>



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<p>Rocky Alejandro L. Reyes ralreyes@syCIPLAW.com</p> <p>Hiyasmin H. Lapitan hhlapitan@syCIPLAW.com</p> <p>Kathleen Mae L. Nieto KMLNieto@syCIPLAW.com</p> <p>Severino Miguel B. Sanchez SMBSanchez@syCIPLAW.com</p> <p>Rocky Alejandro L. Reyes ralreyes@syCIPLAW.com</p> <p><i>Updated as of April 27, 2020</i></p>	<ul style="list-style-type: none">• extend deadlines to file returns, pay taxes, and grant tax exemptions;• provide for lower lending rates and incentives; and• regulate certain businesses and industries. <p>Tax Filings and Payment: The deadlines for filing of tax returns, submission of documents, and payment of various national taxes have been extended. If the enhanced community quarantine (ECQ) period (currently until April 30 for the island of Luzon and until May 15 for high-risk areas) will be further extended, the filing and submission of documents and payment of taxes falling within the “enhanced extended period” shall be extended “for 30 calendar days from the lifting of the ECQ.”</p> <p>Insurance Premiums and Coverage: Insurers are encouraged to extend the grace period for premium payments that remain unpaid from March 15, 2020 to April 13, 2020, or up to a later date deemed appropriate by the company, by up to 31 days. Insurers and health maintenance organizations (HMOs) shall extend the coverage of their policies “that will expire [from] March 15, 2020</p>	<p>Private sector employers “should not terminate their employees by reason only of not reporting for work because of the [COVID-19] situation.” The Philippine government is providing social amelioration packages for those affected by the work stoppage.</p> <p>Paid Leave: The government is providing “[a] one-time financial assistance [of] Php 5,000 ... to ... formal sector workers, ... regardless of employment status” who are: (i) receiving reduced regular wage due to the adoption of flexible work arrangements, or (ii) affected by the temporary closure of the employer’s establishment.</p> <p>Small Business Wage Subsidy: The government is providing a wage subsidy of between Php 5,000 to Php 8,000 per month per eligible employee to qualified small businesses that have been affected by the ECQ.</p>	<p>Moderate and low-risk areas will be placed under General Community Quarantine (GCQ) starting May 1, 2020, and the GCQ may be lifted by May 15, 2020, “should no change in the risk level occur.”</p> <p>For places under the GCQ, the general population will still be prohibited from leaving their homes except for purchasing basic necessities. Local government units are also instructed to impose a “night curfew for non-workers.”</p> <p>Business Closures: Government offices and private establishments were ordered closed in connection with the declaration of ECQ over Luzon and other parts of the country. The following however were allowed to continue to operate, subject to the use of skeleton staff and the observation of health and safety measures: (a) establishments providing basic necessities such as hospitals, groceries, pharmacies, banks, and telecommunications facilities, and (b) business process outsourcing companies (BPOs) and export-oriented enterprises.</p> <p>For places under GCQ, additional businesses are allowed to operate such</p>	<p>administered by Investment Promotion Agencies) to supply at least 80% “of their daily production to the procuring entity determined under [the Bayanihan Act].” The regulations also provide that such “local sales of such export enterprises [are] deemed and treated as “export sales”” to enable them to comply with the requirement that their export sales comprise a certain percentage of their total sales.</p> <p>The Philippine Ports Authority prescribed guidelines to expedite the release of refrigerated containers containing medicines. These include the reduction of processing times for approval of permits and licenses for the release thereof and acceptance of online application for permits and licenses and payments of fees.</p> <p>Tax Exemptions on Imports: Importation of essential health equipment and supplies are exempt from value-added tax,</p>	<p>https://www.officialgazette.gov.ph/downloads/2020/03mar/20200318-MEMORANDUM-FROM-ES-RRD.pdf</p> <p>https://www.officialgazette.gov.ph/2020/03/24/republic-act-no-11469/#_blank</p> <p>https://www.officialgazette.gov.ph/downloads/2020/03mar/20200401-IRR-RA-11469-RRD.pdf</p> <p>https://www.officialgazette.gov.ph/downloads/2020/04apr/20200407-MEMORANDUM-FROM-ES-RRD.pdf</p> <p>https://www.officialgazette.gov.ph/downloads/2020/03mar/20200328-JOINT-MEMORANDUM-CIRCULAR-NO-1-S-2020.pdf;</p> <p>Inter-Agency Task Force for the Management of Emerging Infectious Diseases</p> <p>http://www.covid19.gov.ph/wp-content/uploads/2020/03/IATF-20200320-Reso-No-14.pdf</p> <p>http://www.covid19.gov.ph/wp-content/uploads/2020/03/IATF-RESO-13.pdf</p> <p>Bureau of Internal Revenue</p> <p>https://www.bir.gov.ph/images/bir_files/internal_communications_1/</p> <p>Securities and Exchange Commission</p>



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	<p>to April 13, 2020 for another 30 days, subject to the consent of the insured.”</p> <p>Grace period for Payments of Loans: Banks, credit card companies, other lenders shall provide a 30-day grace period for payment of all loans, including credit card payments, falling due within March 17, 2020 to April 12, 2020. The initial 30-day grace period shall automatically be extended if the ECQ period is extended. The Central Bank has issued a memorandum confirming the extension of the grace period in view of the ECQ extension until May 15 for high-risk areas.</p> <p>The extensions of loans are exempt from documentary stamp tax.</p> <p>Grace period for rentals: A minimum 30-day grace period is granted for the payment of rent commercial leases of micro, small and medium enterprises falling due within the ECQ period.</p> <p>The Philippine Ports Authority has granted a minimum of 30-day grace period for its lessees and port terminal operators for "rental dues and concession fees falling within the period of ECQ."</p>		<p>as: (a) low-risk industries, (b) “non-leisure stores” in malls, and (c) public transportation “at a reduced capacity.”</p> <p>Travel Restrictions: Travel Ban: A general travel ban into and out of Metro Manila is imposed.</p> <p>Visas: Visa issuance to foreign nationals and visa-free privileges are suspended except for foreign spouses and children of Filipinos. Foreign nationals may fly out of the country at any time.</p> <p>International: Inbound international passengers from countries with local transmissions of the virus is not allowed.</p> <p>Filipinos abroad, including their foreign spouse and children, and other permanent residents may return to the Philippines anytime, subject to quarantine upon their return.</p> <p>Overseas Filipino workers (OFWs), balikbayans, and foreign nationals may leave the country anytime, provided that (1) “their departure is 24 hours from the time they leave their homes or hotels,” and (2) “[n]o sendoff party will be allowed to accompany departing passengers.”</p>	<p>excise tax, and other fees. Donations of these imported articles for government or non-profit entities created by government agencies are exempt from donor’s tax.</p>	<p>http://www.sec.gov.ph/public-information-2/investors-education-and-information/notices/ http://www.sec.gov.ph/wp-content/uploads/2020/04/2020Notice-Summary-of-Guidelines-on-the-Filing-of-Reports-during-the-ECQ.pdf</p> <p>Department of Finance https://sites.google.com/dof.gov.ph/small-business-wage-subsidy</p> <p>Department of Trade and Industry https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/Advisories/200320_MC20-08.pdf https://www.dti.gov.ph/advisories/jmc2002_dof_dti/?fbclid=IwARONBi0QWeqO8rQzUgw9aKpoCIK6dYFC75vIZ5s5GBnUduOyHgP7Eb2vBMU https://www.dti.gov.ph/advisories/mc2012/</p> <p>Department of Foreign Affairs https://www.dfa.gov.ph/covid-19-advisories/26375-travel-advisory-outbound-travel-restrictions-by-philippine-government-on-foreign-travelers</p> <p>Bangko Sentral ng Pilipinas https://drive.google.com/file/d/1cxL2sseLFjipqK4N54ISHxtfJ61ggOYK/view</p>




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					https://drive.google.com/file/d/1xJWgOEt0DU-lEsmIlf3_iLtTm3685zu7/view Philippine Ports Authority https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/COVID19Resources/COVID-19+Advisories/040320_DOFA-DTI-BOC-PPA+Joint+Administrative+Order+No.+20-01.pdf?fbclid=IwAR3ql8JDOnTXsYPKD_N7QAyV8zK3rrilSOc78zcoJNAITGhvWdJbEdodKgp https://www.ppa.com.ph/
Poland PETERKA PARTNERS <small>THE CEE LAW FIRM</small> Tereza Haasová haasova@peterkapartners.cz Barbora Urbancová urbancova@peterkapartners.pl Dorota Ploskowicz ploskowicz@peterkapartner.pl Agnieszka Siwińska siwinska@peterkapartners.pl	Tax Relief and Postponement: <u>Relief:</u> New regulations enable corporate income taxpayers who bear the negative consequences of COVID-19 to deduct the loss incurred in 2020 from the operating income earned in 2019. <u>Postponement:</u> The following deadlines were postponed due to the pandemic: annual income tax returns and payment of corporate income tax deadline due for 2019 was postponed until 31 May 2020; and advance payment for income tax due to the remuneration paid in March and April was postponed until 1 June 2020.	Remote Work: Employers may instruct the employee to perform work remotely for a specified period of time. Child Care Leave: If the nursery, children’s club, kindergarten or school is closed because of COVID-19, an insured person (e.g., employee) who is absent from work due to the necessity of taking care of a child is entitled to additional paid childcare allowance. Co-Financing: Micro, small and medium-sized enterprises may obtain co-financing from local administration funds for maintaining workplaces.	Travel Restrictions: <u>Border Crossing:</u> The Polish borders can only be crossed by: a) Polish citizens, b) foreigners who are spouses or children of Polish citizens or remain under the constant care of Polish citizens, c) people who have a Pole's Card, d) diplomats, e) persons with the right of permanent or temporary residence in the territory of Poland or work permit, f) foreigners who operate a means of transport for the carriage of goods;	Export Restrictions: During the pandemic, there are restrictions on the disposal of or exportation from Poland of the following specific medical products: TYVEK type coveralls, FFP2 / FFP3 type masks, protectors for shoes (footwear). Any entity that wishes to export or dispose of the covered products must inform voivode (local governmental authority) no later than 36 hours before the planned	http://prawo.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20200000374 http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20200000567/T/D20200567L.pdf http://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20200000695/T/D20200695L.pdf http://dziennikustaw.gov.pl/D2020000087801.pdf https://www.gov.pl/web/koronawirus/3etap



