

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

Updated 02.06.2020 12:00 CET

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
Argentina ¹	<p>The Argentine government has taken measures to minimize the spread of COVID-19. The most important measure is the set-up of a lockdown across the country until -at least- April 26th, 2020.</p> <p>Services and activities considered essential are excepted from the lockdown.</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) 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 a general rule, employees of companies that provide/develop non-essential services/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</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. Hardware stores. Veterinaries. Petrol stations. Restaurants (only delivery take-out). Maintenance and repair workshops for vehicles. Stores that sell spare parts, parts, and pieces for vehicles (only door-to-door delivery). Stores that sell tires for vehicles. Stores that sell bookstore items and computer supplies (only door-to-door delivery). <p>Some additional retail stores were exempted from lockdown in certain Provinces (e.g. Córdoba, Santa Fe, Buenos Aires, etc.) and subject to sanitary protocols:</p> <ul style="list-style-type: none"> Retail stores that sell goods in stock through digital means or means that not imply personal contact. Optic and eyeglasses shops. 	<p>The retail stores that are not listed before are comprised of the lockdown and remain closed.</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 September 30th, 2020. The extension of lease agreements that ended on March 20th, 2020, or that will end before September 30th, 2020. Such agreements will be extended until September 30th, 2020. The lessee at its discretion can exercise the option of the extension of the lease agreement. The freeze of the lease price until September 30th, 2020. 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 October 2020, without interests. <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 are taxpayers under the simplified regime that provide services or sell goods in the leased property. Lessees that exercise their profession in the property. Lessees considered Micro, Small, and Medium companies. 	<p>The Argentine government issued an Emergency Decree, 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 March 31st, 2020 (that is, until May 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 March 31st, 2020 (that is, until May 30, 2020). <p>Dismissals or suspensions carried out during these sixty days will not affect.</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>Reduction of 95% of social security contributions on salaries paid by employers in the health and medical sectors and health institutions for 90 days, starting from March 21st, 2020. Reduction of the Tax applicable on each debit and credit bank transaction to employers in the health and medical sectors and health institutions for 90 days, starting from March 21st, 2020.</p> <p>Exemption of additional VAT for imports of certain medical supplies (e.g., alcohol, masks, gloves) for 60 days starting from 15 April 2020.</p> <p>Additionally, exemption of the import duties of such medical supplies starting from 3 April until the health emergency is concluded</p> <p>Activities with a significant reduction in their revenue starting from March 12, 2020, and/or with many of their employees infected by coronavirus, in quarantine, or with a work exemption for being in a risk group (or family), and/or activities significantly affected in the geographical areas where they are carried out 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 the fiscal period of April 2020. T; or alternately: Deferred payment of social security contributions for the fiscal period of April 2020; <p>Additional benefits may be obtained by the entities mentioned in the previous paragraph. This benefit consists of the payment by the government of the 50% on the</p>	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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	considered as an extraordinary requirement that authorizes the temporary hiring of employees.			<ul style="list-style-type: none"> Lessees considered Worker Cooperatives or Recovered Companies. 		<p>net salary per each employee, 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.</p> <p>Besides, the payment of the social security contributions for the fiscal period March 2020 has been postponed for all employers registered in web site service named “ Programa de Asistencia de Emergencia al Trabajo y la Producción – ATP” of the national tax authority.</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 financing with no interests and expenses to be paid. This financing will be credited to the individual's credit card. OVID-19 in their activities.</p>	
Australia	<p>Federal Government: Biosecurity Emergency since 18 March 2020 for 3 months</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>	<ul style="list-style-type: none"> Restaurants closed but permitted to provide takeaway meals or drinks. Bottleshops selling alcohol Hairdressing/barbering provided that a distance of at least 1.5 metres is kept between each hairdresser/barber and customer and every other hairdresser/barber and customer Personal training, where no more than 2 people at a time Airports Public transportation Medical or health service facility Food market, supermarket, grocery store, retail store or shopping centre Hotel, motel or other accommodation facility 	<p>Affected places means the following</p> <ul style="list-style-type: none"> Restaurants or cafes or food courts except for take-away and roadhouses pub, bar or club that supplies alcohol under a licence hotel but not to the extent that it provides accommodation, takeaway meals or drinks or a meal delivery service gyms massage parlours gaming or gambling venue / adult entertainment premises amusement park or arcade / play centres clubs / health club or fitness centre, including yoga, barre or spin facilities 	<p>On 8 April 2020 the Federal Government has released a mandatory Code of Conduct 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</p>	<p>The Federal Government has announced a JobKeeper payment.</p> <p>Eligible employers Employers 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>Self-employed individuals (businesses without employees) will be eligible to receive the JobKeeper</p>	<p>Instant Asset Write Off 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 30 June 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 The Federal Government is providing temporary cash flow support to small and medium businesses and not-for-profit organisations that employ staff</p>	<p>Supporting apprentices and trainees</p> <p>To support small businesses to retain their apprentices and trainees, eligible businesses can apply for a wage subsidy of 50% of the apprentice's, or trainee's wage paid during the 9 months from 1 January 2020 to 30 September 2020. Employers will be reimbursed up to a maximum of AUD\$21,000 per eligible apprentice or trainee.</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</p>

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	All States have separately declared a state of emergency	<ul style="list-style-type: none"> Roadhouse selling food or drink takeaway or to drivers of commercial vehicles or heavy vehicles 	<ul style="list-style-type: none"> sauna/bathhouses / wellness centres boot camp swimming pool gallery museum historic site library playground skate park outdoor gym indoor sporting centres casinos cinemas or nightclubs entertainment venues tanning, waxing, massages, nail services, tattooing and piercing <p>Prohibited gathering means 2 or more people in:</p> <ul style="list-style-type: none"> a single undivided indoor space or a single undivided outdoor space that is a public place at the same time or a single undivided indoor space or a single undivided outdoor space at the same time, where there is not at least 4 square metres of space for each person at the gathering 	<p>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 under the lease) Regard must be had to landlord's financial ability to provide additional waivers. 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 	<p>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 will be able to claim a payment of AUD\$1,500 (before tax) per fortnight per eligible employee from 30 March 2020 until 27 September 2020.</p> <p>Employees who receive \$1,500 per fortnight or more from their employer will continue to receive their regular income according to their prevailing workplace arrangements. For employees that have been receiving less than this amount, the employer will now need to pay them, at a minimum, \$1,500 per fortnight before tax.</p> <p>Eligible employees Eligible employees are full and part time employees who were employed for longer than 12 months as at 1 March 2020 and are an Australian citizen, the holder of a permanent or special visa, Employees receiving workers compensation will be eligible for the JobKeeper Payment if they are working, for example on reduced hours, but will generally not be eligible if they are not working.</p> <p>Employers can register their interest in applying for the JobKeeper Payment from 30 March 2020.</p> <p>The first payment will be received by employers from the Australian Taxation Office in the first week of May 2020.</p>	<p>during the economic downturn associated with COVID-19.</p> <p>This will be done through two sets of cash flow boosts delivered from 28 April 2020 to support employers to retain employees.</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</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>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 	<p>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 also be developed to further promote tourism.</p>

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				<p>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.</p> <ul style="list-style-type: none"> 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>required to be withheld is zero).</p> <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. 	
Austria ²	<p>State of emergency and curfew: Based on the Law on Measures against COVID-19, the Minister of Social Affairs issued ordinances pursuant to which persons in Austria are not allowed to leave their homes except for the following reasons:</p> <ul style="list-style-type: none"> necessary journeys to work; ensuring their basic needs or the basic needs of people in need (such as essential trips to the doctor, food shops, post office, bank, pharmacy, gas station etc.); visits to funerals or marriages of close relatives; and short outdoor activities (e.g. walks, runs, etc.). 	<p>The following retail and service units are expressly permitted to operate and to be entered:</p> <ul style="list-style-type: none"> public pharmacies and hospitals; retail supermarkets, local food retail stores; petrol stations; restaurants (only delivery or take-out); veterinary clinics; hardware stores; maintenance and repair workshops for vehicles; bank, and post offices; legal professions; delivery services; public transportations; waste management companies; tobacco and newspaper shops; and agricultural trade companies. 	<p>The following units are required to be closed</p> <ul style="list-style-type: none"> All leisure shops, shopping centers, hairdressers, establishments open to the public, offering cultural, social, festive, sporting and recreational activities, as well as playgrounds (unless an opening exception applies). <p>Hotels, restaurants, cafés and bars (with a possibility to provide delivery or take-out services).</p>	<p>So far, only special laws regarding residential premises have been implemented.</p>	<p>Coronavirus short-term work: Under this model, the employer pays a part-time salary and, in addition, the short-time work subsidies which he 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 averaging period of three months.</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</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>Also in these cases, there is a general obligation 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 retail areas of shops and in public transportation).</p> <p>The measures are valid until April 30, 2020, and can be prolonged / amended. Non-compliance may trigger fines of up to €600.</p>	<p>In addition, all other retail and service units engaged in the area of sale, manufacture and repair of goods, which are not expressly mentioned in the exception list, and which have a maximum customer area of 400 sqm, are permitted to open if certain additional conditions are met (protective masks, minimum distance and at least 20 sqm of the customer area available to each customer).</p> <p>These measures are valid until May 3, 2020. Non-compliance may trigger fines of up to €30,000.</p>				<p>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>Stamp duties: A comprehensive exemption from stamp duties in connection with incidences following from COVID-19 measures has been enacted.</p>	
Azerbaijan	<p>State of emergency with curfew</p> <p>Residents are not allowed to leave home, except for necessary journeys to work (only for certain job holders);</p> <p>In addition to any necessary transportation to work, residents are permitted to leave their homes only in the following cases (and, in each such case, subject to a prior SMS notification to be sent to the relevant state authority):</p> <ul style="list-style-type: none"> visits to hospitals, use of allowed (approved in the legislation) services; participation in funerals of close relatives. <p>The measures are in place until May 4, 2020.</p> <p>Fines will be imposed on those who do not comply with the state of emergency and the curfew. In public, people are obliged to wear protective masks.</p>	<p>Only food shops, pharmacies, petrol stations, cleaning suppliers, car washes, car service stations, pet food shops, newspaper vendors, banks and post offices are open. Delivery services were allowed until April 27, 2020.</p> <p>Starting from April 27, 2020, activities in the following areas of work and services are being restored:</p> <p>individual teaching and tutoring services (excluding group classes); book sales; newspaper sales; sale of stationery materials; printing and copying activities; photo studios; cleaning services in individual apartments; tailoring services; sales of cosmetics and perfumes; sales of clothes; sales of shoes and leather goods; sales of gold and other accessories and pawnshop activities; the sale and repair of mobile devices, as well as spare parts and accessories; the sale and repair of computer equipment; the sale of electronics and home appliances; furniture sales; car sales; sales of chemical products; the sale of flowers and plant products; the sale of agricultural machinery;</p>	<p>All stores, restaurants and facilities providing leisure and cultural activities are closed, with the exceptions provided in the preceding column.</p>	<p>According to the Action Plan approved by the Cabinet of Ministers for the implementation of paragraph 10.2 of the Decree of the President of the Republic of Azerbaijan, dated March 19, 2020, the following rebates are considered to be implemented:</p> <ul style="list-style-type: none"> rent holiday until the end of 2020 for entrepreneurs leasing state property and affected by the pandemic (including small- and medium- sized entrepreneurs); rent holiday until the end of 2020 for entrepreneurs leasing land belonging to the state land fund and affected by the pandemic (including small- and medium- sized entrepreneurs); non-calculation of rent until the end of 2020 for existing residents in industrial areas affected by the pandemic. 	<p>Payment of the minimum amount of unemployment insurance to unemployed persons whose term of unemployment insurance has expired by April 1, 2020, as well as the payment of grants to participants in courses interrupted in the process of professional training, are prolonged until the first day of the month following the expiration of the special quarantine regime.</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 Coronavirus (COVID-19) pandemic.</p>	<p>According to the Action Plan approved by the Cabinet of Ministers for the implementation of paragraph 10.2 of the Decree of the President of the Republic of Azerbaijan, dated March 19, 2020, the following tax rebates and suspensions are considered:</p> <p>the program for the payment of part of the salaries of employees in areas affected by COVID-19 pandemic is 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> <p>Tax rebates are to be applied to the following activities: passenger transport (intercity and intra-district), including taxi services; operation of hotels, motels, hostels 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</p>	<p>The state is working on a support package for COVID - 19 affected entrepreneurs willing to obtain a new loan, which will include the following:</p> <ol style="list-style-type: none"> 60% state guarantee for newly granted loans; maximum interest of up to 15% and the term of the loan should not be longer than three years; 7.5% of the 15% interest will be subsidized by the state; allocation of additional assets for the Entrepreneurship Development Fund. subsidized loan interest rates on existing loan portfolios up to AZN 1 billion for business entities (including small- and medium-sized enterprises) operating in pandemic-affected areas as of March 10, 2020 (AZN 50 million): <ul style="list-style-type: none"> subsidized 10% interest rate on existing bank loans as of March 10, 2020, without a state guarantee for one year; preparation and submission of loan terms, scope of

