

Tax measures in response to COVID-19

Based on information received from countries as of 24/03/2020 04 AM GMT



DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Contents

1. Country: Albania.....	5
2. Country: Argentina	6
3. Country: Australia.....	8
4. Country: Austria	13
5. Country: Azerbaijan.....	15
6. Country: Bahrain	16
7. Country: Bangladesh.....	17
8. Country: Belarus	18
9. Country: Belgium.....	19
10. Country: Bolivia	22
11. Country: Bosnia and Herzegovina	23
12. Country: Brazil.....	24
13. Country: Bulgaria	26
14. Country: Canada	28
15. Country: China	31
16. Country: Colombia	35
17. Country: Costa Rica	36
18. Country: Croatia	37
19. Country: Cyprus	38
20. Country: Czech Republic.....	39
21. Country: Denmark	41
22. Country: Dominican Republic	43
23. Country: Dubai	44
24. Country: Ecuador	45
25. Country: Egypt	46
26. Country: Estonia.....	48
27. Country: Finland	50
28. Country: France	52
29. Country: Georgia.....	54
30. Country: Germany.....	55
31. Country: Greece.....	57
32. Country: Hungary	60

Based on information received from countries as of 24/03/2020 04 AM GMT

page 2/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

33. Country: India.....	62
34. Country: Indonesia	66
35. Country: Iraq	67
36. Country: Ireland.....	68
37. Country: Israel.....	70
38. Country: Italy	71
39. Country: Jamaica	73
40. Country: Japan.....	74
41. Country: Jersey	76
42. Country: Jordan.....	77
43. Country: Kazakhstan	78
44. Country: Kenya	79
45. Country: Kosovo.....	80
46. Country: Kuwait.....	81
47. Country: Latvia	82
48. Country: Lebanon.....	86
49. Country: Libya	87
50. Country: Lithuania	88
51. Country: Luxembourg.....	90
52. Country: Malaysia	94
53. Country: Malta.....	96
54. Country: Mexico	98
55. Country: Namibia	99
56. Country: Netherlands	100
57. Country: New Zealand.....	102
58. Country: Nicaragua	105
59. Country: Nigeria	106
60. Country: North Macedonia (formerly Macedonia)	108
61. Country: Norway	110
62. Country: Oman.....	112
63. Country: Palestine.....	114
64. Country: Paraguay	115
65. Country: Philippines	116

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

66. Country: Poland	117
67. Country: Portugal	119
68. Country: Qatar.....	123
69. Country: Romania	125
70. Country: Russia.....	127
71. Country: Saudi Arabia	129
72. Country: Singapore	132
73. Country: Slovakia	133
74. Country: South Africa	136
75. Country: South East Asia	137
76. Country: South Korea.....	138
77. Country: Spain	140
78. Country: Sweden.....	144
79. Country: Switzerland	146
80. Country: Taiwan	148
81. Country: Thailand.....	150
82. Country: Turkey.....	151
83. Country: UK	153
84. Country: Ukraine	155
85. Country: United Arab Emirates	157
86. Country: US	158
87. Country: Uzbekistan	163
88. Country: Venezuela.....	165
89. Country: Vietnam	166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Albania

General measures:

20 March:

- No information

Corporate income tax measures:

20 March:

As of the second half of 2020, there will be a rescheduling of income tax for businesses which have an annual turnover of ALL 2-14 million (announced publicly on 19 March 2020).

Indirect tax measures (VAT and Custom):

20 March:

- No information

Individual taxes and labour:

20 March:

- No information

Other taxes (local taxes, procedures):

20 March:

- No information

Tax payments:

20 March:

- No information

Tax reporting:

20 March:

- No information

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Argentina

General measures:

19 March:

Tax authorities established that the period between March 18th, 2020 and March 31st, 2020 will not be considered in order to meet administrative obligations with the Federal Tax Administration. This measure does not modify or postpone any due date for the tax determination or payments (in force).

Corporate income tax measures:

19 March:

To follow

Indirect tax measures (VAT and Custom):

23 March:

Reduction in the tax rate from 0.6% to 0.25% and from 1.2% to 0.5% for tax financial transactions levied on movements on Argentine bank accounts (deposits and withdrawals) for employers in the HealthCare industry (i.e. diagnosis services, health insurance and pre-paid medicine companies, hospitals, other institutions, etc. according to specified activity classification code) during a 90-day period (in force).

