

Retail: country-by-country summary of the impact of COVID-19

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Leading partner – [Babette Marzheuser-Wood](#), Global Retail Co-Chair

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| Country | Status – Has any special status been introduced? | Which retail units are Open | Which retail units are Closed | Leases Have special laws related to COVID-19 been implemented | Employment Packages | Tax Rebates | Selected other COVID-19-related legislation relevant for retail business |
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| Argentina ¹ | <p>The Argentine government took measures to minimize the spread of COVID-19. The most important measure was the set-up of a mandatory lockdown from March 2020 until October 11th, 2020 -at least in certain areas of the country-.</p> <p>Although the mandatory lockdown was originally set across the country by the federal government, the Provinces and Municipalities have the authority to regulate and determine its exceptions.</p> <p>The ease or strengthen of restrictions is nowadays determined by the provincial and municipal authorities upon the increase or decrease of COVID-19 cases in their jurisdictions.</p> <p>The mandatory lockdown is gradually being replaced by social distancing measures in most parts of the country. In this sense, the strict lockdown is only maintained in the city of Buenos Aires, the metropolitan area of the Province of Buenos Aires, and in specific areas of certain Provinces where there is an increase of COVID-19 cases.</p> <p>Services and activities considered essential were excepted from the lockdown since the very beginning.</p> <p>The exceptions to the lockdown include services and activities within several industries: 1) Healthcare; 2) Public Infrastructure; 3) Telecommunications; 4) Broadcasting; 5) Food and Health Supplies Production; 6) Utilities; 7) Transport & Logistics; 8) Oil & Gas; 9)</p> | <p>As mentioned, most Provinces and Municipalities allow almost all businesses and industries to operate normally subject to the situation of the virus on their jurisdictions, including retail stores.</p> <p>The operation of businesses, industries, and storesp is only allowed by adopting certain social distancing measures and cleaning and sanitizing procedures.</p> <p>at a broad level, the most relevant retail stores exempted from the lockdown nation-wide are:</p> <ul style="list-style-type: none"> Wholesale and retail supermarkets, local food retail stores. Pharmacies. Hardware stores. Veterinaries. Petrol stations. Restaurants (in principle, only delivery take-out and take away). Maintenance and repair workshops for vehicles. Stores that sell spare parts, parts, and pieces for vehicles (only door-to-door delivery). Stores that sale tires for vehicles. Laundry shops Store sales of construction supplies and materials. Banking activity with attention to the public, exclusively with a shift system. . Hairdressers | <p>As a general policy, the retail stores that remain closed are only those having high risks of social concentration and spread of COVID-19 (e.g. bars, discos, shopping malls, cinemas, etc.).</p> | <p>The Argentine government issued an Emergency Decree, providing:</p> <ul style="list-style-type: none"> The suspension of evictions due to non-payment of rent of leased properties until January 31st, 2021. The extension of lease agreements that ended on March 20th, 2020, or that will end before January 31st, 2021. Such agreements will be extended until January 31st, 2021. The lessee at its discretion can exercise the option of the extension of the lease agreement. The freeze of the lease price until January 31st, 2021. The lease price corresponding to March 2020 will be maintained until such date and the increases of the price originally agreed by the parties will be paid in installments as of February 2021, without interests. The extension for the payment of due rents over leased properties for the periods April 2020 until January 31st, 2021. Those rents will be paid in instalments as of February 2021, applying a capped interest rate. <p>The afore-mentioned provisions will apply to the following:</p> <ul style="list-style-type: none"> Single urban or rural housing. Used for cultural or community activities. Leases by small family productions and small agricultural productions. Lessees that are taxpayers under the | <p>The Argentine government has extended for 60 more days the prohibition established by Emergency Decree 329/2020, providing that:</p> <ul style="list-style-type: none"> Dismissals (i) without cause, (ii) due to lack or reduction of work or (iii) due to force majeure reasons are forbidden for sixty calendar days as of August 1st, 2020 (that is, until September 30, 2020). Suspensions (i) due to force majeure reasons or (ii) due to lack or reduction of work are forbidden for sixty calendar days as of August 1st, 2020 (that is, until September 30, 2020). <p>Dismissals or suspensions carried out during this period will have no effect.</p> <p>Collective or individual suspensions agreed between employer and employee on the payment of a non-remunerative allowance (section 223 bis of the Employment Contract Act) are excluded from this prohibition. These must be approved by the Ministry of Labor (participation of the representative unions is advisable).</p> <p>Entities representing employers and workers, have agreed a specific proceeding for obtaining the automatic approval of the Ministry of Labor to such suspension agreements, providing that:</p> <ul style="list-style-type: none"> Such suspensions may be made only to workers who were not performing tasks, either in person or from their | <p>Reduction of 95% of social security contributions on salaries paid by employers in the health and medical sectors and health institutions for a 240-day period, starting from 21 March 2020. Reduction of the tax applicable on each debit and credit bank transaction from 0.6% and 1.2% to 0.25% and 0.50%, respectively, to employers in the health and medical sectors and health institutions for a 240-day period, starting from 21 March 2020.</p> <p>Exemption of the import duties of such medical supplies starting from 3 April until the health emergency is concluded.</p> <p>Entities with significant reduction in their revenue for the periods starting from 12 March 2020 to 12 April 2020 and starting from April 1 2020 to July 31 2020 and which activities are listed by the government as significantly affected by COVID-19 may get a benefit of:</p> <ul style="list-style-type: none"> Reduction payment up to 95% of social security contributions on salaries paid by employers for fiscal period April and May 2020; or alternately, Deferred payment of social security contributions for fiscal period April 2020 to August 2020 Access to credits at a subsidized rate. The subsidized interest rate loan will consist of a financing up to an amount of one hundred and twenty percent (120%) of a living wage per employee and will not exceed the net salary per each employee. | N/A |

¹ Dentons is proud to announce that the firm has launched its combination with Rattagan Macchiavello Arocena.. More information is available [here](#).

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| | <p>Mining; 10) Agriculture, Fishing and Forestry; 11) Banking; 12) Automotive; 13) Energy Generation and Distribution; 14) Manufacturing; 15) Certain retail stores; etc.</p> <p>As general rule, employees of companies that provide/develop non-essential services/activities or other specific authorized activities must not attend their workplace during the lockdown. If the type of work allows remote work the employee must work remotely. In other cases, the employee will still receive payment. Employers negatively affected by the lockdown may apply for different remedies (see "tax rebates" column).</p> <p>The reorganization of the working day for fulfilling the essential activities will be considered as a reasonable exercise of the employer's "<i>ius variandi</i>".</p> <p>The need to hire personnel during the compulsory lockdown period will be considered as an extraordinary requirement that authorizes the temporary hiring of employees.</p> | | | <p>simplified regime that provide services or sell goods in the leased property.</p> <ul style="list-style-type: none"> • Lessees that exercise their profession in the property. • Lessees considered Micro, Small and Medium companies. • Lessees considered Worker Cooperatives or Recovered Companies. | <p>place of isolation (home office mode).</p> <ul style="list-style-type: none"> - Risk groups (over 60 years of age or with pre-existing pathologies) are excluded from the application of this suspension - The amount to be paid by employers as a non-remunerative benefit may not be less than 75% of the net salary that the worker should have received under normal conditions. - On the above amount, employers must pay all the contributions to social work, mandatory life insurance and the payment of union dues. <p>The time limits provided by the Employment Contract Act for suspending employees due to disciplinary, economic and force majeure shall not apply to suspensions agreed between employers and employees pursuant to Section 223 bis of that law. Such suspensions may be extended until the cessation of "preventive and compulsory social isolation".</p> <p>The Emergency Decree No. 528/20 issued on June 10th, 2020, extended for a 180-day term (this is, until 10 December 2020) the duplication of severance compensation in case of dismissals without cause, which had been previously established by emergency decree No. 34/2019.</p> <p>On December 13th, 2019, the Emergency Decree No. 34/2019 declared the public emergency in occupational matters, providing for the duplication of severance compensation in case of dismissals without cause for the term of 180 days. The decree applies to labor relationships commenced prior to December 13th, 2019, but</p> | <p>This benefit is applicable for entities with less than 800 employees. The annual interest rate of this loan will depend on the revenue of the entity for the period June 2020 comparative with the period June 2019: 0% annual interest rate for sales increase up to 10%; 7.5% annual interest rate for sales increase between the range of 10% and 20%; 15% annual interest rate for sales increase between the range of 20% and 30%.</p> <p>The access to this benefit has been extended till middle September. The current condition is 15% annual interest rate for the loan, in all the cases if the sales increase for the period July 2020 comparative with the period July 2019 is no higher than 40%.</p> <p>The loan can be repaid in twelve months, with a three-month grace period.</p> <p>Additional benefits may be obtained by the entities mentioned in the previous paragraph. This benefit consist of the payment by the government of the 50% of the net salary per each employee for periods April to August 2020, with a minimum value of one living wage and a maximum value of two living wages or the net employee salary, whichever is lower. The current living wage is ARS 16,875. Activities listed by the government but not significantly affected by COVID-19 may obtain this additional benefit but with a maximum value of one and a half living wage. This additional benefit will not be applicable for any employee gross salary higher than ARS 140,000. The entities will have the benefit for</p> | |

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| | | | | | not to labor relationships commenced after that date | <p>the periods July and August 2020 if they had a decrease in the sales for the period June 2020 comparative with the period June 2019 and July 2020 comparative with the period July 2019 respectively</p> <p>Entities that get the benefit for deferred payment of social security contributions (excluding entities with the benefit of reduction payment of social security contributions) may access to a financing plan for postponed contributions to the pension system plan accrued in March, April, May 2020, June, July and August 2020.</p> <p>Individuals registered with the simplified regime for small taxpayers and self-employed workers dealing with the same problematic facts described above for entities may obtain the benefit of a financing with no interests and expenses to be paid. The registration for the benefit expires 30 September 2020. This financing will be credited in the individual's credit card. The amount of the financing may not exceed a quarter of the upper limit of gross income established for each category of the simplified regime for small taxpayers, with a maximum limit of ARS 150,000. The financing will be disbursed in three equal and consecutive monthly installments. Tax and social contributions to be paid by the individual registered with the regime for small taxpayers and social contributions to be paid by the self-employed workers will be added in the financing and withheld by the tax authority.</p> | |
| Australia | Federal Government: Biosecurity Emergency | The restrictions and measures concerning retail units are implemented according to | The restrictions and measures concerning retail units are implemented according to | On 8 April 2020 the Federal Government released a mandatory Code of Conduct | On 30 March 2020, the Federal Government announced a business | Instant Asset Write Off | Supporting apprentices and trainees |

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| | <p>since 18 March 2020 to 17 December 2020</p> <p>The declaration gives the Minister for Health expansive powers to issue directions and set requirements in order to combat the outbreak.</p> <p>The Federal Government can also prohibit the export of goods from Australia.</p> <p>State and territory governments The states and territories have separate powers under state and territory based laws to enforce detention and quarantine and to order certain businesses to stay open or closed.</p> <p>All States have separately declared a state of emergency</p> | <p>state and territory law. The restrictions applicable to all states and territories can be viewed here.</p> <p>There has been a shift in the recent weeks for premises to re-open and trade as normal with retail premises across the country continuing to enforce social distancing measures.</p> | <p>state and territory law. The restrictions applicable to all states and territories can be viewed here.</p> <p>There has been a shift in the recent weeks for premises to re-open and trade as normal.</p> <p>Victoria has been affected more substantially in recent months with a larger number of COVID-19 outbreaks than other states and territories. Accordingly, there are some retail businesses that remain closed including administration and some manufacturers.</p> | <p>for Commercial Leasing Arrangements effective after 3 April 2020 requiring rent and rate reductions and deferred payments for the duration of the state of emergency plus a reasonable recovery period.</p> <p>The Code sets out 14 good faith leasing principles for negotiations between landlords and commercial tenancies experiencing financial stress or hardship as a direct result of the COVID-19 pandemic where the tenant is a small-medium sized business (with an annual turnover of up to AUD\$50 million) and who is an eligible business for the purpose of the Commonwealth Government's JobKeeper program. Both parties must negotiate in good faith with the common goal of preserving and returning to the status quo which existed prior to the COVID-19 pandemic.</p> <p>Where landlords and tenants cannot reach agreement on the temporary arrangements as a direct result of the pandemic, either the landlord or the tenant may refer the matter to the relevant state or territory dispute resolution processes for binding mediation. The leasing principles include</p> <ul style="list-style-type: none"> Landlords must not terminate leases for non payment of rent during the pandemic Tenants must remain committed to the terms of their lease and material failure to abide by substantive terms forfeits protections provided under the Code. Rent waivers with a guidance at 50% (or more where failure to do so would compromise a tenant's capacity to fulfil their on-going obligations | <p>subsidy entitled the JobKeeper payment scheme.</p> <p>JobKeeper is a subsidy paid to eligible employers to allow them to continue employing eligible employees.</p> <p>On 21 July 2020 it was announced that this payment would be extended until 28 March 2021.</p> <p>Eligible employers Prior to 28 September 2020, eligible employers were those with an aggregated turnover of:</p> <ul style="list-style-type: none"> less than AUD\$1 billion and they estimate their GST turnover has fallen or will likely fall by 30% or more; or AUD\$1 billion or more and they estimate their GST turnover has fallen or will likely fall by 50% or more; and their business is not subject to the Major Bank Levy. <p>Eligibility <i>after</i> 28 September 2020 is to be assessed with reference to actual turnover i.e. businesses will be required to demonstrate that turnover in the September quarter has declined by the specified shortfall percentage.</p> <p>Self-employed individuals (businesses without employees) will be eligible to receive the JobKeeper Payment where they meet the relevant turnover test outlined above.</p> <p>Businesses or not-for-profits impacted by the Coronavirus can access a subsidy from the Government to continue paying their employees.</p> <p>Affected employers have been able to claim a payment of</p> | <p>The Federal Government is increasing the instant asset write-off (IAWO) threshold from AUD\$30,000 to AUD\$150,000 and expanding access to include all businesses with aggregated annual turnover of less than AUD\$500 million until 31 December 2020. This provides cash flow benefits for businesses that will be able to immediately deduct purchases of eligible assets each costing less than AUD\$150,000. The threshold applies on a per asset basis.</p> <p>Cash Flow Relief</p> <p>The Federal Government is providing temporary cash flow support to small and medium businesses and not-for-profit organisations that employ staff during the economic downturn associated with COVID-19.</p> <p>Cash flow boosts are available for activity statements lodged between March and September 2020. The boosts will generally be equivalent to the amount withheld from wages paid to employees for each monthly or quarterly period.</p> <p>The Government will provide tax-free cash flow boosts of between AUD\$20,000 and AUD\$100,000 to eligible businesses, delivered through credits in the activity statement system.</p> <p>Eligible businesses do not need to apply with a separate form. Upon lodgment of their activity statement, the first amount will automatically be credited to the business' account, but no earlier than 28 April 2020.</p> <p>A business that lodges early will not receive the cash flow boost before this date.</p> | <p>To support small businesses to retain their apprentices and trainees, eligible businesses can apply for a wage subsidy of 50% of the apprentices, or trainee's wage paid during the 9 months from 1 January 2020 to 30 September 2020. Eligible businesses were those with fewer than 20 employees. Employers will be reimbursed up to a maximum of AUD\$7000 per quarter.</p> <p>This wage subsidy has been extended and expanded. From 1 July 2020 to 31 March 2021, business with fewer than 200 employees will be eligible for the 50% wage subsidy, up to the cap of AUD\$7000 per quarter.</p> <p>Where a small business is not able to retain an apprentice, the subsidy will be available to a new employer.</p> <p>Regional support The Federal Government has set aside an initial AUD\$1 billion to support those regions, communities and industries that have been disproportionately affected by the economic impacts of the Coronavirus, including those heavily reliant on industries such as tourism, agriculture and education. The \$1 billion will be spent through existing or newly established Government programs or initiatives.</p> <p>As an initial measure, the Government will waive the Environmental Management Charge for tourism businesses that operate in the Great Barrier Reef Marine Park. The \$1 billion fund will also be used to provide additional assistance to help businesses identify alternative export markets or disrupted supply chains. Targeted measures will</p> |

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| | | | | <p>under the lease) Regard must be had to landlord's financial ability to provide additional waivers.</p> <ul style="list-style-type: none"> Landlords must offer tenants deferrals of up to 100% proportionately to the reduction of a tenant's trade. Repayment of deferred rent over 24 months. Reductions in statutory charges (e.g. land tax, council rates) or insurance must be passed on to the tenants Landlords must pass on benefits due to deferrals of loan payments by their financial institutions Landlords must where appropriate waive recovery of other expense or outgoings payable by tenants under their leases, during the period the tenant is not able to trade. Landlords may elect to reduce services. No repayment should commence until the end of the pandemic or expiry of the existing lease, and must take into account a reasonable subsequent recovery period. No fees, interest or other surcharges. Landlords must not draw on tenants' security Tenants should be provided with an opportunity to extend their lease for an equivalent period A freeze rent increases No penalties if tenants reduce opening hours or cease to trade due to the COVID-19 pandemic. <p>The JobKeeper Payment scheme has been extended until 28 March 2021.</p> | <p>AUD\$1,500 (before tax) per fortnight per eligible employee from 30 March 2020 until 27 September 2020.</p> <p>From 28 September, a two tier system will be introduced. Tier 1 is for employees who work upwards of 80 hours over a 4 week pay period while tier 2 employees work less than 80 hours over the 4 week period. Between 28 September 2020 and 3 January 2021, employers will be entitled to AUD\$1,200 (before tax) per fortnight per eligible tier 1 employee and to AUD\$750 for tier 2 employees. From 4 January 2021 to 28 March 2021 the amount will be reduced further to AUD\$750 for tier 1 and AUD\$650 for tier 2.</p> <p>Employees who receive the subsidised payment from their employer will continue to receive their regular income according to their prevailing workplace arrangements. For employees that have been receiving less than the payment amount, the employer will now need to pay them, at a minimum, the JobKeeper amount per fortnight before tax.</p> <p>Eligible employees Eligible employees are full or part time employees who were employed for longer than 12 months as at 1 March 2020 (or 1 July 2020 for assessments after 28 September 2020). They are required to be an Australian citizen or the holder of a permanent or special visa. Employees receiving workers compensation will be eligible for the JobKeeper Payment if they are working reduced hours, but will generally not be eligible if they are not working.</p> | <p>Eligible businesses, including not-for-profit organisations, must have held an Australian Business Number on 12 March 2020 and lodge their activity statement to receive the credit.</p> <p>Businesses will be eligible to receive the cash flow boost provided they are a small or medium business entity, including not-for-profit organisations, sole traders, partnerships, companies or trusts, that:</p> <ul style="list-style-type: none"> held an Australian Business Number on 12 March 2020 and continues to be active; has an aggregated annual turnover under AUD\$50 million (generally based on prior year turnover); and made eligible payments that the business is required to withhold from (even if the amount required to be withheld is zero). <p>Eligible payments include:</p> <ul style="list-style-type: none"> salary and wages director fees eligible retirement or termination payments compensation payments voluntary withholding from payments to contractors. <p>In addition, the business must also have either:</p> <ul style="list-style-type: none"> derived business income in the 2018–19 income year and lodged its 2019 tax return on or before 12 March 2020; or made GST taxable, GST-free or input-taxed sales in a previous tax period (since 1 July 2018) and lodged the relevant activity statement on or before 12 March 2020. | <p>also be developed to further promote tourism.</p> |

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| | | | | | Employers were able to register their interest in applying for the JobKeeper Payment from 30 March 2020. The first payments were received by employers from the Australian Taxation Office in the first week of May 2020. | | |
| Austria² | <p>Reinforced measures against COVID-19: With effect from September 18, 2020, measures against COVID-19, which had been gradually abolished throughout June 2020, have again been largely reinforced.</p> <p>Pursuant to the newest amendment to the regulation regarding the lifting of the measures against COVID-19 (<i>COVID-19-Lockerungsverordnung</i>), persons in Austria are still allowed to leave their homes and enter public places, however, with certain restrictions.</p> <p>Where feasible, home-office work (remote work) is strongly recommended for companies.</p> <p>Protective mask: The general obligations to keep at least a one-meter distance from other persons (the minimum distance does not apply between persons living together in the same household) and to wear protective masks in indoor retail areas of shops and public transit facilities remain unaffected and are still in force. With effect from September 18, 2020, wearing a protective mask is again mandatory in pharmacies, hospitals, fresh food markets, in restaurants and hotels (except at the table while consuming), for events and leisure places (such as cinemas, theaters, museums</p> | <p>Customer areas of retail units (including museums, exhibitions and libraries and hotels) are allowed to be entered by customers if certain additional conditions are met (protective masks and a minimum distance of one meter).</p> <p>Furthermore, as of September 18, 2020, all kinds of restaurants, cafés and bars are permitted to operate between 05.00 a.m. and 1 a.m. (except in Salzburg, Vorarlberg and Tyrol, where the limit is 10 p.m.) if certain mandatory safety measures have been implemented (i.e. a distance of one meter can be maintained between each table and group of customers, there is an obligation to wear protective masks except while consuming at the table, and no customer groups can exceed 10 persons, unless from the same household).</p> <p>Events may take place provided that the number of participants does not exceed 10 persons indoors or 100 persons outdoor. With effect from September 18, 2020, events with assigned and marked seats (e.g. in theaters, cinemas, football matches and seminars) are permitted in closed rooms with up to 1,500 persons and in the open air area with up to 3,000 persons. With regard to protective measures at events, special regulations stipulate when the</p> | <p>With effect from June 30, 2020, all facilities are allowed to reopen again. However, the hygienic measures (e.g. social distancing, use of disinfectants and protective masks) still apply.</p> | <p>So far, only special laws regarding residential premises have been implemented.</p> | <p>Prolongation of the COVID-19 short-term work program until March 31, 2021: Under this model, the employer pays a part-time salary and, in addition, short-time work subsidies for which they will be refunded by the labor market service. A reduction of working time by up to 100%, and thus a complete release of employees, is possible for certain periods. However, the planned working time must be between at least 10% and 90% within an initial period of three months.</p> | <p>Reduction of value added tax for the period from July 1, 2020 until December 31, 2020: For services provided by restaurants, bars, cafés, hotels, cultural and publishing sectors, which have been particularly affected by the COVID 19 crisis, a temporary reduced value added tax rate of 5% applies.</p> <p>Tax regulations: Reductions or non-assessment regarding advance payments of income or corporate income tax (including on interest) are possible in case of liquidity shortages due to a COVID-19 infection. Furthermore, companies may request deferrals and payment in instalments, as well as a non-assessment of deferral interest.</p> <p>Support measures by social security institutions: The Social Security for the Self-Employed (<i>Sozialversicherung der Selbständigen</i>) provides support in case of financial losses due to the Coronavirus pandemic by deferral of contributions, agreement on instalments, the reduction of the provisional contribution base, as well as full or partial non-determination of interest for late payment.</p> <p>Likewise, the Austrian Health Insurance (<i>Österreichische Gesundheitskasse</i>) provides support to affected employers.</p> | <p>Rental reduction: If leased premises cannot be used or utilized at all due to extraordinary circumstances, the tenant does not have to pay rent for the duration and to the extent to which the premises is unable to be used pursuant to sections 1104 et seq ABGB.</p> |

² This part has been provided by BINDER GRÖSSWANG, a member of [Nextlaw Referral Network](#).

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| | <p>etc.) as well as for workers in almost all service industries (i.e. office premises, warehouses etc.).</p> <p>Travel restrictions: It is currently not possible for third-country nationals (without residence in Austria) to enter Austria from countries outside the EU/Schengen area. Exceptions mainly have been made for specific groups such as health and nursing staff, seasonal workers for agriculture, forestry or tourism, humanitarian aid workers or diplomatic staff. Such persons have to present a negative COVID-19 (PCR test) (not older than three days) when crossing the border and have to undergo a 10-day quarantine.</p> <p>Furthermore, with effect from September 28, 2020, travel restrictions to neighboring countries, France (several regions including Paris) and Portugal have been put into force. The entry of tourists from these countries to Austria is now only possible with a medical certificate of a negative PCR test and a 10-day quarantine.</p> <p>These measures are valid until December 31, 2020 and can be prolonged / amended.</p> | <p>minimum distance must be maintained, how seats must be occupied and when a protective mask must be worn.</p> <p>These measures are valid until December 31, 2020. Non-compliance may trigger fines of up to €30,000.</p> | | | | <p>Stamp duties: A comprehensive exemption from stamp duties in connection with incidences following from COVID-19 measures has been enacted.</p> | |
| Azerbaijan | <p>Special quarantine regime was extended until September 30, 2020.</p> <p>During the special quarantine regime there are the following restrictions:</p> <p>Suspension of entry to the country by land and air transport, except for cargo transportation;</p> <p>Suspension of land and air passenger transportation from cities and regions of the Country;</p> | <p>All stores, restaurants and other retail units are open, with the exceptions provided in the following column.</p> | <p>The following restrictions are applicable:</p> <ul style="list-style-type: none"> Suspension of recreation and entertainment places, as well as children's entertainment places (including in the territory of boulevards and parks); Suspension of the operation of other cultural facilities, as well as cinemas, theaters, gyms, except for museums and exhibition halls; Suspension of children's and other entertainment | <p>According to the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan dated August 5, 2020, No. 280 on amendments to the Resolutions "On approval of the Regulations on the normative price of state lands occupied by privatized state enterprises and facilities, as well as enterprises and facilities built by legal entities and individuals" No. 93 of April 27, 1998, "On determining the minimum lease rent for land which is owned by the state and municipalities" No. 226 of</p> | <p>A lump sum payment of AZN 190 per month is provided to persons registered as unemployed in the "employment" subsystem of the Centralized Electronic Information System of the Ministry of Labor and Social Protection of the Republic of Azerbaijan during the special quarantine regime in connection with the COVID-19 pandemic.</p> | <p>According to the Law of the Republic of Azerbaijan "On Amendments to the Tax Code of the Republic of Azerbaijan", № 90-VIQD dated May 8, 2020, there is an interim tax regime because of the significant changes in economic conditions as a result of the spread of the coronavirus pandemic. Tax rebates are to be applied to the following activities:</p> <ul style="list-style-type: none"> Passenger transport (intercity and inter-district, intra-city and intra-district), including taxi services; | <p>According to the Resolution of the Cabinet of Ministers of the Republic of Azerbaijan No. 249 dated July 9, 2020, "On a number of measures to provide state support for business loans to reduce the negative impact of the COVID-19 pandemic on the country's economy", the following is considered:</p> <p>Newly state-guaranteed loans must meet the following requirements:</p> |

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| | <p>Suspension of group and individual reception of citizens in state bodies (institutions), except for "ASAN service" and "DOST" centers;</p> <p>Prohibition of religious ritual services -except for funerals - andthe organization and holding of mourning ceremonies in ceremonial halls, tents and other enclosed spaces;</p> <p>Suspension of all public events, including cultural and sports events (except for outdoor sports competitions without the participation of spectators);</p> <p>Prohibition of services for the organization of events, including birthdays, weddings, engagements and similar ceremonies in the client's home or other places;</p> <p>Prohibition of gatherings in groups of more than 10 people in public places, including streets, boulevards, parks and other places, (except for close relatives, i.e. parents, grandparents, children and siblings).</p> | | <p>centers, cinemas and public catering facilitiesin large shopping centers;</p> <ul style="list-style-type: none"> Suspension of sports, health and rehabilitation services (except for medical services in this area); Suspension of massage and bath services. <p>In addition to the above-mentioned restrictions, more restrictions are applied in the cities of Baku, Sumgait and the Absheron district:</p> <ul style="list-style-type: none"> Suspension of the operation of large shopping centers, except for grocery stores and pharmacies; Suspension of service to customers from 00:00 to 09:00 in public catering establishments, as well as in restaurants, cafes, tea houses and other similar places and prohibitions on using hookah equipment and having than six people at each table; Implementation of teaching and tutoring services with the participation of more than 10 people; Suspension of the activities of swimming pools, water attractions and sports venues on the territory of beaches; Suspension of public transport and passenger transportation in Baku metro stations from 00:00 on September 19 to 06:00 on September 21 and from 06:00 on September 26 to 06:00 on September 28 . | <p>December 23, 2000, and “On approval of the minimum lease rent for leasing state property (excluding Housing Fund)” No. 191 of November 29, 2007, the following rebates are implemented:</p> <ul style="list-style-type: none"> Non-calculation of rent until January 1, 2021, for entrepreneurs and legal entities (except for state-owned legal entities) leasing land belonging to the state land fund and affected by the pandemic; Non-calculation of rent until January 1, 2021, for entrepreneurs and legal entities (except for state-owned legal entities) leasing state and municipal lands and affected by the pandemic; Non-calculation of rent until January 1, 2021, for entrepreneurs and legal entities (except for state-owned legal entities), leasing state property (except for housing stock) and affected by the pandemic in the area of commerce and entrepreneurship, production and agricultural areas, pharmacies, banking, communications and postal services, insurance and exchange services. | | <ul style="list-style-type: none"> Operation of hotels and similar facilities; Tour operator and travel agent activities; Activities involving transportation and (or) delivery of goods on order, including food and non-food products; Catering activities; Organization of exhibitions, stages, recreation and entertainment (games), cinema, theater, museum and concert halls; Sports and health facilities; Training (education) and professional development courses, out-of-school educational institutions, psychological centers; Activities in other areas that are fully or partially restricted by the body defined by the executive body to ensure the health and safety of the population in connection with the spread of the COVID-19 pandemic (except for state-owned legal entities, budget organizations, other state bodies (institutions) financed from the state budget and extra-budgetary state funds). <p>Exemptions and privileges:</p> <p>Exemptions from property and land taxes for persons carrying out the activities specified above;</p> <p>75 percent of the profit (income) tax for persons carrying out the activities specified above;</p> <p>50 percent of the simplified tax amount specified in the Tax Code to persons carrying out passenger transport (intercity and inter-district, intra-city and intra-district), including taxi services;</p> | <ul style="list-style-type: none"> The loan amount for each business entity should not exceed AZN 3 million) manats; The annual interest rate of the loan should not exceed 15 percent; The loan term should not exceed three years; The loan grace period should not exceed 12 months; The guarantee ratio should not exceed 60 percent of the loan. <p>In relation to subsidizing interest rates on existing loan portfolios, the following is applicable:</p> <ul style="list-style-type: none"> Subsidies are provided on interest accrued for the first six months on loans (or credit lines) issued by credit organizations to food suppliers; An interest subsidy is provided of 10 percentage points of the loan interest rate. If the interest rate is less than 10 percent, the interest subsidy is provided in the amount of the loan interest rate; The interest subsidy is provided on paid or unpaid interest on loans to business entities for a period not exceeding 12 months starting from March 2020; The interest subsidy is provided for loans with an outstanding balance of AZN 5 million and less as of March 10, 2020. |