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		<p>spare parts and equipment; the sale of fertilizers and agrochemical products.</p> <p>Restrictions on the above- mentioned activities in shopping centers and malls remain in force.</p>				<p>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 Cabinet of Ministers to ensure the health and safety of the population in connection with the spread of the Coronavirus pandemic.</p> <p>It is planned to extend the deadlines for tax payments in relation to these areas of activity. The provisions will apply for a period of one year starting from January 1, 2020.</p> <p>Tax benefits for micro entrepreneurs:</p> <ul style="list-style-type: none"> • Granting a 50 percent discount on the simplified tax (the tax rate is reduced from 2 percent to 1 percent) • Reporting on simplified tax, profit (income) and property taxes for the first and second quarters of the year 2020, as well as payment of assessed taxes to the budget, will be suspended until September 1 of the current year; <p>Granting temporary exemptions from property and land taxes. Granting temporary exemptions from VAT on import of some products necessary for the food and medical needs of the population; Exemptions from VAT on imports of raw materials and supplies related to the production of certain types of products in order to provide timely food, medicine and</p>	<p>activities and other criteria within two weeks; vi) increasing the amount of funds allocated for mortgage loans (AZN 90 million); vii) provision of financial support to vital passenger transport (AZM 280 million).</p>

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						other essential products for the population; Granting tax exemptions on rent; The right of persons engaged in catering activities registered for VAT to choose the simplified tax method for 2020. is extended from April 20, 2020 to September 1, 2020.	
Belgium	<p>State of emergency</p> <p>Citizens to stay at home and are allowed to leave only for specific reasons:</p> <ul style="list-style-type: none"> • Work • Trips to the doctor, food shops, post office, bank, pharmacy, gas station, do-it-yourself stores, garden stores, shops and services or to help people in need • Outdoor exercise complying with social distancing and sanitary rules. <p>Belgium has implemented a post-lockdown period into four phases:</p> <ol style="list-style-type: none"> 1. Phase 1A (4 May 2020) <ul style="list-style-type: none"> • Fabric industry, fabric stores and B2B services allowed to reopen, providing compliance with social distancing (1.5 m) and sanitary measures (1 client per 10 sq. m and a maximum presence of 30 minutes). • Face mask mandatory in public transportation for 12+ years. • Open air sports allowed with two people max <ol style="list-style-type: none"> 2. Phase 1B (11 May 2020) <ul style="list-style-type: none"> • All shops, retail outlets and services not involving physical contact allowed to reopen, taking into account social distancing and sanitary measures. 	<p>Except bars, restaurants and the leisure sector, all retail units are now open (e.g. food shops, food stalls, pharmacies, pet food shops, petrol stations, newsagents, do-it-yourself stores, garden centers, libraries, shops, retail outlets, etc.).</p> <p>Access to these retail units is regulated, with the number of customers being limited: - 1 person per 10m² and - a maximum presence of 30 minutes. Wearing a facemask is mandatory only on public transportation.</p> <p>Night shops are allowed to remain open until 10 PM and must comply with the social distancing instructions.</p> <p>The construction sector is allowed to continue working as long as social distancing (1.5m) is respected on construction sites.</p>	<p>Non-essential shops (e.g. bars, restaurants, leisure activities, cinema, theater) are closed.</p> <p>All mass events such as festivals are cancelled up to and including August 31st, 2020.</p> <p>All cultural, sporting, tourist and recreational events are prohibited until June 30, 2020.</p> <p>All sports competitions are cancelled up to and including July 31, 2020.</p> <p>Bars are obliged to put their terrace furniture inside.</p>	<p>The Flemish government will allow a loan to tenants (of commercial leases) of a maximum 2 months' rent.</p> <p>The conditions are:</p> <ol style="list-style-type: none"> 1. The commercial lease agreement has to be in Flanders. 2. The landlord must waive 1 or 2 months' rent. Only then the tenant can apply to <i>ParticipatieMaatschappij Vlaanderen</i> ("PMV") for a loan of 1 or 2 months' rent. Eg: 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. 3. 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 lease.</p> <p>The Belgian Court 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 because of the Coronavirus outbreak will not be successfully granted before the courts.</p>	<p>Remote working is still recommended in all non-essential undertakings for all employees for whom remote working is possible. Otherwise, companies must take the necessary measures to respect social distancing (1.5 meters) and sanitary rules.</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>Moreover, the Belgian Federal Public Service of Employment, Labour and Social Dialogue published a generic guide to tackle the spread of the Coronavirus in the workplace. Please find the Belgian Guide 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</p>	<p>Regarding corporate income tax, withholding tax and TVA, 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 30 June 2020 at the latest.</p> <p>Additional period are granted to file i) the tax return of the corporate income tax and legal person tax (and non-resident company tax) and ii) to file the VAT-declaration.</p> <p>An automatic 2 months deferment is granted for the payment of the corporate income tax, the non-residents tax, the legal person tax, the withholding tax and the VAT, on top of the normal payment period and without penalty interest.</p> <p>For the periodical VAT declaration of April 2020, the deferment of payment of VAT is extended until 20 July 2020. In addition, the deadline for the payment of withholding tax of April 2020 is extended to 15 July 2020.</p> <p>The percentages of advantages from prepayments for the third and fourth quarters (on 10 October 2020 and 20 December respectively) have been increased for companies and self-employed persons experiencing liquidity issues due to COVID-19.</p>	<p>The three Belgian Regions have announced the following support packages for affected companies (these compensation payments are not taxed):</p> <p>In the Flemish Region, businesses that are mandatorily closed entirely are entitled to a lump-sum compensation of €4,000. If companies are required to remain closed after 4 April 2020, they are entitled to an additional compensation of €160 per day. A compensation of €3,000 is also foreseen for businesses that do not need to close but that can demonstrate that turnover has decreased by 60% between 15 March 2020 and 30 April 2020 compared to the same period in the previous year. Please find the link to request the allowance here.</p> <p>In the Brussels Capital Region, there is a lump-sum indemnity of €4,000 for businesses forced to temporarily close in the sectors of food and beverage, lodging, travel and related activities, retail, and recreational and sports activities, and €2,000 for hairdressers. Please find the link to request the allowance here.</p> <p>The Walloon government introduced a lump-sum indemnity of €5,000 for certain businesses forced to temporarily close and €2,500 for certain businesses experiencing a substantial</p>

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	<ul style="list-style-type: none"> Each home will be able to invite max four people - not sick - always these same four people <p>3. <u>Phase 2 (18 May 2020)</u></p> <ul style="list-style-type: none"> All shops and services involving physical contact (e.g. hairdressers, beauty centers) allowed to reopen, taking into account social distancing and sanitary measures . Food stalls, museums, libraries, zoo, allowed to reopen . Schools progressively reopen. Enlargement of social circles (weddings, funerals). Regular outdoor and club sports trainings / lessons may be resumed if they respect the safety distance and if a coach is present. <p>4. <u>Phase 3 (8 June 2020)</u></p> <ul style="list-style-type: none"> Bars, restaurants and leisure sector allowed to reopen (to be confirmed in accordance with the evolution of the outbreak). Small gatherings outside allowed (to be confirmed in accordance with the evolution of the outbreak). Tests and tracing of the population. <p>All cultural, sporting, tourist and recreational events are prohibited until June 30, 2020.</p> <p>Mass events are prohibited and cannot be organized before the end of August 31, 2020.</p> <p>Please note that the phases can be delayed or amended by the Belgian National Security Council depending on the evolution of COVID-19.</p>				<p>employees in temporary unemployment. During this period, employees will receive unemployment benefits (at 70% of monthly pay capped to €2,754.76) paid by the Belgian state and will in principle 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 force majeure 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: 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>The procedures for temporary unemployment for both force majeure events and economic reasons were simplified and unified originally until 30 June 2020 in respect of temporary unemployment due to a force majeure event. 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>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>	<p>decline in business activity, but which were not forced to temporarily close.. The main sectors concerned are hotels, guest houses, restaurants, cafes, bars, travel and booking agencies, retailers and service providers. Please find the link to request the allowance here.</p> <p><u>Moratorium on bankruptcy proceedings due to COVID-19</u></p> <p>In order to protect businesses against bankruptcy proceedings, the Belgian government adopted a Moratorium Decree that temporarily protects businesses against inter alia bankruptcy petitions and certain debt collection measures.</p> <p>From April 24, 2020, until June 17, 2020, businesses whose continuity is threatened by COVID-19 cannot be forced into bankruptcy or liquidation, nor can a transfer of undertaking be forced by a third party.</p>

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	Fines will be issued to those not complying with the curfew.				<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 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 €126.94 per month to cover the costs of remote working (heating, electricity, paper, etc.).</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 and their handicapped children.</p> <p>The Corona parental leave can be obtained from May 1 until June 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	Canada has not declared a Federal State of Emergency.	Before reopening measures were put in place, retail units	Unless reopening measures are in place, “Non-essential”	On April 24, the Government provided further details. The	<u>Canada Emergency Wage Subsidy</u>	<u>Deferral of tax year filing date</u>	<u>Large Employer Emergency Financing Facility</u>

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	<p>All provinces have declared either a State of Emergency or a Public Health Emergency.</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 order is set to expire on May 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. In addition, all travelers must wear non-medical masks or face coverings while travelling.</p> <p>Reopening measures This section will be updated as more provinces and territories release their 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>that provide “essential services” remained open. The definition of “essential service” differs by province. Measures to reopen non-essential businesses have been implemented in many provinces in the past few weeks. See the reopening measures in the section to the left.</p>	<p>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>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 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</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 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</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>Deferral of Sales Tax Remittance 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 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>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>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> <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</p>

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	<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 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><u>Newfoundland and Labrador</u> 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><u>Saskatchewan</u> 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</p>			<p>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 program ("CECRA").</p>	<p>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.</p> <p>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 the <i>Income Tax Act</i>, as well as their wholly-owned subsidiaries that are tax exempt under para 149(1)(d.6). <p>Canada Emergency Response Benefit The Canada Emergency Response Benefit provides 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;</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 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>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> <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</p>

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	<p>and specific Clothing and Retail Store Guidelines and Grocery Store Guidelines, along with COVID-19 Workplace General Guidance Information.</p> <p><u>Alberta</u> 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 book stores. • 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><u>New Brunswick</u> 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 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><u>Manitoba</u> 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><u>Northwest Territories</u></p>				<p>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><u>Temporary Wage Subsidy for Employers</u> 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>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> <p><u>Canada Economic Development (CED) Support for Businesses and Communities Affected by COVID-19</u> Three month loan payment deferral beginning April 1, 2020. Please note that this is ONLY available for Quebec Regions.</p> <p><u>Retailers in the food industry</u> 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 and minimize waste. The CFIA has most recently provided flexibility for labeling requirements relating to shell eggs.</p>

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	<p>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><u>Quebec</u> On May 25, Quebec confirmed that it will reopen shopping malls located outside the Montreal Metropolitan area on June 1.</p> <p><u>PEI</u> 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><u>Yukon</u> 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><u>Workshare program (temporary special measures)</u> 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><u>Note:</u> 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><u>Note:</u> 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><u>Canada Summer Jobs Program</u> 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>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><u>Industrial Research Assistance Program (IRAP)</u> 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><u>Young Entrepreneurs</u> 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><u>Women Entrepreneurs</u> 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><u>Competition Bureau</u> On May 6, the Competition Bureau warned businesses against making false or misleading claims that their products or services can prevent, treat or cure COVID-19. The Bureau is actively monitoring the marketplace to</p>

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					<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. 		detect and stop deceptive claims.
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 cities and provinces (e.g. Beijing, Shanghai, Guangdong, Hubei and Zhejiang Province). • 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 	<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 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>	<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 • 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; 	<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 payment surcharges waived) • 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-</p>	<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. • 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. 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. 	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.