Individual taxes and labour:

20 March:

95% reduction of social security contributions addressed to the Integrated Social Security System for employers in the HealthCare industry (i.e. diagnosis services, health insurance and pre-paid medicine companies, hospitals, other institutions, etc. according to specified activity classification code) during a 90-day period (in force). The tax authorities will rule the specific personnel categories that will be benefited from this measure (professionals, technicians, auxiliary personnel, etc.)

Other taxes (local taxes, procedures):

23 March:

- E-filings broadly expanded until June 30, 2020

19 March:

- Tax authorities established that the period between March 18th, 2020 and March 31st, 2020 will not be considered in order to meet administrative obligations with the Federal Tax Administration. This measure does not modify or postpone any due date for the tax determination or payments (in force).

Tax payments:

19 March:

To follow

Tax reporting:

19 March:

To follow

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Australia

General measures:

18 March: All below are in force are at a Federal Level:

- Increasing the instant asset write off - Increase the instant asset write off threshold from \$30,000 to \$150,000 and expand access to include businesses with aggregated annual turnover of less than \$500 million (up from \$50 million) until 30 June 2020.

Introducing a business investment incentive

- Provide a 15-month investment incentive (through to 30 June 2021) in the form of accelerating depreciation deductions. Businesses with a turnover of less than \$500 million will be able to deduct an additional 50 per cent of the asset cost in the year of purchase.

- In addition, the Government will provide cashflow assistance to business:

(a) Eligible small and medium-sized employers will be provided with cash flow assistance of up to \$25,000 (equal to 50% of the amount withheld on salary and wages, but a minimum of \$2000). It will apply to businesses with a turnover of less than \$50 million that employ staff, between 1 January 2020 and 30 June 2020. The payment will be tax free and delivered by the ATO as a credit in the activity statement system from 28 April 2020 upon businesses lodging eligible upcoming activity statements.

(b) Eligible employers can apply for a wage subsidy of 50% of apprentice or trainee wages for up to 9 months from 1 January 2020 to 30 September 2020 (up to a maximum of \$21,000 per eligible apprentice or trainee). Where a small business is not able to retain an apprentice, the subsidy will be available to a new employer that employs that apprentice.

(c) Deferring by up to four months the payment date of amounts due through the business activity statement (including PAYG instalments), income tax assessments, fringe benefits tax assessments and excise.

(d) Allow businesses on a quarterly reporting cycle to opt into monthly GST reporting in order to get quicker access to GST refunds they may be entitled to

(e) Allowing businesses to vary Pay As You Go (PAYG) instalment amounts to zero for the 31 March 2020 quarter. Businesses that vary their PAYG instalment to zero can also claim a refund for any instalments made for the September 2019 and December 2019 quarters

(f) Remitting any interest and penalties, incurred on or after 23 January 2020, that have been applied to tax liabilities

(g) Working with affected businesses to help them pay their existing and ongoing tax liabilities by allowing them to enter into low interest payment plans.

Corporate income tax measures:

22 March:

- (proposed - Federal): Increase the instant asset write off threshold from AUD30,000 to AUD150,000 and expand access to include businesses with aggregated annual turnover of less than AUD500 million until 30 June 2020.

- (proposed - Federal): Provide a 15-month investment incentive (through to 30 June 2021) in the form of accelerating depreciation deductions. Businesses with a turnover of less than

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

\$500 million will be able to deduct an additional 50 per cent of the asset cost in the year of purchase, with the remainder deducted over the effective life of the asset.

Indirect tax measures (VAT and Custom):

20 March:

Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

22 March:

- Small business employing fewer than 20 full-time employees can apply for a wage subsidy of 50% of apprentice or trainee wages for up to 9 months from 1 January 2020 to 30 September 2020 (up to a maximum of AUD21,000 per eligible apprentice or trainee). Where a small business is not able to retain an apprentice, the subsidy will be available to a new employer that employs that apprentice. (proposed - Federal)
- Eligible small and medium-sized employers and not-for-profit employers will be provided with cash flow assistance of between AUD20,000 and AUD100,000. It will apply to businesses and NFPs with a turnover of less than \$50 million that employ staff. The payment will be tax free and delivered by the ATO as credits in the activity statement system from 28 April 2020 upon businesses lodging eligible upcoming activity statements. (proposed - Federal)
- No specific individual tax measures announced, however, affected individuals may be able to withdraw up to AUD20,000 from their superannuation tax free if they meet certain eligibility criteria (proposed - Federal)