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| | | | | | | <p>50 percent of the simplified tax amount specified in the Tax Code to persons carrying out catering activities;</p> <p>Reduction of 50 percent of the amount of the simplified tax is applicable for persons exercising the right to be a payer of the simplified tax;</p> <p>Temporary exemptions from VAT on import of some products necessary for the food and medical needs of the population;</p> <p>Exemptions from property tax for aircraft used by air transport carriers for passenger transportation activities;</p> <p>Reduction of 50 percent of the amount of tax withheld at the source of payment for real estate leased from physical entities by persons carrying out the activities specified above;</p> <p>Suspension of the calculation of interest established due to non-payment of taxes to the persons carrying out the activities specified above (from April 1, 2020, to January 1, 2021);</p> <p>Deduction from taxable income of any expenses incurred for necessary preventive (including disinfection) measures, without restrictions;</p> <p>The right of persons engaged in catering activities registered for VAT to choose the simplified tax method for 2020 is also considered. Moreover, provisions on submission of calculations and references related to tax payments to the tax authority shall not apply to persons (including persons who were not active in the previous tax year and operating in the next</p> | |

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| | | | | | | <p>tax year) carrying out the activities specified above.</p> <p>The program for the payment of part of the salaries of employees in areas affected by the COVID-19 pandemic is also implemented. The Ministry of Economy is providing a list of taxpayers who have received financial support from the state (the list is updated regularly).</p> | |
| Belgium | <p><i>This overview includes the COVID-19 federal measures implemented in Belgium. Please note that regions, provinces and municipalities can apply additional measures (e.g. Brussels, Antwerp and the coast region have implemented additional restrictive measures).</i></p> <p>In recent weeks, some measures, which had been gradually loosened throughout June 2020, have again been tightened.</p> <p>Remote working is, where feasible, strongly recommended. To this end, companies may also create rotation schemes between colleagues to prevent the spread of the virus within the work environment.</p> <p><u>The following rules apply to all.</u></p> <ol style="list-style-type: none"> For those living under the same roof, they are allowed personal contact with a maximum of five other persons (“personal bubble”) until the end of September 2020; children under the age of 12 are exempted. In other words, people living under the same roof can only see the five same persons until the end of September 2020, with no obligation to respect the 1.5 m distance; | <p>Almost all retail units are now open.</p> <p>Access to retail units (e.g. food shops, food stalls, pharmacies, pet food shops, petrol stations, newsagents, do-it-yourself stores, garden centers, libraries, shops, retail outlets, etc.) is regulated:</p> <ul style="list-style-type: none"> - 1 person per 10m²; - The store has to display a safe distance of 1.5 meters by ground markings and/or signs; - The store has to provide staff and customers with the necessary hand hygiene products at the entrance and exit; and - Customers can only shop with one additional person maximum, except when with children or people in need. <p>Since June 8, 2020, retail units such as bars, restaurants, coffee shops and other catering establishments have reopened under specific conditions:</p> <ul style="list-style-type: none"> - 1.5m between the tables; - One person of each table must fill in a registration form; - The maximum number of customers allowed per table is 10 people. It includes the people living under the same roof and their five designated persons (“personal bubble”); - ; - Each customer must remain seated at their own table and | <p>Up to September 30, 2020, at least, nightclubs, certain services at wellness centers, jacuzzis are closed and all mass events such as festivals are cancelled.</p> | <p>The Flemish government provides a loan to tenants (of commercial leases) of a maximum two months’ rent up to €35,000. Please find more information here in Dutch.</p> <p>The conditions are:</p> <ol style="list-style-type: none"> The commercial lease agreement has to be in Flanders. The landlord must waive one or two months’ rent. Only then, the tenant can apply to <i>ParticipatieMaatschappij Vlaanderen voor zelfstandige ondernemers</i> (“PMV/z”) in the name and on behalf of the Flemish region for a loan of one or two months’ rent. e.g.: if the landlord only reduces by 50% one month’s rent, the condition is not met, the tenant would not be able to apply for a loan. Only tenants who had to close their businesses because of the government’s COVID-19 measures can ask for the loan. <p>No other measures have been taken by the federal or regional governments regarding commercial leases.</p> <p>The Belgian Cour de Cassation has emphasized the good faith principle in the performance of lease agreements. An interest claim or an eviction request of the tenant due to possible delays</p> | <p>Remote working is, where feasible, strongly recommended.</p> <p>To this end, the employer can use collective protective equipment, such as screens or walls to compartmentalize workplaces, and/or implement organizational measures, e.g. spread work hours and breaks, flexible hours, working in shifts, etc.</p> <p>Moreover, the Belgian Federal Public Service of Employment, Labor and Social Dialogue published the “<i>Generic guide for combatting the spread of COVID-19 at work</i>”. Please find the Belgian Guide in English here, and the sectorial guides in French here and in Dutch here.</p> <p>Temporary unemployment regimes have been implemented, allowing employers to temporarily suspend the employment agreement. The employees receive unemployment allocations, increased with supplementary allocations. If the company must partially or fully close because of COVID-19 (e.g., no material or clients, workplace infected or mandatory closure), the employer can put its employees in temporary unemployment. During this period, employees will receive unemployment benefits (at</p> | <p>Specific measures can be requested for VAT, wage withholding tax, corporate income tax, personal income tax, and legal entities tax. The support measures mainly consist of (i) a further deferral of payment, (ii) a waiver of late payment interest and (iii) a waiver of late payment fines. A company can request to apply (one or more of) these measures using a form specifically issued for this purpose and should submit a separate request for each individual debt. The form can be found on the website of the Federal Tax Authorities here. In principle, a request can only be filed after the receipt of an assessment notice or a request for payment. Application for these measures has been extended to December 31, 2020.</p> <p><u>Regarding corporate income tax, withholding tax and VAT</u>, a payment plan, an exemption from penalty interests and/or a waiver of fines for non-payment can be requested. To apply for such measures, the company must submit an application with the tax authorities by December 31, 2020, at the latest. The aforementioned support tax measures can be requested by any natural or legal person with a Belgian company number who is disadvantaged by the spread of COVID-19.</p> | <p>The three Belgian Regions have the following support packages for affected companies (these compensation payments are not taxed):</p> <p><u>In the Flemish Region</u>, businesses that are still mandatorily closed entirely are entitled to a lump-sum compensation of €4,000. Please find the link to request the allowance here. Businesses able to demonstrate a fall in turnover of at least 60% are entitled to a lump-sum compensation of €2,000. Please find the link to request the allowance here.</p> <p><u>In the Brussels Capital Region</u>, there is a lump-sum indemnity of €2,500 for businesses unable to participate in certain international events and activities, booked as part of an internationalization project. Please find the link to request the allowance here.</p> <p><u>The Walloon government</u> introduced a lump-sum indemnity of €3,500 for businesses still forced to remain closed or which are experiencing a substantial decline in business activity. The main sectors concerned are nightclubs, organization of trade fairs and congresses, management of theaters and concert halls, fairground activities, holiday cottages,</p> |

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| | <p>2. In addition to the personal bubble, gatherings at home or outdoors are limited to a maximum of 10 persons (children under the age of 12 are exempted), provided they respect the 1.5 m social distance or wear a face mask;</p> <p>3. Stay home when sick;</p> <p>4. Wash hands with water and soap;</p> <p>5. Keep at least 1.5 m distance;</p> <p>6. Wear a face mask at busy places and where mandatory.</p> <p>Wearing a facemask is mandatory in:</p> <ul style="list-style-type: none"> - Public transportation (including stations and platforms); - Catering establishments (except at the table); - shopping streets, shops and shopping malls; - Cinemas, theater, concert and conference halls, auditoria, places of worship, museums and libraries, gyms, hairdressers and beauticians, public buildings, (flea) markets and fairs; - Public areas in accordance with the rules implemented by regions, provinces and/or municipalities. <p><u>For bars, cafes and restaurants:</u> Bars, cafes and restaurants have reopened under specific conditions:</p> <ul style="list-style-type: none"> - 1.5m between the tables; - One person of each table must fill in a registration form; - The maximum number of customers allowed per table is 10 people. It includes the people living under the same roof and their five designated persons ("personal bubble"); - Each customer must remain seated at their own table | <p>must wear a face mask when he/she is not seated;</p> <ul style="list-style-type: none"> - Waiters have to wear face masks; - Venues may remain open until 1am. <p>Please find the Belgian Federal Public Service "<i>Guide to the opening of businesses</i>" here in English and "<i>Guide for a safe restart of hospitality</i>" here in English.</p> <p>If it is not possible to maintain a sufficient distance between people, the employer can use collective protective equipment, such as screens or walls to compartmentalize workplaces, and/or implement organizational measures, e.g. spread work hours and breaks, flexible hours, working in shifts, etc.</p> <p>Please find the Belgian Federal Public Service "<i>Generic guide for combatting the spread of COVID-19 at work</i>". Please find the Belgian Guide in English here, and the sectorial guides in French here and in Dutch here.</p> | | <p>because of the Coronavirus outbreak will not be successfully granted before the courts.</p> | <p>70% of monthly pay capped to €2,754.76) paid by the Belgian state and in principle will no longer receive any salary from the employer.</p> <p>There are two types of temporary unemployment:</p> <p>(i) Temporary unemployment due to a force majeure event:</p> <p>This will apply if the COVID-19 pandemic renders the performance of activities impossible and the company is forced to (partially) close. In the case of a <i>force majeure</i> event, affected employees will receive a supplement of €5.63 per unworked day on top of the unemployment benefits, at the expense of the National Employment Office.</p> <p>(ii) Temporary unemployment for economic reasons:</p> <p>This may apply if the company has less clients and/or less demand following the COVID-19 outbreak, which does not render the activities impossible but significantly decreases the work.</p> <p>This temporary simplified procedure ran until August 31, 2020. However, employers that still have economic difficulties due to COVID-19 after August 31, 2020, can still benefit from the simplified procedures of temporary unemployment due to <i>force majeure</i> related to COVID-19 until December 31, 2020, if the following conditions are fulfilled:</p> <ul style="list-style-type: none"> - Employers can prove that they belong to a sector which is still particularly affected by the restrictive federal measures; - Employers can prove at least 20% of days of temporary unemployment due to force majeure linked to COVID-19 | <p>The damage has to be demonstrated, e.g. a decrease in profit, a significant decrease in orders and/or reservations, etc.</p> <p>Employers who applied the temporary unemployment scheme for one uninterrupted period of at least 30 calendar days, in the period between March 12, 2020 and May 31, 2020, can obtain a partial exemption of payable withholding tax.</p> <p>Businesses may set-off the profits of fiscal years 2019 and 2020 (<i>i.e.</i> relating to financial year closed between 13 March 2019 and 31 July 2020) with the losses incurred, or expected to be incurred, in the subsequent fiscal years (<i>i.e.</i> respectively, 2020, 2021 or 2022). This is called a temporary "carry-back" reserve system. It allows businesses affected by the COVID-19 outbreak to:</p> <ul style="list-style-type: none"> - reduce the income tax liabilities for fiscal years 2019 and/or 2020; and/or - claim a refund for income tax payments already settled (or being exempt). <p><u>The percentages of advantages from prepayments for the third and fourth quarters</u> (on October 10, 2020 and December 20, 2020 respectively) have been increased for companies and self-employed persons experiencing liquidity issues due to COVID-19.</p> <p>The federal government has decided that all VAT-taxable persons filing periodical VAT returns (<i>i.e.</i> monthly or quarterly VAT returns) are not obliged to pay the December advance payment in December 2020. As a result, the VAT due on the</p> | <p>catering services, photographic activities and exhibition stands. Please find the link to request the allowance here. The deadline is October 15, 2020.</p> |

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| | <p>and must wear a face mask when he/she is not seated;</p> <ul style="list-style-type: none"> - Waiters have to wear masks; - Venues may remain open until 1 am. <p>For the cultural sector: Cultural activities and performances with an audience (e.g. cinemas, theater) have resumed providing compliance with social distancing (1m), sanitary measures and a maximum of 200 attendees inside and 400 attendees outside.</p> <p>For travel: Since June 15, 2020, Belgium has opened its borders for travel to and from the EU, including the UK and four other Schengen countries (Switzerland, Liechtenstein, Iceland and Norway). Non-essential travel is not possible and not authorized for some at risk zones, called “red zones”. Please find here the red zones, updated daily.</p> <p>For Belgians returning from abroad, a color code has been defined. Red: mandatory quarantine and testing. Orange: quarantine and testing are recommended. Green: safe. The color code for each country can be found here.</p> <p>From August 1, 2020, if a person plans to travel to Belgium or return to Belgium after a stay abroad, he/she is required to:</p> <ul style="list-style-type: none"> - Read the latest travel advice; - Fill in a Passenger Locator Form in the 48 hours before his/her arrival in Belgium. Please find the Form here. <p>This Form has to be completed by :</p> <ul style="list-style-type: none"> - All persons traveling to Belgium by airplane or boat, and | | | | <p>or temporary unemployment for economic reasons in the second quarter of 2020 compared to the total number of days declared to the National Social Security Office.</p> <p>For employers that can no longer invoke the temporary unemployment due to <i>force majeure</i> related to COVID-19, but can invoke the usual regime of unemployment due to economic reasons, a transitional regime was implemented. Those employers can introduce for their employees a transitional request to suspend their contracts or to introduce a reduced working time regime. To this end, employers will have to demonstrate a decrease in turnover or production of at least 10% during the quarter preceding the introduction of temporary unemployment and they must offer two training days per month of unemployment. In addition, employers must be bound by a collective labor agreement or a business plan. The transitional regime will be applicable until December 31, 2020. Please find more information about this transitional regime here in French and here in Dutch.</p> <p>During their operation, employers simply have to inform their payroll agency of any employees they put on unemployment. The payroll agency will file an online "social risk" declaration through the website of the National Office of Social Security.</p> <p>If the <i>force majeure</i> event is acknowledged, no pay shall be due to the concerned employees who will benefit from temporary unemployment allowances from the Belgian</p> | <p>transactions carried out in December in respect of Q4 of 2020 shall only have to be paid to the Belgian state on January 20, 2021 at the latest.</p> <p>In addition to the aforementioned federal tax measures, the different regional governments of Belgium have issued other tax measures, such as the deferment of payment of traffic taxes and property tax.</p> | |

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| | <p>- All other persons traveling to Belgium, unless:</p> <ul style="list-style-type: none"> ✓ They stay for less than 48 hours in Belgium; ✓ They return following a stay no longer than 48 hours abroad. <p>For sports: Since July 1, 2020 all sport activities (including swimming pools and contact sports, such as boxing or rugby) have resumed, subject to the applicable protocol. A seated audience of up to 200 people will be allowed inside and 400 people outside, subject to safety distances and in compliance with specific protocols.</p> <p>For mass events: Mass events and nightclubs are prohibited and cannot be organized before the end of September 2020 at least.</p> | | | | <p>unemployment authorities during the suspension due to <i>force majeure</i>.</p> <p>The Tax Ruling Commission provided a ruling confirming that the employer can give its employees, regardless of their job category, a tax-free allowance of up to €129.48 per month to cover the costs of remote working (heating, electricity, paper, etc.).</p> <p>Companies in difficulty or under restructuring may also temporarily reduce the working time until they can resume their normal activities in order to compensate for the decrease in workload and to avoid dismissals. The working time can be reduced by means of a collective reduction in working time by 1/4 or 1/5. The collective reduction of working time can be imposed for a maximum period of one year. Companies may apply a corona time credit with payment of allowances to employees who reduce their working time for a period of up to six months, in order to partially compensate for the loss of income. Companies may also introduce an end of career time credit for older employees (with benefits for employees at the age of or over 55) through a part-time or one-fifth time credit regime, with a minimum duration reduced to one month and with payment of an allocation.</p> <p>Moreover, the Belgian government introduced the “Corona parental leave”. With the employer's approval, this leave allows employees who have been working for at least one month under an employment agreement to reduce their working hours in order to take care of their children under 12 years old</p> | | |

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| | | | | | <p>and their handicapped children.</p> <p>The Corona parental leave can be obtained from May 1 until September 30, 2020.</p> <p>The reduction of the employee's working hours depends on their working schedule:</p> <p>(i) If the employee initially works full time: the employee may ask for a one-fifth interruption, and they would therefore continue working 80% of the time;</p> <p>(ii) If the employee initially works ¾ time: the employee may ask for a half-time interruption, and they would therefore continue working 50% of the time.</p> | | |
| Canada | <p>Canada has not declared a Federal State of Emergency. All provinces have declared either a State of Emergency or a Public Health Emergency.</p> <p>On June 15, Alberta lifted its State of Emergency.</p> <p>On July 31, Ontario announced the provincial declaration of emergency has ended with the exception of some emergency orders.</p> <p>Any foreign national is prohibited from entering Canada (some exemptions apply). The Canada-U.S. border is currently closed to all non-essential travel. This measure remains in place until at least September 21, 2020.</p> <p>If travelers have symptoms, they must isolate for 14 days in a place where they will not have contact with vulnerable people. If travelers do not have symptoms, they must quarantine for 14 days in a place where they will have no contact with vulnerable people.</p> | <p>Before reopening measures were put in place, retail units that provide “essential services” remained open. The definition of “essential service” differs by province. See the reopening measures in the section to the left.</p> <p><u>Mask or Face Covering Requirements affecting Retailers</u></p> <p>Each by-law or health order below has exemptions for individuals who are unable to wear a face covering for medical or age reasons as well as other reasonable accommodations.</p> <p><u>Alberta</u></p> <p><u>Banff</u> As of July 31, face coverings are mandatory in all indoor public places, including retail stores.</p> <p><u>Calgary</u> As of August 1, face coverings are mandatory in all public indoor spaces.</p> | <p>Unless reopening measures are in place, “Non-essential” workplaces have been mandated to close. The definition of “non-essential” differs by province. As noted, several provinces have begun reopening non-essential businesses. The businesses that remain closed differ by province.</p> | <p>On April 24, the Government provided further details. The program will provide forgivable loans to qualifying commercial property owners to cover 50% of three monthly rent payments that are payable by eligible small business tenants who are experiencing financial hardship during April, May, and June.</p> <p>The loans will be forgiven if the mortgaged property owner agrees to reduce the eligible small business tenants’ rent by at least 75 per cent for the three corresponding months under a rent forgiveness agreement, which will include a term not to evict the tenant while the agreement is in place. The small business tenant would cover the remainder, up to 25 per cent of the rent.</p> <p>Impacted small business tenants are businesses paying less than \$50,000 per month in rent and who have temporarily ceased operations or have experienced at least a 70 per</p> | <p><u>Canada Emergency Wage Subsidy</u></p> <p>The Canada Emergency Wage Subsidy is designed to help businesses keep and return workers to their payroll through challenges posed by the COVID-19 pandemic. The Canada Emergency Wage Subsidy provides a 75% wage subsidy to eligible employers for up to 12 weeks, retroactive to March 15, 2020.</p> <p>To qualify, employers must have suffered a drop in gross revenue from a business carried on in Canada from arm's length sources of at least 30% in March, April or May of 2020 when compared to the same month in 2019. For these purposes, revenue does not include revenue from extraordinary items or amounts on account of capital. For eligible employers established after February 2019, eligibility is determined by comparing monthly revenues to a “reasonable benchmark”. Eligible employers will include employers of all sizes and</p> | <p><u>Deferral of tax year filing date</u></p> <p>The 2019 tax year filing date for corporations that would otherwise have a filing due date after March 18 and before June 1, 2020 has been extended to June 1, 2020. For all other corporations, the filing date remains unchanged. Further, the payment date for balances and instalments under Part 1 of the <i>Income Tax Act</i> (Canada) due on or after March 18 and September 1, 2020 has been extended to September 1, 2020.</p> <p><u>Deferral of Sales Tax Remittance</u></p> <p>Extension until June 30, 2020 for the time that:</p> <ul style="list-style-type: none"> • Monthly files have to remit amounts collected for the February, March and April 2020 reporting periods; • Quarterly filers have to remit amounts collected for the January 1, 2020 through March 31, 2020 reporting period; and • Annual files whose GST/HST return or | <p><u>Large Employer Emergency Financing Facility</u></p> <p>The Large Employer Emergency Financing Facility (LEEFF) provides bridge financing to Canada’s largest employers, whose needs during the pandemic are not being met through conventional financing, in order to keep their operations going.</p> <p>The LEEFF program will be open to large for-profit businesses – with the exception of those in the financial sector – as well as certain not-for-profit businesses, such as airports, with annual revenues generally in the order of \$300 million or higher.</p> <p>To qualify, eligible businesses must be seeking financing of about \$60 million or more, have significant operations or workforce in Canada, and not be involved in active insolvency proceedings. More details to come.</p> |

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| | <p>In addition, all travelers must wear non-medical masks or face coverings while travelling.</p> <p>Reopening measures</p> <p>Ontario On May 4, 2020, the following retail spaces were able to resume operations while following proper health and safety guidelines:</p> <ul style="list-style-type: none"> • Garden centres and nurseries with curbside pick-up and delivery only; • Lawn care and landscaping; • Automatic and self-serve car washes; • Auto dealerships, by appointment only. <p>On May 8, 2020, garden centres and nurseries opened for in-store payment and purchases, operating under the same guidelines as grocery stores and pharmacies.</p> <p>On May 9, 2020, hardware stores and safety supply stores opened for in-store payment and purchases.</p> <p>On May 11, 2020, retail stores with a street entrance began offering curbside pickup and delivery, in accordance with the Ministry of Health's Guidance Document.</p> <p>On May 16, 2020, golf courses are allowed to open for the public. Private parks and campgrounds may open to enable preparation for the season and to allow access for trailers and recreational vehicles whose owners have a full season contract. Businesses that board animals, such as stables are allowed to open.</p> <p>On May 19, 2020, retail services that are not in</p> | <p>Canmore As of August 7, face coverings are mandatory in all public indoor spaces including retail businesses.</p> <p>Cochrane Until February 1, 2021, mandatory face coverings will be required in indoor public spaces if the active cases in the community reach 10 and rescinded when the active case numbers are reported to be below 10, for 14 consecutive days.</p> <p>Edmonton As of August 1, face coverings are mandatory while in indoor or enclosed public spaces.</p> <p>Jasper As of August 7, face coverings are mandatory in all indoor public spaces including malls and retail businesses.</p> <p>St. Albert As of August 8, face coverings are mandatory in all indoor public places including malls and retail stores.</p> <p>Strathcona County As of August 17, if the active COVID-19 cases within Strathcona County are reported by Alberta Health Services to be 25 cases or more per 100,000 in population, the mandatory mask bylaw will be expanded to include stores and malls.</p> <p>Newfoundland and Labrador As of August 24, masks are required at most enclosed public places across Newfoundland and Labrador</p> <p>Nova Scotia On July 24, Premier Stephen McNeil of Nova Scotia announced that masks will become mandatory in most indoor public places including</p> | | <p>cent drop in pre-COVID-19 revenues. This support will also be available to non-profit and charitable organizations. In the coming days, the Government will provide more information about specific details for this program, as well as measures for larger businesses. The application portal opens at 8:00 am on May 25.</p> <p>In terms of provincial response, this will differ by province (if at all implemented). As an example, the Province of Nova Scotia announced a Commercial Rent Deferral Support Program (CRDSP). The CRDSP provides for a government guarantee to landlords or deferred rent (up to certain limits) for the months of April, May and June 2020. Please note that in order to qualify, a rent deferral agreement must have been entered into prior to April 1, 2020, and landlords must notify the government of their intention to register the deferral agreement for eligibility by April 3, 2020.</p> <p>Further, some provinces have provided utility payments support for some retailers. Please visit this link to see the different provinces.</p> <p>On May 25, the federal government, provinces, and territories reached an agreement in principle on the Canada Emergency Commercial Rent Assistance ("CECRA") program.</p> <p>On June 30, the Finance Minister Bill Morneau announced that the CECRA program will be extended by one month to cover eligible small business rents for July. Additionally, to simplify the application process, the government is removing the requirement to claw-back</p> | <p>across all sectors of the economy, with the exception of public sector entities. The federal government will provide more details on how not-for-profit organizations and charities may appropriately demonstrate eligibility for the subsidy. The federal government is also considering additional support for not-for-profit organizations and registered charities, particularly those involved in the front line response to COVID-19.</p> <p>The Government of Canada has released a calculator to help retailers and other businesses calculate their subsidy. To calculate your subsidy amount, visit this link.</p> <p>On May 15, Finance Minister Bill Morneau announced that the CEWS will be extended by an additional 12 weeks to August 29, 2020. The Government will consult key businesses and labour representatives over the next month and may make more changes to the eligibility criteria, including the 30% revenue decline threshold, to ensure the CEWS reflects the immediate needs of businesses. In addition, the Government has made regulatory changes to extend eligibility for the CEWS. The following are newly eligible entities that might operate in the retail sector:</p> <ul style="list-style-type: none"> • Partnerships so long as non-eligible members, taken together, do not hold a majority of the interests in the partnership; • Indigenous government-owned businesses that are tax-exempt under para 149(1)(d.5) of | <p>instalment are due in March, April or May 2020, have to remit amounts collected and owing for their previous fiscal year and instalments of GST/HST in respect of the filer's current fiscal year.</p> <p>There is currently no application process. Businesses in need of information about their particular obligations may contact the Canada Revenue Agency or refer to its website.</p> <p>Deferral of Customs Duty and Sales Tax for Importers Payment deadlines for statements of accounts for March, April, and May are being deferred to June 30, 2020.</p> <p>Businesses in need of information about their particular account and payment obligations on imported goods may contact the Canada Border Services Agency for more details.</p> <p>Goods and services tax/harmonized sales tax (GST/HST) credit payment amounts The Canadian government will provide a one-time special payment on April 9, 2020. This payment will double the maximum annual GST/HST credit payment amounts for the 2019-20 benefit year.</p> <p>The average income for those benefitting from the measure will be close to \$400 for individuals and \$600 for couples.</p> <p>On May 15, the Minister of National Revenue announced that benefit payments, including GST/HST credit payment amounts will continue for an additional three months for those who are not able to</p> | <p>Regional Relief and Recovery Fund (RRRF) The Government is providing nearly \$962 million through the RRRF to help more businesses and organizations in sectors such as manufacturing, technology, tourism and others that are key to the regions and to local economies. This fund is specifically targeted to those that may require additional help to recover from the COVID-19 pandemic, but have been unable to access existing support measures.</p> <p>Business Credit Availability Program (BCAP) Business Development Canada (BDC) and Export Development Canada (EDC) are working with private sector lenders to coordinate on credit solutions for individual businesses, including in sectors such as oil and gas, air transportation, exports and tourism. This program is now available at many banks and credit unions.</p> <p>Loan Guarantee for Small and Medium-Sized Enterprises EDC is working with financial institutions to issue new operating credit and cash flow term loans of up to \$6.25 million to SMEs. This program is now available at many banks and credit unions.</p> <p>Co-Lending Program for Small and Medium-Sized Enterprises BDC is working with financial institutions to co-lend term loans to SMEs for their operational cash flow requirements. Eligible businesses may obtain incremental credit amounts of up to \$6.25 million through the program.</p> |