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
	<p>personnel from key epidemic countries.</p> <ul style="list-style-type: none"> Strictly control and supervise the overseas air transportation and port quarantine. 			<ul style="list-style-type: none"> 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 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. 	19 epidemic) will not be regarded as a noncompliance		
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 April 23, 2020</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, ensuring no more than four people per table until April 23, 2020.</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>	<p>The majority of retail units, such as supermarkets, pharmacies and department stores remain open.</p>	<p>Many public entertainment facilities, including games centers, party rooms, bathhouses, fitness centers, skating rinks, barbecue sites, campsites and bowling alleys have closed their doors for 14 days from March 28, 2020.</p> <p>Karaoke, mahjong-tin kau and nightclub establishments, as well as karaoke and mahjong-tin kau activities in catering premises and clubhouses, have closed their doors for 14 days from April 1, 2020.</p> <p>Bars and premises selling liquor, including pubs as well as any part of a catering business premise or a clubhouse mainly used for the sale or supply of intoxicating liquors for consumption, have closed their doors for 14 days from 6pm on April 3, 2020.</p> <p>Beauty and massage parlours have been ordered to close for 14 days, starting on April 10, 2020.</p>	<p>The Hong Kong government has waived rent for tenants at the Science Park, industrial estates and Cyberport.</p>	<p>The Hong Kong government has proposed a HK\$9,000 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 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 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</p>

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							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).
Costa Rica	<p>National Emergency Declaration</p> <p>Vehicle restriction for the whole country, as follows:</p> <ul style="list-style-type: none"> Daytime vehicle restriction from 5 am to 10 pm Monday to Friday ALL DAYS after 10 pm (Monday to Friday) and after 7pm (Saturday and Sunday) and until 5 am except for exceptions Weekends from 5 am to 7 pm drivers with 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>From Monday to Friday all establishments can operate with a limitation of 50% of their capacity according to their sanitary permit and from 10 pm until 5 am next day all establishments must be closed except:</p> <ul style="list-style-type: none"> Wholesale and retail supermarkets, local food retail stores with delivery services but not open to public Pharmacies with delivery services but not open to public Restaurants with Food delivery but are not open to public <p>Can operate with a limitation of their capacity according to their sanitary permit and from 10 pm until 5 am next day:</p> <ol style="list-style-type: none"> Cinemas and theatres with seat separation measures of at least 2 meters between each person and ticket office or electronic reservation. Establishments for non-contact sports practice or training, with a reduction in their maximum normal occupancy capacity to 25%. Gyms with a reduction of their maximum normal occupancy capacity to twenty-five percent 25%, with appointment scheduling and differentiated schedule for people with risk factors. Swimming schools, with a reduction in their maximum normal occupancy capacity to 25%. Rental of bicycles with compliance with hygiene measures. <p>On weekends generalized closure of establishments</p>	<p>Bars, nightclubs, casinos, gyms theaters and cinemas, are closed permanently without exception.</p> <p>On weekends generalized closure of establishments except for exceptions listed before</p>	N/A	<p>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>	<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 be exempt from VAT for three months. <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>	<p>Any person that fail to comply with health orders will be subject to monetary fines and prison.</p>

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		<p>except for exceptions listed as follow;</p> <ul style="list-style-type: none"> Wholesale and retail supermarkets, local food retail stores Pharmacies and health services. Gas stations. Hardware stores All delivery services Beauty salons and barbershops, with a capacity of 50% and only by appointment and disinfecting everything between customers. Retail sale of parts and accessories for motor vehicles and motorcycles, with a capacity of 50% according to maximum occupancy capacity Parking lots. Bicycle repair shops. Restaurants pick up but are not open to public 					
Czech Republic	<p>As of May 25, 2020, all facilities have been reopened. People are obliged to wear protective masks only in public interior spaces, in public transport and in places where social distancing rules cannot be kept (i.e. a minimum distance of 2 meters). Household members that are moving outside together, however, do not need to wear protective masks.</p> <p>Employees working in offices are not obliged to wear protective masks if they abide by the social distancing rules.</p> <p>As of May 25, 2020, public activities (cultural, social and sporting) of up to 300 people are allowed.</p> <p>As of May 18, 2020, the state of emergency in the Czech Republic has been lifted.</p>	<p>As of May 25, 2020, all facilities have been reopened. However, hygienic measures (e.g. social distancing, use of disinfectants and protective masks) still apply.</p> <p>The operator of each facility has to actively prevent gatherings of people which do not comply with the hygienic measures.</p>	<p>None, as of May 25, 2020. All facilities have been reopened. However, hygienic measures (e.g. social distancing, use of disinfectants and protective masks) still apply.</p>	<p>The Chamber of Deputies approved an act incorporating protective measures for tenants regarding payment of rent for non-residential (commercial) premises.</p> <p>The tenants are protected from a lease termination due to non-payment of rent during the period from March 12, 2020, until June 30, 2020, if the delay in payment occurred during the aforementioned period as a result of the government measures, which prevented or made almost impossible the proper conduct of the tenants' business.</p> <p>However, the Act does not mention any relief from advance payments on services; neither does it affect the rights of landlords to terminate leases for other tenant defaults, nor any other</p>	<p>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 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.</p> <p>Maternity pay (approx. 80% of average earnings) will be paid to all employees staying at home with children under 13 years of age for the entire period of schools' closure.</p>	<p>In general, more benevolent policies of the tax and customs authorities are introduced.</p> <p>Postponement of (i) submission of the income tax return until the end of June 2020 and (ii) submission and payment of real estate transfer tax until the end of August 2020.</p> <p>Remission from advance payments of income tax in June 2020 (i.e. the second advance payment by quarterly payers and the first advance payment by half-yearly payers). However, this remission applies only to the advance payment, not to the payment of the income tax itself.</p> <p>Deduction of the tax loss retrospectively in the two preceding years, i.e. in the case of a loss in the taxable</p>	<p>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 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>

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	As of April 24, 2020, the government recalled the prohibition on outside movement of persons throughout the country and enabled Czech citizens to leave and return to the Czech Republic provided that upon their arrival, they submit a negative COVID-19 test confirmation at a border crossing or stay at home quarantine for two weeks.			<p>landlords' rights arising from the tenants' delay in payment. The outstanding rent has to be paid before December 31, 2020, otherwise the landlords will be entitled to terminate the leases with five days' notice.</p> <p>There are also local municipalities' initiatives. The capital city of Prague introduced rent reduction for premises owned by the city for the duration of the state of emergency. Brno, the second largest city in the Czech Republic, has already postponed the rent payments in its premises to July 2020.</p> <p><i>Please note that the government has introduced a supportive measure under which rent payment of non-residential premises, which were closed due to the government measures related to COVID-19, shall be paid by the government in the amount corresponding to ½ of the amount of the respective rent retrospectively for the period from March 12, 2020, until June 30, 2020. However, such a measure has not been confirmed yet and might be subject to further alterations.</i></p>		<p>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>Self-employed persons are released from the obligation to pay monthly health insurance and social security contribution in the amount corresponding to the statutory minimum as of March up until August 2020.</p> <p>Furthermore, self-employed people in any way affected by COVID-19 and related government measures will receive an allowance in the amount of CZK 500 / day during the period from March 12, 2020, until June 8, 2020. The allowance has to be requested by the self-employed person and the self-employed person has to declare that they are affected by COVID-19 and the related government measures.</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>
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</p>	<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. 	The retail stores that are not listed before are comprised by the lockdown and remain closed.	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).	Mostly all administrative staff in the public and private sector are working from home.	<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>	N/A

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	<p>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. 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"> <thead> <tr> <th>Last number on their ID</th> <th>Provided days on May 2020 for circulation</th> </tr> </thead> <tbody> <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> </tbody> </table>	Last number on their ID	Provided days on May 2020 for circulation	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"> 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. 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. 				A package of laws including tax incentives is under consideration by Congress	
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France	<p>Emergency law of 23 March 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 is in quarantine since March 17, 2020, and can only leave their houses for essential reasons, including buying food.</p> <p>Teleworking is becoming the norm for all jobs that allow it.</p> <p>For employees who cannot work from home, the employer must provide proof based on professional and significant reasons.</p> <p>Any infringement of this rule is punished by a fine of €135, which can be increased up to €200 in case of another infringement within 15 days. In case of four infringements within four weeks, it is subject to a six-months' imprisonment and a fine of up to €3,750.</p> <p>Moreover, for workers on site, according to the Ministry of Labor, the following measures must be respected:</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 hands, disposable tissues, coughing into your elbow, etc.); • The employer must ensure that the rules are effectively respected, that soaps, gel and tissues are supplied and that garbage bags are available; • Meetings must be limited to the mandatory ones; • Employees gathering in confined spaces should be limited; 	<p>Supermarkets (and all food stores), pharmacies, banks, funeral parlors, hardware stores and petrol stations remain open.</p> <p>Restaurants can sell takeaway food only.</p> <p>Pick-up and delivery activity is possible for retail and shopping malls.</p>	<p>Non-essential shops (e.g. retail outlets, bars, restaurants, leisure activities, hairdressers) are closed at least until May 11, 2020.</p> <p>Bars and restaurants will stay closed after this date but other non-essential shops might re-open.</p>	<p>Ordinance n°2020-306 of 25 March 2020, relating to the extension of time limits during the period of the public health emergency and the adaptation of procedures 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. up to more than one month from the end of the state of public health emergency. They shall then take effect one month after this period, if the debtor has not fulfilled its obligation by that time.</p> <p>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.</p> <p>Thus, by adopting this order, the government is giving all 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 25 March 2020, creating a solidarity fund for companies particularly affected by the</u></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. Impose to 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) impose the employees to take paid vacation days and to (ii) change the vacation dates</p> <p><u>Maximum:</u> up to 6 working days</p> <p><u>Minimum notice period:</u> 1 day</p> <p><u>Deadline for imposing the taking of paid vacation days :</u> December 31, 2020</p> <p>2. Impose to employees to take rest days (RTT days)</p> <p>If employees benefit from rest days (RTT days) to compensate a working time which exceeds the 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>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, hands sanitizers.</p> <p>Postponement of direct taxes and social contribution: Deferral of direct taxes and social charges (up to three months) for March and April.</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>Prohibition of distributions: Dividends and shares buybacks are prohibited in case of government support (direct taxes and social contribution deferral). 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).</p> <p>25% reduction of directors pay : Corporations must reduce directors' pay by 25 %. However, at the present time, we do not know which corporations are concerned. According to early rumors, this measure only concerns the corporations that benefit from the partial unemployment measures.</p>