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<p>Magdalena Cenek Oleszycka oleszycka@peterkapartners.cz</p> <p><i>Updated as of May 18, 2020</i></p>	<p>Loan Facilities: <u>Automatic Renewal:</u> If the working capital loan period taken out by the entrepreneur is coming to an end, the entrepreneur shall be able to automatically renew it.</p> <p><u>Postponement / Suspension:</u> Repayment of certain loans may be suspended. The solution is addressed to bank customers who, at the time of the epidemic announcement, were characterized by proper financial credibility, documented credit history and no arrears arising from previously concluded agreements.</p> <p>Commercial Leases: During the prohibition on operating in large scale commercial facilities (with a sales area of over 2,000 sq.m.), the mutual obligations of the parties to the lease agreement, under which the commercial space is used, may continue after expiration of the lease.</p> <p>Subsidies for entrepreneurs: Entrepreneurs whose revenues declined due to COVID-19 epidemic may apply for the repayable subsidies from the Polish Development Fund. Subsidies shall be used for covering costs of conducted business activity. Subsidies may be</p>	<p>Moreover, the employers forced to announce the interruption of work or reducing working time which will not reduce employment may obtain financial benefit from the Guaranteed Employee Benefits Fund to co-finance the employees' remunerations. Such funds may be now obtained for 3 months.</p> <p>Employee Benefits: The deadline for implementing the Employee Capital Plans (PPK) in medium-sized enterprises was postponed.</p> <p>Companies with less than 49 employees may be exempted from obligation to pay social security premiums for March, April and May 2020.</p> <p>Work Conditions: An entrepreneur who has a decrease in turnover and who is not in arrears in settling taxes and social security contributions, may change the working conditions for employees by:</p> <ul style="list-style-type: none">a) limiting uninterrupted daily and weekly rest;b) agreeing to the introduction of an equivalent working time schedule; and	<p>h) persons working or studying abroad Any person crossing the border is obliged to undergo quarantine for 14 days (except for professional drivers, sea and aircraft crew, soldiers, employees working abroad and students studying abroad).</p> <p>Lockdown: People are allowed to leave the house subject to observance of the social distancing rules. The distance from other pedestrians should be at least 2 meters.</p> <p>Face Masks: People must wear protective masks or cover their faces with cloths when visiting public places.</p> <p>Education: All schools and the universities are closed. Kindergartens may be opened since 6 May subject to fulfillment of sanitary restrictions. Since 25 May it is planned to open certain school activities for little children.</p> <p>Business Closures: Most commercial establishments and hotels are opened subject to observance of social distancing and sanitary rules. Restaurants may serve meals subject to observance of sanitary restrictions. Hairdressers may perform services subject to observance of sanitary</p>	<p>export/disposal. The voivode may ask the Prime Minister to ban such sale or disposal.</p>	<p>https://www.gov.pl/web/tarczaantykryzysowa</p>



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	<p>redeemed in large part in case the entrepreneur continues business for the certain period of time. Recipients are allowed to use subsidies for early repayment of loans up to a maximum of 25% of the loan value.</p> <p>Subsidies may not be used for payments to the owner and to persons or entities related to the owner of the enterprise.</p>	<p>c) agreeing to the application of less favorable employment conditions.</p> <p>Foreigners’ Work Permits: The period of validity of work permits for foreigners was extended by law until the end of the 30th day following the end of the epidemic.</p>	<p>restrictions. Gyms and cinemas are still closed. Museums have been reopened.</p> <p>Public Gatherings: All gatherings, meetings, events and assembles of more than 2 persons are prohibited, unless they are part of the same household (workplaces are excluded from that rule).</p>		
<p>Republic of Korea</p> <p> BARUN LAW 법무법인(유한) 바른</p> <p>Joo Hyoung Jang joohyoung.jang@barunlaw.com</p> <p>Jaeyong Shin jaeyong.shin@barunlaw.com</p> <p>Jisu Kim jisu.kim@barunlaw.com</p> <p><i>Updated as of April 23, 2020</i></p>	<p>Economic Stimulus: The financial authority announced the “KRW 100 Trillion +@ Public Welfare Financial Stability Package Program,” and decided to expand the policy funds, loans, and guarantees for small and medium enterprises as well as micro enterprises. Furthermore, on April 22, 2020, the government announced that it will be creating the “Key Industry Stabilization Fund” of at least KRW 40 Trillion and providing it to the enterprises in the 7 largest Key Industries (i.e., aviation, oceanic transport, shipbuilding, automotive, general machinery, electricity, and telecommunication). Support for the liquidity of enterprise has been expanded from micro enterprises and small and medium enterprises to large enterprises.</p>	<p>Flexible Working Environment Incentives: On February 25, 2020, the Ministry of Employment and Labor announced the “Simplification of the Application Process for the Flexible Working Environment” to promote the implementation of flexible working environment, and distributed “Guideline on the Social Distancing within a Business” on March 23, 2020 to aid the flexible working environment, etc.</p> <ul style="list-style-type: none">• Subsidizing the business operators for the amount they spent on establishing the infrastructure for working from home/remote working.• Subsidizing the indirect labor cost arising from the flexible working environment	<p>Business Closures: The Ministry of Health and Welfare announced “Measures to Limit the Operation of the Facilities with Risk of a Collective Infection” as an administrative order, and distributed the limited operation guideline and the operation requirements to the facilities below.</p> <ul style="list-style-type: none">• Religious Facilities• Among the indoor facilities, ball rooms, dance academies, martial art schools, and fitness centers• Entertainment facilities such as a club, colatheque, and entertainment bar• PC cafés, Karaoke, and afterschool care <p>The local government will perform site-inspection of the above facilities to verify that the facilities are conforming to the disinfection rules, and issue</p>	<p>Restrictions on Exportation of Masks: Starting on February 26, 2020, the Ministry of Food and Drug Safety implemented “Emergency Measures to Adjust Supply and Demand of Masks and Hand Sanitizers” to stabilize the supply and demand of masks. Exportation of masks by dealers has been prohibited in principle and exportation by manufactures has been limited to less than 10% of the daily production.</p>	<p>Economic Measures: http://english.moef.go.kr/pc/selectTbPressCenterDtl.do?boardCd=N0001&eq=4880 http://meng.fsc.go.kr/common/pdfs/web/viewer.html?file=/upload/policy/1/20200414155741_f010978c.pdf</p> <p>Labor & Employment Measures: http://www.moel.go.kr/english/poli/poliNewsnews_view.jsp?idx=1555 http://www.moel.go.kr/english/poli/poliNewsnews_view.jsp?idx=1559</p> <p>Health & Safety Measures: http://www.mohw.go.kr/eng/nw/nw0101vw.jsp?PAR_MENU_ID=1007&MENU_ID=100701&page=1&CONT_SEQ=353953 https://www.mois.go.kr/eng/bbs/typ002/commonSelectBoardArticle.do?</p>



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	<p>Extension of Loan Maturity Dates: The Financial Services Commission, the Financial Supervisory Service, and the financial associations announced the “Guideline on Maturity Date Extension for the Debt Principal Repayment and Postponement of the Interest Repayment” concerned with the small and medium enterprises and micro enterprises, which has been in effect since April 1, 2020. The Guideline extends the maturity date of the principal and postpones the repayment of the interest by at least 6 months for the loans made to small and medium enterprises and individual business operators that mature on or before September 30, 2020.</p> <p>Exemption for Misconduct in Financial Services: The Financial Services Commission and the Financial Supervisory Service announced the “Overall Amendment Plan for the Exemption Policy of the Financial Sector” (April 6, 2020). The main contents are:</p> <ul style="list-style-type: none">• Designation of subjects of the exemption (i.e., providing financial support to companies that have suffered from a disaster and micro enterprises, etc.)• Introduction of exemption presumption policy with respect to the	<ul style="list-style-type: none">• Subsidizing the family care leave expenses <p>Subsidizing Paid Leave Expenses: According to the “Infectious Disease Control and Prevention Act,” in case an employee is hospitalized or quarantined by the health authority, the business operator may provide a paid leave to the employee during the period of the hospitalization or quarantine. The employer shall not terminate the employment or otherwise unfavorably treat the employee based on the paid leave. Furthermore, the employer shall not terminate the employee during the paid leave.</p> <p>Starting from February 17, 2020, the government is subsidizing the business operators who provided paid leave to the employees and is providing living expense support to the employees who did not use paid leave during the hospitalization/quarantine. If a business operator has received a government subsidy for the paid leave, the business operator must provide a paid leave pursuant to the Infectious Disease Control and Prevention Act.</p>	<p>administrative guidance and administrative order to those that are in violation of the rules.</p> <p>Self-Quarantine of Overseas Arrivals: From April 1, 2020, all overseas arrivals shall self-quarantine themselves for 14 days. All foreigners who seek to stay for a short period time for the purpose of travel, etc. shall be quarantined for 14 days except when the visit is for the national/public interest.</p> <p>Remote Medicare: The Ministry of Health and Welfare announced “Public Reassurance Hospital Program” that has entered into effect on February 22, 2020. The Program temporarily allows telemedicine and enables patients to consult physicians and receive prescriptions via telephone, etc. without physically visiting healthcare providers.</p>		<p>bbsId=BBSMSTR_000000000022&nttlId=76748 http://www.mohw.go.kr/eng/nw/nw0101vw.jsp?PAR_MENU_ID=1007&MENU_ID=100701&page=2&CONT_SEQ=353124</p> <p>Export/Import Measures on Medical Supplies: http://www.koreaherald.com/view.php?ud=20200305000730</p>



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	<p>executives and employees of a financial company</p> <ul style="list-style-type: none">• New establishment of the exemption committee <p>Tax: The Restriction of Special Taxation Act has been amended to minimize the impact of COVID 19 and overcome the crisis early. The amendment provides the below for 2020 only.</p> <ul style="list-style-type: none">• Approximately doubling increase of the special tax deduction amount for the small and medium enterprises located at the infectious disease special disaster area.• Increase of the reference amount for the VAT exemption of a simplified tax payer• Reduction of the VAT rate of an individual business operator whose annual revenue is less than KRW 80 million to a level similar to that of a simplified taxpayer.• In case a lessor voluntarily reduces the rent, deduction of 50% of the amount reduced in the first half of 2020 from the lessor’s income/corporate tax.• Approximately doubling increase of the income tax deduction rate with respect to the amount spent using debit/credit card, etc.	<p>Subsidizing Measure to Maintain the Employment: Partial subsidization of the labor costs, in case a business operator, who is forced to adjust the employment due to the temporary financial difficulties arising out of COVID 19, takes a measure to maintain the employments such as temporary shutdown, leave of absence, etc.</p> <p>Employee Benefits: On March 30, 2020, the government announced the “Plan to Reduce the Burden of Social Insurance Premium, etc.” that extends the payment due date/reduces the amount of the National Pension, employment Insurance, worker’s compensation, and health insurance for the low income class, micro enterprise, and self-employed that has suffered from COVID 19.</p>			