Other taxes (local taxes, procedures):

22 March:

The following measures have been announced at the State level (all of which are proposed):

Queensland

- All businesses affected by COVID-19 may be eligible for a relief package to defer payroll tax liabilities until 31 July 2020. Returns must continue to be lodged during this period, however payment of liabilities will be deferred. Applications must be made to the QLD OSR.
- \$500m loan facility - loans up to \$250,000 interest-free for the first 12 months
- \$30m extension to agricultural loan scheme

Western Australia

- Payroll tax paying businesses with a payroll between \$1m to \$4m will receive a one-off grant of \$17,500 to assist them to manage the impacts of COVID-19. Grants will be automatically paid by cheque, and are expected to start being distributed from July
- \$1m payroll tax threshold brought forward by six months to 1 July 2020
- Businesses impacted by COVID-19 can apply to defer payroll tax payments until 21 July 2020. Deferral is available to employers that pay up to \$7.5m in taxable wages.
- Freeze on household fees and charges until at least July 1, 2021 - including electricity, water, motor vehicle charges, emergency services levy and public transport fares

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Energy Assistance Payment doubled to \$600 to support vulnerable Western Australians, including pensioners.

South Australia

- Range of measures – from major road and hospital upgrades to significant tourism infrastructure and increased funding for the state's Economic and Business Growth Fund to support industry sectors

New South Wales

- Waiver of payroll tax for businesses with payrolls of up to \$10m for three months (the rest of 2019-20).
- Bring forward the next round of payroll tax cuts by raising the threshold limit to \$1 million in 2020-21
- Waive a range of fees and charges for small businesses including bars, cafes, restaurants and tradies

Tasmania

- Interest free loans to businesses in the hospitality, tourism, seafood and exports sectors - available to small businesses with a turnover of less than \$5m for the purpose of purchasing equipment or restructuring business operations and will be interest free for a period of up to three years.
- Waiver of payroll tax for the last four months of this financial year for hospitality, tourism and seafood industry businesses.
- For small to medium businesses with an annual payroll of up to \$5m in Australian wages can apply, based on the immediate impact of the virus on their businesses, to have their payroll tax payments waived for the three months from 31 March to June 2020.
- Introduce a youth employment payroll tax rebate scheme for young people from 1 April 2020.
- One-off \$5,000 grants for businesses that hire an apprentice or trainee, complementing the Federal Government's apprenticeship package.
- One-off emergency relief payments of \$250 for individuals and up to \$1000 for families who are required to self-isolate by public health as a result of coronavirus.

Victoria

- Full payroll tax refunds for the 2019-20 financial year to small and medium-sized businesses with payroll of less than \$3 million.
- Defer any payroll tax for the first three months of the 2020/21 financial year until 1 January 2021 for small and medium-sized businesses with payroll of less than \$3 million.
- Commercial tenants in government buildings can apply for rent relief.
- 2020 land tax payments will be deferred for eligible small businesses.
- Support for the hospitality sector by waiving liquor licensing fees for 2020 for affected venues and small businesses.

ACT

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- A rebate on the fixed charge for 2019-20 on commercial rates for properties with an AUV below \$2 million will be provided
 - Six month waiver on payroll tax for hospitality, creative arts and entertainment industries from April to September 2020
 - Waiving of fees for food business registration and liquor licencing fees (excluding off-license) and outdoor dining fees
- \$750 rebate for small business owners to help with power bills.
- Interest free deferrals of payroll tax for the 2020-21 year until 1 July 2022 for all businesses up to a payroll threshold of \$10 million.
 - Rental support of \$250 for all public housing tenants in the coming months, as well as a one-off rebate for residential utility concession holders of \$200 to help with power bills.

Northern Territory

- Freezing Government Fees and Charges and Electricity Prices: All Government fees and charges – including electricity, water and car registration will be frozen (no increase due to indexation) until 1 July 2021. Electricity prices for small and medium businesses (those paying regulated tariffs) will be frozen from 1 July 2020 (no increase due to indexation) until 1 July 2021.
- \$20 million Business Improvement Scheme: This is aimed at helping businesses get customers back into premises by undertaking improvements to a Territory business. All eligible businesses will receive \$10,000. If the recipient also wants to put in their own \$10,000, they will then get an additional \$10,000 from the Government.
- \$5 million Immediate Works Grants Package: This package reintroduces the Immediate Works Grant for incorporated not-for-profit and community organisations – including clubs - to undertake repairs, renovations and upgrades to their premises/facilities. Applicants can apply for grants of up to \$50,000, which will then be matched dollar-for-dollar if the organisation also puts in their own \$50,000. Up to \$100,000 on a dollar-for-dollar matching basis for amounts above \$50,000.
- \$30 million Home Improvement Scheme: \$6000 grant for Territory homeowners and landlords who also contribute \$2000, and a \$4000 grant with a \$1000 contribution.