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| | <p>shopping malls and have separate street-front entrances can open. Farmer's markets and outdoor flea markets can also operate. Animal services, such as pet care, grooming and training can open. Indoor and outdoor services such as housekeeping, cooks, cleaning and maintenance can resume. Finally, all limits on construction have been lifted.</p> <p>On June 19, 2020, the following regions would be allowed to move into Stage 2 of the reopening strategy: Durham Region, Haldimand-Norfolk Region, Halton Region, Hamilton Region, Lambton County, Niagara Region, and York Region. Businesses and services permitted to reopen during Stage 2 include: outdoor dine-in services at restaurants, bars and other establishments, including patios, shopping malls under existing restrictions, and drive-in and drive-through venues for theatres.</p> <p>On June 24, 2020, Toronto and Peel Region will move into Stage 2.</p> <p>As of June 25, 2020, Windsor-Essex will be allowed to move into Stage 2 with the exception of the Municipality of Leamington and the Town of Kingsville, which will enter Stage 2 on July 7, 2020.</p> <p>As of July 17, 2020, a large swath of Ontario moved to Stage 3. The following can reopen with restrictions: all restaurants and bars for indoor dining, gyms and fitness studios, and movie theatres.</p> <p>As of July 20, 2020, all public health units were allowed to move into Stage 3 excluding the following: Peel Public Health, Toronto Public Health,</p> | <p>retail businesses and shopping centres starting July 31. Children under two are exempt, as well as children aged two to four when their caregiver cannot get them to wear a mask. People with a valid medical reason for not wearing a mask are also exempt.</p> <p>Ontario</p> <p><u>Algoma Public Health</u> As of July 17, all businesses are to adopt a policy requiring all members of the public to wear a face covering in an enclosed public space.</p> <p><u>Brant County</u> As of July 7, a face covering is required in all enclosed public spaces.</p> <p><u>Burlington</u> On July 13, Burlington City Council unanimously approved a temporary bylaw that will make masks or face coverings mandatory in enclosed public places as of July 20. The bylaw will be in effect until September 30, 2020 unless extended or revoked by City Council.</p> <p><u>Durham Region</u> As of July 10, all commercial establishments operating during Stage 2 within the Durham Region will require visitors to wear a face covering or mask.</p> <p><u>Eastern Ontario</u> As of July 7, the Eastern Ontario Health Unit announced it will be mandatory to wear a face covering or mask in indoor public spaces.</p> <p><u>Grey Bruce</u> As of July 17, all persons who own or operate a commercial establishment are to use best efforts to restrict persons without a face covering from</p> | | <p>insurance proceeds and provincial rent supports from the CECRA forgivable loan amount for both existing and new applicants. Existing applicants who are affected will be notified and will have any previously clawed-back amounts restored to their forgivable loan.</p> <p>On July 31, Finance Minister Bill Morneau announced that the CECRA will be extended by one month to help eligible small businesses pay rent for August.</p> <p>Quebec On June 8, 2020, the Quebec Government announced it will contribute \$140 million to reduce the losses of property owners enrolled in the CECRA program by 50%. To benefit from CECRA, owners must agree to absorb 25% of their rental income. Under this new commitment by Quebec, owners enrolled in the CERCA program will receive the equivalent of 12.5% of the total cost of their rent.</p> <p>Commercial Evictions</p> <p>Alberta On June 16, 2020, the Government of Alberta tabled Bill 23, the <i>Commercial Tenancies Protection Act</i>, which would protect eligible commercial tenants from having their leases terminated due to non-payment of rent as a result of the COVID-19 pandemic. If passed, the act would also prevent landlords from raising rent and charging late fees and penalties on missed rent. The legislation and upcoming regulation would cover the period from March 17 to August 31 and would apply to:</p> <ul style="list-style-type: none"> Commercial tenants with tenancy agreements that | <p>the <i>Income Tax Act</i>, as well as their wholly-owned subsidiaries that are tax exempt under para 149(1)(d.6).</p> <p>On July 17, the Finance Minister announced the following proposed changes to the CEWS:</p> <ul style="list-style-type: none"> Extend the CEWS until December 19, 2020. Make the subsidy accessible to a broader range of employers by including employers with a revenue decline of less than 30 per cent and providing a gradually decreasing base subsidy to all qualifying employers. Introduce a top-up subsidy of up to an additional 25 per cent for employers that have been most affected by the pandemic. Provide certainty to employers that have already made business decisions for July and August by ensuring they would not receive a subsidy rate lower than they would have had under the previous rules. Address certain technical issues identified by stakeholders. <p>On July 27, Parliament passed legislation implementing the extension of the CEWS to November 21, 2020.</p> <p>Canada Emergency Response Benefit The Canada Emergency Response Benefit provides</p> | <p>file their returns on time. Eligible Canadians who are currently receiving the GST/HST credit will continue to receive payments until the end of September 2020.</p> <p>Waiving tariffs on certain medical goods If you are retailer that produces certain medical goods, including PPE such as masks and gloves, the Government is reducing the cost of imported PPE for Canadians.</p> <p>Alberta Workers' Compensation Board (WCB) Premiums On June 5, 2020, the Government of Alberta announced details of their plan to defer WCB premiums for private sector businesses and support for small and medium businesses. Private sector employers have immediate financial relief, with WCB premiums deferred for one year, until early 2021. Employers who have already paid their WCB premium payment for 2020-21 are eligible for a rebate or credit. For small and medium businesses, the government is covering 50 percent of the premium when it is due in 2020, at a cost to the government of approximately \$350 million.</p> <p>PEI On June 18, the Government of PEI tabled its budget which features a small business tax cut (from 3% to 2%).</p> | <p>Note: Applications require a description of the adverse impacts of COVID-19 and a plan of action to counter the effects of COVID-19.</p> <p>Mid-Market Guarantee and Financing Program This program aims to bring liquidity to companies with between \$50-300M in revenue to aid their operations. Further details will be provided on this program.</p> <p>Canada Emergency Business Accounts Interest free loans to small business and not-for-profits to help cover operating costs. The Canada Emergency Business Account (CEBA) will provide interest-free loans of up to \$40,000 to small businesses and not-for-profits, to help cover their operating costs during a period where their revenues have been temporarily reduced. To qualify, these organizations will need to demonstrate they paid between \$20,000 and \$1.5 million in total payroll in 2019. This new range will replace the previous one of between \$50,000 and \$1 million, and will help address the challenges faced by small businesses to cover non-deferrable operating costs.</p> <p>On May 19, 2020, the Prime Minister announced an expansion to the eligibility criteria for the CEBA to include many owner-operated small businesses. These extended measures make CEBA available to sole proprietors receiving income directly from their businesses, businesses that rely on contractors, and family-owned corporations that pay employees through dividends rather than payroll. For more information visit this link.</p> |

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| | <p>and Windsor-Essex County Health Unit.</p> <p>On July 31, 2020, Toronto and the Peel Region entered Stage 3.</p> <p>As of July 31, 2020, restaurants and bars across Ontario must keep records of their clients to help track any possible spread of COVID-19.</p> <p>As of August 12, 2020, Windsor-Essex entered Stage 3.</p> <p>Newfoundland and Labrador The following retail spaces can resume operations:</p> <ul style="list-style-type: none"> • Animal daycare centres • Garden centres • Landscaping and lawn care services <p>As of June 8, 2020, all retail can reopen. Retail stores, including those in shopping malls, can open with restrictions. Hair salons, pet centres, and restaurants may reopen with reduced occupancy.</p> <p>As of June 25, 2020, Newfoundland and Labrador entered Alert Level 2. The following can reopen with restrictions: bars and lounges, cinemas, and gyms and fitness facilities.</p> <p>Saskatchewan Saskatchewan announced that non-essential retail stores, shopping malls, select personal services, and farmers markets may open to the public, beginning May 19, 2020. Stores must adhere to physical distancing measures and specific Clothing and Retail Store Guidelines and Grocery Store Guidelines, along with COVID-19 Workplace General Guidance Information.</p> | <p>entering or remaining within their premises.</p> <p>Haldimand County As of August 1, face coverings will be required for retailers with floor space greater than 465 square metres or who primarily sell food. Retailers with less than 465 square metres of floor space require a face covering if a 2 metre distance cannot be maintained.</p> <p>Haliburton-Kawartha-Pine Ridge District Health Unit As of July 13, face coverings will be mandatory for businesses.</p> <p>Hamilton As of July 20, Hamilton requires a face covering in enclosed public spaces.</p> <p>Hastings, Prince-Edward As of July 10, Hastings Prince Edward Public Health is requiring the use of a mask or face covering inside all commercial establishments.</p> <p>Halton As of July 22, face coverings are required in enclosed public spaces.</p> <p>Huron Perth As of July 17, all indoor commercial and indoor public spaces are to use best efforts to require persons to wear a face covering inside their premises at all times.</p> <p>Kingston, Frontenac, Lennox and Addington The Kingston, Frontenac, Lennox and Addington Medical Officer of Health, as of June 27, has mandated commercial establishments in the area prohibit persons from entering or remaining in the premises if the said person is not wearing a face covering.</p> | | <p>would be eligible for the CECRA program, but whose landlords have chosen not to participate.</p> <ul style="list-style-type: none"> • Commercial lease agreements where tenants have had to close their business due to public health orders or have had their business revenue decline by 25 per cent or more as a result of the COVID-19 pandemic. <p>If passed, any late fees, penalties, or rent increases imposed on a commercial tenant by their landlord between March 17 and August 31, would need to be reimbursed, however, the legislation would not undo any evictions or lease terminations that happened before the legislation was tabled.</p> <p>British Columbia On June 1, 2020, the Government of British Columbia issued a new order under the <i>Emergency Protection Act</i> that protects businesses already eligible for rent support from the federal government under the CECRA program from evictions for unpaid rent until the end of June 2020, where the landlords of these eligible businesses choose not to apply for the CECRA program.</p> <p>On July 1, British Columbia's Finance Minister Carole James announced the provincial ban on commercial evictions will remain in place for the duration of the federal rent-assistance program.</p> <p>Manitoba On June 26, 2020, the Government of Manitoba introduced a temporary ban on commercial evictions as part of an effort to drive increased</p> | <p>temporary income support to workers who have stopped working and are without employment or self-employment income for reasons related to COVID-19.</p> <p>The Canada Emergency Response Benefit will be paid in blocks of four weeks, at \$2,000. A maximum of 16 weeks of benefits can be paid.</p> <p>The Government has expanded the CERB to capture more individuals; which includes seasonal workers, workers who no longer have Employment Insurance benefits, or individuals who make an additional \$1,000 per month while receiving the CERB.</p> <p>On June 16, 2020, the Prime Minister announced that the CERB eligibility period is being extended by eight weeks. Application to the CERB can be made no later than December 2, 2020, for payments retroactive to the period of March 15 to October 3, 2020.</p> <p>On July 31, 2020, the Prime Minister announced plans to transition recipients of the CERB to the Employment Insurance (EI) program. The last scheduled CERB pay period is set to end on September 26. Additionally, there are plans to provide EI-like support for millions who cannot qualify under existing rules.</p> <p>Canadian Emergency Student Benefit (CESB) From May to August 2020, the CESB provides a payment to eligible students for each 4-week period of \$1,250 or \$2,000 if you have dependants or a disability. The benefit is for students who do not qualify for the CERB or EI. Final</p> | | <p>As of June 19, 2020, applications for CEBA under the expanded eligibility rules will be accepted. To qualify under the expanded eligibility rules, CEBA applicants with payroll lower than \$20,000 will need:</p> <ul style="list-style-type: none"> • 1) A business operating account at a participating financial institution; • 2) A Canada Revenue Agency business number; • 3) A 2018 or 2019 tax return; and • 4) Eligible non-deferable expenses of between \$40,000 and \$1.5 million. <p>Eligible business will qualify for financing of up to \$40,000, with 25 per cent of this being forgivable based on the current terms of CEBA loans. Businesses can contact their primary financial institution for more information or apply directly for CEBA.</p> <p>After a slight delay in the June 19, 2020, roll out of the application process for the expanded CEBA program, it officially began accepting applications on June 26, 2020.</p> <p>Canada Economic Development (CED) Support for Businesses and Communities Affected by COVID-19 Three month loan payment deferral beginning April 1, 2020. Please note that this is ONLY available for Quebec Regions.</p> <p>Retailers in the food industry The Canadian Food Inspection Agency (“CFIA”) had previously temporarily suspended the following requirements: official language requirements, format requirements, and container size requirements for 90 days to ease supply chain strains</p> |

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| | <p>On June 8, 2020, Saskatchewan entered Phase 3 of its reopening plan. This includes the reopening of gyms and fitness facilities, restaurants and licensed establishments (at 50% capacity), and any remaining personal services.</p> <p>As of June 22, Saskatchewan entered the first part of its Phase 4 reopening plan. The second part of its Phase 4 reopening plan began on June 29, which allowed movie theatres to reopen.</p> <p>Alberta Starting on May 14, the following retail businesses were allowed to resume operations with certain infection prevention in place:</p> <ul style="list-style-type: none"> • Retail businesses like clothing, furniture and bookstores. • Farmers' market vendors. • Hairstyling and barber shops. • Cafés, restaurants, pubs and bars can reopen for table service at 50% capacity. <p>The government released its Guidance for Retail Businesses that retail stores should follow.</p> <p>As of June 12, Stage 2 of Alberta's relaunch strategy can safely begin. The following can open with restrictions: personal services, indoor recreation (including gyms), movie theatres, and VLTs in restaurants and bars.</p> <p>New Brunswick New Brunswick has transitioned to Phase 2 of its recovery plan, which means that retail stores can reopen immediately if they can meet the guidelines. Businesses</p> | <p>Leeds, Grenville and Lanark The Leeds, Grenville and Lanark District Health Unit have mandated a face covering or mask for enclosed public spaces such as retail establishments and shopping malls as of July 7.</p> <p>Middlesex-London Health Unit As of July 18, every operator of an enclosed public space shall require any member who enters or remains in the public areas of the enclosed space to wear a face covering.</p> <p>Niagara Region As of July 31, every person within certain enclosed public places must wear a face covering.</p> <p>Norfolk County As of July 24, every person must wear a face covering within enclosed public places.</p> <p>North Bay Parry Sound District As of July 24, the North Bay Parry Sound District Health Unit is mandating the use of a face covering in certain enclosed public spaces.</p> <p>Northwestern Health Unit As of August 17, the Northwestern Health Unit is requiring face coverings in most enclosed public places.</p> <p>Ottawa Ottawa Public Health is mandating the use of masks or face coverings as of July 7 for many indoor public spaces including retail establishments and shopping malls.</p> <p>Peel Region The cities of Mississauga, Brampton, and Caledon, all passed bylaws mandating the use of masks or face coverings in enclosed public spaces effective July 10.</p> <p>Peterborough</p> | | <p>participation in the CECRA program. The temporary ban on commercial evictions during the pandemic will apply if the landlords and tenants are eligible for CECRA but have not applied.</p> <p>New Brunswick As of June 1, 2020, the moratorium on commercial evictions has been lifted.</p> <p>Nova Scotia On March 27, 2020, the Nova Scotia Government announced that all retail and other commercial landlords are prohibited from exercising the remedies of notice to quit or distress available under a commercial lease, commercial agreement, the <i>Tenancy and Distress for Rent Act</i>, or otherwise for rent due on or after March 22, 2020, from a retail or commercial tenant who has been required to close their business or their business has been substantially and directly restricted under the requirements of a Medical Officer's order issued under the <i>Health Protection Act</i>.</p> <p>Ontario On June 17, 2020, the Ontario Government passed the <i>Protecting Small Business Act</i>, which halts or reverses the eviction of commercial tenants and protects tenants from having their assets seized during COVID-19. The legislation applies to businesses that are eligible for federal/provincial rent assistance for evictions from May 31, 2020 until August 31, 2020. Tenants and landlords can learn who is eligible and how to apply at: Ontario.ca/rentassistance</p> <p>Quebec On June 3, 2020, the Government of Quebec tabled</p> | <p>eligibility period for the CESB is August 2 to August 29, 2020. All applications for the CESB must be submitted before September 30, 2020.</p> <p>Canada Recovery Benefit The Canada Recovery Benefit is effective from September 27, 2020 for one year and would provide a benefit amount of \$400 per week for up to 26 weeks for workers who are not eligible for EI, mainly the self-employed and those working in the gig economy.</p> <p>Canada Recovery Caregiving Benefit The Canada Recovery Caregiver Benefit would be effective from September 27, 2020 for one year, and provide \$500 per week, for up to 26 weeks per household to eligible Canadians.</p> <p>Canada Recovery Sickness Benefit The Canada Recovery Sickness Benefit provides \$500 per week, for up to two weeks, effective September 27, 2020 for one year, for workers who are unable to work because they are sick or must self-isolate due to COVID-19.</p> <p>Minimum Benefit Rate for EI New EI claimants as of September 27, 2020 will receive a minimum benefit rate of \$400 per week (or \$240 for extended parental benefits), if this is higher than what their benefits would otherwise be.</p> <p>Manitoba The Government of Manitoba is introducing the Manitoba Job Restart Program ("Program"), which will provide direct payments to a maximum of \$2,000 to help qualified Manitobans return to work. The Program will provide one</p> | | <p>and minimize waste. The CFIA has most recently provided flexibility for labeling requirements relating to shell eggs.</p> <p>Further, retailers who rely on experience temporary workers to ensure Canadians have access to a variety of high-quality food, are eligible for \$1,500 per foreign worker to help cover the costs of complying with a mandatory two-week quarantine upon arrival in Canada. Please note that employers must provide accommodation for the employees during self-isolation and pay the workers during the 14-day period.</p> <p>Industrial Research Assistance Program (IRAP) The Government of Canada is investing \$250 million to assist innovative, early-stage companies that are unable to access other COVID-19 business supports through the IRAP.</p> <p>Young Entrepreneurs The Government is providing \$20.1 million in support for Futurpreneur Canada to continue supporting young entrepreneurs across Canada. This funding will allow to provide payment relief for its clients for up to 12 months.</p> <p>Women Entrepreneurs On May 16, Minister Ng announced that the Government will provide \$15 million in additional funding to support women entrepreneurs through the Women Entrepreneurship Strategy (WES).</p> <p>Competition Bureau On May 6, the Competition Bureau warned businesses against making false or</p> |

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| | <p>must prepare an operational plan that can be provided to official, if requested. Face masks will be required if physical distancing cannot be maintained.</p> <p>On May 22, New Brunswick moved to Phase 3 of its recovery plan. Businesses that offer personal services, including barber shops, hair salons, and tattoo shops can reopen.</p> <p>As of July 3, the Atlantic Travel Bubble allows for residents, and other persons currently residing in the four Atlantic Provinces (PEI, NS, NB, and NL) to move freely within any of the other Atlantic Provinces without self-isolating for 14 days.</p> <p>Manitoba Manitoba began Phase 1 of its reopening plan on May 4, allowing retail businesses, hairstylists and barbers to reopen. Restaurants offering patio/walk-up services were allowed to resume operations as well. Manitoba released a draft plan of Phase 2 on May 21. Various Phase 2 changes will come into effect June 1.</p> <p>As of June 21, Manitoba has implemented Phase 3 of its reopening plan. During Phase 3, occupancy limits of 50% of normal business levels or one person per 10 square metres are removed for retail businesses. These businesses may continue to operate if they implement measures to ensure members of the public are reasonably able to maintain a separation of at least two metres from others, except for brief exchanges.</p> <p>On July 25, 2020, Manitoba entered Phase 4 of its reopening plan. Movie theatres and casinos are now open.</p> | <p>As of August 1, face coverings will be mandatory inside commercial establishments located in the Peterborough area.</p> <p>Porcupine As of July 23, all members of the public who enter or remain in an enclosed public space must wear a face covering.</p> <p>Renfrew County The Renfrew County and District Health Unit will be requiring face coverings or masks in enclosed public spaces within the county as of July 7.</p> <p>Simcoe-Muskoka As of July 13, a face covering is required in all indoor publicly accessible places in Simcoe County and the District of Muskoka.</p> <p>St. Catharines On July 13, St. Catharines Municipal Council passed a bylaw making it mandatory to wear a mask or face covering in enclosed public spaces.</p> <p>Public Health Sudbury and Districts As of July 17, businesses should have a policy in place to ensure no person is permitted to enter or remain in an enclosed public space without wearing a face covering.</p> <p>Thunder Bay As of June 24, every business that is open within the Thunder Bay District Health Unit shall adopt a policy requiring all members of the public who enter or remain in an enclosed public space to wear a mask or face covering.</p> <p>Timiskaming As of June 24, all businesses within the district of Timiskaming shall adopt a</p> | | <p>Bill 61, An Act to restart Quebec's economy and to mitigate the consequences of the public health emergency declared on 13 March because of the COVID-19 pandemic (the Bill). Section 35 of the Bill includes a provision that protects commercial tenants that are encountering difficulties paying their rent. The measures will prohibit any termination of a commercial lease resulting from a default in rent payments that have become due between March 13, 2020 and August 1, 2020. For procedural reasons, unrelated to section 35 of the Bill, it did not pass. It is unclear whether the Bill will be considered again at a later date.</p> <p>Saskatchewan On June 5, 2020, the Government of Saskatchewan announced temporary commercial eviction protection for small business tenants by way of ministerial order pursuant to section 18 of <i>The Emergency Planning Act</i>. The moratorium on evictions applies to landlords that are eligible to apply for the CECRA program but choose not to. The emergency order restricting commercial evictions is effective immediately.</p> <p>Other Provinces and Territories Newfoundland & Labrador, Prince Edward Island, Northwest Territories, Nunavut, and Yukon have not introduced any moratoriums on commercial evictions.</p> | <p>initial payment of \$500 plus three additional bi-weekly payments for \$500 each, for a total of \$2,000 over six weeks. Program participants must voluntarily stop collecting CERB or CESB support from the federal government.</p> <p>Temporary Wage Subsidy for Employers Three-month wage subsidy through the reduction of payroll deductions required to be remitted to the Canada Revenue Agency (CRA). Up to 10% of the remuneration payable between March 18, 2020 and, June 20, 2020 up to a maximum of \$1,375 per employee and \$25,000 per employer. On March 27, 2020, the government announced that the subsidy had been increased from 10% to 75% of the remuneration payable. Subsidies will be backdated to March 15, 2020. However, those employers who do not qualify for the 75% subsidy may still qualify for this temporary 10% wage subsidy. For employers who are eligible for both subsidies, any benefit from the 10% subsidy will generally reduce the amount available to be claimed under the 75% subsidy.</p> <p>Employers will be eligible if they are a non-profit organization, registered charity, or a Canadian Controlled private corporation (CCPC) if their taxable capital employed in Canada for the preceding taxation year, calculated on an associated group basis, is less than \$15 million, if they have an existing business number and payroll program account with the CRA on March 18, 2020 and if they pay salary, wages, bonuses, or other remuneration to an employee.</p> | <p>misleading claims that their products or services can prevent, treat or cure COVID-19. The Bureau is actively monitoring the marketplace to detect and stop deceptive claims.</p> <p>Enabling Accessibility Fund (EAF) Call for Proposals Retailers could receive a grant of up to \$100,000 through the Government of Canada's EAF to improve the accessibility of your workplace. Due to the COVID-19 pandemic, the current funding process is offering more flexibility where organizations that apply for funding under the small projects component will have more time to complete their projects (up to 24 months). Applications are being accepted until July 13, 2020.</p> <p>Additional Support</p> <p>Alberta On June 5, 2020, the Government of Alberta committed \$200 million in funding for eligible businesses and non-profits to access up to \$5,000 to offset a portion of their relaunch costs related to COVID-19. Program details, including eligibility, are being confirmed.</p> <p>Manitoba On June 22, 2020, the Government of Manitoba is launching a new hiring grant program that will cover the wages paid to designated employees over a period of up to 10 weeks this summer. Employers can apply to receive funding for up to five employees hired or rehired after June 18, 2020. The program will reimburse 50% of the total wages paid from June 18 until August 30, 2020 to a maximum of \$5,000 per worker and \$25,000 per business. The program is open to Manitoba-</p> | |

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| | <p>Northwest Territories On May 15, the Northwest Territories entered Phase 1 of its COVID-19 relaxing measures. Under Phase 1, retail businesses <i>other than</i> the following may reopen, provided they allow no more than 10 persons in any indoor location and 25 persons in any outdoor location and comply with controls to minimize worker exposure to COVID-19:</p> <ul style="list-style-type: none"> • Indoor portions of bars and nightclubs; • Indoor theatres and movie theatres; and • Indoor dine-in portions of restaurants. <p>On June 12, the Northwest Territories entered Phase 2 of its COVID-19 relaxing measures. Under Phase 2, retail businesses other than the following may reopen, provided they allow no more than 10 persons in any indoor location and 25 persons in any outdoor location and comply with controls to minimize worker exposure to COVID-19:</p> <ul style="list-style-type: none"> • Indoor portions of bars and nightclubs; • Indoor theatres and movie theatres; and • Indoor dine-in portions of restaurants. <p>Quebec On May 25, Quebec confirmed that it will reopen shopping malls located outside the Montreal Metropolitan area on June 1.</p> <p>On June 19, Quebec will allow shopping malls to reopen in the Greater Montreal area and Joliette region.</p> <p>On July 7, the Government of Quebec threatened to shut down retailers who do not</p> | <p>policy to ensure that no member of the public is permitted to enter or remain in the public areas of enclosed public spaces without wearing a mask or face covering.</p> <p>Toronto On June 30, Toronto City Council voted unanimously in favour of requiring masks or face coverings in all enclosed public places as of July 7. The bylaw will include exemptions for those who cannot wear a mask for medical reasons, children under the age of two, and other reasonable accommodations.</p> <p>Waterloo Region The Waterloo Region will begin enforcement of a face covering policy in certain enclosed public spaces such as retailers on July 13.</p> <p>Wellington-Dufferin-Guelph The Medical Officer for the Wellington-Dufferin-Guelph Health Unit, as of June 12, has ordered commercial establishments from prohibiting persons from entering the premises or remaining in the premises if the said person is not wearing a face covering.</p> <p>Windsor-Essex County The Windsor-Essex County Health Unit has issued an order requiring commercial establishments operating in Windsor and Essex County to prohibit persons from entering or remaining on their premises if the said person is not wearing a face covering.</p> <p>York Region As of July 17, masks or face coverings are required inside enclosed public spaces in York Region.</p> <p>Quebec</p> | | | <p>Workshare program (temporary special measures) The work sharing agreement allows employees of COVID-19 adversely affected business to work a temporary reduced workweek while receiving employment insurance benefits (up to 55% of their average insurable weekly wages and subject to a cap of \$573/week) for up to 76 weeks.</p> <p>Employees will be eligible if they are eligible for employment insurance benefits and agree to participate, the employer has been in business in Canada for at least 1 year, there has been a recent decrease in business activity of approximately 10% demonstrated within the last 6 months, and there is a temporary shortage of work beyond the control of the business.</p> <p>This program will be in effect from March 15, 2020 – March 14, 2021.</p> <p>Note: Certain employee shareholders and certain temporary employees are ineligible. Core employees who were laid off prior to the start date of the agreement are eligible.</p> <p>Note: Employers may opt to have the subsidy paid at the end of the year or transferred to the next year's remittance. This subsidy will also be considered taxable income.</p> <p>Canada Summer Jobs Program If you are a business that usually employs students or youth ages 15 to 30, the Government has announced temporary changes to the Canada Summer Jobs</p> | | <p>based private sector businesses that meet the following criteria:</p> <ul style="list-style-type: none"> • Possess an active and valid Business Number; • Be registered, and in good standing with the Companies Office (not required for sole proprietors); • Have not received funding support under the Canada Youth Employment Program; and • Have an e-mail address and a valid business bank account. <p>Saskatchewan The Government of Saskatchewan has announced a new temporary training program to help businesses train employees to enhance safety protocols and adjust business models as they reopen. The Re-Open Saskatchewan Training Subsidy (RSTS) program will reimburse eligible private-sector employers 100% of employee training costs up to a maximum of \$10,000 per business to mitigate against additional financial impacts from training required to support their safe re-opening. The application deadline for RSTS is July 31, 2020.</p> <p>Yukon The Yukon Business Relief Program (YBRP) is being extended to provide continued support to Yukon businesses affected by the COVID-19 pandemic. The YBRP helps Yukon businesses that have experienced a 30% reduction in revenue and need immediate support to cover fixed costs, including rent, utilities and business insurance. Eligible businesses can apply for a grant of up to \$30,000 per month to cover fixed costs. The program has been extended to July 31,</p> |

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| | <p>enforce social distancing protocols.</p> <p>As of July 9, Quebec is imposing a new set of regulations on bars and clubs. The last call for alcoholic beverages will need to occur at midnight. Bars will be forced to operate at 50% capacity, all clients will need to be seated at their tables, and no dancing will be allowed.</p> <p>As of August 5, Quebec is authorizing the reopening of all economic activity sectors, except regular vacation camps with accommodation.</p> <p>PEI In PEI as of May 1, non-contact recreational activities were allowed, as were select outdoor and construction services. The province plans to allow retail businesses and select indoor services to reopen starting May 22. PEI also released retail operations guidelines on May 19 applicable to all retail businesses.</p> <p>On June 1, PEI entered Phase 3 of the relaxation of pandemic restrictions. Retail stores can continue to remain open, with physical distancing measures in place. Phase 4 began on June 26.</p> <p>Nova Scotia As of June 5, dine-in restaurants, hair salons, gyms, and other businesses that were required to close under the public health order are allowed to reopen.</p> <p>British Columbia On June 24, British Columbia entered Phase 3 of its Restart Plan, which includes allowing non-essential travel within the province as well as reopening hotels and some entertainment venues like movie theatres.</p> | <p>The Government of Quebec announced masks or face coverings will be mandatory across Quebec in all indoor public spaces as of July 18. The regulation applies to people ages 12 and up, though the recommendation applies to children as young as two. People with a medical condition that precludes them from wearing a mask will be excluded. Business owners failing to apply the new regulations could face fines between \$400 and \$6,000. As of August 1, individuals who refuse to wear masks could also face fines.</p> | | | <p>program. This will allow employers to:</p> <ul style="list-style-type: none"> • receive an increased wage subsidy, so that private and public sector employers can also receive up to 100 per cent of the provincial or territorial minimum hourly wage for each employee; • extend the end date for employment to February 28, 2021; • adapt their projects and job activities; • hire staff on a part-time basis. <p>Newfoundland and Labrador Essential Worker Support Program (EWSP) The Newfoundland and Labrador EWSP provides a temporary wage top-up to essential workers employed during Alert level 4 and 5 of the COVID-19 pandemic and have a maximum gross monthly income of \$3,000. This applies to workers providing essential retail services. The eligibility period for this program is from March 15, 2020 – July 4, 2020.</p> | | <p>2020. Applications will be accepted until August 31, 2020.</p> |

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| | <p>As of July 23, British Columbia has set new rules for bars, nightclubs and restaurants. All patrons of bars and nightclubs must be seated at designated seats, there will be no liquor self-service, meaning no ordering at the bar, and dancing will not be allowed.</p> <p>Yukon Phase 1 of the territory's restart plan began on May 15. Phase 1 allows retailers, fitness studios, some services, farmers' markets, and food trucks to open with public health measures in place. Every business must complete an operational plan in order to reopen. Retailers should also follow specific guidelines relating to physical distancing, signage, hygiene, and flexible workplaces.</p> <p>As of July 1, Yukon entered Phase 2, which includes expanding social gatherings to a maximum of 50 people and expanded dine-in capacity at restaurants.</p> <p>As of August 1, Yukon entered Phase 3.</p> | | | | | | |
| China Mainland China | <p>No lockdown. The country has come out of lockdown and is focusing on a return to normality.</p> <p>Measures are in place to monitor the temperature and general health of shoppers.</p> <ul style="list-style-type: none"> • Measure the temperature of persons before entering the majority of the retail units. • Check a real-time digital health code³ of persons before entering some retail units in several | <p>In most places, e.g. many shops except certain enclosed public places of entertainment and culture are open.</p> <p>For the public places providing life service, it is suggested by the State Council that low-risk areas should operate normally under the premise of good indoor ventilation, environmental cleaning and personnel health monitoring. While in medium and high-risk areas, the number of personnel should be limited to reduce crowding.</p> | <p>For the enclosed entertainment and leisure places, it is suggested by the State Council that low, medium and high-risk areas should not open for business temporarily, and the specific requirements should be determined by the local epidemic situation of each city. Those in some areas, (e.g. Shenzhen, Shanghai, and several cities in Anhui, Jiangsu and Zhejiang), can reopen with limits on visitor numbers, strict protection measures, and prior</p> | <p>VAT and local tax/surcharges incentives: The income derived by taxpayers from providing the prescribed services may be exempted from VAT and local tax/surcharges (City Construction Tax, Education Surcharges and Local Education Surcharges):</p> <ul style="list-style-type: none"> • Transportation of key supplies under the epidemic. • Public transportation services • Lifestyle services • Delivery services | <p>Social securities (including the pension, unemployment insurance and employment-related injury insurance) contributed by employers may be reduced or fully exempted depending on the locations, as well as other facts and circumstances:</p> <ul style="list-style-type: none"> • Area: all Mainland China • Applicable enterprise: small and micro-sized enterprises (SMEs) • Social securities (by employers): Deferral contribution (with late | <p>Temporary Tax policies to support/relieve in China (the effective period is subject to development of the epidemic):</p> <ul style="list-style-type: none"> • Cross-border donation: exemption on import duties and import-level taxes (VAT, CT). For prescribed imports from the USA, the tariff reduction obligations suspended will be resumed and the additional tariffs that have already been levied will be refunded. | N/A |

³ These are QR codes generated by official authorized apps, based on the holder's health status, origin, exposure to COVID-19 patients, travel history, etc.; a green-code holder can move around freely, while a yellow or red code one should be in quarantine.