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<p>Russia</p> <p>ALRUD</p> <p>Alekseyev, Maxim MAlekseyev@alrud.com Ostroukhov, Boris BOstroukhov@alrud.com Luong, Elena eluong@alrud.com</p> <p><i>Updated as of May 4, 2020</i></p>	<p>Loan and Credit Deferrals: On April 03, 2020, the Government adopted a List of industries most affected by COVID-19, which includes transport, culture and entertainment, sport and recreation, tourism, hotels, restaurants, extended and private education, event management, personal services. These companies may apply to the banks for credit payment deferral till September 30, 2020. This list was supplemented by a few industries a few times after adoption.</p> <p>Stress Testing to receive the State Support: According to the Government Decree as of May 10, 2020 companies included in the list of industries most affected by COVID-19, should be stress tested. The companies may receive state support only in case they are in the risk zone on the results of such testing.</p> <p>Ban on Insolvency Cases: On April 3, 2020 the government introduced a half-year ban on opening insolvency cases against specific companies and industries:</p> <ul style="list-style-type: none">• essential enterprises,• strategic companies, and• small-and-medium enterprises (SME) strongly affected by COVID-19.	<p>Remote Work: Employees of continuously operating organizations, as well as organizations listed in the previous paragraphs, can continue working during the shutdown period (if company’s activity is not suspended) in ordinary regimes. The company shall properly formalize its decision and report to the authorities. Employees of organizations that are not related to organizations that continue working during the non-working regime cannot be obliged to work during the non-working period, however they can work remotely upon mutual consent. The employee’s transfer to the remote work during the non-working period shall be duly formalized and reported. However, as the temporary rule, the formalization of transfer to remote work is allowed in the electronic form.</p> <p>In Moscow and Moscow region, employers at their own expense shall ensure testing not less than 10% of employees on COVID-19 every half month. In Moscow, employers shall also measure employees’ temperature every 4 hours and ensure sampling of blood of at least 10% employees on COVID-19 antibodies (testing itself will</p>	<p>Business Closures: The period of nationwide “non-working period” ended on May 11. Starting from May 12, regions at their discretion may suspend the activity in some industries. Nevertheless, the following companies can continue working in accordance with the Decree of the president:</p> <ul style="list-style-type: none">• continuously operating organizations;• medical and pharmacy;• food and essential goods;• emergency work in emergency situations;• with activities related to the protection of public health and the prevention of the spread of coronavirus infection;• production and consumption waste management;• housing and communal services to the population;• petroleum products supply systems; organizations that provide financial services in terms of emergency functions);• organizations engaged in emergency repair and urgent loading/uploading works and carry out transport services for the population;	<p>Disinfectants, PPE, Medical Products: On March 24, 2020 the EEC adopted the resolution on restrictions of export from the EAEU of individual protective means, disinfecting means and medical products. This restriction will be effective until September 30, 2020.</p> <p>Import Facilities: On April 3, 2020 the EAEU approved the list of so-called “critical imports” which will be released from import duties up to June 30, 2020. Besides, these goods will have priority during customs clearance over other products. The list includes agriculture products, certain medicines and medical equipment and their parts.</p> <p>On April 3, 2020 the EAEU also decided on a temporary basis to simplify the use of CoO certificates issued by the developing countries.</p> <p>Cancellation of Some Export Controls: On April 30, 2020</p>	<p>http://government.ru/en/news/</p>




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	<p>Additional Measures for SMEs: (introduced in March – April 2020):</p> <ul style="list-style-type: none">• reduction of insurance premium payments from 30% to 15%;• on April 24 Government provided SME most affected by COVID-19 with the deferral of insurance premium payments up to 6 months;• earlier such deferral was also provided in respect of organization profits tax;• deferral on lease payments on all types of property; (if lessee is included in the list of most affected industries described above, he may conclude the additional agreements to the lease contracts providing the deferral on lease payments for 2020);• The Government provided SME included in the list with the right to receive the interest free credits to pay salaries;• suspension of audit and inspections, and others. <p>The Government supported Russian airlines: The Government issued a Decree that provided Russian airlines with a right to receive the subsidies to compensate in</p>	<p>be at the expense of the regional budget).</p>	<p>Other organizations can continue operations based on regional regulations. In Moscow, work can be continued by organizations and individual entrepreneurs, which are not directly prohibited to work (e.g. construction enterprises).</p> <p>Regional Level of Dealing with COVID-19: According to the President’s public announcement as of April 2, all relevant restrictions are taken at the level of the Federal Regions.</p> <p>Self-Isolation at Federal and Regional Level: According to the Decree of the President all people of age 65 and older, as well as people with chronic diseases, the list of which is attached to the Decree, must be self-isolated at their homes until all measures against COVID-19 will be cancelled. All other restrictions and limitations can be established at the regional level.</p> <p>Social distancing of 1.5 meters.</p> <p>In the majority of regions, people must not leave their place of residence or stay, with the exception of cases of need for emergency medical care, moving to or from work, or relocation directly related</p>	<p>Russian Government adopted the resolution canceling the temporary restrictions in relation to export certain medical means including medical masks.</p>	



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>part the salaries, lease payments, and to support operating business. The total value of such subsidies is RUB 23.4 billion.</p> <p>Public Procurements: The Government issued exhaustive lists of types of goods of foreign origin, public procurements of which are prohibited or limited. Prohibition does not apply to 1) the goods produced in Eurasian Economic Union; 2) types of goods that are not produced in Russia; 3) procurements in the amount less than RUR 1 million; 4) procurements of 1 unit of the good in the amount less than RUR 100 000; 5) procurements of the spare parts; 6) procurements conducted by Federal Security Service; Federal Guard Service; Ministry of Internal Affairs; Foreign Intelligence Service; Administrative Directorate of the President and National Guard.</p> <p>The Government increased the value of advance payments for the purposes of public procurement from 30% to 50%.</p>		<p>to the implementation of activities that are not suspended. Otherwise, the only good cause for leaving a house is visiting the nearest place of purchase of goods, works, services, pet walking at a distance not exceeding 100 meters from the place of residence or stay, waste disposal to the nearest waste storage sites.</p> <p>In Moscow and some other regions individuals shall wear masks and gloves at public places and workplaces.</p> <p>Mitigation of restrictions: Starting from May 12, regions may mitigate current limitations in accordance with epidemiological indicators and three-stage plan approved at the federal level:</p> <ul style="list-style-type: none">• <u>First stage:</u> outdoor activities and the reopening personal services businesses and non-grocery retail will be permitted (with limits on space and maximum numbers of people);• <u>Second stage:</u> some schools and universities may reopen in addition to the above, and the opening space restrictions will be relaxed;• <u>Third stage:</u> the above businesses can operate without restriction and		



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
			restaurants; parks and hotels may reopen.		
<p>South Africa</p>  <p>Vanessa van Coppenhagen vvancoppenhagen@ensafrica.com Pippa Reyburn preyburn@ensafrica.com</p> <p><i>Updated as of May 5, 2020</i></p>	<p>Stimulus Package: The Industrial Development Corporation (IDC), with the Department of Trade, Industry and Competition, has put a package together of more than R3 billion for industrial funding to: assist vulnerable firms; fast-track financing for companies critical to efforts to fight the virus and its economic impact (IDC COVID-19 Essential Supplies Intervention). The relief comes in the form of trade finance to import essential medical products and working capital and equipment and machinery. Priority areas for funding include: food security by prioritizing support to agriculture and food value chains; tourism sector support for working capital; bridging finance to support supply chain interruptions; working capital to ensure energy security by supporting suppliers of primary energy; and working capital and bridging finance to SMEs that provide components to car-makers. IDC is engaging industry players to address surges in demand.</p> <p>Liquidity Strategy: The Central Bank (South African Reserve Bank) announced that it will restructure its market liquidity</p>	<p>Employee Benefits: If an employer temporarily shuts down its operations or part of its operations for a period of 3 months or less as a result of the COVID-19 pandemic, the employer will qualify for temporary relief benefits for its employees. Affected employees will qualify to receive salary benefits from the UIF during the temporary closure of the company. The salary to be taken into account in calculating the benefit will be capped at a maximum of ZAR17 712 per month per employee. The employer must be registered with the Unemployment Insurance Fund (UIF) and must comply with the application procedure.</p> <p>Employees who are required to take annual leave due to the COVID-19 pandemic are eligible to receive benefits from the UIF. Employers are required to apply for benefits on behalf of affected employees. Employers who have required employees to take annual leave during the period of lockdown in terms of section 22(1)(b) of the Basic Conditions of Employment Act, 1997 may set off</p>	<p>Alert Levels: South African government identified 5 alert levels that determine the measures to contain the spread of COVID-19</p> <p>Different provinces may have different alert levels.</p> <p>AL4 (extreme precautions) is currently applicable from May 1, 2020 and the regulations described below apply during AL4.</p> <p>General measures to contain the spread of COVID-19: the use of cloth face masks when in a public place is mandatory and employers must provide these to employees who may come into direct contact with the public; physical distancing, sanitation obligations and entry restrictions at stores; designation of compliance employees; enabling remote working; regulation of measures to promote physical distancing in the workplace; minimized personal contact for courier delivery.</p> <p>Restrictions on movement: Confinement to residence, subject to limited exceptions including to perform AL4</p>	<p>Export Controls: As of March 27, 2020, the Minister of Trade, Industry and Competition imposed a permit requirement on the export of alcohol-based hand sanitizer, face masks, including gas masks, hydroxychloroquine, human albumin and a number of vaccines.</p> <p>Cargo may be transported within and outside of South Africa of essential goods for import, as described below and for the import of materials and components required for manufacturing activities allowed under AL4; and permitted goods for export as described below.</p> <p><u>Essential Goods for Import:</u></p> <p>Food products, including non-alcoholic beverages and animal feed; Cleaning and hygiene products; Baby and toddler care products; Personal</p>	<p>Regulations in terms of section 27(2) of the Disaster Management Act, 2002 (published under GG 43258, dated and 29 April 2020)</p> <p>https://www.gov.za/Coronavirus</p> <p>https://www.resbank.co.za</p> <p>https://www.solidarityfund.co.za</p>



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	<p>management strategy, which will give some relief to banks and funding markets impacted by COVID-19. It will begin buying an unspecified amount of government bonds to ease the severe liquidity crunch.</p> <p>The South African Reserve Banks and the Financial Sector Conduct Authority also issued a ‘Joint Communication 1 of 2020’ setting out their responses to the COVID-19 pandemic, and observed and predicted impacts it has, or is likely to have, on the economy and the insurance industry. The Joint Communication outlines some of the regulatory and supervisory actions that the Authorities are implementing.</p> <p>Solidarity Fund: The Solidarity Fund is a public-private donations-based initiative which aims to take action to prevent the spread of COVID-19, detect and understand the magnitude of the disease, care for persons in hospital or needing medical care as a result of the virus, and support those whose lives have been disrupted by the pandemic. The Fund has been established as a vehicle through which individuals and organizations will be able to support these efforts through secure, tax-deductible donations. The Fund will</p>	<p>any amount received from the UIF as a COVID-19 benefit against the amount paid to the employee in respect of annual leave provided that the employee is credited with the proportionate entitlement to paid annual leave in future. Employers are urged to pay employees and reimburse or set off such payment against the COVID-19 benefits claimed from UIF (Note: This is in terms of an Amendment to the Directives which was signed by the Minister of Employment and Labour on April 16, 2020 but has not been published on the Government Gazette apparently due to a delay in printing.)</p> <p>The UIF also has a ‘reduced working time’ benefit which was introduced in 2018. “A contributor employed in any sector who loses his or her income due to reduced working time, despite being employed, is entitled to benefits if the contributor’s total income falls below the benefit level that the contributor would have received if he or she had become wholly unemployed, subject to that contributor having enough credits.”</p>	<p>essential/ permitted services or buy AL4 permitted goods; curfew between 20h00 and 05h00 daily;</p> <p>All borders are closed during the period of AL4, except for designated ports of entry for the transportation of fuel, essential/permitted cargo and goods during AL4, for persons requiring emergency medical attention for a life-threatening condition and flights which are specifically authorized for the repatriation of South African citizens to South Africa, and the repatriation of foreign nationals in South Africa, to their home countries.</p> <p>Prohibition against movement between provinces, metropolitan and district areas, subject to limited exceptions.</p> <p>Operation of public transportation was resumed subject to hygiene conditions and exposure limitation measures.</p> <p>Public Gatherings: Gatherings (except for funerals and when at a workplace, buying essential/ permitted goods and services, all subject to restrictions) are prohibited.</p>	<p>toiletries; Medical and hospital supplies, equipment and PPE; Fuel, including coal, wood, paraffin and gas; Hardware, components and supplies; Components for aftersales vehicle services; Chemicals, packaging and ancillary products; Textiles required to produce face masks and other PPE; ICT Equipment to facilitate work from home arrangements including computers, mobile telephones and other home office equipment.</p> <p><u>Permitted Goods for Export:</u></p> <p>Agricultural, agro-processing, forestry and fishing products; Manufacturing products and mining products permitted for production under AL4 subject to Ministerial direction.</p>	