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	<ul style="list-style-type: none"> All non-essential trips must be cancelled or postponed. <p>The Ministry of Labor has also set out examples of sectoral good practices to be followed, such as the following in the retail sector :</p> <ul style="list-style-type: none"> Soap and/or hydro-alcoholic gel should be available in sufficient quantities to enable employees to clean their hands regularly; Open every second checkout and ask customers to go through an empty bay before picking up their purchases from the checkout where they have been scanned by the cashier; <p>Install Plexigal walls at the checkout stations to protect the cashiers when a safe distance cannot be kept with the customer.</p>			<p><u>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 aid of up to €1,500 (which is probably going to be raised to €5,000 for April 2020) to pay all expenses and especially the rent (according to the turnover loss).</p> <p><u>Ordinance n° 2020-316 of 25 March 2020, relating to the payment of rents, 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</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.</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. 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 maximum.</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</p>		

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				<p>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>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> The state reimburses the company for the 70% allowance, capped at 4.5 SMIC (minimum salary) (i.e. €31.97 per hour).</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:</u> €1,000.</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:</u> €2,000.</p>		

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					<ul style="list-style-type: none"> Postponement of the deadline for its payment. <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>State of emergency and curfew</p> <p>All German federal states (<i>Länder</i>) have adopted similar ordinances pursuant to which (i) schools and universities start to partially open in May 2020 (the actual dates depend on each individual <i>Land</i>), (ii) events are prohibited, (iii) generally gatherings in public of more than two households (which may also consist of more people) are prohibited, (iv) the national borders to Austria, Denmark, Luxembourg, France and Switzerland are closed for touristic purposes. However, the closure will be lifted in June and July (the actual dates have not been finally agreed on yet).</p> <p>The wearing of masks in public (e.g. 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 are open again and must comply with a strict hygiene regime.</p> <p>Hotels are mostly open for touristic purposes again. In Bavaria hotels may open again on 30 May.</p>	None.	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.	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>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>The German government has set up a €50 billion immediate assistance program to support small businesses. These funds are used to provide one-time grants to cover operating costs for three months. The grants do not have to be paid back. This federal program supplements other programs that have already been adopted by the <i>Länder</i>.</p> <p>The German government is establishing an Economic Stabilization Fund that is targeted in particular towards large companies and that will be equipped to provide large-scale assistance.</p> <p>KfW, a government-owned promotional bank, shall implement the so-called KfW Quick Loan Program, which has the following parameters: (i) Quick loans shall be available to small and medium-sized businesses that have over 10 employees and that have been active on the market since at least January 1, 2019; (ii) Each eligible business can obtain a loan equalling up to three months' revenue from 2019, with a maximum amount of €800,000</p>

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							for firms with over 50 employees and €500,000 for firms with up to 50 employees; (iii) Companies must not have been in financial difficulty as of December 31, 2019, and must have been financially stable at that time; (iv) Loans will be provided at 3% interest for terms of 10 years; (v) KfW will provide banks with 100% liability waivers that are backed up by government guarantees; (vi) Loans will be approved without further risk assessment by banks or by KfW.
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 	<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) 	N/A

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	<ul style="list-style-type: none"> 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 public places may be fined 7 thousand to 150 thousand quetzales.</p>					<ul style="list-style-type: none"> 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>	
Honduras	<p>The Honduran Government has taken measures to minimize the spread of COVID-19. The most relevant measures are:</p> <ul style="list-style-type: none"> Declaration of a state of emergency Curfew: until May 3rd for the whole country. Circulation is limited to Mondays through Fridays, from 9am to 5pm, for people with ID document final number, Wholesale and retail supermarkets, local food retail stores, Pharmacies, Gas stations, hardware stores and Telecommunications services only in the same dates and time frame Some departments like Cortés, Yoro, Santa Barbara and Copán, due to high infection rates have a special circulation regimen. <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>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 Hardware stores 	<p>The retail stores that are not listed before are comprised by the lockdown and remain closed, nobody is allowed to operate on Saturday and Sunday.</p>	N/A	<p>Government is working in a Labor Relief Plan to safeguard jobs in the country. Secretaria de Trabajo announces that coronavirus quarantine could be: (i) taken into account of vacation dates, (ii) readjustment of worker's salary, (ii) suspending work contracts, among other measures.</p> <p>iii)The government has provided the option to abide the national decree 33-2020. This decree gives employers the</p> <p>The measures are by agreement between parties through negotiation and are NOT mandatory</p>	<p>The national congress approved the Law of Aid to The Productive Sector and to Workers in The Face of the Effects of Pandemic Caused by Covid-19.</p> <ul style="list-style-type: none"> Extension for the payment and declaration of income tax to small and medium taxpayers until June 30. If the small and medium taxpayers present, 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 fiscal year 2019 The tax payers do not suspend any of their workers are going to receive an additional 	N/A

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						special deduction from the gross income equivalent to 10% the salary.	
Hungary	<p>State of emergency</p> <p>As of May 18, 2020, curfew and store opening restrictions have been lifted in Hungary. Stores and service providers can open. Outdoor baths, outdoor museums and zoos can also open, parks and other public areas can be visited (1.5 m distance must be kept). Outdoor events (except for music and dance events, festivals) can be held, providing they observe certain regulations.</p> <p>In restaurants and cafes, customers can stay and consume indoors as well, providing they observe certain regulations (this also applies to Budapest as of May 29, 2020).</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>Food, drug stores and pharmacies serve only customers over 65 years between 9 am and 12 pm. After 12:00 pm, only customers under 65 years are permitted to shop.</p> <p>When in a store, customers must cover their nose and mouth (by a mask, scarf, etc.) and must maintain minimum 1.5 m social distancing.</p> <p>Customers can consume indoors in restaurants, cafes, buffets etc. as well (this also applies to Budapest as of May 29, 2020), provided that the employees keep their nose and mouth covered in areas attended by customers and they must keep at least a 1.5 m social distance.</p> <p>No retail unit is obliged by law to be closed.</p>	<p>No retail unit is obliged by law to be closed.</p>	<p>In sectors of tourism, catering (restaurants etc), entertainment, gambling, film industry, performing arts, event organization and sporting services providers, lease contracts for non-residential premises cannot be terminated by the landlords until June 30, 2020. (The government may extend the ban as long as the state of emergency is in place).</p> <p>The law does not differentiate between termination without a cause and termination for breach. The law does not specify what exactly the said business sectors cover.</p> <p>Catering businesses do not need to pay rent for the use of public space occupied by their terrace until September 1, 2020. Municipality mayors are authorized to take measures to facilitate use / increase space of public areas by restaurants.</p>	<p>This does not include retail service providers yet.</p> <p>Employers conducting the following business activities are exempt from payment of social contribution tax and vocational education training contribution: (1) taxi operation; (2) accommodation services; (3) food beverage service activities; (4) publishing of newspapers; (5) publishing of journals and periodicals; (6) motion picture, video and television program production, sound recording and music publishing activities; (7) programming and broadcasting activities; (8) organization of conventions and trade shows; (9) creative, arts and entertainment activities; (10) gambling and betting; (11) sports activities and amusement and recreation activities; (12) travel agency, tour operator reservation service and related activities; (13) physical well-being activities; (14) inland passenger water transport; (15) plant propagation; (16) growing of other non-perennial crops; (17) growing of other perennial crops; (18) wholesale of flowers and plants; (19) retail sale of flowers, plants; (20) hunting, trapping and related service activities; (21) distilling, rectifying and blending of spirits; (22) manufacture of wine from grape; (23) manufacture of beer; (24) growing of grapes. For such employers the Government has also introduced a temporary reduction of social security contributions to a cap of HUF 7,710 (approximately EUR 20)</p>	<p>Besides the employment packages the following tax rebates have been introduced</p> <p>Taxpayers under a special fixed-rate tax for small taxpayers (so-called KATA) and operating in a wide range of sectors (e.g. taxi drivers, hairdressers, painters, artists, fitness activities, gambling, holiday and other short-stay accommodation services, general medical service, hospital activities, dentists, other food services etc.) are exempted from their “kata” payment obligation for March, April, May, June 2020 provided that the exempted service was registered as their business activity in February 2020.</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 30 June 2020. Tax enforcement proceedings (implemented by the tax authority) that are ongoing on 24 March 2020 are suspended until the 15th day following the termination of the state of emergency. This means that tax enforcement procedures implemented by the tax authority initiated after 24 March 2020 are not going to be automatically suspended.</p> <p>Deadlines were extended for the assessment, submission and payment of corporate tax, small business tax (so-called: KIVA), local business tax and</p>	<p>A minimum 1.5m social distancing must be kept and 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. 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 year that includes any day of the state of emergency as of May 1, 2020, (the state of emergency is not limited in time yet). The net income shall include all commission and discount given in connection with the taxable activity. 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 million (approximately €1.425 million) but not exceeding HUF 30 billion (approximately €85.47 million); 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>The tax payable is the amount of the calculated tax that is proportionate to the days of the state of emergency (from May 1, 2020, until the</p>

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					<p>per employee for the in-kind health insurance contribution and suspending collection of pension contributions and labor market contributions. In case of taxpayers under small business taxation (so-called KIVA) wage costs shall not be considered part of the tax base.</p> <p>The temporary exemptions, reductions and tax base calculation rules will apply from March to June 2020 and on condition that most, but at least 30% of the employer's overall income of the past 6 months was realized as a result of one of the activities listed above as the main activity.</p> <p>The government will provide a subsidy for the wages of employees who are working in reduced working hours. Part-time jobs for which the support is applicable means that working time shall be at least 25% but a maximum of 85% of the working time prior to the amendment of the employee contract due to the state of emergency. The subsidy is for three months and the amount of the support is 70% of the proportionate amount of wages for the time when the employee is not working (and the maximum wage considered for the calculation is double the minimum wage (net of taxes), i.e. a maximum of HUF 112,418 per month. The subsidy cannot be paid for unpaid vacation periods.</p> <p>The employer and the employee have to file a joint request to the government office for the subsidy and numerous further statutory conditions need to be satisfied to qualify for the subsidy, including among others, that the employer must present that the reduced working time is directly and tightly connected to the state of emergency and</p>	<p>special innovation contribution until September 30.</p> <p>Financial statement filing obligations (generally due until 31st of May) are extended until the 30th of September.</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>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>Special tax obligation to have cash registers and vending machines examined yearly are postponed and can be done until the 120th day after the end of the state of emergency.</p>	<p>termination of the state of emergency) represented in the whole tax year.</p> <p>Special rules apply for the tax assessment of related entities. Monthly pre-payment obligations apply.</p>