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| | <p>cities and provinces (e.g. Beijing, Shanghai, Guangdong, Hubei and Zhejiang Province).</p> <ul style="list-style-type: none"> Further extend the detection scope to COVID-19 cases and close contacts with asymptomatic infected persons. Strictly focus on isolation and medical management, and release the information openly and transparently once asymptomatic infection is found. Implement 14 days quarantine for medical observation on entry for personnel from key epidemic countries. Strictly control and supervise the overseas air transportation and port quarantine. | | <p>approval/filing with local governments.</p> <p>Large scale gathering sports activities such as marathons, religious gathering, and various exhibitions shall not be carried out temporarily.</p> | <ul style="list-style-type: none"> The above-mentioned policy shall become effective from 1 January 2020. The expiration date will be announced separately depending on the development of the epidemic. <p>Monetary and fiscal supporting policies: Five Ministries jointly issued 30 financial supporting measures, which proposed to:</p> <ul style="list-style-type: none"> remove the cap on foreign debt and facilitate online foreign debt registration; expand loan financing to key industries such as the manufacturing sector, private enterprises and small-sized enterprises with marginal profit; defer or reduce rents and interest on financial leasing businesses; and <p>offer a fast track for foreign exchange verification, cancellation and settlement processes to support cross-border financing and RMB business for the contagion prevention and control.</p> | <p>payment surcharges waived)</p> <ul style="list-style-type: none"> Applicable period: No more than six months, (local practices may vary) <p>Housing funds Defer payment of housing funds till June 2020</p> <ul style="list-style-type: none"> Enterprises affected by the epidemic may apply to defer housing funds payments till the end of June 2020. <p>Further, for individuals whom have borrowed from housing funds but may have failed to repay this part of their mortgage (due to the COVID-19 epidemic) will not be regarded as a noncompliance</p> | <ul style="list-style-type: none"> Domestic donation: CIT, VAT, CT and local tax/surcharge related incentives. Medical and daily living supplies: CIT, VAT and local tax/surcharge related incentives. Extension of loss carry-forward: extend the loss carry-forward period from 5 to 8 years for designated enterprises. <p>SMEs: from March 1 to May 31, for the amount taxable at a rate of 3%, exempt such VAT for small-scale VAT taxpayers in Hubei and reduce such VAT collection rate to 1% for those in other regions.</p> | |
| Hong Kong (China) | <p>No curfew, no emergency status. Special measures apply.</p> <p>Hong Kong government has banned public gatherings of more than four people, with exceptions, such as in the case of public transport, places of work, residential units, court hearings, government meetings until October 8, 2020</p> <p>Dine-in services are banned between 12am to 5am.</p> <p>Restaurants are made to enact social distancing measures, ensuring their venues are only filled to 50% capacity. Eateries will have segregated seats and spaced out tables to maintain the minimum 1.5m</p> | <p>The majority of retail units, such as supermarkets, pharmacies and department stores remain open.</p> | <p>Cinemas are re-opened from August 28, 2020, subject to restrictions.</p> <p>Libraries and museums were re-opened from September 11, 2020.</p> <p>Many public entertainment facilities, including bars and pubs, bathhouses, exhibition halls and centres, night clubs, karaoke, beauty and massage parlours, gym and fitness centres, clubhouse, game centers, public entertainment facilities, establishments for mahjong-tin kau activities, amusement parks are re-opened since September 18, 2020 subject to restrictions.</p> | <p>The Hong Kong government has waived rent for tenants at the Science Park, industrial estates and Cyberport.</p> <p>Rental supports are also given under the selected sector subsidy schemes, e.g. tenants of Art Spaces and Jockey Club Creative Arts Centre.</p> | <p>The Hong Kong government has proposed a HK9,000 salary subsidy for six months, with individual payments capped at 50% of salaries on April 8, 2020.</p> <p>Eligible employers will be reimbursed in two installments beginning in June and must pledge not to lay off workers.</p> <p>The Hong Kong government launched the Employment Support Scheme in May, with the first tranche from May to June 2020, and the second tranche from August to September 2020.</p> <p>The subsidies include:</p> | <p>The Hong Kong government proposed a one-off reduction of profits tax, salaries tax and tax under personal assessment for the year of assessment 2019/20 by 100%, subject to a ceiling of \$20,000 per case.</p> <p>For profits tax, the ceiling of the tax reduction is applied to each business.</p> | <p>The Hong Kong government launched the Retail Sector Subsidy Scheme (the "Scheme") under the Anti-epidemic Fund (the "Fund") on March 23, 2020.</p> <p>Each eligible retail store will receive a one-off subsidy of \$80,000. The Scheme covers shops that sell tangible goods to the public for personal or household consumption or utilization. No processing or transformation of the goods should be involved in the resale process.</p> <p>Under the Scheme, eligible retail stores do not include: (1) stores with licences for restaurants, canteens, light refreshment restaurants, fresh</p> |

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| | <p>social distance, as well as ensuring no more than four people per table until October 8, 2020.</p> <p>Wedding ceremonies are able to go ahead, with gatherings limited to 20 people. Further, no food or drinks are able to be served at wedding ceremonies outside of catering premises.</p> <p>Staff must wear masks and premises must provide hand disinfectants. Customers are also required to wear masks when they enter the restaurants and should only remove them when they eat. They also need to have their body temperature taken by restaurant staff.</p> | | Hotel pools and public pools are re-opened since September 18, 2020. Pools are made to operate at half capacity, with groups capped at four people and spaces at least 1.5m apart. | | <ul style="list-style-type: none"> - A wage subsidy for eligible employers to retain the latter's employees. - Employers have to undertake that they cannot implement redundancy. - All employers who have been making Mandatory Provident Fund (MPF) contributions for employees are eligible, except those on the exclusion list (employees of the government, statutory bodies and government subvented organizations). - The wage subsidy to be provided by the government is calculated based on 50% of the monthly salary, which is capped at HK\$18,000 (i.e. the median monthly wage in the second quarter of 2019), for a period of six months. - To be disbursed to employers in two payments, with the first not later than June 2020; expected to benefit 1.5 million employees. - To provide support to employers in the catering, construction and transport (mainly taxi and red minibus drivers) sectors which are not completely covered by the MPF scheme (involving about 800,000 persons). - A one-off subsidy to self-employed persons who made MPF contributions (about 215,000 persons). | | <p>provision shops, food factories, bakeries, siu mei and lo mei shops issued by the Food and Environmental Hygiene Department; (2) hawkers (including licensed hawkers); (3) mobile stalls and counters in department stores without a payment system and stores operating under a short-term tenancy of a duration less than six months; and (4) retail stores conducting non-store retailing via mail order, internet or direct marketing sales only.</p> <p>Under the Scheme, the maximum amount of subsidy for a parent company that operates retail groups or chain stores under the same business registration is \$3 million (equivalent to no more than 38 stores).</p> |
| Costa Rica | <p>National Emergency Declaration</p> <p>The Costa Rican government has established conditions for yellow and orange cities to set the rulings, being orange the ones with mayor restrictions</p> <p>Vehicle restriction for yellow and orange cities, as follows: <u>Orange:</u></p> | <p>Orange</p> <p>From Monday to Sunday 24/7 all establishments must be closed except:</p> <ul style="list-style-type: none"> • Supermarkets, grocery stores and mini-supermarkets (food, beverage, grocery, cleaning and hygiene supplies, and basic needs section) | Bars, nightclubs and casinos, , are closed permanently without exception. | N/A | Employees of private sector with suspension of labor contract, of reduction in their work hours can obtain their Fondo de Capitalizacion Laboral. This benefit could only be obtained by the termination of the labor contract or if the person had five years in the same company. | <p>PROYECTO DE ALIVIO FISCAL ANTE EL COVID-19, which provides:</p> <ul style="list-style-type: none"> • Moratorium on income taxes, VAT, consumer selective tax, the debt may be paid without surcharges in December. • Tariffs generated in March, April and May, extendable for 1 month. • The payment of leases of commercial premises will | Any person that fail to comply with health orders will be subject to monetary fines and prison. |

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| | <ul style="list-style-type: none"> Daytime vehicle restriction from 5 am to 5 pm Monday to Sunday ALL DAYS after 5 pm and until 5 am except for exceptions no one can transit Weekends from 5 am to 5 pm drivers with vehicles that have license plates cannot drive around they can only go to authorize establishments with authorize license plates: <ul style="list-style-type: none"> Saturdays pairs: 0 2 4 6 8 Sundays odd: 1 3 5 7 <p>Yellow:</p> <ul style="list-style-type: none"> Daytime vehicle restriction from 5 am to 10 pm Monday to Friday ALL DAYS after 10 pm and until 5 am except for exceptions no one can transit Weekends from 5 am to 7 pm drivers with vehicles that have license plates cannot drive around they can only go to authorize establishments with authorize license plates: <ul style="list-style-type: none"> Saturdays pairs: 0 2 4 6 8 Sundays odd: 1 3 5 7 <p>Differentiated vehicle restriction in border areas The differentiated vehicle restriction is maintained, based on the border zone, from Monday to Sunday from 5:00 pm to 5:00 am</p> | <ul style="list-style-type: none"> Bakeries, butchers and greengrocers Sale of agricultural, veterinary and hygiene supplies. Agricultural, livestock, fishing and aquaculture products. Laundries, hardware stores, locksmiths, glass shops. Riteve (RTV), repair of automobiles, equipment and machinery, lubrication centers, sale of spare parts. Banking and financial services. Funeral homes and wake chapels. <p>All this services most operate at a 50% of people</p> <p>Yellow</p> <p>Establishments in the yellow zone with a health permit for public service may open regularly and continue the phase III reopening from Monday to Sunday (restaurants, shops and gyms at 50%, places of worship with a maximum of 75 people, farmer's fairs with a differentiated strip, among others), in strict compliance with protocols.</p> <p>The hotels will be able to operate with a capacity of 100% and common areas at 50%, and the opening of bars, discotheques, casinos and public parks is not allowed.</p> | | | | <p>be exempt from VAT for three months.</p> <p>Public and private banking have taken actions such as: decrease in interest rates, extension of the term of the credits, extension in the payment of the principal and / or interest, or extraordinary payments to the principal amount without penalty.</p> | |
| Czech Republic | As of September 10, 2020, people are obliged to wear protective masks (i) on public transport and (ii) in all interior spaces with the exception of restaurants during consumption of food and | As of May 25, 2020, all facilities have been reopened. However, the hygienic measures (e.g. social distancing, use of disinfectants and protective masks) still apply. | None, as of May 25, 2020, all facilities have been reopened. However, the hygienic measures (e.g. social distancing, use of disinfectants and protective masks) still apply. | The government has introduced a supportive measure under which the rent payment for non-residential premises, which were closed due to the government measures related to COVID- | The so-called Antivirus Program was introduced for the protection of employment. This program mainly consists of subsidies for wage payments, which are paid to the employees by the | In general, more benevolent policies of the tax and customs authorities were introduced, however, the relevant periods for which the special laws applied have already passed. | The Chamber of Deputies and Senate approved a voluntary postponement of the repayment of loans and mortgages agreed before March 26, 2020, for three or six months. The postponement |

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| | <p>drinks, and when people are doing sports. Furthermore, people working in interior spaces (i.e. office premises, warehouses etc.) are obliged to wear protective masks if social distancing cannot be kept (2 meters) with the exception of moderators, editors, artists and participants in the judicial proceedings.</p> <p>As of September 9, 2020, due to a local outbreak of the COVID-19 virus in Prague, restaurants, bars and similar catering facilities have to be closed from 12 pm until 6 am, with the possibility to sell takeaway food.</p> <p>As of September 9, 2020, people are obliged to submit a negative COVID-19 test confirmation or stay quarantined if travelling from Prague to Germany. Belgium plans to introduce the same precautionary measure as of September 11, 2020.</p> <p>As of September 1, 2020, exterior public events (cultural, social and sporting) of up to 1,000 people are allowed and interior public events of up to 500 people are allowed. Further, exterior mass events (i.e. held in sport arenas or exhibition palaces) of more than 1,000 people are allowed, provided that such arenas/palaces have separated sectors where in each sector only 1,000 people can be present. A limit of 500 people in each sector applies for interior mass events.</p> <p>As of May 25, 2020, all facilities have been reopened.</p> | <p>The operator of each facility has to actively prevent the gatherings of people which do not comply with the hygienic measures.</p> | | <p>19, shall be paid by the Government in the amount corresponding to 50% of the original rent retrospectively for the period from April 1, 2020, until June 30, 2020, subject to the condition that the landlord provided a tenant with a 30% rent discount. The applications for this supportive measure can be submitted from June 26, 2020 until 30 September 2020 and the subsidy is limited to CZK 10 million per tenant.</p> | <p>employers affected by COVID-19 and related government measures. The subsidies will be provided up to 80% of the wage compensation, up to the maximum amount of CZK 39,000 / month / employee, until 31 October 2020.</p> | <p>Deduction of the tax loss retrospectively in the two preceding years, i.e. in the case of a loss in the taxable period beginning in the year 2020, it will be possible to deduct this loss from the tax base for taxable periods 2019 and 2018, which will lead to recovering the tax for these years.</p> | <p>has to be requested by the debtor and the debtor has to declare that the request is made because of the COVID-19 pandemic situation. However, the banks do not have a duty to analyze the truthfulness of such a declaration.</p> <p>The Chamber of Deputies approved an act incorporating several changes in the regulation of insolvency proceedings.</p> <p>No insolvency petitions filed by creditors until August 31, 2020, will be taken into account, with no exceptions.</p> <p>Further, the statutory obligation to file for insolvency on behalf of the insolvent debtor is suspended until six months after the end of the government's measures, however no later than December 31, 2020. This provision applies only for companies that had not been insolvent before the measures were introduced, and the insolvency of which is a direct consequence of those measures.</p> <p>All companies negatively influenced by COVID-19 and the related government measures will have the right to apply for a special moratorium until August 31, 2020. The court will grant it to a debtor that was not insolvent as of March 12, 2020, that is currently facing problems as a direct consequence of the government's measures, and that has not paid extraordinary profit shares or other payments to its owners since January 12, 2020. The special moratorium can last for up to three months and can be prolonged by another three months if the majority of creditors agree.</p> |

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| El Salvador | <p>The most relevant measures taken by El Salvador's government to minimize the spread of COVID-19 are:</p> <p>Declares the national territory as an epidemic zone subject to health control is established home quarantine.</p> <p>Persons not covered by the exceptions of the decree must keep mandatory home quarantine.</p> <p>The decree further states that individuals are required to allow entry from the Ministry of Public Health to inspect sanitary measures taken at home.</p> <p>The decree allows government appointees and employees involved in the control and attention of the virus to move freely. It also allows people that take care of elders and children to move freely. The decree also allows employees that are involved in the activities permitted by The Regulation of the isolation, quarantine, observation, and vigilance regarding COVID-19. This Decree forbids moving to a different municipality other than the one mentioned on their ID.</p> <p>It specifically says that those authorized to move have to wear a mask. If a person is caught without a mask in a different municipality than the one mentioned in their ID, he or she will go to a detention center for 12 hours, to verify that this person is not infected. Additionally, it regulates the movement of persons according to the last number of their ID:</p> <table border="1"> <tr> <td>Last number on their ID</td> <td>Provided days on May 2020 for circulation</td> </tr> </table> | Last number on their ID | Provided days on May 2020 for circulation | <p>The retail stores exempted from the lockdown are:</p> <ul style="list-style-type: none"> • Call centers that provide services for drug care, food, electricity, telecommunications, banking, financial and medical services. • Food and beverage processing industry and its distribution chain, except "boquitas", "snacks", treats and the like. Water industry and its distribution. • Industry of cleaning and hygiene products of surfaces and personal hygiene products. • Pharmaceutical industry and its distribution chain. • Industry of plastic bags, plastic packaging, paper and cardboard, packaging and labels. • Agricultural sector, agribusiness, beekeeping and fishing. • Industry of inputs for agriculture. • Industry of spinning mills related to the preparation of fabric necessary for sheets, gabachas, masks, hats and implements of hospitals and health network. • Bakery industry. • Cosmetic industry only if it is transformed into a drug industry. • Some automotive workshops authorized by the Ministry of Health. • Hardware stores, with 30% of their capacity installed and serving demands only from the Police, ISSS, Ministry of Health, FOSALUD, ANDA, MOP, among others related to repairs and construction of facilities to meet the Pandemic. | <p>The retail stores that are not listed before are comprised by the lockdown and remain closed.</p> | <p>Those who are directly affected by the mandatory home quarantine/emergency will not incur in default of contractual obligations or civil or commercial penalties (which includes leases agreements).</p> | <p>Mostly all administrative staff in the public and private sector are working from home.</p> | <p>Suspension of tax obligations, some sectors are authorized to file payment for the ISR for 2019 no later than May 31st, 2020 and in case of requesting deadline for payment, it extends to 8 months.</p> <p>People who are directly affected by emergency the measures. Can apply for the suspension of payment of loans and credit cards for 3 months, without generating interest payment, or affecting credit, the amounts due will be paid within 2 years or the remaining credit term if it is longer than 2 years.</p> <p>A package of laws including tax incentives is under consideration by Congress</p> | N/A |
| Last number on their ID | Provided days on May 2020 for circulation | | | | | | | | |

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| | <table border="1"> <tr> <td>0-1-2</td> <td>Thursday 7, Monday 15 and Sunday 17</td> </tr> <tr> <td>3-4</td> <td>Friday 8, Tuesday 12, Saturday 16 and Tuesday 19</td> </tr> <tr> <td>5-6</td> <td>Saturday 9, Wednesday 13, Sunday 17 and Thursday 21</td> </tr> <tr> <td>7-8-9</td> <td>Sunday 10, Thursday 14, Monday 18 and Wednesday 20</td> </tr> </table> | 0-1-2 | Thursday 7, Monday 15 and Sunday 17 | 3-4 | Friday 8, Tuesday 12, Saturday 16 and Tuesday 19 | 5-6 | Saturday 9, Wednesday 13, Sunday 17 and Thursday 21 | 7-8-9 | Sunday 10, Thursday 14, Monday 18 and Wednesday 20 | <ul style="list-style-type: none"> Financial services (having to work at 50% of its installed capacity). Veterinarians to attend emergencies. Security services. Gas stations. Private and taxi transport, freight transport of the items authorized by the Decree or those that enter by commercial exchange at customs. Electric generators. Propane distribution services, drinking water, postal services. Aviation support services. | | | | | |
| 0-1-2 | Thursday 7, Monday 15 and Sunday 17 | | | | | | | | | | | | | | |
| 3-4 | Friday 8, Tuesday 12, Saturday 16 and Tuesday 19 | | | | | | | | | | | | | | |
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| 7-8-9 | Sunday 10, Thursday 14, Monday 18 and Wednesday 20 | | | | | | | | | | | | | | |
| France | <p>Emergency law of March 23, 2020, to deal with the COVID-19 epidemic: A state of health emergency is declared for two months, i.e. until May 24, 2020.</p> <p>The whole of the French population was in quarantine from March 17, 2020, to May 11, 2020. Since, life has started to return to normal.</p> <p>Kindergardens, primary and secondary schools have reopened but high schools and universities remain closed.</p> <p>Since phase 3 of “deconfinement” (i.e. since June 2020), teleworking is no longer the norm but remains a solution to be encouraged as part of a gradual return to working on site.</p> <p>In particular, the following protection measures for employees shall apply:</p> <ul style="list-style-type: none"> Keeping a safe distance (at least 1 meter) and simple but effective measures must be followed (washing your | All retail units have reopened. | Night clubs are still closed. | <p>Ordinance n°2020-306 of March 25, 2020, modified several times, relating to the extension of time limits during the period of the public health emergency and the adaptation of procedures during this period, provides for certain contractual arrangements that affect landlords.</p> <p>Periodic penalty payments, penalty clauses, termination clauses and forfeiture clauses, whose purpose is to punish failure to fulfil an obligation within a given period, are deemed not to have taken effect during the legally protected period i.e. from March 12 to June 23, 2020. They shall then take effect as from June 24, 2020, if the debtor has not fulfilled its obligation by that time. This extension of the expired time limits does not constitute a cause for suspension, interruption or postponement of the starting point of the time limits for taking action. It is merely a postponement of the term coupled with an additional period of time to fulfil the obligation. Thus, by adopting this order, the government is giving all</p> | <p>On the basis of the Law No. 2020-290 of March 23, 2020, as an emergency response to the COVID-19 epidemic, the government has issued several orders and decrees allowing in particular the following measures:</p> <p>1. Enforce employees to take paid vacation days</p> <p>The Order No. 2020-323 of March 25, 2020, allows employers, subject to the existence of a branch agreement or an in-house collective agreement to (i) force employees to take paid vacation days and to (ii) change the vacation dates.</p> <p><u>Maximum:</u> up to six working days.</p> <p><u>Minimum notice period:</u> one day.</p> <p><u>Deadline for imposing the taking of paid vacation days :</u> December 31, 2020.</p> <p>2. Enforce employees to take rest days (RTT days)</p> <p>If employees benefit from rest days (RTT days) to</p> | <p>VAT: There is no deferral of the deadline for making returns, but it is possible to make an estimate for VAT return (in March and April) with a maximum margin of error of 20%. In case of a decrease of turnover, it is possible to pay only 80% of the declared amount in February. If the activity has decreased by 50% or more, it is possible to pay only 50% of the declared amount in February. There is a possibility to deduct the input VAT due on the production of protections for healthcare professionals and population (even if the product is sold at cost). e.g. masks, hand sanitizers. Reduction of the VAT rate to 5.5% on protections for healthcare professionals and non-professionals (e.g. masks, some hygiene products such as hand sanitizers) until December 31, 2021.</p> <p>Postponement and adjustment of direct taxes (CIT, CVAE, CFE):</p> <p>Deferral of direct taxes (up to three months) for March and April.</p> | <p>Prohibition of distributions: Dividends and shares buybacks are prohibited in cases of government support (direct taxes and social contribution deferral, bank guarantees). This prohibition only concerns the largest corporations/ groups (5,000 employees in France or a turnover of €1.5 billion in France). A group is made up of chains of 95% ownership. The commitment to freeze distributions covers the whole group. Some exceptions are provided. In case of non-compliance, companies have to refund the government, and penalties will apply (5% of the subsidy and 0.2% interest per month). Moreover, these companies must not have their registered office or a subsidiary company in any of the Non-Cooperative Countries and Territories (Anguilla, Bahamas, British Virgin Islands, Panama, Seychelles, Vanuatu, Fiji, Guam, American Virgin Islands, Oman, American Samoa, Trinidad and Tobago).</p> <p>25% reduction of directors pay:</p> | | | | | | | | |

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| | <p>hands, disposable tissues, coughing into your elbow, etc.);</p> <ul style="list-style-type: none"> If there is a risk of physical distance being infringed, employees have to wear a mask. Install protective devices (e.g. transparent screens) if necessary in close spaces where a sufficient physical distance cannot be maintained (e.g. side-by-side or face-to-face workstations) Ventilate closed rooms regularly (every three hours) for 15 minutes or ensure a supply of fresh air. Regularly clean objects and surfaces, including sanitary facilities, with a product that is active against the virus. Avoid wearing gloves | | | <p>debtors a grace period that allows them not to perform their obligation without penalty, provided, however, that they regularize their obligation before the end of this grace period.</p> <p>Obviously, current periods that do not end during the legally protected period are not affected by this measure. Thus, the time limits are maintained and ordinary law will apply.</p> <p><u>Ordinance No. 2020-317 of March 25, 2020, created a solidarity fund for companies particularly affected by the economic, financial and social consequences of the spread of the COVID-19 epidemic and the measures taken to limit this spread.</u></p> <p>This benefits all small and medium enterprises that:</p> <ul style="list-style-type: none"> - Employ up to 10 employees; - And have less than €1 million in turnover and less than €60,000 in annual taxable profit; - And which have been the subject of an administrative closure under the state of health emergency (the company is eligible even if it continues a residual activity: takeaway sales, delivery or withdrawal of orders); <p>Or have suffered a loss of turnover of at least 50% in March 2020 compared to March 2019;</p> <p>These companies may benefit from a first grant of up to €1,500 and may benefit from additional aid ranging from €2,000 to €5,000 to pay all expenses and especially the rent (according to the turnover loss).</p> | <p>compensate for working time that exceeds 35 hours per week, or which are granted to employees who are working under a fixed number of hours/days per year, the Order No. 2020-323 of March 25, 2020, allows employers to (i) impose or (ii) modify the rest days acquired by the employee and (iii) impose all rest days assigned to the employee's time savings account ("compte épargne temps" CET).</p> <p><u>Maximum:</u> up to 10 rest days.</p> <p><u>Minimum notice period:</u> 1 day.</p> <p><u>Deadline for imposing the taking of rest days :</u> December 31, 2020.</p> <p>3. Incentives and profit-sharing</p> <p>The Order No. 2020-322 of March 25, 2020, allows the possibility for companies experiencing cash-flow difficulties to postpone the payment of profit-sharing and incentive bonuses.</p> <p><u>Deadline for the payment:</u> December 31, 2020.</p> <p>4. Partial activity scheme</p> <p>The Decree No. 2020-325 of March 25, 2020, aims to strengthen the mechanism of partial activity. A recent Decree No 2020-810 of June 29, 2020, modified the repayment terms of this mechanism.</p> <p><u>Procedure:</u> The employer has 30 days to present its request as from the date of the partial activity and the state will reimburse the hours not worked as from March 1. The administration has two days to answer.</p> | <p>Deferral of CIT and CVAE tax balance due in relation of the FY2019 from May 5 to June 30 (only for companies in difficulties).</p> <p>CIT down-payments : Possibility to adjust the downpayments of CIT in order to take into account the estimation of the current year. Special margin of error without application of penalties (30% for June, 20% for September, 10% for December). Normal conditions apply for the last downpayment if the turnover exceeds €250 million. If the second downpayment due on June 15 is not calculated on the basis of the current full year, there is a possibility to make the payment on June 30.</p> <p>If the first downpayment has been postponed (normally due on March 15): (i) it is due on June 15, (ii) it cannot be adjusted, and (iii) the second downpayment due on June 15 is canceled (regularization with the third).</p> <p>CVAE down-payments: For both downpayments (due on June 15 and September 15), companies can calculate this down-payment based on the basis of the estimated CVAE of the current fiscal year with a special margin of error (30% for the first, 20% for the second). If the downpayment is based on the FY2019, there is a possibility to make the payment on June 30.</p> <p>CFE downpayment: Possibility to take into account, from the first downpayment due on June, the effect of the CET capping on the basis to the added value in order to limit this downpayment.</p> | <p>Corporations must reduce directors' pay by 25%. However, at the present time we do not know which corporations this applies to. According to early rumors, this measure only concerns the corporations that benefit from the partial unemployment measures.</p> |

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| | | | | <p><u>Ordinance n° 2020-316 of March 25, 2020, concerning the payment of rent, water, gas and electricity bills relating to the business premises of companies whose activity is affected by the spread of the COVID-19 epidemic.</u></p> <p>The same companies as mentioned above also benefit from the following protections:</p> <p>A prohibition on the application of financial penalties, damages, the enforcement of termination or penalty clauses or the activation of guarantees or sureties, due to the non-payment of rent or rental charges relating to the professional and commercial premises of these companies;</p> <p>A prohibition on the suspension, interruption and reduction of the supply of electricity, gas and water;</p> <p>If these companies request so, landlords must provide for the payment of the corresponding bills to be staggered over time, without penalty.</p> <p>A mediation mission on commercial rents was launched and led to the establishment of a charter to help landlords and tenants to find a balance regarding the payment of rents.</p> | <p>Consultation with the CSE (works council) is compulsory for companies with at least 50 employees. The administration allowed companies to provide it with this CSE opinion within two months after the sending of the request for partial activity, when prior consultation was not possible.</p> <p><u>Duration:</u> 12 months.</p> <p><u>Modalities:</u> reduction of the working time or closure of a service/department/company.</p> <p><u>Partial activity compensation:</u> The employer must pay at least a compensatory allowance equal to 70% of the employee's gross remuneration. This corresponds for the employee to approximately 84% of the gross remuneration. The branch collective bargaining agreement applicable to the company may provide specific provisions regarding partial activity, notably the payment of a compensatory indemnity higher than the 70% legal compensation. This allowance is at least equal to the SMIC (€8.03 net). The compensatory allowance is not subject to social security charges. For the employee, it is subject to a specific social contribution (CSG/CRDS) at the rate of 6.7%.</p> <p><u>The state reimbursement:</u> Since 1 June, the level of partial activity coverage has been modified (Order No 2020-7070 of June 24, 2020, and Decree No 2020-810 of June 29, 2020). The state reimburses the company for the 60% allowance (70% before June 1), capped at 4.5 SMIC (minimum salary) (i.e. €27.41 per hour). Given that the allowance paid to employees is still calculated</p> | <p>Postponement of social contributions: General deferral of social contributions for March and April. For May and June, it only concerns companies in difficulties.</p> <p>Other measures: Acceleration of repayment for claims on the government (e.g tax credit, VAT). There is a possibility to claim the repayment due on 2020 (after offsetting the 2019 CIT).</p> <p>Overtime hours : Increased exemption on overtime hours from income tax and employee contributions from €5,000 to €7,500 (but this only concerns the overtime hours from March 16 to the end of the state of health emergency (fixed on July 10, 2020).</p> <p>The Second Amending Finance Bill sets up an incentive scheme for landlords of land income, industrial and commercial profits and non-commercial profits to waive rent debts to companies.</p> <p>Not yet adopted (third amended Finance bill for 2020) : Possibility to request early repayment of carry-back receivables without waiting for the legally prescribed five years. The application must be submitted by December 31, 2020 (or January 1, 2021, for FY 2020). Margin of error of 20% is allowed for the fiscal year for which the tax liquidation has not yet been done (5% of penalties, and 0,2% per month on the entire</p> | |