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	<p>operate with the highest principles of corporate governance and through an independent Board. The activities of the Solidarity Fund are intended to complement State interventions and provide critical gap funding to accelerate the delivery of critical interventions benefitting the most vulnerable.</p> <p>Joint Communication 2 of 2020 was issued on April 21, 2020 and sets out the supervisory body responses of the Prudential Authority, the National Payment System Department, the Financial Surveillance Department of the South African Reserve Bank, and the Financial Sector Conduct Authority (jointly referred to as the Authorities) having consulted the Financial Intelligence Centre (FIC) regarding the COVID-19 pandemic. This response focuses on the observed and possible impact of the pandemic on South African accountable institutions (AIs) which are supervised by the Authorities. It also relates to ensuring the compliance of AIs with their legislative obligations in terms of the Financial Intelligence Centre Act, Act 38 of 2001.</p>	<p>If an employee is quarantined for 14 days due to COVID-19, the employee will qualify for illness benefits.</p> <p>Workers Compensation: On 20 March 2020, COVID-19 was classified as an occupationally acquired disease under the Compensation for Occupational Injuries and Diseases Act, 1993. Therefore, employees who contract COVID-19 arising out of and in the course of their employment may claim compensation from the Compensation Fund.</p> <p>Employee Tax: The President of South Africa announced that the government was considering putting in place certain tax measures to alleviate the hardship caused by the COVID-19 pandemic to employers and to avoid resultant job losses.</p> <p>These measures were published on March 29, 2020 in the Draft Disaster Management Tax Relief Bill and the Draft Disaster Management Tax Relief Administration Bill, 2020, published for comment and not yet promulgated.</p>	<p>Education: Schools closed from March 18, 2020, initially to April 30, 2020, which has been extended until further notice.</p> <p>Liquor and tobacco products: prohibited</p> <p>Operation of economic sectors: Only certain categories of businesses may operate. To ensure the continuous supply of energy and petroleum products to such categories of businesses, collieries supplying Eskom (the state-owned energy provider) and refineries and energy/ fuel providers may operate at full capacity. Mining operations may scale up to 50% employment.</p> <p>A list of these categories of businesses, which comprise essential services as supplemented by permitted services under AL4, is set out below. These categories are further regulated and qualified.</p> <p>Persons performing an essential/ permitted service must obtain a prescribed permit from the head of the institution.</p> <p>Essential Services: Medical, Health (including Mental Health), Laboratory;</p>		



	<p>Government loan guarantee scheme On April 21, 2020, President Ramaphosa announced the creation of a R200bn loan guarantee scheme designed to help banks and smaller / medium size businesses. The loan scheme will help banks to continue providing relief to businesses under duress by rolling loans on favorable terms. It is understood that two elements will form the basis of the loan guarantee scheme. The first is a pool of R200bn which will be made available to the banks through a special facility provided by the South African Reserve Bank. Banks will borrow from the Reserve Bank at the repo rate – currently 4.25% – or far below that. These funds would be earmarked for banks to continue lending to businesses impacted by the lockdown, at favorable rates. All businesses with a turnover of R300m per year or less would be eligible for relief in the initial phase. Secondly, there will be a separate R32bn COVID-19 loan guarantee fund, which would be backed by government and would undertake to absorb as much as 80% of any losses incurred by the banks stemming from COVID-19 loans. A Reserve Bank directive with the precise details is expected in the coming days.</p> <p>Prohibitions on evictions: Evictions may be sought by order of court but court</p>	<p>Accordingly, following measures have been proposed to provide relief to employers and employees for an interim period of four months commencing on April 1, 2020:</p> <ul style="list-style-type: none">• a tax subsidy, Employment Tax Incentive (“ETI”), of up to ZAR750 per month for the next 4 months for private sector employees who earn under ZAR6 500;• accelerated payments of employment tax incentive reimbursements by the South African Revenue Service (“SARS”) from twice a year to monthly; and• tax deferment of 20 % of the employee’s tax liabilities over 4 months and a portion of their provisional corporate income tax payments without penalties or interest over the next six months for compliant businesses with a turnover of less than ZAR50-million. <p>On March 29, 2020, the National Treasury released a draft document containing explanatory notes on the proposed tax measures in light of the national state of disaster.</p> <p>Draft Bills to give effect to the above measures, are expected to be released for public comment soon.</p>	<p>Disaster Management, Fire Prevention, Fire Fighting and Emergency services; police;</p> <p>Grocery stores and wholesale produce markets and permitted informal food traders; Care services and social relief; Newspaper, broadcasting and telecommunication infrastructure and services; Production and sale of any chemicals, hygiene products, pharmaceuticals for the medical or retail sector; Gold, gold refinery, coal and mining;</p> <p>Transportation and shipping services rendering essential services and goods;</p> <p>Production, manufacturing, supply, logistics, transport, delivery, critical maintenance and repair in relation to the rendering of essential services including components and equipment;</p> <p>Call centers necessary to provide health, safety, social support, government and financial services;</p> <p>Permitted Services Agriculture, Hunting Forestry and Fishing Electricity, Gas and Water Supply Manufacturing; Construction and Related Services (including Trades Persons) Wholesale and Retail Trade, Covering Stores, Spaza Shops, e-Commerce and</p>		
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Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	orders granted are suspended until the last day of AL4.		Informal Traders; Information and Communication Services; Media and Entertainment Services; Financial and Business Services; Limited Accommodation and Food Service Activities; Limited Transport, Storage and Communication Services; Mining and Quarrying; Repair and Related Emergency Services; Supply Chains; Limited Private Household's Employment; Public Administration, Government Services and Other Arms of the State; Health, Social and Personal Services; Education Services, permitted on prescribed dates and schedule.		
<p>Spain</p> <p>G A _ P</p> <p>Gómez-Acebo & Pombo</p> <p>Jose Angel Cano jacano@ga-p.com</p> <p><i>Updated as of May 25, 2020</i></p>	<p>Bank Guarantees: The European Commission has approved a temporary framework for state aid measures to support the economy. In this context, one of the measures announced in Royal Decree-Law 8/2020 of March 17 is on urgent extraordinary measures to deal with the economic and social impact of COVID-19. The government also announced a line of bank guarantees (avales) by the State for financing granted by financial entities, for an amount of up to €100 billion.</p> <p>Spanish Government has activated three tranches of this line of bank guarantees,</p>	<p>Prohibition of Dismissal: Royal Decree 9/2020 was adopted as of March 27, by which complementary measures are adopted, in the labour field to mitigate the effects derived from COVID-19. This new Royal Decree-law outlines, corrects and adds new provisions in the framework of the health alert. The main resolution is the "prohibition" of dismissals for reasons linked to force majeure and/or for economic, productive, organizational or technical reasons linked to COVID-19.</p> <p>Non-Essential Employee Benefits: Royal Decree-Law 10/2020, of March</p>	<p>Lockdown Lifted: The Spanish Government plan issued on April 28th to de-escalate the measures taken as a consequence of the COVID-19 outbreak is structured in 4 phases with a duration of 2 weeks per phase. The de-escalation will be carried out based on the control of the pandemic in each province and islands and at the speed allowed by the health situation in that area, in accordance with objective criteria. The process will not be uniform, but asymmetric and with different speeds.</p> <p>The state of alarm is extended until June 7.</p>	<p>Medical Masks: Resolution of March 20, 2020, from the General Secretariat for Industry and Small and Medium-sized Enterprises ("BOE" No. 77, March 20, 2020), supports alternative specifications to EPI masks with marking European CE. Consequently, and exceptionally, the commercialization of masks without CE marking is accepted, but that meets the conditions set forth in the aforementioned resolution.</p>	<p>http://www.mscbs.gob.es/en</p> <p>https://www.ga-p.com/en/publications/analysis-of-the-state-aid-approved-by-the-spanish-autonomous-communities-to-try-to-mitigate-the-impact-of-covid-19/</p> <p>https://www.ga-p.com/en/publications/covid-19-y-efectos-contractuales-2/</p>



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	<p>managed by the Instituto de Crédito Oficial (“ICO”) and amounts to €80 billion.</p> <p>Suspension of Deregulation Scheme: Royal Decree-law 8/2020, of March 17, introduced a new Art. 7 bis in the Capital Movements and Financial Transactions with Foreign Countries Act 19/2003 of July 4, modifying in certain cases the model for screening foreign investments, changing in such cases the current general system of deregulation by requiring express ex ante authorization to carry out such investments.</p> <p>Tax Deferment: Entities with a volume of transactions below €6,010,121.04 in 2019 may defer their tax debts (including withholdings, Value Added Tax, and Corporate Income Tax instalments) of less than €30,000 (in total)) for a period of 6 months, without any need to provide guarantees and without interest during the first 3 months (see RDL 7/2020 in the section on state taxes), provided that such tax debts arise from tax filings whose deadline falls between March 13 and May 30, 2020.</p> <p>The deadline for payment of tax debts resulting from tax filings or previously</p>	<p>29, the non-essential employees to whom this rule is applicable enjoy a recoverable paid leave, mandatory, between March 30 and April 9, 2020, inclusive.</p> <p>Royal Decree-law 9/2020, of 27 March, adopted supplementary measures that correct and add new employment provisions in the context of the health emergency.</p>	<p>Corporate Meetings: It is allowed for unlisted companies to hold online and phone general meetings and board meetings.</p> <p>Face Masks: Wearing masks in the street and closed spaces it is compulsory with limited exceptions.</p>	<p>Hydroxychloroquine and Chloroquine Phosphate: The Spanish Agency for Medicines and Health Products (AEMPS) controls the distribution of hydroxychloroquine and chloroquine phosphate for COVID-19 in the Hospitals in order to control its stock in the face of the growing demand to treat the disease of COVID-19.</p> <p>Manufacturing: Order SND / 326/2020, of April 6, establishes special measures for the granting of licenses to operate facilities and for the commissioning of certain medical devices (in particular, masks and surgical gowns) without CE marking.</p>	