Tax payments:

22 March:

No blanket deferrals announced for Federal taxes. Taxpayers can approach the ATO for relief from Federal taxes on a case-by-case basis, including the following announced options:

- Deferring by up to four months the payment date of amounts due through the business activity statement (including PAYG instalments), income tax assessments, fringe benefits tax assessments and excise
- Allow businesses on a quarterly reporting cycle to opt into monthly GST reporting in order to get quicker access to GST refunds they may be entitled to

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Allowing businesses to vary Pay As You Go (PAYG) instalment amounts to zero for the March 2020 quarter. Businesses that vary their PAYG instalment to zero can also claim a refund for any instalments made for the September 2019 and December 2019 quarters
- Requesting a withdrawal of PAYG instalment notices (with top-up tax paid after year end)
- Remitting any interest and penalties, incurred on or after 23 January 2020, that have been applied to tax liabilities
- Working with affected businesses to help them pay their existing and ongoing tax liabilities by allowing them to enter into low interest payment plans.

Some tax payment amnesties and waivers have been announced at the State level for payroll tax and land tax. See above under "other measures".

Tax reporting:

18 March:

Nothing available yet but we expect the ATO to be more lenient with extension requests around tax returns given the circumstances.

Webinars for clients:

Reference:

LINK: <https://sites.google.com/pwc.com/thetogethereffect/solving-important-problems/novel-coronavirus-covid-19>;
<https://www.pwc.com/au/important-problems/covid-19.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Austria

General measures:

18 March:

- Extension of filing deadline for annual tax returns (still under discussion/ intention) and monthly VAT returns
- Deferral or suspension of tax audits
- Reduction of advance payments for income tax or corporate income tax for 2020 to the extent of the expected reduction in the tax base (possibly to EUR 0.00 if there is a liquidity problem)
- Interest is not to be assessed if an additional income tax or corporate income tax claim arises in the course of the assessment 2020 due to the reduction of advance payments
- Deferral or instalment applications must be approved
- Late payment surcharges can be reduced or not assessed upon request

The impact from COVID 19 needs to be demonstrated.

Corporate income tax measures:

18 March:

See General measures column

Indirect tax measures (VAT and Custom):

18 March:

Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

18 March:

Regulations regarding subsidized short time with an easier process are currently drafted and will be in place shortly. <https://blog.pwclegal.at/>

Other taxes (local taxes, procedures):

18 March:

See General measures column

Tax payments:

18 March:

See General measures column

Tax reporting:

18 March:

See General measures column

Webinars for clients:

18 March:

Webcast series:

Based on information received from countries as of 24/03/2020 04 AM GMT

page 13/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

<https://aktuell.pwc.at/eventview/?p=z3e2363dbef473276da45b02f79b734513b14aba00ed2317b175787265d21587c>

Reference:

<https://www.pwc.at/de/dienstleistungen/unternehmensberatung/unternehmensberatung-und-risikomanagement/forensic-services/covid19-reaktion-auf-die-wirtschaftlichen-auswirkungen.html>
<https://www.pwc.at/de/newsletter/austrian-tax-news/2020/atn-special-issue-covid-1.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Azerbaijan

General measures:

18 March:

- At the moment the focus is on how to support trade (retail and wholesale), restaurants and transport sector, as the most affected businesses. It is not yet clear what kind of relief and support will be given to these sectors. We are expecting that within one week the drafting process will complete.

Corporate income tax measures:

18 March:

- No information

Indirect tax measures (VAT and Custom):

18 March:

- No information

Individual taxes and labour:

18 March:

- No information

Other taxes (local taxes, procedures):

18 March:

- No information

Tax payments:

18 March:

- Current proposal is to defer payments and eliminate penalties for late payments.

Tax reporting:

18 March:

- Current proposal is to extend deadlines for tax reports

Webinars for clients:

Reference:

18 March: in progress

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Bahrain

General measures:

22 March:

The Bahrain Government has announced various measures to support the local economy. From a tax perspective, these measures include a three month exemption from municipal fees and tourism levies starting April 2020.