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| | | | | | <p>at a rate of 70% of the employee's gross remuneration, this means that the company has to bear the remainder of the costs.</p> <p>In certain sectors particularly affected by the economic and financial consequences of COVID-19 (e.g. tourism, hotels, restaurants, cultural sports, air transport, events) the reimbursement of the allowance by the state is maintained at 70%. This 70% reimbursement is also maintained more broadly in sectors whose main activity involves receiving the public and is interrupted due to the spread of COVID-19, excluding voluntary closures.</p> <p>5. The exceptional purchasing bonus</p> <p>Order No. 2020-385 of April 1, 2020, relaxes the conditions for granting the exceptional purchasing bonus which was introduced at the end of 2018 by Law No. 2018-1213 on temporary economic and social emergency measures and which is exempted from tax and social security contributions:</p> <ul style="list-style-type: none"> This bonus may be paid in companies that have not concluded a profit-sharing agreement. <p><u>Maximum amount exempted from tax and social security contributions: €1,000.</u></p> <ul style="list-style-type: none"> A higher maximum amount for companies that have set up a profit-sharing agreement only. <p><u>Maximum amount exempted from tax and social security contributions: €2,000.</u></p> <ul style="list-style-type: none"> Postponement of the deadline for its payment. | <p>excess unduly reimbursed if the margin is exceeded).</p> | |

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| | | | | | <p><u>Deadline:</u> August 31, 2020.</p> <ul style="list-style-type: none"> Possibilities for adjustment of the amount of the premium between employees. <p><u>By</u> collective agreement or unilateral decision of the employer.</p> <p><u>Criteria used can be linked to:</u> remuneration, classification level, length of presence in the company, the COVID-19 epidemic.</p> | | |
| Germany | <p>All German federal states (<i>Länder</i>) have adopted similar ordinances pursuant to which (i) in some <i>Länder</i> gatherings in public spaces still remain limited to between 10 and 25 people; (ii) events (such as trade fairs, conventions, etc.) are allowed under certain restrictions (e.g. the number of visitors are limited (to between 100 and 5,000), depending on the available space, the type of event, the hygiene procedures and whether it is an indoor or outdoor event). The applicable limits vary between the <i>Länder</i>.</p> <p>The wearing of masks in public transport and stores is mandatory.</p> | <p>The lockdown of retail stores does not apply anymore.</p> <p>However, all stores have to comply with strict hygiene rules, which generally are as follows: (i) a distance between customers, staff, etc. of 1.5m has to be respected, (ii) disinfectants must be made available, (iii) control on the number of customers that are allowed to visit the shop at the same time. The actual hygiene rules deviates from state to state.</p> <p>Restaurants and hotels are open again and must comply with a strict hygiene regime.</p> | None. | <p>According to a law, which entered into force on April 1, 2020, the non-payment of rents due for April, May and June 2020 does not entitle the landlord to terminate the lease until June 30, 2022, provided that the non-performance is due to the effects of the COVID-19 pandemic. Although, the non-payment does not lead to a termination right of the landlord, the claim of the landlord for the payment of the rent remains in place.</p> | <p>The German government has expanded its short-time work scheme, which provides compensation to certain workers whose working hours have to be reduced. Short-time work is the temporary reduction of working hours with a corresponding reduction in pay. Compensation for short-time work is paid by official employment agencies as a partial replacement for the wages that workers lose due to temporary work shortages.</p> | <p>Tax payment deferrals: If, as a result of the economic effects caused by the coronavirus pandemic, businesses cannot afford to pay taxes that are due in 2020, they can apply for temporary, interest-free deferrals of these payments. This measure applies to income tax, corporation tax and VAT.</p> <p>Adjustments to tax prepayments: Companies can request adjustments to the amount of their income tax prepayments and corporate tax prepayments. The same applies to the base tax amount used to determine trade tax prepayments.</p> <p>Suspension of enforcement measures: Measures to enforce the payment of overdue taxes will be waived through the end of 2020. Late-payment penalties that fall due under the law during this period will be waived as well. This applies to income tax, corporation tax and VAT.</p> <p>VAT Reduction: From July 1, 2020, until December 31, 2020, reduced VAT rates apply (16% instead of 19% and 5% instead of 7%).</p> | |

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| Guatemala | <p>The Guatemalan Government has taken measures to minimize the spread of COVID-19. The most relevant measures are: Has declared State of emergency until May 29th, 2020.</p> <p>As well as a Curfew or lockdown to all people that limits the transit and movement, of crew, passengers, vehicles of all types of ground transport between 18:00 and 4:00 am.</p> <p>Restriction to travel within departments (territorial division). Transfers have been limited within the departments. The exceptions are:</p> <ul style="list-style-type: none"> Healthcare personnel Anyone with a medical emergency. Transport of merchandise and goods <p>The exception for the curfew are:</p> <ul style="list-style-type: none"> Healthcare personnel Government officials Authorized retails employees for the functioning of the stores Pharmacy employs Police Telecommunications operatives Lawyers as long as they demonstrate that they are assisting a criminal case for crime or flagrant misconduct or by submitting a constitutional guarantee. The exception is not extended to companions. <p>Restriction of crowds at events of any kind, including sports, cultural and social activities, for the duration of the state of emergency.</p> <p>As of Monday, April 13, it is noted that anyone who does not wear a protection mask in</p> | <p>The retail stores exempted from the lockdown are:</p> <ul style="list-style-type: none"> Wholesale and retail supermarkets, local food retail stores. Pharmacies. Gas stations. Telecommunications Shopping plazas (as long as each store or unit have individual entrance to the parking lot). <p>With space restrictions for area:</p> <ul style="list-style-type: none"> call center, contractors lawyers. | <p>The retail stores that are not listed before are comprised by the lockdown and remain closed.</p> | N/A | <p>All public offices and private companies are closed with exception of companies that provide essential public and basic services, such as telecommunications, hospitals, pharmacies, supermarkets, among others, are excluded. Until May 3rd, 2020.</p> <p>Anyone quarantined will receive their regular salary without any affectation.</p> | <p>The Superintendencia de Administración Tributaria, resolution SAT DSI 280-2020 was published in the Official Journal, declaring non-business day from March 24 to April 14 (inclusive), for the complains of the tax obligations.</p> <p>The tax calendar remains as follows:</p> <ul style="list-style-type: none"> Annual Income Tax expired on April 15, 2020 Quarterly Income Tax will expire on April 30, 2020 Value Added Tax for February expired on April 15, 2020 Value Added Tax for March will expire on April 30, 2020 The Income Tax withholdings for March will expire on April 28, 2020 The Value Added Tax withholding for March will expire on May 6, 2020 The Solidarity Tax for the first quarter remains the same <p>Relevant fiscal aspects contained in Decree Number 12-2020 of the Congress of the Republic, Emergency Law to protect Guatemalans from the effects caused by COVID-19:</p> <ul style="list-style-type: none"> Deferral of payment of the Solidarity Tax (ISO) Exemption for donations to non-profit entities <p>The Monteria Board (Junta Monteria) issued resolution JM 32-2020 in which temporary measures with a valid force of 180 calendar days are issued to protect individual and legal persons who are debtors of the financial system for the impact of diminishing the country's productive activities from the Covid-19 pandemic.</p> | N/A |

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| | public places may be fined 7 thousand to 150 thousand quetzales. | | | | | | |
| Honduras | <p>From the 21th of august, Honduran government decided to continue with the implementation of the intelligent reopening that consist of the following most relevant measures:</p> <ul style="list-style-type: none"> • It enabled the circulation of Saturdays and Sundays, • The circulation hours were extended from 6:00am to 8:00pm, • Still open of shopping malls, but food courts and movie theatres remain closed. • Restaurants may only operate through delivery, but gradually allow clients to come in. • Entertainment centres must remain closed • Circulation is regulated based on the last digit of the ID number. (One number per day, including weekends) <p>It is important to note that the Central District and San Pedro Sula both remain in phase 1. Which means that the following most relevant measures are being in forced:</p> <ul style="list-style-type: none"> • Circulation is regulated based on the last digit of the ID number. (One number per day.) <p>And the Tourist Sector has been allowed to operate, the reservation is valid as letter of safe –conduct, including companies :</p> <ul style="list-style-type: none"> -Hotels -National Parks -Natural Reserves -Rent a car -Tours operators -Travel Agency | <p>From the 21th of august, in the Central District and San Pedro Sula:</p> <ul style="list-style-type: none"> • Wholesale and retail supermarkets, local food retail stores and agro-food industry • Pharmacies. • Gas stations. • Telecommunications. • Banks. • Security companies. • Textile industry. • Restaurants with delivery and take-away food services. • Energy Sector. • Hardware Stores. | <p>The retail stores that are not listed before remain closed.</p> <p>Banks are open on weekends only from 10am to 2pm.</p> | N/A | <p>The following measures are the most relevant:</p> <p>Honduran Government is working on a Labor Relief Plan to safeguard jobs in the country:</p> <ul style="list-style-type: none"> • The Ministry of Labor announced that coronavirus quarantine could be a. taken into account of vacation dates, b. readjustment of worker's salary, c. reason to suspend work contracts, among other measures. <p>The government has provided the option to abide to the national decree 33-2020. This decree grants workers who contribute to the Private Contribution Regime (RAP) or companies that are hosted by the Free Zone Regime and the Tourism sector companies a "temporary solidarity contribution" that will be financed by the RAP, the State of Honduras and the private sector.</p> <p>Also, please take note of the following:</p> <ol style="list-style-type: none"> 1. The term to request authorization to suspend contracts must be within 3 business days following the end of the Curfew. 2. Employees and employers can reach agreements that bring greater benefits than the ones already given by the law. These agreements have to be notified immediately to the | <p>The National Congress approved the Law of Aid to the Productive Sector and Workers in the Face of the Effects of the Pandemic Caused by COVID-19. Some of its most relevant measures include:</p> <ul style="list-style-type: none"> • Extension for the payment and declaration of income tax was granted to small and medium taxpayers until June 30. (A further extension was approved with a the new deadline being: August 31, 2020 and was granted to those who have not operated during the state of national emergency) • If the small and medium taxpayers file the declaration and pay, the income tax, a discount of 8.5% can be applied. • The installments of the Payments on Account of the Income Tax corresponding to the fiscal period 2020, should be calculated on the seventy-five percent (75%) of the amount of the Income Tax determined in 2019. • Extend the deadline for submission of the Annual Informative Affidavit of Prices of Transfer of the fiscal year 2019. • All days comprehended during the COVID-19 emergency period will be considered non-business days. • The tax payers who do not suspend any of | <p>Electronic Signature Law (reformed by decree No. 33-2020 April 2, 2020) which now allows contracts to be signed electronically between all entities supervised by the National Commission of Banks and Insurances (CNBS) and replace physical copies of documents with digital ones. Digital signatures used or created outside of Honduras will now have the same legal effects within the country.</p> <p>Also, while a Law or reform is approved, all private contracts, and any other type of negotiation business or legal related will be valid as long as consent can be proven.</p> <p>In order to safeguard public, Honduran government, communicated on the 18th of March through the Economic Development Secretary that the prices of all goods considered basic remain frozen during the emergency period. It is also important to note, that in the decree 21-2020, the General Direction of Consumer Protection was authorized to carry out inspections to ensure that prices of basic goods are not elevated beyond the established maximum.</p> |

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| | International flights were reactivated from August 17 th ; only Banks and Pharmacies will be open inside the airport. | | | | Ministry of Labor and Social Security. If you wish to know more about this topic, please read our COVID-19 Return to Work Tracker. | <p>their workers are going to receive an additional special deduction from the gross income equivalent to 10% the salaries paid during the state of emergency.</p> <ul style="list-style-type: none"> Regarding the advance payment notices for the 2020 fiscal period, the dates have been changed to the following : <ul style="list-style-type: none"> First payment, until August 31, 2020; Second payment October 31, 2020 Third payment December 31, 2020 During the state of emergency, tax documents that expire within the duration of the state of emergency can be used. <p>If you wish to know more about this topic, please read our COVID-19 Tax Tracker.</p> | |
| Hungary | <p>As of June 18, 2020, the state of emergency has been lifted. At the same time a state of “epidemiological preparedness” was implemented and the government will review its necessity every three months.</p> <p>As of May 18, 2020, curfew and store opening restrictions have been lifted. Stores and service providers can open. Outdoor baths, outdoor museums and zoos can also open, parks and other public areas can be visited. Outdoor events can be held, providing they observe certain regulations. Indoor and outdoor music and dance events can be held if the number of people present (including employees) does not exceed 500.</p> | <p>As of May 18, 2020, retail units in Hungary can be open without time limitation and can be visited by customers.</p> <p>As of October 3, 2020 Stores (including retail units) and cinemas can be sanctioned by the commercial authority for not ensuring the compliance with the mask wearing obligation:</p> <ul style="list-style-type: none"> at the first time with a notice (warning); at the second time with a fine of HUF 100,000 – 1,000,000; at the third time with a potential close of business for at least 3 days and maximum for a year; at the fourth time with a potential close of business for at least the number of days that equals to the number of non-compliances of the | No retail unit is obliged by law to be closed. | Not applicable after September 1, 2020. | Not applicable after August 31, 2020. | <p>Besides the employment packages the following tax rebates have been introduced</p> <p>Taxpayers that are obliged to pay tourism development tax (4% for mainly catering services (restaurants etc.) and accommodation services) are exempted from the assessment, submission and payment the tourism development tax for the period between 1 March and 31 December 2020.</p> <p>After the end of the state of emergency, taxpayers – including businesses – will have the opportunity to apply for the postponement or instalment payment of taxes (up to HUF 5 million, approx. EUR 14,000) in case payment difficulties are caused by the pandemic.</p> | <p>Nose and mouth must be covered when in a retail unit.</p> <p>As of May 1, 2020, a special tax will apply to retailers, and it was implemented as a permanent tax obligation as of June 10, 2020. Online and offline retailers (including foreign businesses delivering sales to Hungary) fall under the scope of the special tax.</p> <p>The tax base is the net income from the taxable activities of the whole tax. The net income shall include all commission and discount given in connection with the taxable activity.</p> <p>The tax rate is</p> <ul style="list-style-type: none"> 0% after the tax base not exceeding HUF 500 million (approximately €1.425 million); 0.1% after the tax base exceeding HUF 500 |

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| | <p>In restaurants and cafes customers can stay and consume indoors and outdoors.</p> <p>As of September 21, 2020 people over 6 years shall continuously cover their nose and mouth with a mask on public transport, stores, malls, art performances, cinemas, museum, libraries, archives and similar institutions, public administration offices, post offices and other places open for clients during opening hours. The operator of such institutions shall ensure the compliance with the above mask-wearing obligation.</p> <p>As of September 21, 2020 in catering facilities (restaurants, bars, etc.) it is forbidden to be present (with the exception of the employees) between 23:00 and 6:00, except for take-away orders and their payment. The same time restriction applies to music and dance events.</p> <p>Keeping 1.5 m distance is recommended by the operative board in charge.</p> | <p>business and maximum for a year.</p> <p>The above sanctions can be applied on the same day based on multiple inspections. The above sanctions shall not be applied, if the operator made sufficient measures to abolish the non-compliance, such as (i) requested the non-compliant person to leave; (ii) refused to serve the non-compliant person; (iii) following (i) informed the police after the non-compliant person did not leave the premises.</p> | | | | | <p>Corporations can apply for tax easement of 1 tax type up to 20% (max. HUF 5 million, approx. EUR 14,000) in case the payment obligation would make the taxpayer go out of business due to the impact of the pandemic.</p> | <p>million (approximately €1.425 million) but not exceeding HUF 30 billion (approximately €85.47 million);</p> <ul style="list-style-type: none"> 0.4% after the tax base exceeding HUF 30 billion (approximately EUR €85.47 million) but not exceeding HUF 100 billion (approximately €284.9 million); 2.5% after the tax base exceeding HUF 100 billion (approximately €284.9 million). <p>Special rules apply for the tax assessment of related entities. Pre-payment obligations apply.</p> |
| Italy | <p>State of emergency and curfew</p> <p>Containment measures to prevent the spread of the epidemic (e.g. social distance and protective equipment) must be implemented and complied with.</p> | <p>Yes, in general.</p> <p>Specific containment measures to prevent the epidemic spread, including minimum distance among people at workspace, safety and hygienic measures shall be complied with.</p> | None | <p>The following measures have been adopted by the Government –pursuant to Law Decree n. 18 of 17th March 2020 converted into Law no. 27/2020 on April 29, 2020) – which might have an impact on the retail business:</p> <p>(i) Granting of a tax credit to business operators for an amount equal to 60% of the rent paid for the month of March 2020 for the lease of properties identified with cadastral category C/1 (shops and workshops), except for certain specific activities deemed essential;</p> <p>(ii) In case the non-fulfilment of the debtor's obligations under a contract is due to the debtor's compliance with any containment measures adopted by the Government,</p> | <p>Law Decree n. 34 of May 1, 2020 (so called "<i>Decreto Rilancio</i>") strengthened the measures aimed to ensure economic support to employers and employees already introduced by Law Decree no. 18 of March 17, 2020. In particular:</p> <p>(i) the possibility to access the COVID-19 social security shock absorbers (e.g. Ordinary Unemployment Benefit - <i>C/GO</i>; Extraordinary Unemployment Benefit – <i>C/IGS</i>; Wage Integration Fund - <i>F/S</i>) has been extended up to 14 weeks for the period February 23, 2020 - August 31, 2020, plus four additional weeks to be submitted in the period September 1, 2020 - October 31, 2020;</p> | <p>With Law Decrees nn. 18 of March 17, 2020, 23 of 8 April, 2020, and 34 of May 19, the government has introduced various suspensions and deferrals of tax payments and compliance scheduled from March through mid September 2020. Such measures have been implemented for certain categories of taxpayers that were particularly affected by the crisis (tourism, hotels, restaurants, travel, small or micro activities, residents from the most severely hit areas and taxpayers who suffered major turnover drops in March and April 2020). Tax audit, assessment and collection activities by the tax authorities have been consequently suspended.</p> | <p>Italy is divided into regions and municipalities that have the power to issue additional measures. For information on regional status please contact us.</p> <p>The Municipality of Milan postponed the term for the payment of the first three instalments of rent relating to the year 2020 – with reference to leases/ concessions of real estate properties owned by the Municipality and assigned to commercial, cultural and business activities by the public competent authority – to 30th September 2020, without any penalty or interest being applicable.</p> | |

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| | | | | <p>such measures shall be deemed as force majeure event for the purpose of assessing the debtor's civil liability for breach;</p> <p>(iii) Suspension of the enforcement of the orders of release of real estate properties, including those for non-residential use, until September 1, 2020.</p> <p>The following measures have been adopted by Law Decree n. 34 of May 19, 2020 (so called "<i>Decreto Rilancio</i>"), which might have an impact on the retail business:</p> <p>(i) Granting of a tax credit up to 60% of the rent paid for the months of March, April and May 2020 under non-residential lease agreements, financial lease agreements or concession agreements to businesses and professionals, provided that (a) their income in the past tax year does not exceed €5 million (save for hotels that are not subject to any income threshold) and (b) they suffered a 50% turnover decrease. Such a credit is accessible also by non-commercial entities with reference to non-residential properties intended for the exercise of institutional activities. Such a measure applies also to business lease agreements or service agreements that include at least one real estate property for the exercise of their activity, although the amount of the tax credit in such a case is equal to 30% of the rent paid for the months of March, April and May 2020. The tenant or lessee may assign the tax credit to the landlord or lessor against a discount on the due rent;</p> <p>(ii) Right of tenants of private sport facilities to receive a rent reduction for the months from March to July 2020 (inclusive) for an amount</p> | <p>(ii) an allowance for certain self-employed persons;</p> <p>(iii) a ban on dismissals: employers shall not be entitled to order individual or collective dismissals for 5 months starting from March 17, 2020. Furthermore until the end of the state of health emergency, employers are recommended to (i) resort to smart-working as much as possible, (ii) encourage their employees to use their holidays and vacations (if any is left), (iii) apply all the measures necessary to ensure the health and safety at the workplace of their employees (to this end, on March 14, 2020, the main employers' associations and trade unions executed the "<i>Protocol on the health and safety at the workplace</i>", which has been renewed and integrated on April 24, 2020).</p> | <p>The government also canceled the June 2020 installment of the Irap – a tax on the income of productive activities – and neutralized the safeguard clauses that would have triggered a significant increase of the VAT rates starting from 2021. Also the first instalment of property tax (the so-called <i>IMU</i>) – expiring on 16 June 2020 – due from owners (and at the same time managers) of real estate properties intended for hotels, pensions, bed and breakfast and similar use as well as from real estate properties intended for beachside, riverside and lakeside as well as thermal resort use was cancelled. Likewise, for the same purposes of promoting the recovery of touristic activities, public exercise businesses – such as restaurants, bars, cafés, patisseries, nightclubs, beach resorts and similar businesses – entitled with concessions or authorizations to use public soil and areas, have been exempted from the payment of the relevant occupancy taxes until October 31, 2020</p> <p>Taxes on gas and electric energy have been reduced by 90% from May through September 2020.</p> <p>The introduction of the new "plastic tax" on disposable plastic objects has been delayed to January 2021.</p> <p>Companies have been encouraged through tax credits to dismiss non-performing loans, thus cashing liquidity in. In order to strengthen their capitalization the government has also introduced a 20% tax credit for capital increases in favor of companies that suffered a significant turnover decrease as a consequence of the crisis.</p> <p>Furthermore, tax credits have been introduced for the costs of sanitization and disinfection</p> | |

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| | | | | not less than 50% of the originally agreed rent. | | of working spaces, for protection masks, disinfectants and other safety measures (on which no VAT will be applicable until December 31, 2020), for the structural renovation of working spaces if necessary to implement safety and distancing measures and on commercial lease rents. Such tax credits are resalable, providing companies have the possibility to immediately convert them into liquidity. Minor tax bonuses have been introduced on a daily basis for workers who have been required not to interrupt their tasks at their usual workplaces during the lockdown period (workers from essential industries or public offices), for the purchase of bicycles and electric kick scooters (in order to limit crowds on public transport) and for vacations for low income families (with the aim of supporting the Italian tourism industry). | |
| Kazakhstan | <p>Although the state of emergency was cancelled as of May 11, 2020, due to growth of COVID-19 infections, as of July 5, 2020 the State strengthened quarantine measures and suspended activities of religious objects, shopping centers, indoor food and non-food markets, fitness centers, beauty salons. These restriction measures will apply until August 2, 2020.</p> <p>In many cities, including Nur-Sultan, the following measures are envisaged:</p> <ul style="list-style-type: none"> • When leaving home, people must wear face masks when two and more people walk together and they must maintain social distancing. • Walking in parks, squares, public gardens, embankments without amusement facilities is allowed in groups of a | The following retail businesses are permitted: supermarkets, groceries, pharmacies, gas stations, restaurants /bars/cafes, provided that they ensure availability of outdoor dining and less than 30 seats subject to strict compliance with the sanitary precautions, dry-cleanings, laundries, tire shops. | Large shopping centers with an area more than 500 sq. m. (only supermarkets and pharmacies located in such centers can work), cinemas, theaters, exhibitions, spas, beauty salons, fitness clubs. | Quarantine restriction measures due to COVID-19 pandemic may be treated as a <i>force majeure</i> event if it (i) is extraordinary; (ii) directly prevents a party to a contract from performing its obligations under the contract, and (iii) is beyond the control of a party to the contract. Introduction of quarantine may be basis for releasing the party from performance of obligations under the contract (rent payment). For this purpose, the tenant should prove that the leased premises are affected by the emergency regime. | The state introduced an allowance connected with the quarantine to be paid to the following persons: i) individual entrepreneurs who completely lost income after the declaration of the state of emergency; ii) employees of small- and medium-sized companies, being on unpaid leave. The amount of allowance is KZT 42,500 (minimum salary) which is approximately, US\$103. | The state introduced until 31 December 2020 a “0”% adjustment inclusive to: i) property tax for legal entities and individual entrepreneurs in respect of large shopping centers, cinemas, theatres, exhibitions, fitness and health recreation facilities; ii) land tax for producers of agricultural products in respect of agricultural land; iii) individual income tax for individual entrepreneurs working under the general tax regime. | Payment of loan and loan interest by small and medium size companies operating in retail (except for food and medicines), restaurants and leisure activities (cinemas, theatres, fitness clubs, beauty salons), whose business suffered as result of restrictive measures taken due to COVID-19, may be suspended for the period of 90 days (from 16 March until 15 June 2020). To apply for this suspension, a company must provide supporting documents to prove worsening of its business as a result of the emergency situation. Payment holidays may be prolonged from June 16 until 15 September 2020 as per request of applicant, and credit organizations consider and decide on prolongation on a case by case basis. |

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| | <p>maximum of three people (more if members of one family) subject to maintaining social distancing.</p> <ul style="list-style-type: none"> Permits are required for visiting weekend houses (dacha) out of cities. Public events, as well as family and memorable events are still prohibited. Cinemas, theatres, and exhibitions are still closed. Kindergartens are closed. | | | | | | |
| Lithuania ⁴ | <p><u>The lockdown has been revoked and a state of emergency was declared as of June 17</u> (the lockdown lasted from March 16 till June 16).</p> <p>Most of the prohibitions and/or restrictions imposed during the lockdown have been cancelled but some restrictions, e.g. for mass events, still apply.</p> | <p><u>Trade activities in all retail units are permitted, however, certain measures restricting economic activities apply.</u></p> <p>Trade activities in public sale places shall be carried out ensuring:</p> <p>(i) management of the flow of persons;</p> <p>(ii) observance of safe distance; and</p> <p>(iii) other necessary conditions for the protection of public health and hygiene, including providing people with the necessary personal protective equipment.</p> <p>Retail units shall, <i>inter alia</i>, ensure that consumers keep a safe distance of at least 1 meter from each other in queues; if possible, organize the work process in such a way that employees maintain a safe distance from each other and consumers or other visitors (more than 2 meters, stay less than 15 minutes) or do not make contact; enable proper hand hygiene and / or disinfection of consumers (provision of the means for disinfecting the hands of consumers, etc.); clean and disinfect the premises in accordance with the recommendations of the health ministry.</p> | All retail units are open. | <p>On May 3 the Ministry of the Economy and Innovation adopted a state aid measure – <u>a partial rent compensation for companies and entrepreneurs most affected by COVID-19</u> (hereinafter – the Measure).</p> <p>According to the provisions of the Measure, the state granted up to 50% compensation of the rent per month (and other related costs, e.g. utilities), if the landlord agreed to make at least a 30% discount to the tenant.</p> <p>The compensation was applicable for the period starting March 16, 2020, to at least 60 days after the end of the lockdown.</p> <p>The main requirements for tenants to be eligible to apply for a partial rent compensation were:</p> <p>(i) the main activity of the tenant was prohibited or restricted during the period of the lockdown;</p> <p>(ii) the non-residential lease agreement must have been signed not later than March 15, 2020; it must be valid and registered with the Centre of Registers;</p> <p>(iii) other regular requirements for receiving state aid.</p> | <p>The state has implemented financial measures to help employers and employees to cope with the impact of the COVID-19 pandemic:</p> <p>State subsidies for employers:</p> <p>When a company (employer) declares employee downtime due to the emergency or lockdown, the employee should receive at least the minimum monthly wage, and cannot be required to come to work.</p> <p>The state subsidy for employers that declared a downtime due to the state of emergency was introduced on June 12.</p> <p>The costs borne by the employers for employees due to declared downtime will be subsidized by the state (explicitly, by the Employment Service). The state subsidy shall be paid until the end of the emergency and amounts to:</p> <ul style="list-style-type: none"> 70% of the wages of the employee, but no more than €910.50 (gross). 90% of the employee's wages, but no more than €607 (gross), i.e., the minimum monthly wage. | <p>Various tax measures have been implemented:</p> <ul style="list-style-type: none"> Postponement or deferral of tax instalments by concluding tax loan arrangements (TLA) with the State Tax Inspectorate (STI) (interest free); Suspension of tax recovery actions and calculation of default interest with regard to taxes due after March 16 (no application or request is needed for listed taxpayers); Recommendation to the municipalities to exempt taxpayers from real estate and land taxes (several municipalities have already exempted taxpayers from the real estate, land and state land rent taxes for the period from March 16 to at least 60 days after the end of the lockdown). In municipalities where such decisions have not been adopted, taxpayers may apply individually for exemption; Temporary VAT exemption will apply to the supply of goods intended to cope with the consequences of COVID-19 (effective as of March | <p>Additional state financial measures using the National Investment and Business Guarantee Agency (INVEGA) and other funds.</p> <p>Business support from INVEGA</p> <ul style="list-style-type: none"> 100% offsetting of interest payable on loan or leasing payments for a period of six months (but no longer than until December 31). The interest compensation is paid to companies on a monthly rather than quarterly basis. Interest will be reimbursed from the start of the lockdown on March 16 until the end of the year. As from April 3, small and medium enterprises can submit applications to INVEGA for interest compensation for deferred loans or financial lease payments. "Payable account loans" to pay invoices (minimum amount €100, maximum amount €100,000) of small businesses that were issued before the announcement of the lockdown (from January 16 to March 16, 2020). This business support measure |

⁴ This part has been provided by Ellex Valiunas, a member of [Nextlaw Referral Network](#).