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	<p>approved payment installments not due as of March 18, 2020, has been extended to April 30, 2020. Deadline for tax debts due by March 18, 2020, were extended to May 20, 2020.</p> <p>Autonomous Communities: There are many economic and tax measures approved by the governments of the Spanish autonomous communities to help companies and the self-employed mitigate the impact of the COVID-19 health crisis.</p>				
<p>Thailand</p> <p>Tilleke & Gibbins</p> <p>John Frangos john.f@tilleke.com</p> <p><i>Updated as of June 1, 2020</i></p>	<p>Tax reductions: Withholding tax reduced from 3% to 1.5% on payment for services, hire of work, certain commissions, and professional fees for payments made from April 1, 2020, to September 30, 2020, increasing to 2% from October 1, 2020, to December 31, 2021. Individuals may claim a higher health insurance allowance.</p> <p>Tax Deductions: Eligible small and medium enterprises (SMEs) can claim a 150% deduction for actual loan interest paid in April to December 2020. SME employers can deduct 300% of eligible salary costs paid to employees from April to July 2020.</p>	<p>Reduction in Contributions: The Board of the Social Security Office granted a three-month reduction in the level of contributions to the social security fund for both employers (reduced to 4%) and employees (reduced to 1%), effective through May 2020.</p> <p>Paid Leave / Force Majeure: The Social Security Office (SSO) has revised their definition of force majeure to include hazards from the COVID-19 pandemic. This enables the SSO to pay partial wages to employees who have to cease working temporarily between March 1 and August 31, 2020, and who do not receive wages from the</p>	<p>Business closures: Most business categories and public spaces have tentatively been allowed to reopen, provided they strictly observe the required precautionary measures.</p> <p>Public Gatherings: Public gatherings are banned under the Emergency Decree, which has been extended to May 31 and may be renewed if deemed necessary.</p> <p>Curfew measures are in effect nationwide.</p> <p>Travel restrictions: All incoming international commercial flights are banned through June 30, 2020, and land borders are closed or severely restricted. Foreign nationals are not allowed into</p>	<p>Export Controls: Exporting of masks is banned regardless of shipment size.</p> <p>Import Facilities: Import duties are exempted on goods imported by September 30, 2020, for the treatment, diagnosis, or prevention of COVID-19.</p>	<p>https://www.tilleke.com/resources/covid-19-resource-center</p>



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	<p>Tax Exemptions: Eligible medical and public health personnel involved in the prevention or treatment of COVID-19 are granted exemptions for special pay in 2020. Debtors are granted exemption from income tax on forgiven debts, and exemption from various taxes imposed on transfers of immovable property collateral to a third party under circumstances prescribed by the director-general of the Revenue Department. Both debtors and creditors are granted exemptions from various taxes on transactions or instruments related to debt restructuring.</p> <p>Extensions and Scheduling adjustments: Filing extensions granted for corporate income tax (limited), excise tax, and personal income tax. The Revenue Department will consider other tax extensions for affected businesses on a case-by-case basis. Eligible domestic businesses will receive any VAT refund owed within 15 days of filing online, or 45 days of filing manually. For businesses that take advantage of online filing for their monthly (March–August 2020) withholding tax, VAT, and specific business tax, the filing deadlines are extended by approximately two weeks each time.</p>	<p>employer during the temporary cessation. For cases of termination due to COVID-19 between March 1, 2020, and February 28, 2021, the SSO will pay partial wages to the qualifying former employees. However, these measures do not grant employers blanket discretion to cease operations without paying wages, temporarily or permanently; actual requirements must be determined on a case-by-case basis. According to current labor law, employers who decide to temporarily cease operations must pay 75% wages. As for unavoidable layoffs, they must follow the standard timing and remuneration requirements for Thailand.</p>	<p>the country (other than a few very limited exceptions), and Thai citizens overseas may only enter the country if they have a medical certificate confirming fitness issued within the previous 72 hours. Visa holders already inside the country are granted an automatic extension until July 31, 2020.</p> <p>Corporate Meetings: Board and shareholders’ meetings may now be conducted fully electronically, as the previous in-person quorum requirement and the requirement that remote attendees be inside Thailand have been canceled. Attendees may now participate from anywhere in the world. Attendees’ identities must be verified, and records must be kept, including a full audio or audiovisual recording of the meeting.</p> <p>Business Closures:</p> <ul style="list-style-type: none">• restaurants (except take-away services);• shopping malls (except supermarkets and pharmacies);• markets (except for fresh markets);• exhibition halls;• schools and educational institutions;• barbers, beauty salons, and tattoo shops;		