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					<p>verify that keeping the employees is in the interest of the national economy, related to the company's continuous operation. Also in some cases training should be provided to the employees.</p> <p>As of May 18, 2020, a wage support is also available for hiring unemployed people, if certain conditions are met. The support is for six months, and the employer shall keep the employees for three months following the termination of the wage support.</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>Free movement within the same region is allowed, although until June 3, 2020, citizens are not allowed to leave their region unless in case of proven work, health or urgent reasons.</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>	<p>Gyms and swimming pools are closed in certain regions until June 1, 2020.</p>	<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, 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>"),</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>CIGO</i>; Extraordinary Unemployment Benefit – <i>CIGS</i>; Wage Integration Fund - <i>FIS</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>(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</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).</p> <p>Tax audit, assessment and collection activities by the tax authorities have been consequently suspended.</p> <p>The government also canceled the June 2020 installment of the <i>Irap</i> – 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</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>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 not less than 50% of the originally agreed rent.</p>	<p>their employees (to this end, on March 14, 2020, the main employers' associations and trade unions executed the "Protocol on the health and safety at the workplace", which has been renewed and integrated on April 24, 2020).</p>	<p>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 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.</p> <p>Minor tax bonuses have been introduced on a daily basis for workers who have been required not to interrupt their</p>	

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						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	State of emergency until April 30 with curfew (the new regime has not been officially called a curfew but should be viewed as such due to the measures involved) in two cities, Nur-Sultan and Almaty, where citizens are allowed to leave home only for: (i) work in organizations in the area of health care (i.e. hospitals), utility service providers, banks, gas stations, police; and (ii) buying food and medicines in the direct neighborhood. At the same time, according to official statements the quarantine regime will be gradually relaxed as determined by the municipality of each city.	The following retail businesses: supermarkets, groceries, pharmacies, gas stations, restaurants /bars/cafes are offering only take away or delivery services. On April 15, the State Committee on the State of Emergency has approved the list of business activities that will resume in Nur-Sultan and Almaty cities starting from April 20 subject to strict compliance with the sanitary precautions. The list covers the following areas: i) large wholesale markets of construction materials; ii) only in Nur-Sultan: dry-cleanings, laundries, tire shops.	Large shopping centers with an area less than 2,000 sq. m. (only supermarkets and pharmacies located in such centers can work), cinemas, theaters, exhibitions, spas, fitness clubs. Many restaurants and stores decided to suspend their activities voluntarily. Some stores and restaurants offer delivery services. All shops and leisure facilities will be closed due to curfew in Nur-Sultan and Almaty.	Emergency regime 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 the Emergency regime 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 state of emergency 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\$121.	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 company must provide supporting documents to prove worsening of its business as a result of the emergency situation.
Lithuania⁴	The Lithuanian government has declared a state of emergency to minimize the spread of COVID-19 and <u>a lockdown across the country from March 16 until – at least – April 27, 2020.</u> Gatherings of more than two people in public are prohibited and generally in public residents should keep a two-meter distance (except for families). Only one family member may be present at open trade and service places.	Services and activities considered essential are excepted from the lockdown. <u>The exceptions from the lockdown also include business entities engaged in:</u> • Health care services, including individual rehabilitation centers related to medical treatment; • Financial and electronic signature provision services when they are provided in grocery stores and supermarkets;	Health care centers, sanatoriums, recreational centers, catering facilities, restaurants, cafes, bars (sale of takeaway food permitted only), nightclubs, fitness clubs, theaters, other leisure / entertainment venues, beauty salons, gambling venues not mentioned in the previous column are closed.	On April 15, the government decided on regulatory changes aimed at avoiding possible mass termination of the lease agreements of premises used for commercial activities, and to help to restore the financial position of the affected business entities. These changes currently are subject to parliamentary approval. If approved by the parliament, the following measures shall be implemented: State subsidies	It is recommended to employees of companies that provide / develop non-essential services/activities not to attend their workplace during the lockdown. If the type of work allows remote work the employee should work remotely. If due to the lockdown the employer cannot give the employee the work agreed and there are no possibilities to work remotely or the employee does not agree to work in other ways, the company (employer) may declare a downtime.	Various tax measures have been implemented: • 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, 2020 (no application or request is need for listed taxpayers); • recommendation to the municipalities to exempt	Additional state financial measures using the National Investment and Business Guarantee Agency (INVEGA) and other funds. Business support from INVEGA The 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 will be paid to companies on a monthly rather than quarterly basis. Interest will be reimbursed from the start of

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

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		<ul style="list-style-type: none"> Trade in plants for planting, seeds and fertilizers, but only in outdoor stationary sales outlets; Transport and logistics services; Trade in food, veterinary and pharmacy production, and optical goods or orthopedic technical equipment; Internet commerce if goods are delivered at pick-up points. <p>As of April 16, it is allowed to:</p> <ul style="list-style-type: none"> Open shops (including shops in shopping and / or entertainment centers), the premises of which have a separate direct entrance from the outside and where the flow of buyers can be controlled, ensuring at least 10 sq. m. of retail space per buyer or that no more than one buyer is served at a time. Also, companies located in stationary service points (supermarkets), such as cleaning, key production services and repair services are allowed to start working. It is not required to have a separate entrance from outside, however it is obligatory to ensure that direct contact with the customer must not exceed 20 minutes; Companies located in stationary service points (supermarkets), such as cleaning, key production services, repair services, so long as direct contact with the customer will not exceed 20 minutes; Gas and oil retailers. <p>Generally, direct contact should be avoided as much as</p>		<p>The government has decided on a concept to grant a subsidy equal to 50% of the rent to the landlord, if the landlord agrees to make at least a 30% discount to the tenant (only 20% to be paid by the tenant in such a case).</p> <p>The subsidies will be paid for the lockdown period plus two months after the lockdown is over from the state budget (up to €100 million in total).</p> <p>Performance of lease agreements</p> <p>It is planned to limit the landlords' right to unilaterally terminate the lease contract during the lockdown and three months after if the tenant is experiencing financial difficulties due to the lockdown (and has notified the landlord thereof) and does not pay the rent or part thereof during the specified period.</p> <p>It is also proposed to provide that the rent arrears incurred during this period must be repaid to the landlord not later than within a six-month period starting from three months after the revocation of the lockdown (e. g. if lockdown is revoked on June 1, the rent arrears should be fully covered by March 1, 2021). Yet, this proposed provision does not cover payment of interest or fines.</p> <p>Exercise of other rights and obligations under the lease agreement or laws shall not be suspended.</p> <p>It is expected that this regulation will be applicable only if the parties are unable to find a negotiated solution on the amendment of the terms of the agreement (e.g., reduction of the rent or deferral of payment thereof).</p>	<p>It has also implemented financial measures to help employers and employees cope with COVID-19:</p> <p>State subsidies for employers:</p> <p>When a company (employer) declares employee downtime due to an emergency or lockdown, the employee should receive at least the minimum monthly wage, and cannot be required to come to work.</p> <p>The costs borne by the employers will be subsidized by the state (explicitly, by the Employment Service). The state subsidy 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>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. The subsidy will be paid until the end of the emergency or lockdown. However, the subsidy is not available for companies that go bankrupt or are being wound up, for companies where the director or other responsible person has been penalized for illegal or undeclared work, 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</p>	<p>taxpayers from real estate and land taxes;</p> <ul style="list-style-type: none"> temporary VAT exemption will apply to the supply of goods intended to cope with the consequences of COVID-19 (effective as of 26 March 2020 until the end of the emergency); temporary suspension of import duties on public authorities, aid beneficiaries and rescue organizations in respect of the importation of goods for the benefit of victims or rescue organizations. On April 3 the European Commission took a decision which will apply for six months starting from January 30 to suspend import duties (including import VAT) on the abovementioned importation of goods; other measures of an administrative nature aimed at simplifying tax duties. 	<p>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.</p> <p>As from April 10, INVEGA has started providing "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 of this year).</p> <p>INVEGA will soon start providing 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 (but no more than €1.5 million), including both investment loans and working capital or credit lines. The main condition is that the borrower has experienced financial difficulties (turnover down by 50%) because of the COVID-19 outbreak. The interest rate depends on the duration (which is not longer than six years) of the guaranteed loan.</p> <p>As from April 16 INVEGA has started providing 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> <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

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		possible. If possible, all activities must be carried out in a contactless manner, e.g. through pick-up points.			<p>registered for at least three months during the last year prior to the declaration of emergency or lockdown, and who were not deregistered before the said emergency or lockdown was 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.</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>In a case where parents/ adoptive parents/ tutors take sick leave to look after a child (having no other way to work from home) for the whole emergency or lockdown period, the State Social Insurance Fund pays up to 65.94% of the gross salary.</p> <p>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 the infected person.</p>		<p>by the European Social Fund (VSF2);</p> <ul style="list-style-type: none"> • Open Credit Fund 2; • shared risk loans; • crowdfunding (pooled loans) “Raspberry”.
Luxembourg	State of crisis	All businesses generally closed. Only limited services are authorized to remain open: groceries, pharmacies, opticians, orthopedists, audioprothesists, pet food, telecommunication services, hygiene products, washing and sanitary equipment, petrol stations, passenger transport activities, medical-sanitary equipment, news agents, financial and insurance institutions, mail services, dry-cleaning and laundry services, funeral services, craftsmen for	All other leisure shops, shopping centers, establishments open to public offering cultural, social, festive, sporting and recreational activities as well as playgrounds are closed.	No specific legislation at this stage	<p>Specific family leave (<i>congé pour raison familiale</i>) can be requested if there is no alternative to care for the children.</p> <p>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.</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 1 st and/or 2 nd quarter of 2020. Instead of cancelling tax advances, it is possible for taxpayers to request a reduction of the amount of tax	<p>1) Construction sites are closed as of 20 March 2020.</p> <p>2) Suspension, as of 26 March 2020, with few exceptions, of the time limits for proceedings before the judicial, administrative, military and constitutional courts. This concerns in particular the time limits :</p> <ul style="list-style-type: none"> - of appeal and opposition against a judicial decision; - of admission of bankruptcy.

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		<p>maintenance activities and necessary for safety reasons.</p> <p>Restaurants are closed but may offer take-away, drive-in and home delivery services.</p>				<p>advances due for 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 31 March (individuals) or 31 May (companies) to 30 June 2020.</p>	<p>The time limits for eviction in matters of rent and commercial leases are also suspended.</p> <p>3) Measures 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.</p> <p>Postponement of the holding of annual general meetings, despite any provision to the contrary in the articles of association, to:</p> <ul style="list-style-type: none"> - 6 months after the end of their fiscal year; or - a period up to 30 June 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>Many stores closed voluntarily, but they have gradually started to operate again.</p> <p>With respect to bars and restaurants, delivery and takeaway is allowed, if distance between everyone can be maintained.</p>	<p>On May 6, 2020, the authorities announced four expected 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>With respect to retail, the wind down will have the following phases:</p> <ol style="list-style-type: none"> 1. as of May 11, contact professions (hairdresser, beauty salons, masseur) may start working again; 2. as of June 1 (expected), cinemas, theaters, restaurants and bars may open for max. 30 guests (reservations only). Terraces may also be opened, provided that guests have their own table and keep a min. distance of 1.5m; 	<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. 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>Small entrepreneurs (self-employed without employees) may be eligible for a one time compensation of €4,000 to cover fixed expenses (such as rent)</p>	<p>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 three months (starting March 1, 2020) with a possible extension of another three months. Compensation depends on the percentage of loss of turnover (at least 20%). 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"> • may not file an application for dismissal due to business economic grounds for their employees; • must continue to pay 100% of the employees' salary. 	<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 tax 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. This postponement policy applies until at least June 19, 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 	<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, 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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			3. as of July 1 (expected), Restaurants, museums, cinemas and theaters may scale up to 100 guests/visitors; 4. as of September 1 (expected), sport/ fitness clubs, saunas, and sex clubs may open without capacity constraints. All events that require a permit are canceled until September 1 2020			temporarily be reduced to 0.01%. <ul style="list-style-type: none"> 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. Taxpayers can reclaim VAT on invoices that are not paid by customers provided certain conditions are met. 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).	
New Zealand	As at 11.59pm on 13 May 2020, New Zealand moved to Alert Level 2 on the COVID-19 alert system. Alert Level 2 restrictions will be reviewed by the Government on 25 May 2020. Full guidelines on Alert Level 2 can be found here .	As at 21 May 2020: At Alert Level 2, most businesses can operate if they can do so safely (including retailers). Alternative ways of working are still encouraged where possible. Government guidance for business operators at Alert Level 2 specifies that: <ul style="list-style-type: none"> Workers, contractors and customers, with cold or flu-like symptoms should be told to stay away from premises. Contact-tracing records of anyone who will have close interaction (workers, contractors or customers) are to be kept. 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 metres apart at all times. 	As at 21 May 2020: Although there are no specific closures in place at this time, some venues will stay shut if they can't open safely. Full guidelines can be found here .	As at 21 May 2020: 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 from Alert Level 4 to Alert Level 3, and then to Level 2, the level of abatement tenants are entitled to will likely change depending on the increased extent they are able to conduct their business from the premises. 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	The government has prepared a package of relief initiatives to assist employers and employees affected by the COVID-19 restrictions. In broad terms: <ul style="list-style-type: none"> Companies are eligible for the wage subsidy scheme if they can show that their business is (or will be) turning over at least 30% less revenue due to COVID-19. The wage subsidy scheme provides 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 receive the wage subsidy are obliged to pay all employees at least 80% of their ordinary wages for 	The COVID-19 Response (Taxation and Social Assistance Urgent Measures) Bill was passed on 27th March 2020, and enacted measures in relation to: <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 	N/A