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| | | | | <p>For implementation of the Measure the state allocated up to €40 million from the state budget.</p> <p>Applications for a partial rent compensation can be submitted until December 1, 2020.</p> | <p>The costs borne by employers for employees returning from downtime, working in COVID-19 affected companies or recruited by sending them to the Employment Service will be subsidized by the state (explicitly, by the Employment Service). The state subsidy amounts to:</p> <ul style="list-style-type: none"> • For the 1st and 2nd months: <ul style="list-style-type: none"> a) 100% of the employee's wages, but no more than €607 (gross), i.e., the minimum monthly wage; b) At the choice of the employer, 70% of the employee's wages, but not more than two minimum monthly wages, or 100% of the employee's wages, but not more than the minimum monthly wage, if the employer is included in the list of activities focused on the production of advanced technologies, knowledge-intensive services, the achievement of the objectives of the EU's Green Course and Social Dialogue approved by the order of the Minister of Economy and Innovation; c) 100% of the employee's wages, but not more than half of the minimum monthly wage, when a fixed-term or seasonal employment contract has been concluded with the employed person. • For the 3rd and 4th months - 50% of the employee's wages, but no more than €607 (gross); • For the 5th and 6th months - 30% of the employee's | <p>26 until the end of the emergency);</p> <ul style="list-style-type: none"> • Temporary suspension of import duties on public authorities, aid beneficiaries and rescue organizations in respect of the import of goods for the benefit of victims or rescue organizations. On April 3 the European Commission took a decision which will apply from January 30 until July 31, 2020, to suspend import duties (including import VAT) on the abovementioned import of goods; • other measures of an administrative nature aimed at simplifying tax duties. | <p>has been suspended since 17 July.</p> <ul style="list-style-type: none"> • Guarantees to small or medium-sized enterprises or big companies (for either newly concluded loans or to previously granted loans without a guarantee) for up to 80% of the funding (however, not less than €5,000 and not more than €1.5 million), including both investment loans and operational support (including working capital) or credit lines. The main condition is that the borrower has experienced financial difficulties because of the COVID-19 outbreak. Guarantees provided for loans intended for operational support shall be valid until December 31, 2020. • Guarantees for loans on a temporary basis (until December 31, 2020) when the borrower is engaged in real estate operations. • Soft loans (needed to cover basic expenses) on a monthly basis, focused on SMEs operating in the most affected sectors, i.e., where activities are banned or where turnover has decreased by 60%. <p>Business support from other funds</p> <p>Loans by various other funds:</p> <ul style="list-style-type: none"> • Entrepreneurship Promotion Fund 2014-2020 financed by the European Social Fund (VSF2); • Open Credit Fund 2; • shared risk loans; • crowdfunding (pooled loans) "Raspberry". <p>Extended refinancing period of own funds (from three to</p> |

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| | | | | | <p>wages, but no more than €607 (gross).</p> <p>An employer benefiting from the subsidies commits to keep at least 50% of such subsidized workplaces for at least three months after the subsidy stops being paid.</p> <p>The subsidies above are not available for budgetary institutions, companies undergoing bankruptcy or liquidation procedures, for companies where the director or other responsible person has been penalized for illegal or undeclared work, or more than once punished for violations of the employment procedure for foreigners, for violations of labor laws, or occupational safety and health regulation during the last year.</p> <p>State subsidies to self-employed persons</p> <p>Self-employed persons, whose self-employment has been registered for at least three months during the last year prior to the lockdown, and who were not deregistered before the said emergency and lockdown were announced and who are not employed and have no company in liquidation or bankruptcy, will be paid a lump sum of up to €257 per month for the period of lockdown plus two months after its termination.</p> <p>Self-employed persons will also be able to postpone the payment of compulsory health insurance contributions which are due during the emergency and lockdown. The payments should be made within two years of the end of the emergency and lockdown.</p> <p>Sick leave</p> | | <p>six months). There is the possibility to refinance investments paid out from the borrower's own funds by means of guaranteed loan funds (both loans intended for the development of enterprises and for the maintenance of activities intended for loans). The investment must have been made not earlier than within the last six months prior to the receipt of the request for a guarantee.</p> <ul style="list-style-type: none"> • |

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| | | | | | 77.58% of sick leave benefit is payable by the State Social Insurance Fund to persons who become ill with COVID-19 due to work that involves inevitable contact with infected people. | | |
| Luxembourg | <p>No state of crisis. <u>The state of crisis was lifted at midnight on June 24, 2020.</u> <u>Emergency measures adopted by the government by way of regulation ceased to have effect and were automatically repealed.</u> <u>Several laws have come into force since the end of state of crisis in order to extend beyond the crisis period certain exceptional measures adopted to contain the COVID-19 epidemic.</u></p> <p>Due to the increasing number of new infections diagnosed every day since the end of the crisis state, a second wave of COVID-19 is feared. Many of these infections result from situations where physical distancing and barrier gestures are not respected, especially at private parties. By means of bill n° 7622 presented on July 2, 2020, to the Chamber of Deputies, the government wishes to reimpose more restrictive measures, including in the private space, so as not to compromise other economic and social activities that are currently still subject to restrictive measures.</p> | <p>Taking into account the evolution of COVID-19, the government implemented a gradual exit from confinement in phases while remaining cautious to avoid the onset of a second wave of the epidemic. Thus, the main de-confinement measures adopted by the government during the state of crisis have been extended by one month by several laws that will cease to have effect on July 25, 2020:</p> <ul style="list-style-type: none"> The Law of 24 June 2020 introducing a series of measures concerning sports and cultural activities and establishments receiving the public, as part of the fight against the COVID-19 pandemic. The law includes, in particular, provisions relating to playgrounds, bars, cafés and consumer lounges, heat baths, as well as a ban on the holding of fairs and exhibitions. The Law of 24 June 2020 introducing a series of measures concerning individuals as part of the fight against the COVID-19 pandemic and amending the amended Law of 11 April 1983 regulating the marketing and advertising of medicines. The purpose of the law is to reimpose the measures taken with regard to individuals to continue the fight against COVID-19, including the limitation of | <p>Nightclubs remain closed, fairs and exhibitions remain prohibited except if they are in the open air.</p> | <p>No legislation or regulation has yet been passed in respect of suspension of payment obligations in Luxembourg. The approach taken by the Luxembourg government is to provide financial help to debtors rather than requiring payment suspensions for private loans.</p> <p>It should be noted that a bill of law tabled by several deputies aims to suspend the obligation to pay rent that is due or will become due under commercial or professional leases for the duration of the state of crisis. This bill of law aims to deprive the lessor of the right of termination with respect to non-payment of rent due or set to fall due during the period of the state of crisis, to establish the possibility for both parties to the lease contract to revise downwards the rent due during the state of crisis or the possibility for the lessor to waive the rent in question. To date, this bill of law is still under discussion by the Chamber of Deputies; however it is likely that it will not be adopted due to the lifting of the state of crisis.</p> <p>The Law of 20 June 2020 derogating from Article 3, paragraph 5, of the amended Law of 21 September 2006 on Residential Leases came into force since the end of state of crisis suspends rent increases for residential leases until the end of this year, but there is no</p> | <p>The purpose of the Law of 20 June 2020 derogating from the provisions of articles L. 234-51 and L. 234-53 of the Labor Code is to complete the existing provisions on leave for family reasons (<i>congé pour raison familiale</i>) by extending the scope of application to cases that are not directly due to a child's illness but are linked to public health measures in order to limit the spread of infection. The law ensures the continuation of the derogations until July 15, 2020, in order to take into account the impact on as many specific situations faced by the targeted parents as possible.</p> <p>The purpose of the Law of 20 June 2020 introducing family support leave as part of the fight against the COVID-19 pandemic is to renew the family support leave created by the Grand-Ducal regulation of 3 April 2020 in order to help employees and self-employed workers who need to take care of their family members during the closure of a building for the disabled and elderly adults. The objective is to prevent the persons concerned from using their recreational leave to take care of an adult with a disability or an elderly person who is heavily dependent and who lives at home. The law ceases to have effect five months after its coming into force, i.e. November, 25, 2020.</p> | <p>Companies and individuals who exercise a commercial activity, an agricultural activity or a liberal profession, and who experience liquidity problems as a result of the coronavirus can request the cancellation of their quarterly advances of income tax and/or municipal business tax for the 1st and/or 2nd quarter of 2020. Instead of cancelling tax advances, it is possible for taxpayers to request a reduction of the amount of tax advances due for the 1st and/or 2nd quarter of 2020. It is also possible to request a deferral of taxes that are due. The deadline for submitting tax returns has been extended from March 31 (individuals) or May 31 (companies) to June 30, 2020. It should be noted that these exceptional tax measures were automatically repealed at the end of the crisis state and were not extended beyond that point. With regard to exceptional tax-exempt aid, the following should be mentioned:</p> <ul style="list-style-type: none"> The Law of 3 April 2020 on the establishment of an aid scheme for companies in temporary financial difficulty supplements the aid instruments that the government can use to support small and medium-sized enterprises that find themselves in temporary financial difficulty following the repercussions of an unforeseeable event of | <p>1) Construction sites and recycling centers resumed their activities from April 20, 2020.</p> <p>2) The Law of 20 June 2020 providing for temporary procedural rules before judicial, administrative, military and constitutional courts came into force after the end of the state of crisis. It has deferred certain procedural deadlines. The enforcement of evictions for residential and commercial leases is suspended for a period of one month from the coming into force of the law, i.e. until July 25, 2020. Foreclosures and forced sales are suspended for a period of two months from the coming into force of the law, i.e. until August 25, 2020.</p> <p>3) Measures have been taken to allow the governing bodies of any company or legal entity to hold their meetings of shareholders and boards of directors without requiring the physical presence of their members. These exceptional measures were extended by the Law of 22 May 2020, extending the deadlines for filing and publication of annual accounts, consolidated accounts and related reports.</p> <p>Postponement of the holding of annual general meetings, despite any provision to the contrary in the articles of association, to:</p> |

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| | | <p>freedom of assembly to more than 20 persons, the application of protective measures and the identification, monitoring and rapid removal of infected and potentially infected persons.</p> <p>Shops and high schools opened their doors in stages from May 11, 2020.</p> <p>Restaurants and cafes reopened from May 29, 2020. However, it should be noted that those businesses must close at midnight and observe strict sanitary measures to ensure the safety of staff and clients. Thus, it is mandatory to wear masks for staff and clients who move around. It is required for clients to consume while seated at the table.</p> <p>Tables should be separated by at least 1.5 m (if not possible, a Plexiglas barrier must be installed), with a maximum of 10 people per table, unless they are from the same family.</p> <p>Gatherings of more than 20 people within a distance of 2 m via pre-booked seats are allowed for religious and civil ceremonies, for cinemas, cultural halls and congress halls. The seats have to be allocated in advance, while leaving and entering the place must be done wearing a mask.</p> <p>Fitness rooms and swimming pools are allowed to reopen.</p> <p>The wellness area may only be used by a single person at a time, unless they are from the same family.</p> <p>Gatherings of more of than 20 people are no longer under any governmental restriction for the exercise of the freedom to protest and demonstrate, neither at funeral ceremonies outside, nor in the exercise of religious, cultural and sporting activities.</p> <p>It is mandatory to wear a mask when people not living under the same roof cannot maintain the distance of 2 m, in public</p> | | <p>provision for other leases (professional or commercial).</p> | <p>The short-time work scheme (<i>chômage partiel</i>) can apply if there is a setback in activity under certain conditions and depending on the nature of the difficulties encountered. In order to continue to support companies and their employees affected by the COVID-19 crisis, exceptional measures relating to short-time work are extending until the end of this year and apply to all companies during this period. The government considers that certain sectors or economic branches have been more severely affected than others and continues to pay the compensation indemnity of 80% of salaries during periods of short-time working. Under certain conditions, the companies concerned may proceed with the dismissals.</p> | <p>national or international scope. The deadline for applying for assistance is August 15, 2020, and the deadline for granting assistance is October 1, 2020, within the limits of the credits provided for in the annual budget law.</p> <ul style="list-style-type: none"> The purpose of the Law of 20 June 2020 to set up a temporary aid scheme for self-employed workers in the context of the COVID-19 pandemic is to extend, on a temporary basis, the emergency financial aid referred to as the "certified emergency allowance" (<i>indemnité d'urgence certifiée</i>) which was created during the state of crisis in favor of self-employed workers in financial difficulty. It takes the form of a one-time, lump-sum payment exempt from tax. The payment of this allowance shall be made within the limits foreseen in the annual budget law. The purpose of the Law of 20 June 2020 to set up a temporary aid scheme for commercial and construction companies in the context of the COVID-19 pandemic is to extend financial aid created during the state of crisis in favor of small businesses most affected by the consequences of the pandemic. The aids in question, which takes the form of a one-time, lump-sum payment exempt from tax, are as follows: <ul style="list-style-type: none"> the "certified emergency allowance" (<i>indemnité d'urgence certifiée</i>) of €5,000; the allowance in favor of micro-enterprises which had been closed or closed down since March 18, 2020, and which had not been | <p>- nine months after the end of their fiscal year; or</p> <p>- a period up to September 30, 2020.</p> |

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| | | transportation or in places that are open to the public, except for children under the age of 6. Children below the age of 13 no longer need to wear a mask for outdoor activities. | | | | <p>authorized to restart their activities on April 24, 2020;</p> <ul style="list-style-type: none"> the aid of €12,500 for small commercial and craft enterprises employing between 10 and 20 persons that had either been obliged to close down or cease their activities and had not been authorized to restart them on April 24, 2020. | |
| Netherlands | <p>No state of emergency.</p> <p>The government has issued specific measures</p> | <p>Stores can be open as usual, but they have to observe the conditions set out in the 'responsible shopping' protocol set by the government (see column 4).</p> <p>Municipalities are appointed to enforce the protocol. Possible punishments include a penalty of €4,000 and/or mandatory closure.</p> <p>Almost all stores have opened again.</p> | <p>The authorities announced various phases to wind down the measures. During every phase, the authorities will closely monitor the effect of the wind down and the authorities warn that they may implement any measures again if necessary. Additionally, all establishments referred to below must ensure that every guest/visitor can keep min. 1.5m distance, and consumers must ensure they do not have any illness symptoms.</p> <p>The wind down will have the following phases:</p> <ul style="list-style-type: none"> As of May 11, contact professions (hairdressers, beauty salons, masseurs) are allowed to start working again. As of June 1, restaurants and bars, may open for a maximum of 30 guests (reservations only, and after a few mandatory questions by the staff on whether the guests have any symptoms). More guests are allowed on a terrace or in a restaurant belonging to a hotel (as long as a minimum distance of 1.5 m can be maintained). As of July 1 (confirmed), restaurants and bars may scale up to 100 guests/visitors (with fixed seating) inside. More | <p><u>Shopping</u></p> <p>The 'responsible shopping' protocol was published by the Dutch government. It applies to any form of retail, but specific industries may require specific measures.</p> <p>For entrepreneurs:</p> <ul style="list-style-type: none"> Min. 1.5 m distance between everyone in the store; Max. 1 customer per 10 sq. m. floor space; Online orders will be delivered to the door, not inside; No samples; The rules must be visible at the door of the store. <p><u>Financial compensation schemes</u></p> <ul style="list-style-type: none"> Small entrepreneurs (self-employed without employees) may be eligible for a one time compensation of €4,000 to cover fixed expenses (such as rent). Small and medium enterprises may request a financial compensation of up to EUR 50,000 over 4 months if they suffer a loss of revenue with more than 30%. Businesses may profit from several other forms of loans under favorable conditions, sometimes (partially) guaranteed by the State. The program | <p>The governmental support scheme ('NOW-scheme') has been extended for four months. Employers can apply at the Dutch Labor Office (<i>UWV</i>) for financial compensation of maximum 90% of the wage bill for a period of four months (starting June 1, 2020). Compensation depends on the percentage of loss of turnover (at least 20%). If under the initial scheme an application has been made and again an application will be made under the extension, the loss of turnover should relate to the three month period immediately following the period referred to in the first application under the initial scheme.</p> <p>These wages are maximums and may not exceed € 9,538 per month per employee (maximum twice the maximum daily social security wages). <i>UWV</i> will pay an advance compensation of 80% of the requested amount. The definitive compensation will be determined afterwards. If employers apply for compensation they:</p> <ul style="list-style-type: none"> must continue to pay 100% of the employees' salary; are required to confirm as part of their application that they will consult with unions if they want to apply for a dismissal | <ul style="list-style-type: none"> As a special (temporary) measure, affected businesses can apply for a special deferral of payment for a wide range of taxes, including corporate income tax, wage tax and value added tax but also excise duties, insurance premium tax, landlord levy and certain energy, environmental and consumer taxes. The Dutch Tax Authorities will immediately stop the collection of tax for a period of three months once such a request for deferral has been received. After the three month period the request for deferral will be reviewed. For a deferral of more than three months additional conditions apply, such as that no dividends or bonuses can be distributed or that own shares are (re)purchased. This postponement policy applies until at least October 1, 2020. As a temporary measure, default penalties for late payment do not have to be paid. Interest for tax underpayments and interest for the late payment of tax will temporarily be reduced to 0.01%. Please note that companies that belong to a multinational group can | <p><u>Obligation to pay rent</u></p> <p>In general, Dutch law provides a mechanism that, based on unforeseen circumstances, a party to an agreement may claim in court that the legal effects of that agreement are to be changed or that the agreement should be terminated in full or in part. The Supreme Court has ruled several times that courts should exercise caution in applying this possibility to change or terminate an agreement. For this reason, the threshold to effect a change is high. Currently, a number of court decisions have been published regarding the obligation to pay rent during the COVID-19 pandemic with various results depending on the specific circumstances of each case.</p> <p>Various associations representing both landlords and tenants have come to an agreement calling upon the retail sector, in short, that landlords grant a short term pain-relief (a suspension of rental payments) for tenants (retailers) who see a decrease of turnover of at least 25% over April-May-June 2020. This means a suspension of payment over three months, with a minimum of 50%, but where necessary it could mean 75 or 100% suspension (if feasible for the landlord,</p> |

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| | | | <p>guests are allowed on an outside terrace. Events are also allowed again. Sport/fitness clubs and saunas may open (max. 100 guests).</p> <p>All events that require a permit are canceled until September 1, 2020.</p> | <p>offered depends on the size of the business (in terms of employees/revenue) and the amount of the loan.</p> | <p>permit to make more than 20 employees redundant;</p> <ul style="list-style-type: none"> may not make a profit distribution to shareholders, may not pay bonuses to the board and executives/directors and may not repurchase its own shares over the year 2020, which obligation runs until the shareholders meeting in 2021 in which the yearly accounts for 2020 will be voted for. This only applies to companies and group of companies who receive a subsidy for which a statement of the accountant is required that requires accountant approval; obliged to encourage their employees to take additional training and retraining. | <p>only obtain individual support from the Dutch government if two conditions are fulfilled. The company, its participations and its direct shareholder(s) should not be tax resident of a country with a corporate income tax rate of 9% or less or be a tax resident of a country that is mentioned on the EU list of non-cooperative jurisdictions for tax purposes. The company is also not allowed to make interest or royalty payments to a company which is tax resident of a country with a corporate income tax rate of 9% or less or interest and royalty payments to a company that is tax resident of a country that is mentioned on the EU list of non-cooperative jurisdictions for tax purposes. The foregoing does not apply in case of operational activities in low taxed countries. A company that does not meet these criteria can obtain support if the conditions are fulfilled within 12 months. The support is only granted under specific conditions. Taxpayers can request a reduction of tax pre-payments, if a taxpayer expects lower profit due to this crisis. This applies to preliminary tax assessments that have been imposed for personal income tax or corporate income tax.</p> <ul style="list-style-type: none"> Taxpayers will be allowed to form a special corona-reserve in their 2019 corporate income tax return for any (expected) loss in 2020. By doing so, effectively any tax losses from 2020 are already taken into account in | <p>considering proportionality in size and capacity). The agreement is endorsed by the Dutch Ministry of Economic Affairs. The agreement emphasizes that banks are extending arrangements in order to create temporary liquidity and the minister calls upon real estate funders to do the same.</p> |

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| | | | | | | <p>2019. The corona-reserve cannot be higher than the actual result for the year 2019.</p> <ul style="list-style-type: none"> Taxpayers can reclaim VAT on invoices that are not paid by customers provided certain conditions are met. <p>Taxpayers who incur losses can, under certain circumstances, request that a loss is provisionally set off against the profit of the previous financial year (provisional carry-back).</p> | |
| New Zealand | <p>As at 11.59pm on Sunday 30 August 2020, New Zealand moved to Alert Level 2. Auckland has additional restrictions in place (being referred to as Level 2.5). This is to remain until at least Sunday 6 September 2020.</p> <p>At Alert Level 2, gatherings are limited to 100 people, physical distancing of 2 metres from people you do not know is advised. Face coverings are required to be worn on public transport. Businesses can open to the public if they follow public health guidelines and are required to keep records, including displaying the NZ COVID Tracer QR code.</p> <p>In Auckland there are additional restrictions – social gatherings are limited to 10 people and funerals are limited to 50 people.</p> <p>Controls at the borders remain for those entering New Zealand, including health screening and testing for all arrivals, and mandatory 14 day managed quarantine or isolation. This is no longer funded by the government and arrivals are now required to fund their managed quarantine.</p> | <p>At Alert Level 2 (and Level 2.5 for Auckland):</p> <ul style="list-style-type: none"> All businesses may operate if they can do so safely. Groups of customers are to be kept 1 metre apart or 2 metres for retail businesses. Retail businesses are not required to keep contact tracing records. All businesses must display an NZ COVID Tracer QR code for each business location, this came into effect at 11.59am Wednesday 19 August 2020. Face coverings are strongly encouraged for those with close contact to others. Number of shared surfaces to be reduced and regularly disinfected. | <p>At Alert Level 2 (and Level 2.5 for Auckland), businesses which are unable to operate safely cannot open. Generally, most businesses are able to operate with the aforementioned modifications.</p> | <p>Some leases provide for an abatement of rent and outgoings during the period of inaccessibility to the premises (until the tenant is once again able to access the premises to 'fully conduct' their business), but many do not. For those leases which provide for an abatement of rent, as we move through the lockdown restrictions from Alert Level 4 to Alert Level 1, and then back to Level 3 and now, for Auckland Level 2.5 and the rest of the country Level 2, the level of abatement tenants are entitled to would likely have changed depending on the increased (or decreased as the case may be) extent they were able to conduct their business from the premises.</p> <p>The COVID-19 Response (Further Management Measures) Legislation Act 2020 was passed into law on 15 May 2020. The Act provides, amongst other things, measures to support commercial tenants and landlords who are struggling to pay rent or meet their mortgage obligations by extending timeframes for cancelling a lease or exercising a mortgagee sale.</p> <p>The legislation extended the remedial period for mortgagee sale notices from 20 working</p> | <p>The government has prepared a package of relief initiatives to assist employers and employees affected by the COVID-19 restrictions.</p> <p>In broad terms:</p> <ul style="list-style-type: none"> Companies were eligible for the wage subsidy scheme if they could show that their business is (or will be) turning over at least 30% less revenue due to COVID-19. The wage subsidy scheme provided businesses with a lump sum payment equal to the value of 12 weeks' pay at a flat rate of \$585.80 per week (effectively the minimum wage) for each of their full time employees, regardless of whether the employees can work or not. There is no cap on the value of the sum offered. Companies who received the wage subsidy were obliged to pay all employees at least 80% of their ordinary wages for the 12 week period. In many cases, this involved the company 'topping up' the wage subsidy to reach 80%. If a company was unable to top up the wage subsidy to 80%, it must have at least passed on | <p>The COVID-19 Response (Taxation and Social Assistance Urgent Measures) Bill was passed on 27th March 2020, and enacted measures in relation to:</p> <ul style="list-style-type: none"> Reintroduction of depreciation on commercial (non-residential) buildings. Increase in the provisional tax threshold from \$2,500 to \$5,000. Up-front deduction of low value assets - threshold increase. Research & Development Tax Credit refundability. Use of Money Interest relief - Inland Revenue can remit interest on late payment if the customer's ability to make payment was significantly adversely affected by the COVID-19 outbreak. Amending Inland Revenue's ability to share information with other Government Departments. Social assistance measures targeted at individuals, including the removal of the work hours eligibility requirement from the in-work tax credit, and extending Working for Families tax credit entitlement for emergency benefit recipients to | |

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| | <p>Full guidelines can be found at https://covid19.govt.nz/covid-19/current-alert-level/.</p> | | | <p>days to 40 working days during the 'COVID-19 period' which starts on 1 April 2020 and was initially scheduled to end 6 months after the date on which the Epidemic Preparedness (COVID-19) Notice 2020 expires or is revoked. That six month time frame was due to expire at 11.59pm 25 June 2020. However, an Epidemic Preparedness (COVID-19) Notice 2020 Renewal Notice 2020 has now been published which renews the Epidemic Preparedness (COVID-19) Notice until 11.59pm 24 September 2020 (unless an earlier date is stated for that purpose by the Prime Minister by notice in the <i>New Zealand Gazette</i>).</p> <p>The legislation also extended the timeframe (during the COVID-19 period) for a tenant to comply with a notice of intention to cancel the lease (for non-payment of rent) from 10 working days to 30 working days.</p> <p>This was intended to give more time for commercial tenants to pay any overdue rent before the landlord can cancel the lease.</p> <p>The Government has announced it would subsidise the cost of arbitrating rent abatement disputes, but this has not yet been passed into law.</p> <p>The Government also announced a Business Finance Support Scheme which provides short-term credit to small and medium-sized firms affected by the crisis. The scheme includes a limit of \$500,000 per loan and will apply to firms with a turnover of between NZD250,000 and NZD80 million per annum. The Government will carry 80% of</p> | <p>the value of the subsidy to its employees.</p> <ul style="list-style-type: none"> Employers who received the wage subsidy payments were obliged to retain their employees for the period of the wage subsidy (if employers applied for the subsidy on or prior to 27 March 2020, they instead only had to use their best endeavours to retain employees). The Wage Subsidy initial application period has now expired. <p>The Government has instituted a further Wage Subsidy Extension from 10 June 2020. To be eligible for the Extension, an employer must have had a revenue loss of at least 40% for a continuous period of 30 days prior to applying for the Extension, compared to the closest period last year. This continuous period of revenue loss needs to be within the 40 days before application (but no earlier than 10 May 2020).</p> <p>The Extension will require the same agreement as to employer obligations and will cover a 8-week period from the date of application. The Extension will expire at 11.59pm on 1 September 2020.</p> <p>Companies may be eligible for the essential workers leave support subsidy (provided at the same rate as the wage subsidy, for a period of four weeks) for essential workers who cannot attend work due to Ministry of Health Guidelines and who also cannot work from home. However, multiple Covid-19 support scheme payments cannot be received at the same time in respect of an employee.</p> | <p>people on a temporary visa.</p> <p>For more information from the IRD click here and here.</p> <p>On 30 April 2020 the COVID-19 Response (Taxation and Other Regulatory Urgent Measures) Bill was passed under urgency. The new measures introduced by the Government include:</p> <ul style="list-style-type: none"> A temporary loss carry-back scheme. Changes to tax continuity rules. Business consultancy support. Greater flexibility for affected businesses affected to meet their tax obligations. Measures to support commercial tenants and landlords. <p>Click here for more information.</p> <p>On 6 August 2020 the COVID-19 Response (Further Management Measures) Legislation Act (No 2) 2020 came into force. The Act has a single broad policy to make amendments relating to administrative matters, such as timelines for financial reporting, and to taxation legislation that are aimed at assisting the Government and New Zealanders to more effectively manage and recover from the impacts of COVID-19.</p> <p>The Act provides:</p> <ul style="list-style-type: none"> Extensions to the time limits for the 2019/2020 financial year annual reports by local authorities Amended definitions under the Income Tax Act 2007 Remission of interest on terminal tax for 2020-2021 | |

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| | | | | the credit risk with the other 20% provided by the Bank. | <p>Following recent community outbreaks of Covid-19 in the Auckland region and its two-week period in Alert Level-3, the Government has extended the wage subsidy scheme in the form of the Resurgence Wage Subsidy. The same terms and pre-conditions apply as set out in the Wage Subsidy Extension above, however the relevant employer must have experienced a 40% Covid-related decline in revenue for a 14-day period between 12 August to 10 September 2020, compared to a similar period in 2019. The Resurgence Wage Subsidy will be open for application until 11.59pm, 3 September 2020.</p> <p>Now that the country has moved back to Alert Level 2, employers may need to consider the need to manage the position for employees who are available and ready to work but for which reduced demand, operating capacity or forced closure may affect the ability to utilise them. The starting point is that employees will be entitled to their normal pay unless they agree otherwise.</p> <p>Where by operation of the Government directive, employers cannot offer their employees work and those employees are not able to perform their roles because of Covid-related lockdowns, employees may not be entitled to be paid. We recommend caution is exercised and seeking advice considered before determining how to manage obligations or make changes in circumstances affected by Covid restrictions.</p> | tax year for provisional taxpayers affected by COVID-19. | |
| Nicaragua | There is not any special status or measure officially issued by the government. | <ul style="list-style-type: none"> All the retail units are open, private measures are taken by the retail sector: The establishment of special hours of care for | Some establishments by a private business decision have closed their public areas and just offer the delivery and pick up services. | N/A | N/A | N/A | N/A |

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| | | <p>the elderly, pregnant women, and those with special needs.</p> <ul style="list-style-type: none"> • Limitation of their capacity. • Delivery and pick up services. • Upon entering the establishment, the carts, shoes and customers' hands are disinfected. • All workers and customers must wear protective masks at all times. • Physical distancing measures are to be maintained. • There is no maximum number of customers allowed in a retail store, as long as they can be kept 2 meters apart at all times. • Customers are to be kept at least 1 meter apart when dining. • Businesses should maintain hygiene measures, including hand washing and regularly | | | | | |
| Panama | <p>National Emergency declared through Cabinet Resolution No. 11 of 13 March 2020.</p> <p>General Lockdown</p> <ul style="list-style-type: none"> • Gender- based restricted circulation for 1 hour, according to last ID #, for purposes of purchasing food and medication. • Women can circulate Monday, Wednesday, Friday; Men can circulate Tuesday and Thursday. • Saturday and Sunday full lockdown. • Special permits required for circulation outside of time and day limitations. <p>Closing of business establishments with exceptions.</p> <ul style="list-style-type: none"> • Food supply and production chain, including wholesale and retail | <p>The retail stores exempted from the lockdown are:</p> <ul style="list-style-type: none"> • Wholesale and retail supermarkets, local food retail stores. • Pharmacies and health supply-related stores. • Gas stations. • Telecommunications • Hardware stores • Restaurants only providing take out or delivery services. • Laundry/Drycleaners | <p>All those not exempted by the lockdown decrees.</p> | <p>N/A</p> <p>Note: a draft law proposing a 90-day moratorium for commercial and residential leases is under debate.</p> | <p>Labor contracts can be suspended through an expedited on-line filing process (currently extended until late May).</p> <p>No obligation by employer to pay salary during this period.</p> <p>Individuals with suspended contracts qualify for financial aid programs to be implemented by the Government.</p> | <p>Tax report filing and payment terms have been generally extended.</p> <p>120-day extension on payment of taxes of any nature</p> <p>Extension up to 30 May 2020 for the filing of income tax statement for companies and individuals, the estimate can be filed using a no less than 70% estimate income tax from that of 2019</p> <p>SME exempted from paying income tax this year</p> <p>Tax amnesty program implemented on 2019 has been extended until June 30, 2020 (85% deduction on interest and surcharges), and tax payment agreements extended until December 31, 2020 (provided 25% of the owed taxes is paid).</p> | N/A |