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	<p>Loan Facilities: Effective March 23, 2020, the Bank of Thailand (BOT) lowered the policy rate by 0.25 percentage points to 0.75%. On April 7, the BOT announced a six-month loan payment holiday for all SMEs with a credit line not exceeding THB 100 million. Soft loans—at a concessional rate of 2% per annum and interest-free for the first six months—are available to SMEs with a credit line not exceeding THB 500 million. The usual mortgage registration fee has been waived for loans of this type.</p> <p>Utilities: The Ministry of Energy has announced a reduction in electricity bills through the May 2020 billing cycle, with the formula for reduction depending on the amount of electricity used.</p>		<ul style="list-style-type: none">• game and internet shops;• golf courses and sports clubs;• beauty and cosmetic clinics, spas, massage parlors, and saunas;• theaters;• boxing stadiums and schools and horse racing clubs; and• other establishments similar to the above.		
<p>Turkey</p> <p>PAE</p> <p>Kerim Pelister kerim.pelister@pae-law.com Emre Atayilmaz emre.atayilmaz@pae-law.com</p>	<p>Economic Stimulus: On March 18, 2020, President Recep Tayyip announced an economic stimulus package worth 100 billion liras (approximately \$15.4 billion).</p> <p>Lease Payments: Failure to pay rentals for commercial real estate between 13 March 2020 and 30 June 2020 will not constitute a cause for termination of the lease agreement. This provision will be implemented with a retrospective effect of March 1, 2020.</p>	<p>Social Security Premiums: Social security premium payment obligations for employers in certain sectors are deferred.</p> <p>Short Term Employment Allowance: Employee-support system which might be applied in case of temporary shortening of the work period partially or as a whole by at least one-third due to suspension of operation for at least 4 weeks caused by an economic,</p>	<p>Curfew: Curfew will remain in place for the time being. Accordingly, the lockdown that has been applicable to 15 provinces during weekends is extended to the weekend of May 30th and May 31st. Certain metropolitan cities are starting to be exempt from the curfew. In that regard, the curfew was imposed on 23 metropolitan cities and Zonguldak starting from May 8, 2020 and May 10, 2020. The curfew was extended from</p>	<p>Export Controls: On March 4, 2020, the government imposed a permit requirement on the exports of protective masks; medical and surgical masks; overalls, protective workwear and liquid proof protective aprons; safety goggles; and medical gloves.</p> <p>On March 18, 2020, the government imposed a</p>	<p>https://www.cnnturk.com/video/turkiye/son-dakika-cumhurbaskani-erdogan-yeni-tedbirleri-acikladi-20-yas-altina-sokaga-cikma-yasagi</p> <p>https://www.globaltradealert.org/intervention/78802/export-licensing-requirement/turkey-the-governments-controls-the-exports-of-certain-products-used-to-cope-with-the-coronavirus-pandemic</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
Updated as of May 18, 2020	<p>Tax: The payment of withholding and value added tax returns and social security contributions for April, May and June have been postponed for 6 months in certain sectors including retail, shopping malls, iron & steel, automotive, logistics & transportation, cinema & theatre, accommodation, food & beverage, textile & garment and event-organizations.</p> <p>Annual advertisement and environment taxes of enterprises that have been forced to close or have not been able to continue business activities, will not be collected during this period.</p> <p>Distribution of Dividends: Distribution of dividends by Turkish companies with share capital has been restricted until September 30, 2020. Companies are still allowed to distribute up to 25% of their profits for 2019 as dividends; however, the previous years’ profits and the distributable reserves shall not be distributed to the shareholders nor is the general assembly allowed to authorize the company’s board of directors to distribute advance dividends. If the general assembly had already decided to distribute dividends for the 2019 fiscal</p>	<p>sectoral or regional crisis or a force majeure situation is activated. The scope of employees who may take benefit from the Short-term Employment Allowance system is broadened.</p> <p>The applications of the Short-Term Employment Allowance will be concluded based on the statements of employers and without completing the necessary requirements for eligibility assessments for within 60 days starting from the application date. The assessment for eligibility will be concluded later and any surplus or inadequate payments made based on the incorrect information and documents provided by employers will be collected from those employers with penalty.</p> <p>Prohibition on Termination: Employment contracts may not be terminated by employers for a period of 3 months, excluding cases where termination is made due to actions contradictory to the ethics and goodwill rules applicable the workplace. Employers may request that employees go on unpaid leave.</p>	<p>May 15, 2020 to May 19, 2020 and this time imposed on 14 metropolitan cities and Zonguldak. National curfew was implemented from May23, 2020 to May 26, 2020 due to public holiday.</p> <p>The curfew imposed on individuals under the age of 20, over the age of 65 and those with chronic diseases are eased. Individuals over the age of 65 (including those of 65 years old) and those who suffer from chronic diseases, are allowed to go out for a walk within their neighbourhood on May 10, 2020 and May 17, 2020 for a couple of hours. Accordingly, individuals under the age of 15 on May 13, 2020; and individuals between the ages of 15 and 20 on May 15, 2020 are allowed to go outside between 11:00 a.m. and 3:00 p.m.</p> <p>Stay at Home Orders: Individuals under the age of 20, over the age of 65 and those with chronic diseases are required to stay at home. Public employees, private sector employees who document their employment, and seasonal agricultural workers, who are between ages of 18 and 20 will be exempted from the curfew. Furthermore, the Government has been imposing curfew regulations applicable to all the Turkish</p>	<p>licensing requirement on the exports of ethyl alcohol, cologne, certain disinfectants, hydrogen peroxide, and melt blown nonwoven fabric.</p> <p>On March 26, 2020, the government introduced a permission requirement on the export of certain medical equipment and devices namely ventilators, intubation tubes, oxygen concentrators, etc.</p> <p>Abolished Export Controls: On May 2, 2020 the government abolished the licensing requirement on the exports of ethyl alcohol, cologne, certain disinfectants, hydrogen peroxide, and melt blown nonwoven fabric.</p> <p>On May 2, 2020 the government abolished the permission requirement on the export of certain medical equipment and devices namely ventilators, intubation tubes, oxygen concentrators, etc.</p>	<p>https://www.globaltradealert.org/intervention/78649/export-licensing-requirement/turkey-the-government-takes-measures-to-cope-with-coronavirus</p> <p>https://www.globaltradealert.org/state-act/43516/turkey-turkish-government-introduces-permission-requirement-on-the-export-of-certain-medical-equipment-and-devices</p> <p>https://www.icisleri.gov.tr/2-gun-sokaga-cikma-yasagi</p> <p>https://www.ito.org.tr/tr/duyurular/detay/sermaye-sirketlerinin-kar-payi-dagitimi-hakkinda</p> <p>https://www.icisleri.gov.tr/sehir-giriscikis-tebirleri-ve-yas-sinirlaması</p> <p>https://webdosya.csb.gov.tr/db/cygm/icerikler/gng2020-16-cov-d-19-20200408101457.pdf</p> <p>https://www.aa.com.tr/tr/turkiye/cumhurbaskani-erdogan-17-19-nisanda-sokaga-cikma-yasagi-uygulanacak/1803073</p> <p>https://www.resmigazete.gov.tr/eskiler/2020/04/20200417-2.htm</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>year, but no payment or partial payment has been made to the shareholders, payments exceeding 25% of the net profit for the year 2019 must be postponed until September 30, 2020. The Ministry of Commerce may make exceptions to these restrictions and other principles related to implementation, by also seeking the advice of the Ministry of Treasury and Finance.</p> <p>The Ministry of Commerce has announced principles and rules regarding implementation of the above-mentioned financial measure on May 17, 2020.</p> <p>Communique on Distribution of Dividends: The following companies are exempted from the restriction on distribution of dividend with share capital:</p> <p>Companies distributing an amount of 120,000 Turkish Liras or less as dividend;</p> <p>Companies using more than half of the distributed dividend to pay their capital subscription debts to another company in cash and full, as per the provisions of the TCC; and</p>	<p>Employers who breach the abovementioned rule will be subject to an administrative fine in the amount of the gross minimum wage. Employees may not use going on unpaid leave as a just ground for unilateral terminations of their employment contract.</p> <p>Paid Leave: The government will pay a daily monetary support of TRY 39.24 to employees who go on unpaid leave or whose contract is terminated after March 15, 2020 who are not benefiting from the short-term employment allowance and did not previously qualify for unemployment benefit in the course of the non-working period.</p> <p>Suspension of Legal Periods: The suspension of all legal periods regarding entitlement, execution or termination of a right, including application, complaint, appeal, notice, submission, prescription period, statute of limitations and mandatory administrative application periods and periods for filing lawsuits and initiating enforcement proceedings have been extended until 15 June 2020.</p> <p>Classification of COVID 19 as Illness by the State Social Security Institution</p>	<p>residents over the last 8 weekends and it has already been announced that this will continue for the upcoming weekends regardless of any age (apart from exceptional groups such as security personnel, health personnel etc.).</p> <p>Intercity travel is now allowed for individuals over the age of 65 (including those of 65 years old) subject to the rules determined by the Government.</p> <p>The lockdown that was imposed for individuals who are over the age of 65 (inclusive) is extended. The relevant senior citizens may go outside on Sundays any time between 14:00 and 20:00. The same senior citizens who own artisan businesses or who are craftsmen are allowed to work provided that they comply with the social distancing and the other relevant rules.</p> <p>The lockdown that is applicable to the individuals who are under the age of 20 is now revised to include only those who are under 18. Accordingly, individuals in the 0-18 age group will be free from the lockdown on Wednesdays and Fridays anytime between 14:00 and 20:00. Individuals in the 0-18 age group are allowed to travel with their parents.</p>	<p>On May 13, 2020, the government announced that the permission requirement for the export of re-usable masks is abolished.</p>	<p>https://www.icisleri.gov.tr/30-buyuksehir-ve-zonguldaka-giriscikislar-daha-once-belirlenen-usul-ve-esaslara-gore-15-gun-uzatildi</p> <p>https://www.sozcu.com.tr/2020/gundem/sokaga-cikma-yasagi-3-gun-mu-olacak-1-mayis-2020de-sokaga-cikma-yasagi-var-mi-5776489/</p> <p>http://web.shgm.gov.tr/tr/covid-19-tedbirler/6330-ucus-yasagi-bulunan-ulkeler</p> <p>https://www.hurriyet.com.tr/gundem/kultur-ve-turizm-bakani-ersoy-ic-turizm-mayis-sonu-baslar-41503236</p> <p>https://covid19.ticaret.gov.tr/ihracat/mevzuat/dezenfektan-kolonya-hidrojen-peroksit-ve-etil-alkol-ihracatinda-kayit-ve-izin-u</p> <p>https://covid19.ticaret.gov.tr/ihracat/mevzuat/ventilator-ecmo-oksijen-konsantratoru-ventilasyon-sarflari-hasta-devreleri-a</p> <p>https://www.icisleri.gov.tr/30-buyuksehir-ve-zonguldaka-giriscikislarin-kisitlanmasi-04-mayis-saat-2400a-kadar-uzatildi</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	<p>Companies with shareholders that will use the distributed dividend to fulfill their liabilities within the scope of credit or project finance agreements, in cash, and which are due until 30 September 2020.</p> <p>Companies distributing dividend under the exception, must postpone the payment of dividend distributions that exceeds the mentioned liabilities of the shareholders until September 30, 2020. However, companies that employ individuals who benefit from short-term employment allowance and/or daily monetary support during unpaid leave will not be able to distribute dividends.,</p> <p>Constitution of Unfair Price Assessment Board and Fines: A new board is constituted with a view to monitoring the operations of manufacturers, suppliers and retailers within the frame of principles and rules on anti-stockpiling and unfair pricing as well as the provisions of the Law on Regulation of Retail Trade. The companies that conduct stockpiling will be imposed administrative monetary fines that vary in the range of TRY 50,000 and TRY 500,000 and companies exercising unfair prices on their goods will be subject to</p>	<p>(SSI): Such classification will not cause a recourse from SSI to redirect employers for reimbursement of benefit for temporary incapacity which are paid to the employees. Hence, SSI may not provide a recourse to employer for the payments paid to the employees who were diagnosed COVID 19.</p>	<p>Children are allowed to go to the nurseries and child daycare centers.</p> <p>Business Closures: Certain businesses, including cafes, theaters and cinemas are closed. The restaurants are permitted to remain open, but only for home deliveries and take-away services.</p> <p>Businesses such as barbershops, hair-dressers, beauty salons will be permitted to commence their activities starting from May 11, 2020 provided that the necessary hygiene measures are taken, appointment system is applied and the services are provided in half capacity.</p> <p>Shopping malls are permitted to become operational including businesses selling products such as clothing, shoes, bags, and glassware on the condition that they comply with requirements specified by the Ministry of Health and Ministry of Commerce as of May 11, 2020.</p> <p>As of June 1, 2020, restaurants, cafes, patisseries, coffee houses, tea gardens, swimming pools and similar facilities such as spas will start to operate until 22:00 subject to the rules to be further specified by the government. The enterprises in tourism facilities that</p>		<p>https://www.resmigazete.gov.tr/eskiler/2020/04/20200430-1.pdf</p> <p>https://www.resmigazete.gov.tr/eskiler/2020/05/20200517-7.pdf</p> <p>https://www.icisleri.gov.tr/24-ilde-852020-saat-2400-ile-1052020-saat-2400-arasinda-uygulanacak-olan-sokaga-cikma-kisitlamasi</p> <p>https://www.icisleri.gov.tr/65-yas-ve-uzeri-ile-kronik-rahatsizligi-olan-vatandaslarin-sokaga-cikma-gun-ve-saatleri</p> <p>https://www.icisleri.gov.tr/15-ilde-15052020-2400-ile-19052020-2400-saatleri-arasinda-uygulanacak-olan-sokaga-cikma-kisitlamasi</p> <p>https://www.icisleri.gov.tr/65-yas-ve-uzeri20-yas-altikronik-rahatsizligi-bulunan-kisilerin-sokaga-cikma-kisitlamasi-istisnasi-genelgesi</p> <p>https://www.icisleri.gov.tr/23-buyuksehir-ve-zonguldaka-giriscikislarin-kisitlanmasi-19-mayis-saat-2400a-kadar-uzatildi</p>




Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	monetary fines in the range of TRY 10,000 and TRY 100,000.		<p>operate on a customer-only basis will not be subject to any time limit. Beaches, national parks and gardens, museums and archeological sites, libraries, youth centers, youth camps, nurseries and child daycare centers, driving courses will operate starting from June 1, 2020.</p> <p>Restrictions on marine tourism, fishing and transportation have been lifted subject to the rules to be determined. Concerts may be held in outdoor performance areas until 24:00 of any given day.</p> <p>Travel Restrictions: Overseas flights are terminated. Domestic flights to/from major cities are cancelled as per the ban which restricts all entries and exits from 30 metropolitan provinces and Zonguldak. Internal flights are planned to be started under administrative measures at the end of May.</p> <p>The restrictions on entries and exits from 15 provinces/cities will be lifted as of June 1, 2020.</p> <p>Domestic flights will commence subject to the rules specified by the government as of June 1, 2020. International flights</p>		<p>https://www.icisleri.gov.tr/81-il-valiligine-sehir-giris---cikis-tedbirleri-konulu-yeni-bir-genelge</p> <p>https://ticaret.gov.tr/haberler/cerrahi-maskelerin-satisina-iliskin-basin-aciklamasi</p> <p>https://ticaret.gov.tr/haberler/maske-ihracatinda-on-izin-sarti-aranmayacak</p> <p>https://www.cnnturk.com/turkiye/23-ilde-maske-takma-zorunlulugu-getirildi?page=1</p> <p>https://www.turmob.org.tr/mevzuat/Detay/17715/-sgk-genelge-pdf?utm_source=Share&utm_medium=RSS&utm_campaign=-sgk-genelge-pdf</p> <p>https://www.resmigazete.gov.tr/eskiler/2020/05/20200517-7.pdf</p> <p>https://www.resmigazete.gov.tr/eskiler/2020/05/20200528-8.htm</p> <p>https://www.icisleri.gov.tr/81-il-valiligine-65-yas-ve-uzeri-vatandaslarimiz-icin-seyahat-izin-belgesi-genelgesi</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
			<p>are planned to resume (tentatively, on June 11, 2020) in June and onwards.</p> <p>Hygiene Material Disposal and Waste: Buildings of institutions, organizations and enterprises are required to have separate disposal units, storage, and disinfecting procedures for mask gloves, and other hygiene material.</p> <p>Public Gatherings: Public gatherings are restricted. Other social distancing measures include maintaining 3 feet distance and wearing face masks in public areas.</p> <p>Wearing face masks has become mandatory in 23 cities (not necessarily metropolitan cities) failing which will be subject to administrative fines.</p> <p>Suspension of Strike and Lockout: The grant of authorization assessments, collective labor agreements, the resolution of labor dispute-disagreement as well as strike and lockout within the scope of Law on Trade Unions and Collective Labour Agreements (No. 6356) have been halted for 3 months.</p> <p>Abolishment of the Restriction on the Sale of Medical Masks: The prohibition</p>		<p>https://www.icisleri.gov.tr/81-il-valiligine-18-yas-alti-ile-65-yas-ve-uzeri-kisilerin-sokaga-cikma-kisitlamasi-genelgesi</p> <p>https://www.icisleri.gov.tr/15-ilde-29052020-saat-2400-ile-31052020-saat-2400-arasinda-uygulanacak-olan-sokaga-cikma-kisitlamasi</p> <p>https://www.icisleri.gov.tr/15-ildeki-seyahat-kisitlamasi-31-mayis-saat-2400-itibariyle-sonlandirilacak</p> <p>https://www.uab.gov.tr/haberler/ic-hat-ucuslari-1-haziran-da-baslayacak</p> <p>https://www.hurriyet.com.tr/galeri-ucuslar-ne-zaman-basliyor-iste-thy-yurt-ici-ve-yurt-disi-ucus-takvimi-41529511/4</p>