Corporate income tax measures:

22 March: Not applicable / No announcement

Indirect tax measures (VAT and Custom):

22 March: Not applicable / No announcement

Individual taxes and labour:

22 March: Not applicable / No announcement

Other taxes (local taxes, procedures):

22 March: Not applicable / No announcement

Tax payments:

22 March: Not applicable / No announcement

Tax reporting:

22 March: Not applicable / No announcement

Webinars for clients:

Reference:

LINK: <https://www.pwc.com/m1/en/publications/covid-19.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Bangladesh

General measures:

19 March: None as of now

Corporate income tax measures:

19 March: None as of now)

Indirect tax measures (VAT and Custom):

19 March: None as of now

Individual taxes and labour:

19 March: None as of now

Other taxes (local taxes, procedures):

19 March: None as of now

Tax payments:

19 March: None as of now

Tax reporting:

19 March: None as of now

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Belarus

General measures:

None

Corporate income tax measures:

None

Indirect tax measures (VAT and Custom):

None

Individual taxes and labour:

None

Other taxes (local taxes, procedures):

None

Tax payments:

None

Tax reporting:

None

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Belgium

General measures:

13 March - The Belgian government will offer fiscal relief to companies that can prove that they have payment difficulties as a result of the corona crisis are also exempt from the usual fines and default interest. There are some conditions attached and a company must submit an application as soon as payment problems arise and it must demonstrate that a fall in turnover or the cancellation of orders and reservations is the direct result of corona or a chain reaction of problems at partner companies.

18 March 2020: Additional measures have been taken on 18.03.2020 such as postponement of filing deadline for VAT returns, for certain corporate income tax, legal entities income tax and corporate income tax / non-resident tax returns and deferred payments for VAT, professional withholding taxes, corporate income taxes and personal income taxes.

Corporate income tax measures:

13 March: The Belgian government will offer fiscal relief to companies that can prove that they have payment difficulties as a result of the corona crisis. Such companies are given the option to spread their professional withholding tax payments and the payments of corporate income taxes.

18 March: Waiver of interests for late payments and discount on fines for non-payment can also be requested. One request can be filed per debt as from the moment a request for payment or an assessment notice has been received. The form can be found on the website of the Belgian tax authorities and should be filed via e-mail or via regular mail to the competent tax office prior to 30 June 2020. On 18 March 2020, additional measures have been introduced : postponement of the filing deadline to 30 April 2020 for corporate income tax, legal entities income tax and corporate income tax / non-resident tax returns that must normally be filed by 16 March 2020, automatic deferred payments for VAT and professional withholding tax (additional delay of 2 months) and for the payment of the corporate income tax, the normal period will also be automatically extended by two additional months. This measure applies for tax settlements related to financial year 2019, established as from 12 March 2020.

Indirect tax measures (VAT and Custom):

20 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Additional measures have been introduced on 18 March 2020 : postponement of the filing deadline for the monthly and quarterly VAT returns, for the intra-community listing and the annual VAT sales listing and automatic deferred payments for VAT (additional delay of 2 months).

Individual taxes and labour:

19 March: It was decided that as from Saturday 14 March, the presence of a worker at his home in particular to carry out telework, will not be taken into account in the calculation of the 24-days in a calendar year for which tax residents of Belgium, who (under normal circumstances) work in Luxembourg, can work outside the territory of Luxembourg without attributing taxation power to Belgium.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Similarly, the Belgian and French authorities considered that the current situation related to the coronavirus meets all characteristics of a force majeure situation. Therefore, it was decided that as of Saturday 14 March 2020, the presence of a French frontier worker at his place of residence (in particular for teleworking in there) will not be taken into account for the calculation of the 30-days period by reference to which tax residents of France who usually work in Belgium can work outside Belgium.