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| | supermarkets, local food retail stores <ul style="list-style-type: none"> Pharmacies Restaurants with Food delivery (not open to public). | | | | | | |
| Poland | <p>“Epidemic” state with curfew</p> <p><i>NOTE: this table presents the generally applicable rules. However, certain districts (in fact these are areas inhabited by approx. 50% Polish citizens, including Warsaw) were designated as “red zones” due to highest increase in infections and stricter rules apply there. Those stricter rules concern e.g. transportation, gastronomy, sport and cultural events, fairs, weddings.</i></p> <p>Pedestrians shall keep a 1.5 meter distance (except for families with small children, the disabled and their guardians, people who live together or have mouth and nose covered). Covering mouth and nose is generally required in all public areas, e.g. on the streets, boulevards, in public transport, shops, shopping centers, banks, cinemas and theaters, public offices, churches, massage salons, restaurants (in restaurants only until seated at the table) and public offices. There is no obligation to cover mouth and nose in parks, forests, botanical gardens or on the beach.</p> <p>There is a general recommendation to work from home where possible.</p> <p>Gatherings in public, meetings and events for more than 25 persons (or 10 persons in the red zones) are prohibited. Mouth and nose needs to be covered during gatherings and participants need to kept 1.5m distance.</p> | <p>Stores can be open, but in the red zones there are limits on customers (in stores with an area of up to 100 sqm: 1 person per cash desk, in larger stores: 1 per person per 15 sqm). In all stores customers have to cover mouth and nose and disinfect hands or wear gloves.</p> <p>As of October 15, 2020, between 10 and 12 am only customers above 60 will be allowed to shop in grocery stores, pharmacies and drugstores.</p> <p>In shopping centers of more than 2,000 sqm of sales area, as of May 4, 2020, retail stores can generally be open. However, all of the abovementioned restrictions apply plus there are additional ones, including that:</p> <ul style="list-style-type: none"> A special sanitary regime applies, which means that, among others, shopping centers need to: (i) secure gloves or products for hand disinfection for customers and (ii) disinfect the cash desk at least once per hour; Shopping stands cannot operate unless they meet even stricter sanitary restrictions e.g. there is a plastic screen between the cash desk and customers; Changing rooms shall be closed or cleaned after each use; Doors, escalators and other elements of common infrastructure shall be disinfected at least twice per day and the infrastructure that is touched by customers e.g. door handles and handrails at least once per hour. | <p>Generally all units can be open, except for:</p> <ul style="list-style-type: none"> discos and night clubs; <p>as of October 17, 2020: swimming pools, aquaparks, fitness centers (except those located in hotels, medical centers, designated for persons participating in sport competitions or for students where this is part of their school classes).</p> | <p>“Anti-crisis shield” bill was adopted, based on which, among others:</p> <ul style="list-style-type: none"> Until June 30, 2020 the landlord could not terminate a lease or a rent amount under the lease, except if the tenant violated the provisions on permitted use or the building in which the premises are located has to be demolished or renovated, If a lease for premises was concluded before the “anti-crisis shield” bill entered into force and the term of such lease expired before June 30, 2020, the tenant had an option to extend the term until June 30, 2020 (this option does not apply in the case of certain tenant’s breaches, including certain payment defaults as described in the bill but only if such payment defaults occurred before the “anti-crisis shield” bill entered into force), <p>During the period of prohibition of certain activities in shopping centers of more than 2,000 sqm of sales area (currently no longer in place), the mutual rights and obligations of the affected tenants and landlords expired (which in particular means that no rents were payable during that period). After the said prohibition was lifted, the tenant should offer the landlord to extend the lease for the period equal to the period of prohibition plus six months. The above provisions are unclear and their interpretation and application in practice should be monitored.</p> | <p>The “anti-crisis shield” bill provides that in certain circumstances (decrease in turnover by 15% or 25%, depending on the reference period) the employers affected by COVID-19 can apply for three months’ wage subsidies of up to:</p> <ul style="list-style-type: none"> 50% of the minimum wage – with respect to employees under “economic stoppage” (i.e. those who are not able to work for reasons beyond their control); 40% of the average monthly wage – with respect to other employees. <p>Also, the employers may apply other anti-crisis solutions such as e.g. reduction of the working time by up to 20%. Also, employers may be released from social security contributions for the period of March-May 2020. Employers having no more than nine employees may be fully released from the social security contributions and the employers having no more than 49 employees may be partially released (50%) from the social security contributions.</p> <p>Additionally, statutory severance payments that are paid during the pandemic by employers who experience a decrease in turnover are capped at 10 times the minimum statutory wage i.e. PLN 26,000.</p> | <p>Polish “anti-crisis shield” packages enacted so far provide for, among other things:</p> <ul style="list-style-type: none"> The postponement until May 31, 2020, of the deadlines for (i) financial statements for the year 2019; and (ii) the submission of the annual CIT returns for 2019 and payment of output CIT (by July 31, 2020, for taxpayers subject to general exemption or those carrying on activity of a mainly public benefit). The possible one-off deduction of up to PLN 5 million of the loss suffered in a tax year (which started in 2019 or 2020, and has not yet ended) from income achieved in the previous tax year, provided that the taxpayer’s income in the current year is at least 50% lower than the income revealed in the previous tax year. A taxpayer who has suffered negative economic effects in a given month due to COVID-19, and whose revenue in that month is at least 50% lower than the revenue achieved in the corresponding month in the previous tax year, can: <ol style="list-style-type: none"> be exempted from any obligation to apply bad debt relief in income taxes (PIT, CIT); postpone to July 20, 2020, the date for payment of the minimum commercial properties tax for the period from March to May 2020. Creditors whose business has been affected by COVID-19 may take | |

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| | <p>Weddings and other celebrations: in red zones these are forbidden entirely, in other areas: up to 20 guests are allowed and guests shall cover mouth and nose until seated at the tables. Cultural events: a maximum of 25% of the audience capacity is allowed.</p> <p>There are restrictions on the number of passengers in public transportation.</p> <p>As of October 14, 2020, civil airplanes coming from 29 countries cannot land on Polish airports (e.g. from USA, Israel, several countries from South America).</p> | <p>Restaurants can be open as of May 18, 2020, but as of October 17, 2020, they can be open only between 6 am – 9 pm (and outside of these hours only for takeaway). Sanitary restrictions apply, including that:</p> <ul style="list-style-type: none"> • Only every second table can be used, unless there is relevant separation between the tables; • Except for people who live together, the number of persons sitting at one table shall be 20% lower than “standard” and it is recommended that the guests do not sit face to face; • Tables need to be disinfected after each client, and common areas (except for floors) need to be disinfected every 15 minutes; • Staff need to wear masks; clients can take off masks when seated at the table. <p>Hotel restaurants can be open and as of May 30, 2020, can operate on the same terms as other restaurants.</p> <p>Cinemas: a maximum of 25% of the seats can be taken (every 4th seat) and mouth and nose has to be covered.</p> <p>Hairdressers and beauty parlour are also open as of May 18, 2020, subject to sanitary restrictions e.g.:</p> <ul style="list-style-type: none"> • 2 meters distance between the chairs needs to be kept; • Chairs, tools and other surfaces which can be touched by the customers need to be disinfected after each customer; • Staff needs to wear masks and gloves; • Customers shall book their appointments in advance. | | | | <p>advantage of relief for bad debts (PIT and CIT) within a shorter period after their accounts receivable become overdue.</p> <ul style="list-style-type: none"> • Tax capital groups suffering negative economic effects in 2020 due to COVID-19 survive even if they fail to meet the 2% profitability threshold and/or if they record state tax arrears (which, under standard rules, would principally preclude the tax (CIT) consolidation of the profits and losses of tax capital group members) in a tax year started prior to January 1, 2020, and ended after December 31, 2019, or started after December 31, 2019 (but before January 1, 2021). • Possible deductions of donations from income achieved in the period from January 1 to September 30, 2020, for purposes related to combating the COVID-19 epidemic, specified in separate regulations. • The postponement until January 1, 2021, of the retail sales tax planned to enter into force as of July 1, 2020, (currently suspended due to pending proceedings before the Court of Justice of the EU). • Social security contribution waivers, as well as redemption of public loans provided to microenterprises, are explicitly exempted from income tax. • It is explicitly provided that individual tax reliefs (tax waivers, tax deferrals and tax rescheduling into instalments) can be provided under the Commission’s COVID-19 State Aid Temporary Framework, up to | |

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| | | | | | | <p>€800,000, rather than (as used to be the case) merely as de minimis aid of up to €200,000.</p> <ul style="list-style-type: none"> • The deadline for submitting information on transfer prices, as well as a statement confirming completion of a local TP local file, is extended. • Municipalities may (by way of resolution) exempt entrepreneurs affected by COVID-19 from real property tax for a part of 2020 or extend up to September 30, 2020, at the latest, the deadline for payment of real property tax for the period of April-June 2020. <p>An exemption from tax on revenues from buildings (minimum tax) has been introduced for the period from 1 March 2020 to 31 December 2020.</p> <ul style="list-style-type: none"> • The postponement of the new JPK_VAT declarations submission deadline – until 1 October 2020. • Contractual penalties and damages resulting from defects or delays, arisen in connection with the pandemic, can be included in tax-deductible costs. • Starting from July 1, 2020: <ul style="list-style-type: none"> (i) a new matrix of VAT rates has come into force with entirely new lists of goods and services taxed according to reduced rates; (ii) in the case of a chain transaction where goods are moved to another EU member state, the dispatch or transport of the goods is, as a rule, assigned solely to the supply made to the intermediary (an entity organizing the transport), and | |

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| | | | | | | <p>this supply may be taxed at 0% rate (or be exempt);</p> <p>(iii) settlement of tax due on the import of goods in a VAT declaration will be possible regardless of whether the goods have been subject to EU Customs Code simplifications;</p> <p>(iv) under particular circumstances, the law allows to avoid risks and sanctions due to the obligation to pay into a bank account disclosed on the whitelist;</p> <ul style="list-style-type: none"> • In the case of a residency certificate whose validity period of 12 months expires during the state of epidemic emergency/epidemic, the tax remitter may use the certificate until two months after these state(s) have been lifted. In addition, a certificate issued for 2019 will be considered valid if the tax remitter holds a taxpayer's statement on the validity of the data contained therein; • postponement of the effective date for pay and refund mechanism in withholding tax rules for CIT purposes till 31 December 2020. Payments of interest, dividends, or royalties or payments for certain intangible services to foreign taxpayers by Polish entities will be the subject to withholding tax at a rate of 20% or 19%, subsequently the foreign taxpayers or the payers themselves may apply for a refund of the withholding tax collected by the Polish entities under the pay and refund mechanism. In addition, due to pre-legislative consultancy process, the WHT rules may be importantly amended i.e. (i) by narrowing the mechanism only to "passive" payments and (ii) by | |

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| | | | | | | limitation to payments between related entities. | |
| Romania | <p>State of alert Currently in place until September 16, 2020, but it is likely to be prolonged. State of emergency lifted on May 15, 2020.</p> <p>Masks are mandatory inside public places, within public transportation and within offices.</p> <p>In certain counties, masks are mandatory also outside (e.g. in crowded places such as bus stations, public markets etc.).</p> <p>Some flights from certain countries affected by COVID-19 still restricted.</p> | <p>In general, all the retail units are open.</p> <p>In principle the retail units have resumed their activity, while maintaining the protection measures imposed by law (e.g. masks, disinfectants).</p> | <p>In general, all the retail units are open.</p> | <p>During the state of emergency, tenants classified as SMEs were entitled to request the postponement of payment of rent/utilities if certain conditions were met, namely::</p> <ul style="list-style-type: none"> the tenant qualifies as a small- or medium-sized enterprise (SME); its business was interrupted (in full or in part) as a consequence of the decisions made by the authorities during the state of emergency; the tenant holds an emergency certificate; and the leased premises are used by the tenant for its main / secondary headquarters. <p>A new law has been approved by the Romanian parliament, suggesting that all tenants (not only SMEs) may get postponement of payment of rent if they met specific prerequisites. The new law seems to target monthly rents lower than RON 10,000 (approximately €2,000) per location.</p> | <p>If the business allows, telework is still encouraged. No bans on office centers to date.</p> <p>Partial contribution by the state (i.e., the state will contribute from the unemployment insurance budget an amount up to 41.5% of the average gross salary set out under the social insurance budget for 2020) is valid for three months starting from June 1.</p> | <p>The income from self-employment, intellectual property rights, agriculture, rents, capital gains and other forms of income will receive bonuses of up to 10% if the tax on income is paid by the relevant taxpayers by June 30, 2020.</p> <p>The first payment term of the property tax for 2020 was postponed from March 31, 2020, to June 30, 2020.</p> | <p>Masks are required in public places, public transportation and within offices.</p> <p>In certain counties, masks are mandatory also outside (e.g. in crowded places such as bus stations, public markets etc.).</p> |
| Russia | <p>No special regime has been introduced at the federal level, but all regional authorities have introduced a state of high alert with different restrictive measures.</p> <p>Generally, restrictions are being gradually relaxed. However, under the President's Order of May 11, 2020, regional authorities may decide which organizations may remain open and impose restrictions on the movement</p> | <p>Regions may impose different measures depending on the epidemiological situation.</p> <p>In Moscow, all retail units (both food- and non-food retail) may operate from June 1, 2020.</p> <p>All stores that may operate under the law must comply with the requirements imposed by the Decree of the Mayor of Moscow of March 5, 2020 No. 12-UM and federal authorities</p> | <p>Regions may impose specific measures depending on the epidemiological situation.</p> <p>In Moscow, all retail units are open from June 1, 2020.</p> <p>In St. Petersburg, shopping centers, as well as shopping facilities that are not directly mentioned remain closed.</p> | <p>At the federal level:</p> <p>All tenants are entitled to request rent reduction for the time the leased property could not be used due to the state of high alert.</p> <p>Tenants operating in the industries on the federal list of those most affected by the COVID-19 outbreak are entitled, in addition to rent reduction, to claim deferral of 100% of rent during the state</p> | <p>Government wage subsidies</p> <p>Entities operating in the industries on the federal list of those most affected by the COVID-19 outbreak, as well as socially oriented nonprofit organizations, may take loans to pay employees' salaries. The loan amount is RUB 12,130 multiplied by the number of employees, at a 2% interest rate.</p> | <p>Social insurance fees for employees</p> <p>For small and medium-sized enterprises, the social insurance fees will be reduced from 30% to 15% of the employee's salary for an indefinite amount of time.</p> <p>Postponement of tax payments</p> <p>For small- and medium-sized enterprises of industries</p> | <p>From March 27, international regular and charter air traffic is cancelled (except for cargo, mail, sanitary and humanitarian purposes).</p> <p>From March 30, all border-crossing points on the Russian border are temporarily closed.</p> <p>By the resolution of the Russian Government of June 6, 2020 No. 1511-r, border crossing restrictions are partially lifted. Foreigners may</p> |

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| | <p>of people and vehicles based on the local epidemiologic situation.</p> <p>Moscow's mayor has started gradually cancelling restrictive measures in three stages.</p> <p>From June 9, 2020, all movement restrictions both for pedestrians and vehicles, including digital passes, have been lifted, beauty salons, vet clinics and HR agencies will be open to the public.</p> <p>From June 16, 2020, open terraces of restaurants and cafes, libraries, dentist's offices, as well as offices occupied by companies operating in real estate, leasing, law, financial leasing, accounting, management consulting, advertising, market research, and technical inventory of real estate will be open to the public.</p> <p>From June 23, 2020, swimming pools, sports clubs, fitness centers, as well as restaurants, cafes and bars will be open.</p> <p>From July 13, 2020, all previously imposed restrictions are lifted, except, <i>inter alia</i>, using gloves and face masks in public and carrying out measures prescribed by Moscow authorities and the federal sanitary authorities.</p> <p>All organizations that may operate have to comply with sanitary requirements imposed by the authorities. Moscow residents are required to wear face masks in public and in retail units.</p> <p>In St. Petersburg, some restrictions also were removed. Self-isolation for citizens over 65 has become a recommendation rather than mandatory. Wearing face</p> | <p>pertaining to sanitary precautions.</p> <p>In St. Petersburg the following retail units are open: retail facilities selling essential goods, organizations providing takeaway catering services and services on terraces and in summer arcades, pharmacy institutions, mobile phone stores, units selling periodicals, objects selling vehicles, gas stations, objects selling tobacco products, seeds and fertilizers, retail facilities with a separate external entrance, hairdressers and beauty salons, repair services, rental, bicycles, car sharing services, swimming pools and fitness centers (except those located in shopping centers).</p> | | <p>of high alert. After the end of the state of high alert and until October 1, 2020, 50% of the rent shall be deferred. The deferred rent shall be paid after January 1, 2021 until January 1, 2023.</p> <p>The federal list of industries includes transportation services, recreational services, sport and tourism activities, the hospitality business, catering, education, conference organizing, consumer services, non-food retail, and mass media.</p> <p>Additionally, small-and medium scale entities operating in the industries most affected by the COVID-19 outbreak may demand rent reduction for one year or unilaterally terminate the lease agreement with no penalties, if they fail to reach agreement with the landlord on the rent reduction.</p> <p>At the regional level, additional measures may be adopted.</p> <p>Several regions, including Moscow and St. Petersburg, have exempted tenants operating in specific industries (including trade) from paying rent for government-owned property for the period during which their activity was prohibited.</p> <p>In Moscow, landlords, who lease premises for the purposes of trade, catering or consumer services, and who reduce the rent for the tenant by at least 50% for the period when the tenants' activity was prohibited, will receive support regarding land tax, property tax, rent payments for the land plot (if leased from the government) for the respective period. Similar support measures with respect to</p> | <p>According to the Russian government, if the entity retained at least 90% of the employees, the government will pay the loan in full (interest included). If at least 80% of employees were retained, the government will pay 50% of the loan amount (interest included).</p> <p>Sick leave pay</p> <p>Sick leave pay will be calculated on the basis of the monthly minimal wage instead of the current formula based on the employee's length of work and current salary.</p> <p>Unemployment benefits</p> <p>Benefits will be set to match the monthly minimal wage</p> <p>Regional measures</p> <p>In Moscow and Moscow Region, all who are declared unemployed according to the established procedure will receive additional compensation (RUB 19,500 in Moscow and RUB 15,000 In Moscow Region) from April 1 to September 30, 2020.</p> | <p>affected by the outbreak (to be defined by the government) all tax payments excluding VAT will be postponed for six months.</p> <p>Regional measures</p> <p>Moscow has postponed advance payments of property tax, land tax and trade fee for the 1st quarter of 2020 for certain industries (catering, tourism etc.).</p> <p>St. Petersburg has exempted small- and medium-sized enterprises operating in specific industries (such as hotels, catering etc.) from advance payments for property tax and land tax. For some taxes, the payment dates from 3 to 6 months for personal income tax, income tax, simplified taxation system and others. Some tax returns are extended. The collection measures and the moratorium on blocking accounts were suspended until July 1, 2020 (there are some exceptions). From April 3, 2020 to October 3, 2020, a moratorium was instituted on initiating bankruptcy cases. In St. Petersburg, zero interest rate on income tax is set for special investment companies. In addition, a number of tax support measures have been provided to small and medium-sized enterprises that keep their average wages at least minimum.</p> | <p>enter Russia for medical treatment or for visiting relatives who are in need of care. Russian citizens may leave Russia for medical treatment, for visiting relatives, or for working and studying abroad.</p> <p>In addition, the Higher Court of Russia ruled that a lack of funds caused by the closure of business operations due to restrictive measures may constitute a <i>force majeure</i> event (which could serve as a ground for an exemption from penalties) for a failure to fulfill payment obligations.</p> |

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| | masks and gloves is advised outdoors, although they remain mandatory in stores and vehicles. | | | <p>property tax were enacted in Moscow Region.</p> <p>In St. Petersburg, the following additional measures are available for tenants leasing regional property and providing services in accordance with the approved list, including hotel, catering, tourism, retail and other services: rent deferral for the period from March 13, 2020, till October 1, 2020. Payment of rent for the specified period should be made from January 1, 2021, to January 1, 2023. From March 13, 2020, until the end of the emergency or high preparedness regime, there is a deferral of rent, and until October 1, 2020 deferral of payment of 50% of the rent. Also small and medium-sized enterprises that are tenants of city property and carry out activities in certain areas, for example, catering, hotel business, retail trade in non-food products, etc., are exempted from paying rent from April 1, 2020 to June 30, 2020.</p> <p>Actions to evict small- and medium-sized businesses whose lease agreements expired, but which continue to pay rent, are suspended until December 31, 2020.</p> | | | |
| Singapore | All workplaces except those providing essential services and those able to operate remotely have been suspended from 7 April to 1 June 2020 . During this period, businesses that are not classified as essential services must suspend all in-person activities and activities at their business location. | <p>Only retail units that provide essential services are permitted to remain open during the control period.</p> <p>For retail businesses, these would include:</p> <ul style="list-style-type: none"> Healthcare providers and essential supporting services, e.g. clinics, pharmacies, provision of medical items, personal care items. Traditional Chinese Medicine (TCM) establishments with MOH-registered in-house TCM practitioners, but | <p>All other businesses except those that provide essential services will be closed.</p> <p>Online operations / e-commerce are not affected and may continue.</p> | <p>Legislation has been passed to protect individuals and businesses that are unable to meet contractual obligations because of the Covid-19 pandemic.</p> <p>Under the legislation, landlords would not be allowed to terminate the leases of tenants or repossess premises even if rental is not paid. This will apply for at least a period of 6 months from commencement of the legislation and to all leases entered into before 25 March 2020.</p> | <p>The Government is helping employers by co-paying wages of employees who are Singaporeans or Singapore Permanent Residents:</p> <ul style="list-style-type: none"> For April and May 2020, 75% of the first \$4,600 of monthly wages will be co-paid. From June 2020 to Dec 2020, the co-payment amount will range from 25% to 75% (up to the first S\$4,600) of monthly wages, depending on industry sector. For employees who are shareholders and | <p>Corporate Tax:</p> <ul style="list-style-type: none"> For the year of assessment 2020, a corporate tax rebate of 25% of tax payable, capped at \$15,000, will be granted. Income tax for financial year 2019 profits has been deferred from April 2020 to July 2020. <p>Property Tax Rebate:</p> <ul style="list-style-type: none"> Property tax rebate of up to 100%. To ensure that the property tax rebates are | <p>Singapore has issued safe distancing regulations to ensure that persons in public maintain a safe distance. In the retail sector, this has translated into:</p> <ul style="list-style-type: none"> Implement contact tracing through the use of an app to facilitate collection of visitor information. Ensuring that all staff, customers and delivery personnel must have their masks on within the premises. |

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| | | <p>only with effect from 12 May 2020.</p> <ul style="list-style-type: none"> • Supermarkets, convenience stores that are not located in parks, grocery retailers, wholesale markets, wet markets. • F&B outlets, e.g. restaurants, fast food (for takeaway and delivery orders only), except beverage stores. Cakes and confectionary, packaged snacks and desserts for takeaway and delivery, but only with effect from 12 May 2020. • Hairdressing and barber services, for provision of basic haircut services only (within 60 minutes), but only with effect from 12 May 2020. • Retail laundry services, but only with effect from 12 May 2020. • Optician services and sale of optical products, but strictly by appointment only. • Pet food and supplies stores, but only with effect from 12 May 2020. • Plumbers, electricians, gas pipe repairers and locksmiths for emergency household services only. • Vehicle recovery and repair services for emergency vehicles services only. • Hardware stores for sale of building and maintenance-related equipment and tools only. • Repair of consumer electronics (including mobile phone repair shops) and household appliances. • Veterinary services for the provision of emergency, non-elective veterinary services, including hospitalization. | | | <p>directors of the company, the government's job support scheme is extended to these individuals (only applicable to companies registered on or before 20 April 2020, and wages of these individuals with assessable income of \$100,000 or less).</p> <p>For foreign employees, employers can enjoy waivers and rebates of levies for April and May 2020.</p> <p>For unemployed persons or persons who have lost employment due to COVID-19, it is possible to apply for a cash grant of \$800 per month for 3 months.</p> <p>For self-employed persons, it is possible to apply for 3 quarterly cash payouts of \$3,000 each in May, July, and October 2020.</p> | <p>passed onto the tenants, there is legislation to require property owners to pass on the rebate to their tenants in the form of monetary payment or a reduction in rentals.</p> <p>Cash Flow Support / Loans:</p> <ul style="list-style-type: none"> • Programme for temporary bridging loans of up to \$5 million. • Programme for working capital loans to small / middle enterprises of up to \$1 million. • Programme for trade loans of up to \$10m with Government risk-share of up to 90%. | <ul style="list-style-type: none"> • Encouraging the use of self-checkouts, cashless or contactless payment. • Temperature screening at entrances of malls / stores. • Providing hand sanitizers to frontline staff. • Removing product testers and samples. • Frequently disinfect common spaces and high-touch surfaces. • Limiting the number of shoppers per store / mall (not more than 1 person per 16 sqm of usable space) • Dispersing of groups. • Queue management and spacing out the queueing of shoppers (>1 m), e.g. through floor markers at queueing positions. <p>For F&B operators, this has additionally translated into:</p> <ul style="list-style-type: none"> • Implementing pre-ordering and payment solutions to minimize physical clustering. • Demarcating a waiting area for customers and delivery personnel to pick up their food. • Designate and clearly demarcate a dining area for staff only and stagger staff meal times; Staff should dine alone and quickly. <p>Additionally, Singapore has issued regulations to:</p> <ul style="list-style-type: none"> • Require employers to implement telecommuting for their employees; • Require employers to implement safe distancing measures within the workplace for essential service providers. <p>Require occupiers and event organisers to take steps to facilitate contact tracing.</p> |

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| | | <ul style="list-style-type: none"> Banking and insurance services. | | | | | |
| Slovakia | <p>Extraordinary state (<i>mimoriadna situácia</i>) in effect (which gives more powers to state authorities in taking the necessary measures to prevent and mitigate a threat to public health due to COVID-19).</p> | <p>Retail stores and operations providing services are open irrespective of their area, including stores and operations providing services in shopping malls.</p> | N/A | <p>Measures in force as of April 25, 2020: If the lessee is in delay with the payment of the rent or service charges payable from April 1, 2020, to June 30, 2020, and this is due to circumstances originating in the spread of COVID-19, the lessor cannot terminate the lease until December 31, 2020; this reason for the delay must be sufficiently proved by the lessee.</p> <p>Measures in force as of June 17, 2020:</p> <ul style="list-style-type: none"> provision of a rent contribution by the state to the lessees which closed (had to close) their establishments during the pandemic, if the lessor and the lessee agree on rent reduction for such a time; the amount of the rent contribution shall equal the amount of the rent reduction; if a 50 percent rent reduction is agreed, the remaining 50 percent of the rent will be paid by the state; if less than a 50 percent rent reduction (including no reduction) is agreed <ul style="list-style-type: none"> the same amount will be paid by the state (no state contribution if no rent reduction is agreed); the remaining amount (discounted rent decreased by the state contribution) will be left to be paid by the lessee in equal installments spread over no more than 48 months (e.g. 40 percent rent reduction is agreed; | <p>55% of the gross wage of employees in quarantine or employees taking care of their children will be paid by the state Social Insurance Company.</p> <p>Measures in force as of April 4, 2020:</p> <ul style="list-style-type: none"> if an enterprise is closed or the employees' activity is reduced as a result of the pandemic, the employees are entitled to wage compensation of at least 80%, which should not be lower than the minimal wage; the employer has under certain conditions the right to order employees to work from home. The employee has also a right to work from home, provided that the nature of the work permits and that there are no serious operational reasons; new provisions in the area of social security include an extension of the unemployment support period, nursing care payments that include persons caring for children personally during the pandemic, and the Slovak government has the authority to adjust the conditions of unemployment benefits payments; postponement of certain obligations in the area of health and safety at work (e.g. participation in recovery stays, collective events, performance of preventive medical examinations, completion of relevant trainings). | <p>Measures in force as of April 4, 2020:</p> <ul style="list-style-type: none"> delay of income tax deadlines for filing tax returns, declarations, annual accounts for employees, notifications of non-monetary income tax of health care providers and motor vehicle tax in specific cases; delay of statutory deadlines with respect to financial statements, annual reports and auditors' reports and their recording in the register of accounts; basic legal framework for provision of financial assistance to micro, small and medium-sized enterprises – the assistance may be provided in the form of: <ul style="list-style-type: none"> a guarantee for a bank loan, a payment of interest on a bank loan; the provider of such financial assistance will be the Ministry of Finance and the intermediaries of the Export-Import Bank of the Slovak Republic and the Slovak Guarantee and Development Bank; set-off of the loss of previous years as of 2014 (if not set-off so far) against tax base; the application of the measures is limited to the period from March 12, 2020, until the end of the month in which the state of emergency is withdrawn by the Slovak government. | <p>The opened stores must adhere to the following hygienic measures for both employees and customers:</p> <ul style="list-style-type: none"> allow entering the store only with face masks (or other suitable coverage of nose and mouth); at entrance to the store provide disinfection of hands or one-time gloves; ensure at least 2 meters distance in queues; number of customers in stores must not be more than one customer for 10 sqm of selling area of the store or a distance of 2 meters will be observed between customers; put on all entrances to the store a notice of the above requirements; perform frequent ventilation of the premises and regularly disinfect contact surfaces and relevant devices, tools and aids; and ensure that floors are washed every day. <p>Additional strict hygienic measures apply to certain specific types of establishments (e.g. public eating establishments, accommodation establishments, taxi services, wellness and fitness centers, libraries etc.) Public consumption of food and drinks in outdoor and indoor areas of establishments (like terraces) is also permitted under strict hygienic measures (e.g., disinfection of tables and contact surfaces after each customer, disinfection of sanitary facilities every hour, obligation to ensure that aerosol generating devices are not used, etc.).</p> |

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| | | | | <p>state contribution is 40 percent of the rent; remaining 20 percent of the rent is paid by the lessee in the instalments);</p> <p>iii. during the payment of these installments, the lessor cannot unilaterally increase the rent, if the right of the lessor to unilaterally increase the rent was not agreed before February 1, 2020.</p> | | <p>Measures in force as of April 6, 2020 –delay of payment of social/health insurance levies if turnover decreased by more than 40% in March 2020.</p> <p>Measures approved by the Slovak parliament on April 22, 2020:</p> <ul style="list-style-type: none"> new provision that taxpayers are allowed to deduct the tax loss (“odpočet daňovej straty”) reported for the tax years 2015 to 2018 (the taxpayer has the possibility to apply the tax losses up to the total amount of €1,000,000). | <p>Measures in force as of April 9, 2020, regarding postponement of loan installments:</p> <ul style="list-style-type: none"> debtor (small employer = small or medium-sized enterprise employing fewer than 250 persons with annual turnover not exceeding €50 million and/or annual balance sheet total not exceeding €43 million) may apply to have the instalments postponed once and for a maximum for up to nine months (nine months applies for banks; for other creditors three + three months are applicable); the application must be filed with the creditor during the pandemic crisis; postponement includes (i) payment of principal, (ii) payment of principal and interest or (iii) payment of loan payable in one payment. <p>As of July 1, 2020, mass events of up to 1,000 people are permitted. Events with an exclusively sitting audience are permitted to have more than 1,000 people, as long as the organizer is able to secure and comply with certain conditions (e.g. the occupancy of the capacity of the seating area may not exceed 50%).</p> <p>A large number of smaller measures were approved by the Slovak National Council on July 9, 2020 in order to improve the business environment and reduce administrative burdens, such as:</p> <ul style="list-style-type: none"> raising the threshold for mandatory financial audits, |