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Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
<p>United Kingdom</p>  <p>Richard Spink Richard.Spink@burges-salmon.com Julie Book Julie.Book@burges-salmon.com</p> <p><i>Updated as of June 1, 2020</i></p>	<p>Measures introduced by the UK Government include:</p> <p>Grant schemes:</p> <ul style="list-style-type: none"> One-off grants of up to £10,000 to certain small businesses. Grants to self-employed individuals and partnerships with trading profits of less than £50,000 per year, of 80% of the average profits from the last three tax years, capped at £2,500 per month for three months. Up to £25,000 for retail, hospitality and leisure businesses calculated based on the ratable value of the trading property. £300 million of grants to community pharmacies. <p>Tax deferments:</p> <ul style="list-style-type: none"> Valued Added Tax payments due between March 20, 2020 and June 30, 2020 can be deferred for three months and default interest rates for underpaid VAT have been reduced. Income Tax payments due in July 2020 under the Self-Assessment 	<p>Sick Pay: the UK government will support SMEs and employers with the additional costs of paying COVID-19 related SSP by refunding eligible SSP costs. The refund will be limited to two weeks per employee and employers with fewer than 250 employees.</p> <p>Contributions: The tax threshold for National Insurance Contributions will rise from £8,632 to £9,500. The move, first announced in November, will take 500,000 employees out of the tax altogether.</p> <p>Income Support: all UK employers with a PAYE scheme will be able to access support to continue paying part of their employees' salary for those that would otherwise have been laid off during this crisis.</p> <p>This applies to employees who have been asked to stop working, but who are being kept on the pay roll, otherwise described as 'furloughed workers.' HMRC will reimburse 80% of their wages, up to £2,500 per month.</p>	<p>on the sales of surgical and fabric masks in the market is abolished and price caps are set for mask types as of May 8, 2020.</p> <p>Business closures: With the exception of certain non-essential shops and public venues business can remain open. Some restrictions on trading have changed to allow business to remain open.</p> <p>Working from home: Government Guidance on 'Covid Safe' business practices are intended to allow more employees to return to work. However, employees who can still work effectively from home should do so and employees classed as 'vulnerable' should continue working from home "wherever possible". Employers still owe H&S obligations to those working from home.</p> <p>Restrictions in working at employer premises: Devolved administrations and safety bodies have issued guidance including on social distancing within the workspace (2 metres), hygiene (e.g. regular handwashing) and hygiene facilities.</p> <p>Reporting illness at work: In England, an employer may be required to make a</p>	<p>On March 21, 2020, the Department of Health and Social Care of the United Kingdom added 82 goods to the medicines that cannot be parallel exported from the UK list. The export ban was introduced on the subject goods due to anticipated shortages in the country in response to the COVID-19 outbreak. Among the medicines that cannot be parallel exported from the UK list are adrenaline, insulin, ketamine, paracetamol and morphine.</p> <p>PPE: On March 28, 2020, the Business Secretary announced a relaxation of certain administrative requirements and barriers to imports for PPE and hand sanitizer. This includes providing new guidance for local authorities and ports and borders enforcement officers on the</p>	<p>https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses</p> <p>https://www.gov.uk/government/news/regulations-temporarily-suspended-to-fast-track-supplies-of-ppe-to-nhs-staff-and-protect-companies-hit-by-covid-19</p> <p>https://www.gov.uk/government/news/companies-to-receive-3-month-extension-period-to-file-accounts-during-covid-19</p> <p>https://www.gov.uk/coronavirus</p> <p>https://www.globaltradealert.org/intervention/78818/export-ban/united-kingdom-export-ban-imposed-on-82-medicines-in-response-to-the-covid-19-outbreak</p> <p>http://www.legislation.gov.uk/ukpga/2020/7/contents/enacted</p>



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	<p>system may be deferred until January 2021.</p> <p>Loan and finance facilities: <u>COVID Corporate Financing Facility:</u> Support for large, investment grade or equivalent UK corporates provided by a UK Government Fund (COVID Corporate Financing Facility Limited) purchasing sterling-denominated commercial paper issued by the relevant company, with maturity of up to 12 months from issue.</p> <p><u>Coronavirus Business Interruption Loan Scheme (CBILS):</u> Support for small and medium enterprises. Debt funding is provided by UK Banks and a growing list of alternative debt providers by way of new term debt, overdrafts, invoice finance and asset finance of up to £5m (the term loan must be for a minimum of £50,001) and term of up to 6 years (up to 3 years for invoice discounting facilities and overdrafts). The loans are interest free for 12 months. An integral part of this scheme is the guarantee by the UK Government in favour of the relevant financier for 80% of the new debt.</p> <p><u>Coronavirus Large Business Interruption Loan Scheme (CLBILS):</u> The government has extended the above loan scheme to</p>	<p>This is to safeguard workers from being made redundant. Initially in place for 3 months from 1 March 2020, the scheme has now been extended until the end of October. From July employees will be allowed to work part-time and be furloughed for the remainder of their hours. Whilst employees will continue to be entitled to receive 80% of pay (up to the cap), from August, employers must pay the NICs and pension contributions on this pay. From September employers will, in addition, have to pay 10% of the furlough pay rising to 20% from October with the Government’s contribution to the pay tapering do commensurately.</p>	<p>report under RIDDOR if an employee is exposed to COVID-19 at work. The equivalent position in other UK countries should be checked.</p> <p>Specialist sector guidance: There is special guidance for certain industries, most notably in healthcare, transport and those working in others’ homes.</p> <p>Public gatherings: In England and Northern Ireland up to 6 people can now gather outside provided they remain 2 metres apart. In Scotland it is 8 people from 2 households; and in Wales any number from 2 households.</p> <p>Travel restrictions: The Foreign and Commonwealth Office has advised against all non-essential travel worldwide.</p> <p>Note that Health and Safety measures applicable to businesses, taken in response to COVID-19, are not uniform across the UK. A central piece of public health legislation (the Coronavirus Act 2000) is UK-wide. However, each devolved administration has passed its own laws addressing the public health implications of COVID-19. In particular, there are separate health protection</p>	<p>import and safety testing of hand sanitizer.</p> <p>On 31 March the Chancellor announced that import taxes on medical equipment crucial to the fight against coronavirus will be waived - reducing red tape to ensure equipment gets to frontline health workers faster. NHS suppliers will no longer have to pay customs duty and import VAT on specific medical goods coming from outside the EU, including ventilators, coronavirus testing kits and protective clothing.</p> <p>On 1 April HM Revenue and Customs published changes to customs border processes, moving goods and clearing customs during the COVID-19 outbreak.</p>	<p>http://www.legislation.gov.uk/wsi/2020/353/contents/made</p> <p>http://www.legislation.gov.uk/ssi/2020/103/contents/made</p> <p>https://www.health-ni.gov.uk/sites/default/files/publications/health/Coronavirus-Restrictions-Regs-2020.pdf</p> <p>https://www.gov.uk/government/collections/coronavirus-covid-19-transport-and-travel-guidance</p> <p>https://www.gov.uk/government/publications/full-guidance-on-staying-at-home-and-away-from-others/full-guidance-on-staying-at-home-and-away-from-others#going-to-work</p> <p>http://www.legislation.gov.uk/ukqi/2020/350/contents/made</p> <p>https://www.england.nhs.uk/coronavirus/</p> <p>https://www.gov.uk/government/news/chancellor-waives-duties-and-vat-on-vital-medical-imports</p>

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	<p>large businesses. The CLBILS will provide a government guarantee of 80% of the new debt to enable banks to make loans of up to £25 million to businesses with an annual turnover of between £45 million and £250 million, and loans of up to £200 million to businesses with an annual turnover of over £250 million, who have not benefitted from funding under the COVID Corporate Financing Facility.</p> <p><u>Bounce Back Loan Scheme</u>: Support scheme for small and medium enterprises. As for CBILS, debt funding is provided by “accredited lenders” by way of new term debt of between £2,000 and £50,000. BBLs can be for a term of up to 6 years and are repayment, fee and interest free for 12 months. The interest rate margin has been set at 2.5%. An integral part of this scheme is the guarantee by the UK Government in favour of the relevant financier for 100% of the new debt.</p> <p><u>Innovation</u>: a new financial package to protect firms that drive innovation, which launched in May 2020, including (a) £500 million investment fund for high-growth companies impacted by the crisis (Future Fund) providing UK-registered unlisted companies with</p>		<p>Regulations applicable to England, Wales, Scotland and Northern Ireland.</p>		<p>https://www.gov.uk/guidance/moving-goods-through-customs-during-the-coronavirus-covid-19</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export/Import Measures	Resources
	between £125,000 and £5 million from the Government, with private investors at least matching the Government commitment; and (b) £750 million of grants and loans for SMEs that focus on research and development.				
<div><div>THOMPSON HINE</div><p>Francesca M.S. Guerrero Francesca.Guerrero@thompsonhine.com Stephen Penrod Stephen.Penrod@thompsonhine.com Edward Redder Edward.Redder@thompsonhine.com Eric Clark Eric.Clark@thompsonhine.com Sarah Chambers Sarah.Chambers@thompsonhine.com Laura Watson Schultz Laura.Schultz@thompsonhine.com</p></div> United States	<p>The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a roughly \$2 trillion coronavirus response bill signed into law on March 27, 2020, is intended to provide widespread emergency relief for Americans and the country’s economy. Below is a summary of certain economic measures taken that benefit corporations:</p> <p>Trade Facilities: The CARES Act expands State Trade Expansion Program (STEP) subsidies to states to assist small businesses in their export sales and sales in their states.</p> <p>Loan Facilities: The CARES Act sets aside \$454 billion for programs and facilities established by the Federal Reserve for businesses that have not otherwise received adequate relief through the CARES Act as well as for states and municipalities and will be administered through the U.S. Treasury’s Exchange Fund.</p>	<p>Employee Benefits: The federal government has implemented a variety of legislative and regulatory measures, including the following:</p> <ul style="list-style-type: none">• Requiring employer-sponsored group health plans to cover certain COVID-19 testing and related health care visits at 100% with no deductibles, coinsurance, or copays and no prior authorization, utilization review, or medical management;• Encouraging the use of telehealth services by permitting High Deductible Health Plans to provide pre-deductible coverage for telehealth and other remote care services without disqualifying the Plan for Health Savings Account eligibility purposes;• Expanding medical expenses reimbursable under Healthcare Flexible Spending Accounts, Health Savings Accounts and Health Reimbursement Accounts to include	<p>Stay at Home Orders: As of April 27, 2020, 42 U.S. states, Guam, Washington, D.C., and Puerto Rico had issued stay-at-home orders, asking residents to shelter in place and go out only for essential services, like buying food and medicine. Many of these orders will expire on or before April 30, 2020. As many of the stay-at-home orders expire, state governors are announcing various plans to gradually reopen businesses in the states, including specifying when and how retail establishments, restaurants, construction, and salons/barbershops may open. Governors are either revising the current stay-at-home orders and extending them or replacing the orders with new guidelines. Particularly, Alaska, Colorado, Georgia, Idaho, Iowa, Minnesota, Mississippi, Missouri, Montana, Nebraska, North Dakota, Oklahoma, South Carolina, Tennessee and Texas have announced significant steps towards reopening businesses.</p>	<p>Export Controls: Under the Defense Production Act of 1950 (“DPA”), on April 7, 2020, the U.S. Department of Homeland Security’s Federal Emergency Management Agency issued a temporary final rule (“Rule”) to establish export restrictions on certain types of personal protective equipment products (“PPE”) used in the response to the COVID-19 pandemic:</p> <ul style="list-style-type: none">• N-95 Filtering Facepiece Respirators;• Other Filtering Facepiece Respirators;• Elastomeric, air-purifying respirators and appropriate particulate filters/cartridges;• PPE surgical masks; and• PPE gloves or surgical gloves.	<p>https://www.governor.ny.gov/news/governor-cuomo-signs-new-york-state-pause-executive-order</p> <p>https://www.cdc.gov/coronavirus/2019-ncov/community/large-events/mass-gatherings-ready-for-covid-19.html</p> <p>https://s3.amazonaws.com/public-inspection.federalregister.gov/2020-07659.pdf</p> <p>https://www.thompsonhine.com/publications/cares-act-implications-for-businesses</p>