See: <https://news.pwc.be/coronavirus-impact-on-international-workforce-update-for-luxembourg-and-france/>

18 March - Payment by installments for wage withholding taxes, VAT, personal income tax Companies, regardless of the performed activities and/or sector, which can prove that they are facing difficulties directly resulting from the coronavirus spread (to be demonstrated and subject to additional conditions), can request for payment arrangements for wage withholding taxes, VAT, personal income tax, corporate income tax and income tax on legal entities. The request for such arrangements should be motivated and formally filed prior to 30 June 2020 and the payment arrangements in question are: payment by installments; exemption of late payment interest; remission of fines due to non-payment. One request can be filed per debt as from the moment a request for payment or an assessment notice has been received. Although the instruction is not clear regarding spontaneously payable taxes, such as VAT and wage withholding taxes, we suggest filing a request for those payments as well. The form can be found on the website of the Belgian tax authorities and should be filed via e-mail or via regular mail to the competent tax office. For individuals self-employed the following measures have been taken : reduction of the income tax prepayments if, due to the economic consequences of the current pandemic, the individual's taxable income will decrease (to this end, he must file a reasoned request with his social insurance fund), deferral or exemption from payment social security contributions and, under certain conditions, they can be entitled to transitional rights which include a replacement income.

Other taxes (local taxes, procedures):

18 March - Property tax assessments for companies will be issued at a later date to prevent companies from running into liquidity problems. In concrete terms, the property tax assessments will be issued for companies from September onwards.

Tax payments:

For VAT and professional withholding tax payments, companies will benefit from a period that will be extended by two months. Payments done within this period will be exempt from interest and fines.

Tax reporting:

Postponement of the filing deadline of monthly and quarterly VAT returns and postponement of the filing deadline to 30 April 2020 for corporate income tax, legal entities income tax and corporate income tax / non-resident tax returns that must normally be filed by 16 March 2020.

Webinars for clients:

Reference:

LINK: <https://news.pwc.be/advance-tax-payments-and-recently-announced-measures-from-the-belgian-government/>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Bolivia

General measures:

18 March: None yet except for custom duties

Corporate income tax measures:

18 March: None yet

Indirect tax measures (VAT and Custom):

18 March: Exemption of customs duties to 0% for the importation of medicines, medical devices, equipment and fever detectors, either acquired or donated, related with the COVID-19. This exemption has been enacted through Supreme Decree 4192.

Individual taxes and labour:

18 March: None yet

Other taxes (local taxes, procedures):

18 March: None yet

Tax payments:

18 March: There is an intention to modify the current Bolivian Tax Code as regards to the statute of limitation period (a reduction from 8 to 4 years) and to set up a tax amnesty program whereby taxpayers can regularise unpaid taxes up to mid May 2020, with the benefit of a lower interest rate and a waiver for penalties/restatement by inflation of unpaid taxes.

Tax reporting:

18 March: None yet

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Bosnia and Herzegovina

General measures:

19 March: Legislation in force.

Corporate income tax measures:

19 March: Legislation in force.

Indirect tax measures (VAT and Custom):

19 March: No measures so far.

Individual taxes and labour:

19 March: No measures so far.

Other taxes (local taxes, procedures):

19 March: No measures so far.

Tax payments:

19 March: Intention

Tax reporting:

19 March: Intention

Webinars for clients:

Reference:

link 1: <http://www.pufbih.ba/v1/novosti/1752/rok-za-podnoenje-poreznih-prijava-se-produava-do-15042020-godine>; link 2: https://www.glassrpske.com/cir/novosti/vijesti_dana/vlada-srpske-sacinila-mjere-za-pomoc-privredi/309192

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Brazil

General measures:

23 March: To be followed

19 March: A reduction in social charges relative to government supported professional and social policies agencies Sesi, Senai, Incra etc. -- locally named the "S" System (legislation)

18 March: Several Federal Judicial Courts have decided to extend their ordinary procedural terms (e.g. for responses, appeals etc.)

Corporate income tax measures:

23 March: To be followed

Indirect tax measures (VAT and Custom):

23 March: Delivery of the goods to the importer before the conclusion of customs clearance, upon request to the authority responsible for the dispatch, for importers certified as Authorized Economic Operator (AEO) in the AEO modality - Level 2 Compliance.

Legislation: IN SRF nº 680/2006, art. 47, IX.

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

19 March: A reduction of import duties on medical items.

Individual taxes and labour:

23 March: to be followed

19 March:

- Anticipation of public pensions relative to 13th salaries (legislation)
- Suspension of severance fund contribution (intention).

Other taxes (local taxes, procedures):

23 March: The Ministry of Economy authorized the General Attorney of Finance (PGFN) to suspend for 90 days the following deadlines: (i) For taxpayers to present their defenses on administrative proceedings in tax assessments; (ii) For starting new charges against taxpayers; (iii) For submitting outstanding debt to debt protest before third parties; and (iv) For expelling taxpayers of installments programs of debts, due to delay of payments of installments. Acts such as the automatic electronic issuance of billing notice and intimation for payment of taxes, notification of the launching of the individual's tax and the exclusion of installment taxpayers for default of installments, among others, are suspended until May 2020. The face-to-face service in the units will be restricted until May 29, and will be carried out by means of mandatory prior appointment, to attend only certain services (Portaria RFB 543/2020).