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		<ul style="list-style-type: none"> Customers are to be kept at least 1 metre apart when dining. Businesses should maintain hygiene measures, including hand washing and regularly cleaning surfaces. <p>Many public venues are open again at Alert Level 2. This includes:</p> <ul style="list-style-type: none"> Museums and libraries. Cinemas. Markets. Restaurants, cafes and bars (only for dining at first). <p>Retail businesses do not need to keep records of customers to enable contact tracing.</p> <p>Restaurants, cafes and bars must:</p> <ul style="list-style-type: none"> Keep customers seated. Keep groups of attendees 1 metre apart. Have a single server per group. Keep records of all customers and workers to enable contact tracing. Not have groups larger than 10 people. Not have more than 100 people in total — this excludes staff. <p>Some venues will stay shut if they can't open safely.</p> <p>Full guidelines can be found here.</p>		<p>cancelling a lease or exercising a mortgagee sale.</p> <p>The legislation extends the remedial period for mortgagee sale notices from 20 working days to 40 working days during the 'COVID-19 period' which starts on 1 April 2020 and ends 6 months after the date on which the Epidemic Preparedness (COVID-19) Notice 2020 expires or is revoked.</p> <p>The legislation also extends 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 will give more time for commercial tenants to pay any overdue rent before the landlord can cancel the lease.</p> <p>This temporary change to provide relief to tenants and mortgagees affected by COVID-19 will allow for more time to get through this period until business can resume. The law will return to the current timeframes six months after the end of the end of the Epidemic Preparedness (COVID-19) Notice 2020 which was issued on 25 March 2020.</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 will include 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 the credit risk with the other 20% provided by the Bank.</p>	<p>the 12 week period. In many cases, this will involve the company 'topping up' the wage subsidy to reach 80%. If a company is unable to top up the wage subsidy to 80%, it must at least pass on the value of the subsidy to its employees.</p> <ul style="list-style-type: none"> Employers who receive the wage subsidy payments must retain their employees for the period of wage subsidy (if employers applied for the subsidy on or prior to 27 March 2020, they instead must use their best endeavours to retain employees). <p>The Government has announced a further Wage Subsidy Extension which, from 10 June 2020, can be applied for in relation to each employee previously receiving the wage subsidy. While some details are yet to be announced, to be eligible for the Extension an employer must have had, or expect to have, a revenue loss of at least 50% for the 30 days before application, compared to the closest period last year.</p> <p>The Extension will:</p> <ul style="list-style-type: none"> cover 8 weeks per employee from the date of application; be paid in a lump sum at the same weekly rate of the wage subsidy; and require that the employer obligations agreed to in the initial wage subsidy period are again agreed to for the duration of the Extension period. <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</p>	<p>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 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>	

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					<p>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>Now that under Alert Level 2 nearly all businesses can return to trading, 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 or operating capacity 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>		
Nicaragua	There is not any special status or measure officially issued by the government.	All the retail units are open, as a private measure taken by the retail sector is the establishment of special hours of care for the elderly, pregnant women, and those with special needs.	N/A	N/A	N/A	N/A	N/A
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>	<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 	All those not exempted by the lockdown decrees.	<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</p>	N/A

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	<ul style="list-style-type: none"> Food supply and production chain, including wholesale and retail supermarkets, local food retail stores Pharmacies Restaurants with Food delivery (not open to public). 					extended until December 31, 2020 (provided 25% of the owed taxes is paid).	
Poland	<p>“Epidemic” state with curfew</p> <p>Covering mouth and nose is required in public transport, shops, cinemas and theaters, public offices, churches, massage salons, restaurants – but only until seated at the table, at work – unless the employer ensures relevant distance between workplaces and other sanitary requirements.</p> <p>When outdoors in public (e.g. on the streets, in parks, parking areas, beaches, boulevards), residents shall keep a two-meter distance (except for families with small children, the disabled and their guardians, people who live together or have mouth and nose covered). If the said distance cannot be kept then covering mouth and nose is also required.</p> <p>Persons under 13 need to be accompanied by an adult.</p> <p>Gatherings in public are in principle prohibited but some exceptions were introduced, e.g:</p> <p>(i) outdoor gatherings and concerts with up to 150 persons are permitted, but participants need to keep a two-meter distance or cover mouth and nose.</p> <p>(ii) Weddings and family gatherings with up to 150 people are permitted (no requirement to</p>	<ul style="list-style-type: none"> Stores can be open and limits of customers per sq. m were cancelled. However, customers have to cover mouth and nose and disinfect hands or wear gloves. <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"> Fitness clubs and cinemas shall be closed until 5 June 2020 (inclusive);; A special sanitary regime applies, including that shopping centers need to s: (i) secure gloves or products for hand disinfection for customers and (ii) disinfect the cash desk at least once per hour; Tourist agents cannot operate; 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>Restaurants are open as of May 18, 2020, subject to</p>	<p>Until June 6, 2020, the following activities/units are closed: cinemas, theaters, operas, swimming pools, fitness centers, entertainment parks, massage and tattoo salons, solariums, night clubs, discos. Hotels are open (except for fitness clubs, swimming pools), subject to sanitary restrictions.</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 cannot terminate a lease or a rent amount under the lease, except if the tenant violates 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 expires before June 30, 2020, the tenant has 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), During the period of prohibition of certain activities in shopping centers of more than 2,000 sqm of sales area, the mutual rights and obligations of the affected tenants and landlords expire (which in particular means that no rents are payable during that period). After the said prohibition is lifted, the tenant shall offer the landlord to extend the lease for the period equal to the period of prohibition plus six months. The above provisions are 	<p>The “anti-crisis shield” bill provides that in certain circumstances 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 employees whose working hours were reduced by the employer (the employer can reduce the working hours by up to 20% as long as the wage will not fall below the minimum wage. <p>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>Polish “anti-crisis shield” packages enacted so far provide for, among other things:</p> <ul style="list-style-type: none"> Postponement until May 31, 2020, of deadlines for (i) financial statements for the year 2019; and (ii) of the deadline for the submission of the annual CIT return for 2019 and payment of the output CIT (by July 31, 2020, for taxpayers subject to the general exemption or those carrying on activity of a mainly public benefit). Possible one-off deduction, of up to PLN 5 million of the loss suffered in a given tax year (which started in 2019 and has not yet ended or which started in 2020) from the income achieved in the previous tax year by means of correcting a tax return filed for the previous tax year and obtaining a refund, provided that the taxpayer’s income in the current year is at least 50% lower than the income revealed in the previous tax year (the excess over the abovementioned amount of PLN 5 million shall be settled in the following years in accordance with the general rules). If a taxpayer has suffered negative economic effects in a given month due to COVID-19, and their revenue in that month is at least 50% lower than the revenue achieved in the corresponding month of the previous tax year, they can: <ul style="list-style-type: none"> be exempted from any obligation to apply bad debt relief in income taxes 	

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	<p>cover mouth and nose).</p> <p>There are restrictions on the number of passengers in collective transportation (also if private).</p>	<p>sanitary restrictions, including that:</p> <ul style="list-style-type: none"> • Minimum 2 meters distance between the tables needs to be kept unless there are plastic screens between the tables – then 1m distance is sufficient; • Except for people who live together, there shall be only one client sitting at a table unless 1.5m distance is kept between the clients and the clients do not sit opposite to each other; • 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 and gloves; clients can take off masks when seated at the table. <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. <p>As of June 6, 2020, the following activities/units can be opened: Cinemas, theaters, operas, swimming pools, fitness centers, entertainment parks, massage and tattoo salons, solariums, but subject to sanitary restrictions (e.g. covering nose and mouth is required, in cinemas and theaters – unless outdoor – only up to 50% of the seats can be taken, in swimming pools there can be up to 4 persons per swimming track and up to 50% of the object's capacity). Most large cinema operators have already</p>		<p>unclear and their interpretation should be monitored. Note also that as of May 4, 2020, many restrictions of activities in shopping centers were lifted (see earlier columns in this table).</p>		<p>(PIT, CIT) – i.e. the obligation to increase their income by the amounts (previously recognized as deductibles) that were not paid to suppliers within 90 days from the payment date, under regulations on the so-called bad debt relief in income taxes; and</p> <p>ii. postpone to July 20, 2020, the date for the payment of the minimum commercial properties tax for the period from March to May 2020.</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 tax (CIT) consolidation of incomes 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 deduction from income of donations made in the period from January 1 to September 30, 2020, for purposes related to combating the COVID-19 epidemic, specified in separate regulations, including in favor of medical establishments, (unless such donations have already been deducted in accordance with separate regulations), whereby the following will be subject to deduction: <ul style="list-style-type: none"> i. donations made from January 1 to April 30, 2020 – 200% of the donation value; ii. donations made in May 2020 – 150% of the donation value; 	

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		announced they will open later than June 6, 2020, (as e.g. they are waiting for detailed regulations, movie premiers or will be preparing sanitary precautions).				<p>iii. donations made from June 1 to September 30, 2020 – 100% of the donation value.</p> <ul style="list-style-type: none"> • Postponement until January 1, 2021, of the retail sales tax planned to go live as of July 1, 2020 (and currently suspended due to pending proceedings before the Court of Justice of the EU). • No penalties for the filing of a tax return and no late payment interest for payment of PIT for 2019 after April 30, 2020, but not if later than on May 31, 2020. • 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 €800,000, rather than (as used to be the case) merely as de minimis aid of up to €200,000 (which, in practice, increases the limit of individual tax reliefs from €200,000 to €800,000, and, moreover, may enable taxpayers to obtain individual COVID-19 related tax reliefs up to €800,000 and, additionally, obtain de minimis aid, related to the epidemic or not, in other forms up to €200,000). • The deadline for submitting information on transfer prices, as well as a statement confirming completion of a local TP local file, is extended until September 30, 2020, in the case of entities whose tax year or financial year started after December 31, 2018, and ended before 	