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| | | | | | | | <ul style="list-style-type: none"> • simplification of energy audits, • cancellation or reduction of various fines, • regulation of the amount of administrative fees, • abolishment of several notification obligations of entrepreneurs etc. |
| Spain | <p>No state of emergency</p> <p>On June 21, 2021, the state of emergency in Spain was ended.</p> <p>The Spanish government has established general restrictions and measures applicable at the cessation of the state of emergency (i.e. safety and security measures, transport rules, ...)</p> <p>Notwithstanding the foregoing, each territory has regulated, through the corresponding orders, specific measures, rules and restrictions applicable to that territory.</p> | All retail units are opened provided that the health and security measures are duly taken by the companies and their employees. | None | <p>The Spanish government has approved a moratorium on the payment of rent in favor of certain tenants of non-residential premises (due to financial incapacity), provided that several requirements are met. These measures are aimed at the reduction of operational costs for self-employed individuals (<i>autónomos</i>) and SMEs (<i>PYMES</i>).</p> <p>The government differentiates between: (i) commercial leases entered into with a “major landlord” (<i>gran tenedor</i>), i.e., an individual or company owner of more than 10 urban real estate assets (exclusive of parking lots and storage rooms), or of more than 1,500 square meters of urban built area; and (ii) commercial leases entered into with a “minor landlord” (i.e. everybody else).</p> <p>1. In the case of a “major landlord”, the tenant is entitled to request before May 22, 2020, a moratorium on rent payments during the state of emergency, which may be extended on a monthly basis up to a maximum period of four months, as from the end of the state of emergency.</p> <p>The rent payments will be postponed, divided up and allocated to the rent payments following the moratorium, with no interest or penalties, over a term of two years. This is the right of a tenant that “would automatically apply” (in the absence of a previous and</p> | <p>The procedures to make temporary lay-offs (<i>Expediente de Regulación Temporal de Empleo, or ERTE</i>) have been relaxed to make them more flexible and faster. These can be applied due to <i>force majeure</i> or objective grounds (e.g. economic, technical, organizational and/or productive reasons).</p> <p>These procedures could be extended up to September 30, even though the state of emergency has ceased. It is foreseen that a new extension and additional measures will be approved by the Spanish government. This extension may affect certain activity areas (e.g. tourism).</p> <p>Some other measures have been adopted for employees, including the right to reduce the working time and salaries, and home-based work.</p> <p>Unemployment benefits will be maintained during the extension of the ERTE up to 30 September.</p> <p>The exemption on social security contributions for the ERTE based on <i>force majeure</i> will also be extended up to the said date, but the amount will be reduced depending on the company’s workforce and whether a partial or total <i>force majeure</i> exists.</p> <p>In case a new extension is approved, the unemployment benefits and exemption on</p> | No specific tax rebates on the retail or real estate sectors have been approved. | N/A |

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| | | | | <p>different amicable agreement with the landlord). During the moratorium, no guarantees are enforceable against the tenant (i.e., the moratorium will also affect the enforcement of bank guarantees, corporate guarantees, deposits or other measures against the tenants.)</p> <p>2. In the case of a “minor landlord”, the tenant will be entitled to request before May 22, 2020, an “extraordinary postponement of rent payments” in the absence of a different, previous and amicable agreement between landlord and tenant. Exclusively in this scenario, the parties will be entitled to use the legal rent deposit (the two-month rent amount deposited with the authorities upon signing of the lease) against unpaid rents. If the legal rent deposit is totally or partially used, the tenant must replace the amount of the legal rent deposit within one year or within the remaining term of the lease agreement, if this term is less than one year.</p> | <p>social security contributions will be extended accordingly.</p> <p>While the ERTE is in force: (i) the employees cannot perform overtime; (ii) it is forbidden to outsource activities or hire employees through Temporary Employment Agencies (TEAs), unless the employees affected by the ERTE cannot perform said duties due to their lack of training or professional capacity.</p> <p>Up to September 30, it is not allowed to carry out terminations based on <i>force majeure</i> or objective grounds (e.g. economic, technical, organizational and/or productive), which are linked to COVID-19.</p> <p>For further information, please click here.</p> | | |
| Turkey | <p>Limited curfew</p> <p>Limited curfew for people over 65 and people with chronic diseases (allowed to be outdoors only between 10.00 – 20.00). People below the age of 18 may be outdoors, provided that their parents accompany them.</p> <p>Intercity travel bans applicable to 15 cities including the largest cities (Istanbul, Ankara, Izmir) were lifted on June 1.</p> <p>Although the government declared a curfew during the weekends in 15 cities, including the largest cities (Istanbul, Ankara, Izmir), there has not been a curfew since June.</p> | <p>Even though there is no ban envisaged for retail units other than the ones stipulated on the column to the right, most of the retail units were closed on a voluntary basis. Since June 1, many retail stores adopted the measures of the “new normal” (i.e. social distancing and customer capacity limitations) and have commenced commercial activities.</p> | <p>Theaters, movie theaters, show centers, wedding venues were reopened on July 1.</p> <p>Most of the leisure facilities have reopened.</p> | <p>The Temporary Article 2 of the Law No. 7226 indicates that “<i>the inability to pay rent for workplaces accrued from 1/3/2020 until 30/6/2020 will not be a ground for termination of the lease agreement and eviction of the leased premises.</i>”</p> <p>Pursuant to Article 1 of the Law No. 7244, the collection of fees to be paid in accordance with the (i) contract regarding immovable property registered with the Treasury, (ii) unjust occupancy fee, (iii) fees to be collected from the immovable leased by the General Directorate of Forestry in accordance with the State Procurement Law, (iv) consideration fee arisen due to the sale or lease of immovable</p> | <p>Social security payments for April, May and June are postponed for six months for businesses in the following sectors: retail, shopping malls, iron and steel, automotive, logistics-transportation, cinema-theater, accommodation, food and beverage, textile and garment, and event organization.</p> | <p>No announcement specific on tax rebates has been made.</p> <p>Tax declaration deadlines were extended.</p> <p>Certain taxpayers are deemed to be affected by <i>force majeure</i> for the period of April 1, 2020, to June 30, 2020:</p> <p>(i) taxpayers with income tax liability in terms of commercial, agricultural and professional earnings,</p> <p>(ii) all taxpayers directly affected by COVID-19 and operating in the real estate and construction sectors (e.g. retail trade, shopping centers, logistics, transportation, cinema and theater, accommodation, food and beverage services,</p> | <p>The loan payments of the enterprises whose cash flow is adversely affected due to the COVID-19 measures will be postponed for at least three months and additional financial support will be provided to these enterprises if need be, through public banks (details of the financial support depend on various factors, such as the turnover of the enterprise, the commercial sector in which the enterprise conducts its business etc.).</p> <p>Pursuant to Article 12 of the Law No. 7244, until September 30, 2020, only 25 percent of the net profit for the year 2019 can be decided to be distributed by capital companies; the previous year's profits and free reserves</p> |

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| | Domestic flights and certain international flights take place. Wearing masks became mandatory as of September 8, 2020, for all people in all private and public places (except for residences). | | | properties under the ownership and disposal of metropolitan municipalities, municipalities and special provincial administrations, shall be postponed for three months without any default interest and interest. | | organization, health services, construction and more) (iii) taxpayers operating in the sectors in which workplaces are temporarily suspended due to the measures taken by the Ministry of Domestic Affairs. | cannot be subjected to distribution, and the general assembly cannot authorize the board of directors to distribute advance dividends. The president has exercised his authority to extend the period specified in this paragraph for three months (<i>i.e.</i> until December 30, 2020). |
| UAE | Restrictions on travel into Abu Dhabi Emirate from other Emirates, unless proof is provided of a negative COVID-19 test. Ministerial Resolution No. (281) of 2020 Regulating Remote Work in Private Establishments During the Period of Application of Precautionary Measures to Curb the Spread of Novel Coronavirus (the Remote Work Resolution) was issued on 29 March 2020. The Remote Work Resolution requires all private establishments (save for those excluded sectors stated below) to minimise the number of workers physically present at their premises to the minimum necessary for business processes, subject to a maximum cap of 30% of the total number of workers. Establishments are also required to minimise the number of customers visiting to 30% of the seating capacity and need to consider other controls, including maintaining safe distances and continuous disinfection of devices and facilities. These requirements do not apply to businesses which operate in the sectors of infrastructure projects, catering, telecommunications, power, health, education, banking, food processing, hospitality, health supplies manufacturing or cleaning companies. | Different reopening plans apply across the Emirates. Malls, food shops, supermarkets, pharmacies and petrol stations are open. Additional health and safety measures apply (e.g. 2-meter social distancing, customer capacity limits). Further requirements apply to shopping malls (e.g. temperature or thermal imaging checks at entrances). Restaurants can reopen for eat-in custom. Take away and home delivery has continued. Additional health and safety measures apply (e.g. social distancing requirements, table service only). In Dubai, leisure, gymnasiums, fitness clubs and cinemas commenced reopening from 27 May 2020. Salons and barbers (hair and nail) by appointment only. In Abu Dhabi, cinemas inside shopping malls commenced reopening from 17 August 2020. Gymnasiums commenced reopening from 1 July 2020. Additional health and safety measures apply (e.g. social distancing, customer capacity limits and deep-cleaning requirements). | Different reopening plans apply across the Emirates. | Numerous stimulus packages announced. The key reliefs for leaseholders in Abu Dhabi and Dubai include: <i>Abu Dhabi</i> Government of Abu Dhabi – Ghadan 21 Abu Dhabi Economic Stimulus Package <ul style="list-style-type: none"> Rebates of up to 20% on rent for restaurant, tourism and entertainment sectors. No individual or commercial real estate registration fees until the end of 2020. No Tawtheeq fees for commercial and industrial activities (only) until the end of 2020. Industrial land leasing fees reduced by 25% for new contracts. Abu Dhabi Global Market (ADGM) <ul style="list-style-type: none"> Rent and service charge payments deferred for 2020 for office leases at ADGM Square (signed with AISowah Square Properties). Abu Dhabi Judicial Department <ul style="list-style-type: none"> Rent evictions suspended for two months (March and April). Aldar <ul style="list-style-type: none"> Monthly payment plans for residential rents until the end of 2020. <i>Dubai</i> | Ministerial Resolution No. (279) of 2020 on Employment Stability in the Private Sector During the Period of Application of Precautionary Measures to Curb the Spread of Novel Coronavirus (the Employment Stability Resolution) was issued on 26 March 2020. The Employment Stability Resolution provides that affected employers shall progressively take the following five steps with the consent of the relevant employee (steps 3, 4 and 5 requiring employee consent): <ol style="list-style-type: none"> implement remote working; grant paid leave; grant unpaid leave; temporary salary reduction; and permanent salary reduction. A key change introduced by the Employment Stability Resolution is the creation of a "Virtual Labour Market" concept. The Ministry of Human Resources and Emiratization will operate the "Virtual Labour Market" as an electronic and smart system and will issue temporary work permits for those employees who temporarily transfer their employment to another employer. The DIFC published Presidential Directive No. 4 of 2020 which is effective from 21 April 2020 until 31 July 2020 | Dubai Customs will refund 1% of customs duty imposed on imported goods sold locally in the UAE markets which are subject to customs duty at a rate of 5% and which were processed between 15 March 2020 and 30 June 2020. | UAE Central Bank – Targeted Economic Support Scheme <ul style="list-style-type: none"> AED50 billion from Central Bank funds through collateralised loans at zero cost to all banks operating in the UAE. AED50 billion funds freed from banks' capital buffers. To facilitate temporary relief (for a period of up to 6 months) from payment of principal and interest on outstanding loans for all affected private sector companies and retail customers. Cap for contactless transactions increased from AED 300 to AED 500 (until further notice). |

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| | <p>The Remote Work Resolution imposes additional specific requirements which apply across all industries (many of which are of particular relevance for employers with employees who live in labor accommodation), including:</p> <ul style="list-style-type: none"> • Provide screening points at entrances and take temperatures and check symptoms twice per day. Suspected cases are prohibited from going to work or entering labor accommodation and must be referred to the relevant health authorities. • Provide a method for transporting workers to and from the workplace, provided that capacity of vehicles does not exceed 25% of vehicle seating and safe distancing measures are maintained. • Ban on gatherings and ceasing all cultural, sporting and social activities at labor accommodations. • Minimize the number of workers at accommodation canteens during mealtimes and maintain safe distancing of at least two meters. • Report any workers with coronavirus symptoms or suspected cases. <p>However, the position is different in Dubai. Under the directives of His Highness Sheikh Mohammed bin Rashid Al Maktoum, Vice President and Prime Minister of the UAE and Ruler of Dubai, the Supreme Committee of Crisis and Disaster Management in Dubai, headed by His Highness Sheikh Mansour bin Mohammed bin Rashid Al Maktoum, announced that shopping malls and the private sector can operate at 100 per</p> | | | <p>Dubai Government</p> <ul style="list-style-type: none"> • Reduction of municipality fees on sales at hotels from 7 percent to 3.5 percent <p>Dubai Free Zones Council</p> <ul style="list-style-type: none"> • Postponement of rent payments by a period of up to 6 months. • Facilitating instalments for rental payments. • Participating free zones include Dubai Silicon Oasis Authority, Dubai Airport Free Zone Authority, Jebel Ali Free Zone, Dubai World Trade Centre, Dubai International Financial Centre (DIFC), Dubai Development Authority, Dubai South, Meydan City Corporation, and Dubai Multi Commodities Centre. <p>Dubai Land Department</p> <ul style="list-style-type: none"> • Rent evictions suspended for two months (March and April). <p>Dubai Airport Freezone (DAFZ)</p> <ul style="list-style-type: none"> • 3 months' rent free for retail leases. • Postponement of rent for up to 3 months for other commercial leases. • These reliefs apply where DAFZ is the landlord. <p>Dubai Healthcare City (DHC)</p> <ul style="list-style-type: none"> • 3 months' rent free for food and beverage leases. • Postponement of rent for up to 3 months for other commercial leases. • These reliefs apply where DHC is the landlord. <p>Dubai Multi Commodities Centre (DMCC)</p> <ul style="list-style-type: none"> • Waiver of rent for 2 months for businesses impacted by mandatory closure requirements. • Waiver of outdoor area | <p>(the DIFC COVID-19 Directive) and which provides, among other things, that DIFC employers are entitled to lawfully impose certain specific measures without employee consent (including unpaid leave and reduced remuneration). However, in the event an employee takes sick leave, having contracted COVID-19 or having been placed in quarantine, then they are entitled to full pay and the leave is not counted as part of their sick leave entitlement.</p> | | |

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| | <p>cent capacity starting 3 June 2020. The Committee said private sector employees in Dubai suffering from respiratory conditions and those with compromised immunity are advised to continue working remotely from home. There remains a requirement to strictly follow precautionary measures, including wearing face masks, maintaining a minimum distance of two metres from others, using hand sanitisers and regularly washing hands with soap and water for 20 seconds.</p> | | | <p>rents for 3 months for JLT retailers with existing contracts.</p> <ul style="list-style-type: none"> • Postponement of rent for 3 months for flexi desk and DMCC Business Centre tenants plus two-month rent holiday until 31 August 2020 • Waiver of office sharing permit fees. • These reliefs apply from 1 April 2020 until 30 June 2020 (unless stated otherwise) and (for leasing matters) where DMCC is the landlord. <p>DP World (including JAFZA, National Industries Park and Dubai Auto Zone)</p> <ul style="list-style-type: none"> • Postponement of rent payments for 2 months. • Facilitating instalments for rental payments. <p>Dubai International Financial Centre (DIFC)</p> <ul style="list-style-type: none"> • 3 months' rent free for retail leases (base rent). • Postponement of rent for 3 months on a 6-month payment plan for other commercial leases. • No refunds of rent payments made prior to 1 April 2020. • These reliefs apply from 1 April 2020 until 30 June 2020 (unless stated otherwise) and (for leasing matters) where DIFC Investments Ltd is the landlord. <p>Dubai Silicon Oasis (DSO)</p> <ul style="list-style-type: none"> • Rent free period for retail businesses impacted by mandatory closure requirements. • Postponement of rent for up to 3 months for flexi desk and business center tenants. • These reliefs apply where DSO is the landlord. <p>Nakheel</p> | | | |

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| | | | | <ul style="list-style-type: none"> Rent holiday for retail and hospitality businesses operating within the Nakheel Malls portfolio, (taking effect when the malls reopen). Rent holiday for small retail businesses operating within Nakheel's master communities. <p>Dubai Holding and Meraas</p> <ul style="list-style-type: none"> An economic relief package amounting to more than AED 1 billion to be implemented on a case-by-case basis. | | | |
| UK | <p>No state of emergency</p> <p>Government Guidance announced on 11 May 2020 remains in place with respect to people going to work. I.e. All workers who cannot work from home should travel to work if their workplace is open. As soon as practicable, workplaces should be set up to meet the new COVID-19 secure guidelines. In particular, workplaces should, where possible, ensure employees can maintain a two-metre distance from others, and wash their hands regularly.</p> <p>At all times, workers should follow the guidance on self-isolation if they or anyone in their household shows coronavirus symptoms. There is specific guidance in relation to work carried out in people's homes – for example by tradespeople carrying out repairs and maintenance, cleaners, or those providing paid-for childcare in a child's home.</p> <p>From Monday 1 June people are able to (observing social distancing guidelines at all time):</p> <ul style="list-style-type: none"> spend time outdoors – for example sitting and | <ul style="list-style-type: none"> supermarkets and other food shops; pharmacies and chemists; dental services, opticians, audiology services, chiropody, chiropractors, osteopaths and other medical or health services (including physiotherapy and podiatry services), and services relating to mental health; petrol stations; bicycle shops; homeware, building supplies and hardware stores, including where those stores supply equipment for hire; agricultural supply shops; convenience stores, corner shops and newsagents; off-licences and licensed shops selling alcohol, including those within breweries; storage and distribution facilities including delivery drop off points where they are on the premises of any of the above businesses; garden centres and plant nurseries; veterinary surgeries and pet shops; agricultural supplies shops; | <p>The UK Government has ordered the closure of all retail businesses that sell non-essential goods. From 1 June 2020 a phased reopening is expected.</p> <p>Hairdressers, barbers, beauty and nail salons, including piercing and tattoo parlours are to remain closed. All retail, other than those exempt (see previous column), must close their premises to members of the public. However, staff may be present to make deliveries or provide services in response to orders such as those through telephone, online, or mail. Click and collect services can also operate, though customers must not enter premises listed in the left-hand column.</p> <p>Online retail remains open provided that businesses can ensure they keep online operations running safely and adhere to government social distancing measures.</p> <p>The UK government has issued guidance for the safe reopening of retail shops, which will include changes in how stores look and operate. The government recommends a one-way</p> | <p>Landlords are prevented by law from evicting tenants for non-payment of rent under emergency COVID-19 legislation.</p> <p>Also industry voluntary rent free periods.</p> | <p>1. Coronavirus Job Retention Scheme (the "CJRS")</p> <p>The CJRS is intended to avoid redundancies and protect jobs.</p> <p>HMRC will reimburse employers for 80% of the usual monthly wage costs, up to £2,500 a month plus the associated Employer National Insurance Contributions and minimum automatic enrolment employer pension contributions on that wage. This gives a maximum cap of £2,804 of possible grant that can be applied for per employee per month.</p> <p>Under the CJRS employers can claim for obligatory "regular payments". This includes past overtime, fees and commission payments that the employer is obliged to pay. Employers may not claim for discretionary bonuses and tips. Employers can also claim for enhanced maternity, adoption, paternity and shared parental pay under the CJRS (subject to the normal scheme requirements application to ordinary wage costs).</p> <p>The employees, workers and officeholders (paid via PAYE) must be on their employer's</p> | <p>No rebates have been announced yet.</p> <p>The due date for VAT payments has been deferred for 3 months. This applies to UK VAT registered businesses that have a VAT payment due between 20 March 2020 and 30 June 2020.</p> <p>A 12-month business rates holiday applies for all retail, hospitality, nurseries and leisure businesses in England; and grant funding of £25,000 is available for retail, hospitality and leisure businesses with property with a rateable value between £15,000 and £51,000.</p> | <p>The UK Parliament has enacted The Coronavirus Act 2020 which grants the Government emergency powers to handle the coronavirus pandemic. The Coronavirus (Scotland) Act 2020 has also been passed by the Scottish Parliament to build on the emergency powers introduced by the UK Government's legislation.</p> <p>The Health Protection (Coronavirus, Business Closure) (England) Regulations 2020 came into force on 21 March 2020 which sets out businesses which must remain closed.</p> <p>The Government has enacted various grant and loan schemes available to certain businesses to assist with cash flow issues.</p> |

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| | <p>enjoying the fresh air, picnicking, or sunbathing</p> <ul style="list-style-type: none"> meet up to six people outside (strictly observing social distancing) in gardens and other private spaces and people are still not allowed in other people's homes except to access the garden; exercise outdoors as often as you wish - following social distancing guidelines use outdoor sports courts or facilities, such as a tennis or basketball court, or golf course – with members of your household, or one other person while staying 2 metres apart go to a garden centre <p>People are not able to:</p> <ul style="list-style-type: none"> visit friends and family in their homes; exercise in an indoor sports court, gym or leisure centre, or go swimming in a public pool; use an outdoor gym or playground; visit a private or ticketed attraction; gather in a group of more than two (excluding members of your own household), except for a few specific exceptions set out in law (for work, funerals, house moves, supporting the vulnerable, in emergencies and to fulfil legal obligations) Step 2 of UK Government Roadmap to lift restrictions are to commence 1 June 2020. The current planning assumption for England is that the second step may include as many of the following measures as possible: (i) A phased return for early years settings and schools; (ii) | <ul style="list-style-type: none"> laundrettes and dry cleaners; post offices; taxi or vehicle hire businesses' car repair and MOT services; car parks; banks, building societies, short-term loan providers, credit unions, savings clubs, cash points, currency exchange offices, businesses for the transmission of money, and businesses which cash cheques; public toilets; shopping centres may stay open but only units of the types listed above may trade. <p>Providers of essential goods continue to operate critical online operations.</p> | <p>system for customers, hand cleaning points and maximum numbers for customers allowed to enter the store based on size, as well as mandatory two-metre social distancing.</p> | | <p>payroll on or after 29 February 2020 and have been "furloughed". Furloughed workers must carry out no work for their employer. Typically employers need to obtain consent to make changes to terms and conditions of employment, although the latest Treasury Direction has removed the need for agreement to be in writing. A furloughed employee can take part in volunteer work or training, as long as they do not provide services to, or generate revenue for (or on behalf of), their employer.</p> <p>The CJRS will operate from 1 March to 31 July 2020 in its current form. However, the government have now extended the CJRS until October 2020, with the intention that from August onwards there will be greater flexibility in the way that the scheme operates. The details of the revised CJRS are still unclear, but we do know that employers will have to contribute to employees' furlough wages from 1 August and that they will be able to furlough employees part-time (which is not allowed under the current scheme).</p> <p>2. The Self-Employment Income Support Scheme ("the Scheme")</p> <p>The Scheme will provide grants called "SEISS payments" to self-employed individuals and freelancers. This payment will represent 80% of their average monthly trading profits calculated over the three tax years up to 2018/19.</p> <p>The amount recoverable under the Scheme will be capped at £2,500 per month. The maximum total payment that</p> | | |

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| | <p>Opening non-essential retail; (iii) Permitting cultural and sporting events to take place behind closed-doors; and (iv) Re-opening more local public transport in urban areas, subject to strict measures.</p> <p>With respect to Social and family contact, the Government's intention is to change regulations safely to: (i) allow people to expand their household group to include one other household in the same exclusive group and (ii) enable people to gather in slightly larger groups to better facilitate small weddings. Note: these are not measures being introduced in Step 2 but they are measures being considered and reviewed by the UK Government.</p> <p>With respect to childcare, schools and universities the following announcements have been made: From 1 June:</p> <ul style="list-style-type: none"> nurseries and other early years settings and reception, year one and year six in primary schools are able to open; <p>From 15 June:</p> <ul style="list-style-type: none"> secondary schools will begin to provide some face-to-face contact time for years 10 and 12; <p>Other school years and universities are closed and only remain open for children of critical workers and vulnerable children where they can.</p> | | | | <p>an individual applicant can receive is £7,500. HMRC will pay this in a single instalment covering three months.</p> <p>The Scheme will be available to those whose trading profits were less than £50,000 in 2019. More than half of the individual's income must have come from self-employment. The individual claiming must have submitted a self-assessment tax return on or before 23 April 2020 for a "relevant tax year" (being 2016/17, 2017/18 and 2018/19), must have been trading in tax years 2018/19 and 2019/20, and must also be intending to trade in 2020/21.</p> <p>Individuals who pay themselves a salary and dividends through their own company are not eligible but, if they operate a PAYE scheme, they will be eligible for the CJRS.</p> <p>Individuals can apply for this payment online and HMRC have stated that it will make the payment by early June if it approves a claim.</p> <p>3. Other consequent developments</p> <p>In response to the developments relating to the CJRS, the Scheme and the Covid-19 developments more widely, the UK government has also announced various updates to rules and regulations relating to sick pay, holiday accrual, gender pay gap reporting and IR35. The government focus is now on returning employees to work in a safe way. In line with this, the government has published guidance on how employers can safely enable employees to return to work.</p> | | |

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| | | | | | The Presidents of the Employment Tribunals have also made a number of changes to the tribunal and appeal systems to deal with the challenges brought about by COVID-19. | | |
| Ukraine | <p>State of emergency and limited curfew</p> <p>Emergency situation until 24 April. Limited curfew (work from home to extent possible, leave home for basic needs) which is not strictly enforced.</p> | <p>The following businesses(without restriction on area) can be opened subject to compliance with individual protection and sanitary/ epidemiologic requirements:</p> <ul style="list-style-type: none"> • Stores selling: food, fuel, hygiene products, medicines, medical products, veterinary products, animal feed, pesticides and agrochemicals, seeds and planting material, communication appliances; • Cafes, bars, restaurants etc. if selling take away food; • Banks, insurance companies, medical and veterinary services, gas stations, transport service and repair stations, computer repair services, household appliances/items repair services, postal services. | <p>Gatherings involving more than 10 individuals are prohibited.</p> <p>Shopping, entertaining, fitness, sport (including outdoor sport facilities if so decided by municipalities), cultural, religious, household services venues are closed.</p> <p>No specific requirement to close hotels, but these are mostly closed for lack of clients.</p> | <p>Quarantine may be considered as force majeure.</p> <p>No specific laws on lease or benefits for tenants, except for release from land lease payments in March and April for municipal and state lands used for business activities.</p> | <p>Upon employee consent, for entire period of quarantine an employee may be granted unpaid vacation or agree to work from home.</p> <p>No state aid to employers.</p> | <p>Release from property tax and land tax in March and April.</p> | <p>Use of public transport is prohibited save for employees of permitted business and other minor exceptions.</p> |
| USA | <p>A national State of Emergency, beginning March 1, 2020, was declared on March 13, 2020 related to the COVID-19 pandemic.</p> <p>All 50 states also declared states of emergency related to the COVID-19 pandemic. Stay-at-home orders were issued by local and state governments as a measure to prevent the spread of the virus. As of May 20, 2020, all states but Illinois and New Jersey</p> | <p>States generally determine which businesses are allowed to remain open during the COVID-19 pandemic.</p> <p>Although US businesses generally were reopening under restrictions, because of spikes in COVID-19 cases across the country, many states are either slowing down reopening plans or even putting restrictions back in place.</p> | <p>States generally determine which business must remain closed during the COVID-19 pandemic.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p> | <p>To date, there is no special rent abatement relief on a federal or state level for commercial tenants who have been negatively impacted by COVID-19. Some states, however, have implemented a moratorium on loan payments, evictions and/or foreclosures.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p> | <p>On March 18, 2020, President Trump signed into law the Families First Coronavirus Response Act (FFCRA), which provided additional flexibility for state unemployment insurance agencies and additional administrative funding to respond to the COVID-19 pandemic. The Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27. It expands states' ability to provide unemployment insurance for</p> | <p>The CARES Act includes several tax provisions to address the economic hardships caused by the spread of the coronavirus. One such targeted provision is a refundable payroll tax credit to encourage companies adversely impacted by measures taken to stop the spread of the coronavirus to keep their employees on their payroll, even if revenues have ceased or dropped precipitously.</p> | <p>On Friday, March 27, 2020, the CARES Act, a US \$2.2 trillion stimulus package, was passed. It establishes multiple different loan and financial assistance programs for a variety of businesses, including the Small Business Associations' ("SBA") Paycheck Protection Program loans (for small businesses with less than 500 employees), the Economic Injury Disaster Loans (for small businesses with less than 500 employees, sole proprietors, independent</p> |

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| | <p>have begun reducing the stay-at-home measures.</p> <p>Although President Trump has unveiled Guidelines for “Opening Up America Again,” reopening in the US is being done at the state-level. Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p> | <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p> | | | <p>many workers impacted by the COVID-19 pandemic, including for workers who are not ordinarily eligible for unemployment benefits.</p> <p>For additional information, please see The CARES Act: Retirement and Other Employee Benefit Plan Changes.</p> | <p>For additional information, please see COVID-19 tax relief: Employee retention tax credit and the COVID-19 Global Tax Tracker.</p> | <p>contractors and nonprofits), and the Mid-Sized Business loan program.</p> <p>For more information on the CARES Act, please see CARES Act Signed: US\$350 Billion for Small Business to Flow.</p> <p>On April 24, 2020, President Trump signed into law the Paycheck Protection Program and Health Care Enhancement Act. Significantly, the Act provides additional funding for the SBA’s Paycheck Protection Program and the Economic Injury Disaster Loan Program.</p> <p>The Paycheck Protection Program offers loans to qualified recipients, and is designed to provide a direct incentive for small businesses to keep their workers on the payroll. SBA will forgive loans if all employees are kept on the payroll for eight weeks and the money is used for payroll, rent, mortgage interest or utilities.</p> <p>The Economic Injury Disaster Loan Program will provide up to \$10,000 of economic relief to businesses that are currently experiencing temporary difficulties.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p> |

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