19 March: Expansion of social income distribution benefit Bolsa Família (intention).

Tax payments:

23 March: Extension of the due date for payment of SIMPLES NACIONAL (tax special regime for small business) for 06 (six) months regarding the period of March, April and May 2020 (Resolução 152 Comitê Gestor).

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax reporting:

23 March: to be followed

Webinars for clients:

23 March: To be followed

March 19: https://event.webcasts.com/starthere.jsp?ei=1287706&tp_key=3312d40268

Reference:

LINK:

<https://www.pwc.com.br/pt/estudos/servicos/consultoria-negocios/2020/covid-19.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Bulgaria

General measures:

23 March: Tax-related measures envisaged as per the Law on measures during state of emergency (to be promulgated)

20 March: Bill on emergency, tax-related measures for adoption by the National Assembly, 20 March

Corporate income tax measures:

23 March: Extension of deadlines for payment and reporting of Annual corporate income tax and one-off taxes on social and representative expenses to 30 June 2020 (up to now the deadline was 31 March 2020); Advance CIT amount to be declared by 15 April 2020 and paid based on tax profit forecast for 2020 (Law on measures during state of emergency - to be promulgated)

20 March: New powers of the Customs Agency to donate confiscated health-protecting goods. The Customs Agency is entrusted with the power to donate confiscated goods if they can be of use in the preservation of the public health to the hospitals, the Red Cross, kindergarten or schools (Bill on emergency, tax-related measures for adoption by the National Assembly, 20 March)

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (LINK: <https://globalvatonline.pwc.com/covid-19-summary>)

20 March: New powers of the Customs Agency to donate confiscated health-protecting goods. The Customs Agency is entrusted with the power to donate confiscated goods if they can be of use in the preservation of the public health to the hospitals, the Red Cross, kindergarten or schools (Bill on emergency, tax-related measures for adoption by the National Assembly, 20 March)

Individual taxes and labour:

23 March:

Mandatory paid leave - during the state of emergency employers will be allowed to release their employees in up to half of their paid leave without the consent of the employee; Enterprises with terminated work by order of government authority during the state of emergency will be provided with possibility of compensation through the National Social Security Institute, which will be able to pay 60 percent of the salaries of employees for up to three months during the period; Extension of deadlines for payment and reporting of Annual personal income tax due by individuals-sole traders to 30 June 2020 (up to now the deadline was 30 April 2020), Law on measures during state of emergency - to be promulgated

20 March: Amendments to the Social Security Code to provide possibility of exercising social security rights and guarantee the right to citizens' cash benefits, benefits and pensions; Mandatory paid leave - during the state of emergency employers will be allowed to release their employees in up to half of their paid leave without the consent of the employee (Bill on emergency, tax-related measures, 20 March)

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Other taxes (local taxes, procedures):

23 March: Extension of deadline for receiving 5% discount for prepayment of annual local real estate and vehicle tax to 30 June 2020.

19 March: Suspension of time limits in civil, administrative and enforcement proceedings; suspension of distraint of bank accounts of individuals, distraint of salaries and pensions (Bill on suspension of proceedings during emergency state)

Tax payments:

23 March: Extension of deadline for CIT payment for 2019; Extension of deadlines for payment of Annual personal income tax due by individuals-sole traders, Law on measures during state of emergency - to be promulgated.

20 March: Extension of deadlines for CIT and PIT payments for 2019 (Bill on emergency, tax-related measures, for adoption by the National Assembly, 20 March)

19 March: Changes to advance CIT amount and relief from default interest on underpayment; Companies, subject to advance CIT installments, should pay advance CIT during the first half of 2020 based on 50% of their 2018 taxable profits; No default interest will apply for underpayment of advance CIT for the period 16 July - 31 December 2020 (Bill on tax-related measures introduced to the National Assembly, 18 March)

Tax reporting:

23 March:

Extension of deadlines for publishing annual financial statements. Bulgarian enterprises are granted an extension of the deadline publishing annual financial statements for 2019 to 30 September 2020 (up to now 30 June 2020); Dormant enterprises should file their declaration for lack of economic activities by 30 June (up to now the deadline was 31 March 2020), Law on measures during state of emergency - to be promulgated.