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						<p>December 31, 2019; moreover, for these entities the deadline for attachment of the master TP file to the local TP file is extended until December 31, 2020.</p> <p>Also the municipalities may (by way of resolution) exempt entrepreneurs affected by COVID-19 from real property tax for a part of 2020 or extend until at the latest September 30, 2020, the deadline for payment by them of real property tax for the period of April-June 2020.</p> <p>Due to the so-called Anti-Crisis Shield 3.0, tax proceedings, tax audits, as well as administrative court proceedings are no longer suspended.</p>	
Romania	<p>State of alert Currently in place until June 16, 2020. State of emergency lifted on May 15, 2020. Some of the lockdown measures were relaxed. Travel allowed within cities, whilst traveling outside cities allowed, in limited cases, based on individual statements. Masks are required in public places, public transportation and within offices. Some flights from certain countries affected by COVID-19 still restricted.</p>	<p>The following retail units are open:</p> <ul style="list-style-type: none"> • Small shopping centers, under 15,000 sqm, with individual shops of maximum 500 sqm each; • Retailers of electronic and household appliances products, only if they ensure home deliveries; • Shops with direct access from outside; <p>Agri-food stores, pharmacies, dental offices, laundries, personal care centers, including barber shops, sellers of medical optic products and services.</p>	<p>In general, restaurants and coffee shops have reopened, but provide only “to go” services.</p> <p>In general, all other shops not mentioned in the previous column are closed. However, some of these shops may reopen in the coming weeks.</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 pre-requisites. The new law seems</p>	<p>If the business allows, telework is still encouraged. No bans on office centers to date.</p> <p>Various employment packages, including payment of 75% of wages for employees whose contracts are suspended as a direct result of COVID-19.</p> <p>Partial contribution by the state (i.e., the state will contribute from the unemployment insurance budget an amount up to 75% of the average gross salary set out under the social insurance budget for 2020) is valid until 31 of May, with a possibility of prolongation.</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. Travel outside cities is allowed, in limited cases, based on individual statements.</p>

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				to target monthly rents lower than RON 10,000 (approximately €2,000) per location.			
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 of people and vehicles based on the local epidemiologic situation.</p> <p>Moscow's mayor announced strict isolation rules for the city from March 30, 2020, to fight the spread of COVID-19.</p> <p>Moscow residents are only allowed to leave their homes to seek emergency medical care, shop for food or medicine, go to work, walk pets or take out the garbage.</p> <p>The restrictions apply both to pedestrian and vehicular traffic.</p> <p>Violators are subject to administrative fines.</p> <p>Similar restrictions have been in force in St. Petersburg since March 13, 2020.</p> <p>In addition, several regions (including Moscow and Moscow Region) require residents to receive digital passes (except specific categories of persons, such as law enforcement officers, government officials etc.) to leave their homes. Employees of an organization, which may remain operational during the state of high alert, must obtain digital passes to travel to and</p>	<p>Food stores and stores providing essential goods are open.</p> <p>Regions may impose additional measures depending on the epidemiological situation.</p> <p>In Moscow and St. Petersburg, until May 31, 2020, only grocery stores, pharmacies, opticians, mobile providers selling mobile phones and communication service contracts, etc. (essential/first priority goods).</p> <p>Retail units may remain open if they operate in remote supply/delivery mode.</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 (as amended by the Decree of May 21, 2020 No. 59-UM) and recommendations of federal authorities pertaining to sanitary precautions.</p>	<p>Generally, non-food stores are closed. Regions may impose additional measures depending on the epidemiological situation.</p> <p>In Moscow and St. Petersburg, all cafes and retail units are closed up to May 31, 2020, except for grocery stores, pharmacies, opticians, mobile providers selling mobile phones and communication service contracts, etc. (essential/first priority goods).</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 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.</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 and non-food retail.</p> <p>Additionally, under the draft law currently considered by the Federal Assembly of Russia, small-and medium scale entities operating in the industries most affected by the COVID-19 outbreak will be permitted to demand rent reduction for one year or unilaterally terminate the lease agreement with no penalties.</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</p>	<p>Paid non-working days from March 30 to May 8, 2020, (except those who are employed in the medical field, essential supplies, financial services, emergency services etc.)</p> <p>Government wage subsidies</p> <p>The President of Russia announced on April 15, 2020, that small- and medium-sized enterprises would receive a direct subsidy of RUB 12,130 per employee if they maintain at least 90% of their personnel. The eligible enterprises will be able to request the subsidy starting from May 1.</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>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 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.</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>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> <p>In some regions, including St. Petersburg, residents are encouraged to wear disposable gloves and face masks, and residents of Moscow and Moscow Region are required to wear face masks in public and in retail units from May 12, 2020.</p>

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	<p>from work, as well as to travel on work-related matters (such as product delivery).</p> <p>From March 28 to May 31, 2020, in Moscow, Moscow Region and Saint Petersburg it is prohibited to visit the premises occupied by organizations and sole proprietors operating in specific industries (including non-food retail) by any person except security personnel and personnel supervising uninterrupted processes.</p>			<p>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 property tax were enacted in Moscow Region.</p>			
Singapore	<p>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>	<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 only with effect from 12 May 2020. 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 	<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 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>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,</p>	<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 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>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 	<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. 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

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		<p>basic haircut services only (within 60 minutes), but only with effect from 12 May 2020.</p> <ul style="list-style-type: none"> 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. Banking and insurance services. 			<p>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>	Government risk-share of up to 90%.	<p>of shoppers (>1 m), e.g. through floor markers at queueing positions.</p> <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>
Slovakia	State of emergency (núdzový stav) declared in the health care sector and social services (it means that e.g., the authorities can impose an obligation to work for health care or social services providers and the employer is obliged to allow their employees to perform such work).	<p>As of May 6, 2020, retail stores and operations providing services are open irrespective of their area, with some exceptions.</p> <p>In shopping malls only the following stores are permitted to be opened: (i) food stores; (ii) drugstores; (iii) pharmacies; (iv) newsagents; (v) pet food stores (including veterinary supplies); (vi) telecommunication operators; (vii) public eating establishments (catering restaurants, fast food; for these establishments, only</p>	<p>As of May 6,2020, the following stores and operations providing services are closed:</p> <ul style="list-style-type: none"> all other stores and operations providing services in shopping malls (defined as permanent architectural structures associating more than 35 separate stores or operations providing services), which do not fall under the mentioned exceptions; and sport, human body care facilities, fitness centers, 	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, 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>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 	Measures in force as of April 4, 2020: <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 	The opened stores must adhere to the following hygienic measures for both employees and customers: <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 25

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		<p>outdoor areas like terraces are permitted to be opened); (viii) postal, banking and insurance services (including intermediaries for these services); (ix) e-shops and delivery services; (x) laundry and dry cleaning services; (xi) key services; and (xii) flower shops.</p>	<p>entertainment establishments such as casinos, cinemas and other leisure establishments with some exceptions (e. g. hairdressers, barbershops, cosmetics, manicures, pedicures, outdoor tourist attractions, libraries etc.).</p>		<p>not be lower than the minimal wage;</p> <ul style="list-style-type: none"> 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>recording in the register of accounts;</p> <ul style="list-style-type: none"> 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"> i. a guarantee for a bank loan, ii. 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>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>sqm of selling area of the store;</p> <ul style="list-style-type: none"> 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, libraries etc.)</p> <p>Between 9.00 am to 11.00 am, food stores and drugstores must allow entering the stores only to persons over 65.</p> <p>Catering and fast food stores must not allow customers to enter the stores (sale through a window or of takeaway food is permitted). Public consumption of food and drinks in outdoor areas of establishments (like terraces) is also permitted under strict hygienic measures (e.g. tables at least 2 m apart, only two people can be present at one table, disinfection of tables and contact surfaces after each customer etc.).</p> <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

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							<p>postponed once and for a maximum for up to nine months (nine months applies for banks; for other creditors three + three months are applicable);</p> <ul style="list-style-type: none"> 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.
Spain	<p>State of emergency</p> <p>Royal Decree issued by the Spanish government on March 14, 2020.</p> <p>Lockdown until 7 June, 2020.</p> <p>De-escalation process The Spanish government has established a four- phase program for the de-escalation from the COVID- 19 lockdown (Phases 0, 1, 2 and 3) within the following months.</p> <p>The entry into or the reversion to any of these stages shall depend on the evaluation made by the Spanish government jointly with the regions, considering relevant economic, social and health indicators, which shall be revised every two weeks. Therefore, the de-escalation process could vary depending on the region.</p> <p>Part of the Spanish territory remains under Phase 1⁵, whereas other regions and</p>	<p>Phase 1: Shops for the sale of food, drinks or hygiene or “basic need” products, pharmacies, medical establishments, opticians, and establishments for orthopedic products, press and stationery supplies, gas stations, tobacconists, hairdressers (provided that they carry out their activity at the clients’ domiciles), technology and telecommunications equipment, pet food, and dry cleaners or laundries may remain open (the “Initially Permitted Activities”), provided that certain hygiene and safety measures are fulfilled and their exhibition and sales’ surface area is up to 400 sqm Retail establishments and commercial premises, including those located within a shopping centre or retail park, whose activity was suspended as a result of the declaration of the state of emergency have been allowed to reopen provided that: (i) the establishments have an exhibition and sales’ surface</p>	All other retail units are closed	<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” (gran tenedor), 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</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 June 30; this is, even if the lockdown and emergency state has ceased. Some other measures have been adopted for employees, including the right to reduce the working time and salaries, and home- based work.</p> <p>The unemployment benefits will be maintained during the extension of the ERTE up to 30 June.</p> <p>The exemption on social security contributions for the ERTE based on <i>force majeure</i> will also be extended, but the amount will be reduced depending on the company’s workforce.</p>	<p>No specific tax rebates on the retail or real estate sector have been approved.</p> <p>In general terms, the obligations to file and pay tax returns remain unchanged except for certain SMEs and self-employed individuals. For instance, under specific conditions, these taxpayers (e.g. SMEs and self-employed individuals) can request the deferral of the payment of taxes.</p> <p>Additionally, tax procedures have been suspended under certain conditions.</p> <p>For further information, please see our specific note here.</p>	N/A

⁵ **Territories under Phase 1_ (i)** Andalusia (Granada and Málaga); **(ii)** Castilla and León (Ávila, Burgos, León, Palencia, Salamanca, Segovia, Soria, Valladolid and Zamora); **(iii)** Castilla-La Mancha (Toledo, Albacete and Ciudad Real); **(iv)** Catalonia (Girona, Lleida, Catalunya Central and Barcelona); **(v)** Valencia; **(vi)** Murcia (Totana); and **(vii)** Madrid.

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
	municipalities are currently under Phase 2 ⁶ .	<p>equal or lower than 400 sqm⁷; and; and (ii) certain hygiene and safety measures are fulfilled in order to protect employees and clients (i.e. amongst others, a 30% reduction in the total capacity of the premises, guarantee of physical distance, provision of preferential opening hours for people over 65 years, fulfilment of specific prevention measures as legally stipulated, etc.).</p> <p>Car dealers, vehicle inspection stations, garden centers and plant nurseries may reopen through the implementation of appointment systems, irrespective of their surface area. Certain hygiene and safety measures must be fulfilled.</p> <p>State-owned public gaming concessionaires may reopen, provided that they are not located in a shopping center or in a retail park. Certain hygiene and safety measures must be fulfilled.</p> <p>Restaurant activity is allowed through delivery services. The collection of orders by clients in the establishments is also permitted. Consumption inside the establishments is still forbidden, although it is now allowed in outdoor terraces for only 50% of its capacity and provided that physical distance and hygiene measures are guaranteed. Maximum occupancy of customers per table is 10 people.</p> <p>Hotels and tourist lodges may reopen as well, with several restrictions (i.e. restaurant and</p>		<p>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 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>The suspension of the procedural deadlines is removed.</p> <p>For further information, please click here.</p>		

⁶ **Territories under Phase 2_ (i)** Andalusia (Almería, Córdoba, Cádiz, Huelva, Jaén and Sevilla); **(ii)** Aragón; **(iii)** Asturias; **(iv)** Balearic Islands; **(v)** Canary Islands (Tenerife, Gran Canaria, Lanzarote, Fuerteventura, La Palma, La Gomera, El Hierro and La Graciosa); **(vi)** Cantabria; **(vii)** Castilla-La Mancha (Guadalajara and Cuenca); **(viii)** Catalonia (Camp de Tarragona, Alt Pirineu i Aran, and Terres de l'Ebre); **(ix)** Extremadura; **(x)** Galicia; **(xi)** Murcia (except for Totana); **(xii)** Navarra; **(xiii)** Basque Country; **(xiv)** La Rioja; **(xv)** Ceuta; and **(xvi)** Melilla.