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May 4, 2020	<p>Financial Stimulus: The CARES Act provides for “stimulus payments” to certain U.S. citizen and resident individuals in 2020 equal to: \$1,200 (\$2,400 if married filing jointly), plus \$500 per dependent child. The rebate is reduced gradually for persons with adjusted gross income in excess of \$75,000 (single), \$112,500 (head of household), or \$150,000 (married filing jointly).</p> <p>Loan Guarantees: The CARES Act also provides \$350 billion in available funds to guarantee loans made to certain small businesses with fewer than 500 employees, hotels/motels, restaurants and service franchises with 500 or fewer employees at each physical location, sole proprietors, independent contractors, and nonprofit entities (501(c)(3) nonprofits, 501(c)(9) veteran’s organizations, Tribal businesses).</p> <p>Payroll Tax Deferrals an Employee Retention Credits: The CARES Act provides a quarterly refundable payroll tax credit equal to 50% of qualified wages paid to employees during the COVID-19 crisis by employers that were carrying on a trade or business in 2020,</p>	<p>over-the-counter drugs without a prescription and menstrual care products;</p> <ul style="list-style-type: none">• Enhancing the ability of participants in employer-sponsored retirement plans to access their assets;• Providing relief to certain retirees that otherwise would be required to take distributions from retirement plans in a down market;• Providing temporary funding relief for single-employer defined benefit pension plans; and• Providing fiduciary and plan participant relief during the period beginning March 1, 2020 and ending 60 days after the announced end of the COVID-19 National Emergency, including (i) plan fiduciary relief from certain disclosure and administrative obligations, and (ii) tolling various otherwise applicable deadlines imposed on plan participants to exercise plan enrollment rights, medical plan continuation rights (also known as COBRA rights), and filing and appealing claims for benefits. <p>Paid/Unpaid Leaves: The Families First Corona Response Act was passed by the Federal government. Employers</p>	<p>Business Closures: While each state has issued unique local executive orders on what “essential businesses” are allowed to remain open, on March 28, 2020, the U.S. Department of Homeland Security’s Cyber Infrastructure Security Agency issued guidance on what essential and critical infrastructure means. The memorandum includes an advisory list of essential critical infrastructure sectors, workers, and functions that should continue during the COVID-19 response across all jurisdictions. The list identifies workers who are typically essential to continued critical infrastructure viability and support crucial supply chains and enable functions for critical infrastructure. The following industries are included: medical and healthcare, telecommunications, information technology systems, defense, food and agriculture, transportation and logistics, energy, water and wastewater, law enforcement, and public works. Many local state executive orders cite to this guidance to defined essential and critical businesses.</p> <p>Travel Restrictions: On March 31, 2020, the U.S. Department of State issued a global level 4 health advisory urging U.S. citizens to avoid all international travel</p>	<p>All covered PPE shipments will be temporarily detained by U.S. Customs and Border Patrol until FEMA makes a final determination of whether it will revert the materials for domestic use, issue a rated order, or allow the export. There are 11 exemptions to the Rule for certain types of exports from the U.S. including certain types of intercompany transfers and exports to Canada or Mexico. Those claiming an exemption must submit a letter of attestation to FEMA.</p> <p>Imports: <u>China:</u> USTR has granted “Section 301” tariff exclusions for certain medical products from China, including medical masks, examination gloves and antiseptic wipes.</p> <p><u>FDA Policy:</u> U.S. Food and Drug Administration (FDA) developed new licensing and enforcement policies to expedite the importation of</p>	

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	<p>where the employer’s (1) operations were fully or partially suspended due to a COVID-19-related shutdown order or (2) gross receipts declined by more than 50% when compared to the same quarter in the previous year. The credit is provided for the first \$10,000 in compensation (i.e., up to a \$5,000 tax credit), including health benefits, paid to an eligible employee, and is provided for wages paid or incurred after March 12, 2020, through the end of the year. The payroll tax credit is not available if an employer receives a guaranteed loan described above.</p> <p>The CARES Act also allows employers to defer payment of the 6.2% employer share of the Social Security tax payable through December 31, 2020 and requires that the deferred payroll tax be paid over the following two years, with half of the tax amount required to be paid by December 31, 2021, and the other half by December 31, 2022. An employer must cease deferring payroll tax if it receives forgiveness of a guaranteed loan, described above.</p> <p>Business Taxes: Net operating losses (NOLs) from 2018, 2019 or 2020 may now be carried back five years.</p>	<p>with fewer than 500 employees must provide Paid Sick Leave for 14 days for COVID 19 related absences, and unpaid leave under the EFMLA for COVID-19 related reasons.</p> <p>Payroll Protection Measures: The federal government implemented the Payroll Protection Program which provided enhanced unemployment compensation.</p>	<p>due to the global impact of COVID-19. In countries where commercial departure options remain available, U.S. citizens who live in the United States should arrange for immediate return to the United States, unless they are prepared to remain abroad for an indefinite period.</p> <p>Starting with late December 2019, President Trump issued several Presidential Proclamations restricting the entry of foreign nationals from China, Iran, and most European countries, including United Kingdom and Ireland. On March 20, 2020, non-essential travel across Mexico and Canada was restricted. Centers for Disease Control and Prevention (“CDC”) also issued a domestic travel advisory for New York, New Jersey, and Connecticut, which has since expired.</p> <p>Public Gatherings: CDC recommends cancellation of community-wide gatherings (e.g., >250 people) and gatherings of more than 10 people for organizations that serve high-risk populations. Many state and local governments issued shelter-in-place and stay-at-home orders prohibiting non-</p>	<p>PPE, including masks, respirators, gowns, and gloves.</p> <p><u>Duty Deferrals:</u> U.S. Customs and Border Protection (CBP) postponed deadlines for payment for the deposit of certain estimated duties, taxes, and fees for importers experiencing a significant financial hardship due to COVID-19.</p>	



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	<p>The CARES Act removes limitations on excess business losses applicable to non-corporate businesses such as pass-through businesses and sole proprietorships for tax years ending before January 1, 2021.</p> <p>The business interest deduction limitation is increased to 50% of taxable income for tax years beginning in 2019 and 2020. Special rules apply to suspend interest disallowed at the partnership level and passed through to the partners unless the partnership elects out.</p> <p>The CARES Act suspends the excise tax on alcohol used to produce hand sanitizer for production beginning after December 31, 2019 and ending before January 1, 2021.</p>		<p>essential gatherings of any size (e.g., New York).</p>		
<p>Vietnam</p> <p>Tilleke & Gibbins</p> <p>John Frangos john.f@tilleke.com</p> <p><i>Updated as of June 1, 2020</i></p>	<p>Tax: For companies and taxpayers in certain business sectors, the deadlines for payment of VAT, corporate income tax, personal income tax, and land rental have been extended by 5 months.</p> <p>Loan Facilities: Companies who are unable to meet payroll obligations due to COVID-19 are eligible for no-collateral, zero-interest loans for up to 50% of the</p>	<p>Layoff and Salary Reduction: Vietnam’s labor laws are normally very employee-protective, and unilateral termination is difficult. These regulations have now been loosened. Companies can lay off employees for restructuring purposes due to economic reasons. Temporary salary reduction can be negotiated with</p>	<p>Public Gatherings: On May 8, the government officially approved a cautious transition to post-pandemic conditions. Social distancing requirements have essentially been removed. Public gatherings, including religious activities and sporting events, are allowed again, provided that good hygiene and safety practices are</p>		<p>https://www.tilleke.com/resources/covid-19-resource-center http://news.chinhphu.vn/Home/2019-nCoV-combat.vgp</p>



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	<p>regional minimum wage for their employees.</p> <p>Government Fees: An assortment of official fees have been reduced through the end of December 2020, including a 50% reduction in assessment fees related to licenses for publishing, doing business in restricted and conditional goods and services, registration and use of QR codes, setting up commodity exchanges, and industrial property; and a 10-20% reduction in some fees related to aviation services.</p>	<p>employees but cannot be lower than the regional minimum wage.</p> <p>Suspension of Contributions: Mandatory contributions for social insurance and trade union fees have been suspended until June 30 (and could be extended further). Contributions to pension and survivor funds can be suspended for up to 12 months for affected employers and employees.</p> <p>Lay-off / Leave Pay: Employees whose contracts have been suspended due to COVID-19 are eligible for monthly payments of VND 1.8 million (about USD \$70) for up to 3 months. Those who have lost their jobs and are not covered by unemployment insurance will receive VND 1 million (about USD \$43) per month for up to 3 months.</p>	<p>observed (such as wearing facemasks and washing hands frequently).</p> <p>Business Closures: With the May 8 announcement, nearly all businesses have been allowed to reopen, with the exceptions of nightclubs and karaoke establishments. Factories, retail stores, restaurants, bars, spas, etc., are free to operate with no social distancing requirements, provided proper hygienic measures are maintained.</p> <p>Education: Most schools reopened in mid-May. Social distancing is not required, but high levels of hygiene and sanitation are strongly encouraged. Plans are being discussed to ensure honest and objective results from high school graduation exams.</p> <p>Facemasks: Facemasks still must be worn in public, but are not required in schools, restaurants, or bars.</p> <p>Travel Restrictions: Domestic air travel, along with local and interprovincial bus, train, and boat transportation, has returned to near-normal in terms of routes and frequency. The seat limitation requirements have been removed.</p>		



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			Foreign entry is still suspended, except for Vietnamese nationals, foreigners on diplomatic or official business, and highly skilled workers; all are subject to health checks and 14-day quarantine.		