⁷ **Establishments with a surface area exceeding 400 sqm_** The new regulations foresee the possibility for establishments with a surface area exceeding 400 sqm to delimit the reopened surface area to 400 sqm. Those establishments located within a shopping centre or retail park need to count with an independent and direct access from the outside of the shopping centre or retail park.

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		<p>cafeteria services will not be rendered in common areas; gyms, pools, SPAs, clubs, etc. are closed) and provided that certain hygiene and safety measures are fulfilled.</p> <p>Phase 2:</p> <p>Initially Permitted Activities, provided that certain hygiene and safety measures are fulfilled, may remain opened. Retail establishments and commercial premises (despite their surface area) have been allowed to reopen to the public provided that certain hygiene and safety measures are fulfilled in order to protect employees and clients (i.e. amongst others, reduction in a 40% of the total capacity of the premises, guarantee of physical distance, provision of preferential opening hours for people over 65 years, fulfilment of specific prevention measures as legally stipulated, etc.).</p> <p>Reopening of shopping centers and retail parks is allowed provided that certain hygiene and safety measures are fulfilled (i.e. amongst others, reduction in a 30% of the total capacity in the common areas, reduction in a 40% of the total capacity of each of the commercial premises, prohibition to the customers to stay in the common areas (except if this is due to restaurant activities or for mere transfer between the commercial premises), closure of recreational areas, fulfilment of specific prevention measures as legally stipulated, etc.).</p> <p>Restaurant activity is allowed through delivery services. The collection of orders by clients in the establishments is also permitted. Consumption inside the establishments is now</p>					

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		<p>allowed⁸, provided that the total capacity does not exceed 40%⁹ and certain conditions are fulfilled. Consumption in outdoor terraces is allowed too in the same terms and conditions as in Phase 1.</p> <p>Hotels and tourist lodges' common areas may reopen, with a maximum total capacity of 1/3, except for the catering areas which shall operate under the terms and conditions set forth for restaurant activity, and provided that certain hygiene and safety measures are fulfilled.</p>					
Turkey	<p>Limited curfew</p> <p>Curfew for people over 65, below the age of 20 and people with chronic diseases.</p> <p>Intercity travel bans applicable for 15 cities including the largest cities (Istanbul, Ankara, Izmir). There are certain exceptions intended to allow for the continuation of commercial and logistic activities. However, these exceptions entail carrying and presenting documentation showing that the relevant exception is applicable.</p> <p>Government tends to declare curfew effective during the weekends in the 15 cities, including the largest cities (Istanbul, Ankara, Izmir). There are certain exceptions intended to allow for the continuation of "essential activities".</p> <p>All international flights are suspended.</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 are closed on a voluntary basis.</p> <p>Supermarkets (open between 09.00 to 21.00), food (only takeaway), pharmacies and gas stations are open.</p> <p>Hairdressers and beauty centers re-opened on May 11, after a period of nearly two months.</p>	<p>Leisure facilities and sport centers are closed.</p> <p>Although there is no official restriction, retail units in shopping malls, other than supermarkets and pharmacies, are closed. Some retail units in shopping malls have restarted their commercial activities on May 11.</p>	<p>The Temporary Article 2 of the Law No. 7226 indicates that "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."</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 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.</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, organization, health services, construction and more)</p> <p>(iii) taxpayers operating in the sectors in which workplaces are temporarily suspended due to the measures taken by the Ministry of Domestic Affairs.</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 cannot be subjected to distribution, and the general assembly cannot authorize the board of directors to distribute advance dividends. The president is authorized to extend or shorten the period specified in this paragraph for three months.</p>

⁸ Excluded establishments_ Discos and clubs are excluded.

⁹ Capacity_ The regions will be entitled to set different percentages, taking into consideration the limits foreseen in the applicable regulations.

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UAE	<p>Limited curfew Night time curfew from 10 PM-6 AM with effect from the first day of Ramadan (Friday 24 April 2020). Exemptions for those working in key sectors. Police can impose fines for breach of curfew.</p> <p>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.</p> <p>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.</p> <p>However, 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.</p> <p>The Remote Work Resolution imposes additional specific requirements which apply across all industries (many of which are of particular relevance for employers with</p>	<p>Food shops, supermarkets, pharmacies and petrol stations remain open.</p> <p>Restaurants can sell take away and home delivery food. In general, restaurants can reopen for eat-in custom after implementing additional health and safety measures (e.g. maximum 30% capacity, using disposable cutlery, minimum distancing between tables) and obtaining authority approval.</p> <p>Restaurants in some locations are still prohibited from reopening for eat-in custom (e.g. within locations that are not being reopened to the public).</p> <p>With limited exceptions (see next column), all other stores and shopping malls are permitted to reopen after implementing additional health and safety measures (e.g. employees testing negative for COVID-19, maximum 30% customer capacity).</p> <p>Additional requirements apply to shopping malls (e.g. installation of thermal imaging scanners or cameras at entrances, entry prohibited for persons 3-12 years and above 60 years of age).</p>	<p>Leisure, gymnasiums, fitness clubs, cinemas and similar remain closed.</p> <p>Some stores in locations that are not being reopened to the public are to remain closed.</p>	<p>Numerous stimulus packages announced. The key reliefs for leaseholders in Abu Dhabi and Dubai include:</p> <p><i>Abu Dhabi</i></p> <p>Government of Abu Dhabi – Ghadan 21 Abu Dhabi Economic Stimulus Package</p> <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. <p>Abu Dhabi Global Market (ADGM)</p> <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). <p>Abu Dhabi Judicial Department</p> <ul style="list-style-type: none"> • Rent evictions suspended for two months (March and April). <p>Aldar</p> <ul style="list-style-type: none"> • Monthly payment plans for residential rents until the end of 2020. <p><i>Dubai</i></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 	<p>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.</p> <p>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):</p> <ol style="list-style-type: none"> 1. implement remote working; 2. grant paid leave; 3. grant unpaid leave; 4. temporary salary reduction; and 5. permanent salary reduction. <p>A key change introduced by the Employment Stability Resolution is the creation of a "Virtual Labour Market" concept. The Ministry of Human Resources and Emiratisation 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.</p> <p>The DIFC published Presidential Directive No. 4 of 2020 which is effective from 21 April 2020 until 31 July 2020 (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</p>	<p>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 are processed between 15 March 2020 and 30 June 2020.</p>	<p>UAE Central Bank – Targeted Economic Support Scheme</p> <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. <p>Cap for contactless transactions increased from AED 300 to AED 500 (until further notice).</p>

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	<p>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>up to 6 months.</p> <ul style="list-style-type: none"> • 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 rents for 3 months for JLT retailers with existing contracts. • Postponement of rent for 3 months for flexi desk and DMCC Business Centre tenants. • Waiver of office sharing permit fees. • These reliefs apply from 1 	<p>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>April 2020 until 30 June 2020 (unless stated otherwise) and (for leasing matters) where DMCC is the landlord.</p> <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> <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>			

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				<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>Partial Lock Down until 1 June 2020</p> <p>The government has issued specific measures to include:</p> <ul style="list-style-type: none"> people are only permitted to leave the house for very limited purposes to include: (i) shopping for basic necessities as infrequently as possible; (ii) one form of outdoor exercise per day; (iii) any medical need; and (iv) travelling for work purposes, but only where you cannot work from home; employers require to take every possible step to facilitate their employees working from home; no public gatherings of more than two people are permitted; and schools and universities are closed and only remain open for children of critical workers and vulnerable children where they can. 	<ul style="list-style-type: none"> supermarkets and other food shops; pharmacies and chemists; petrol stations; bicycle shops; hardware shops and equipment; agricultural supply shops; corner shops and newsagents; off licences and licenced shops selling alcohol; storage and distribution facilities including delivery drop off points where they are on the premises of any of the above businesses; and 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>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>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 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>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 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. A furloughed employee can take part in volunteer work or training, as long as it does not</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>There Government has enacted various grant and loan schemes available to certain businesses to assist with cashflow issues.</p>

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					<p>provide services to, or generate revenue for, or on behalf of their employer.</p> <p>CJRS will operate from 1 March to 31 May 2020 (unless subsequently extended).</p> <p>2. The Self-Employment Income Support Scheme ("the Scheme")</p> <p>This Scheme will not begin until June 2020. We understand:</p> <p>The Scheme will provide payments to self-employed individuals and freelancers so that their net monthly earnings do not fall below 80% of their average monthly profits. A three-year reference period will be used to determine the average monthly profits.</p> <p>The amount recoverable under the Scheme will be capped at £2,500 per month.</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 and they must have lodged a tax return in 2019.</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>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</p>		

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					regulations relating to sick pay, holiday accrual, gender pay gap reporting and IR35. The Presidents of the Employment Tribunals have also made a number of changes to the tribunal and appeal systems.		
Ukraine	State of emergency and limited curfew Emergency situation until 24 April. Limited curfew (work from home to extent possible, leave home for basic needs) which is not strictly enforced.	The following businesses(without restriction on area) can be opened subject to compliance with individual protection and sanitary/ epidemiologic requirements: <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. 	Gatherings involving more than 10 individuals are prohibited. Shopping, entertaining, fitness, sport (including outdoor sport facilities if so decided by municipalities), cultural, religious, household services venues are closed. No specific requirement to close hotels, but these are mostly closed for lack of clients.	Quarantine may be considered as force majeure. 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.	Upon employee consent, for entire period of quarantine an employee may be granted unpaid vacation or agree to work from home. No state aid to employers.	Release from property tax and land tax in March and April.	Use of public transport is prohibited save for employees of permitted business and other minor exceptions.
USA	A national State of Emergency , beginning March 1, 2020, was declared on March 13, 2020 related to the COVID-19 pandemic. 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	States generally determine which businesses are allowed to remain open during the COVID-19 pandemic. Some malls and retailers are offering curbside pick-up or even reopening in states easing coronavirus stay-at-home measures. Generally, they are following the Center for Disease Control (“CDC”) guidelines .	States generally determine which business must remain closed during the COVID-19 pandemic. Please see the US COVID-19 50-State Tracker for state-specific and additional local information.	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. Please see the US COVID-19 50-State Tracker for state-specific and additional local information.	Under the federal CARES Act, the states will continue to pay unemployment benefits to people who qualify. The CARES Act further provides for the payment of an additional \$600 per week from the government as “Federal Pandemic Unemployment Compensation.” For additional information, please see The CARES Act: Retirement and Other	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	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

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	<p>but Illinois and New Jersey 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>Employee Benefit Plan Changes.</p>	<p>ceased or dropped precipitously.</p> <p>For additional information, please see COVID-19 tax relief: Employee retention tax credit and the COVID-19 Global Tax Tracker.</p>	<p>with less than 500 employees, sole proprietors, independent 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 is a loan 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. 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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