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Canada

General measures:

19 March:

- Extending the income tax return filing due dates, and taxes payable deadlines for individuals and certain trusts
- Deferring for all taxpayers, until after August 31, 2020, the payment deadline for most income tax amounts that become owing after March 17, 2020, and before September 2020
- Reducing the required minimum withdrawals from Registered Retirement Income Funds by 25% for 2020
- Providing various income supports for workers and parents, such as relaxing rules to qualify for Employment Insurance (EI) and introducing an Emergency Care Benefit and Emergency Support Benefit
- In addition, on March 17, 2020, Québec announced similar extensions to various individual, trust and business tax filing and payment deadlines.

The measures above are not yet passed in legislation.

<https://www.canada.ca/en/departement-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html>

Corporate income tax measures:

20 March:

- The CRA will allow all businesses to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after today and before September 2020. This relief would apply to tax balances due, as well as instalments. No interest or penalties will accumulate on these amounts during this period. (Please note that for now it does not seem to apply to remittances of GST/HST or payroll remittances.)
- The CRA will recognize electronic signatures as having met the signature requirements of the Income Tax Act, as a temporary administrative measure. This provision applies to authorization forms T183 or T183CORP, which are forms that are signed in person by millions of Canadians every year to authorize tax preparers to file taxes.
- The CRA will not contact any small or medium (SME) businesses to initiate any post assessment GST/HST or Income Tax audits for the next four weeks. For the vast majority of businesses, the Canada Revenue Agency will temporarily suspend audit interaction with taxpayers and representatives.

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

18 March:

- Goods and Services Tax credit (GSTC - federal VAT) the Government is proposing to provide a one-time special payment by early May 2020 that will double the maximum annual GSTC payment amounts for the 2019-20 benefit year. The average boost to income : \$400 for single individuals and \$600 for couples.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Individual taxes and labour:

20 March:

Intention but is adopted by the Canadian tax authorities and Canadian government will pass into legislation/enforcement which is expected to be passed in the coming week. Individual tax return filing deadlines: the Canada Revenue Agency will defer the filing due date for the 2019 tax returns of individuals, including certain trusts. For individuals (other than trusts), the return filing due date will be deferred until June 1, 2020. For trusts having a taxation year ending on December 31, 2019, the return filing due date will be deferred until May 1, 2020. The Canada Revenue Agency will allow all taxpayers to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after today and before September 2020. This relief would apply to tax balances due, as well as instalments. No interest or penalties will accumulate on these amounts during this period.

19 March: - The government is proposing to provide eligible small employers a temporary wage subsidy for a period of three months. The subsidy will be equal to 10% of remuneration paid during that period, up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer. (legislation not yet enacted) - Relaxation of requirements to qualify for Employment Insurance (EI): includes waiving the one-week waiting period to claim the benefit. There will also be care benefits for workers who have to work reduced hours or whose employer is forced to close. - Emergency Care Benefit: this is a \$900 bi-weekly payment for up to 15 weeks for workers who are quarantined or sick with COVID-19 but do not qualify for EI, or who are taking care of family who are sick. It is also provided to people who cannot work due to closures. The benefit will be administered by the CRA on-line.

Other taxes (local taxes, procedures):

19 March:

- For the vast majority of businesses, the Canada Revenue Agency will temporarily suspend audit interaction with taxpayers and representatives.
- The Canada Revenue Agency will recognize electronic signatures as having met the signature requirements of the Income Tax Act, as a temporary administrative measure.
- This provision applies to authorization forms T183 or T183CORP, which are forms that are signed in person by millions of Canadians every year to authorize tax preparers to file taxes.

Tax payments:

20 March:

- Intention to be adopted immediately

Company tax payments: the Canada Revenue Agency (CRA) will allow all businesses to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after today and before September 2020. This relief would apply to tax balances due, as well as instalments. No interest or penalties will accumulate on these amounts during this period. Please note that for now it does not seem to apply to remittances of GST/HST or payroll remittances

19 March:

- The Canada Revenue Agency will allow all taxpayers to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after today and before

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

September 2020. This relief would apply to tax balances due, as well as instalments. No interest or penalties will accumulate on these amounts during this period.

Tax reporting:

20 March:

- Corporate tax filings (CIT) - No extensions of filing deadlines have been granted in these measures.

19 March:

- Individual tax return filing deadlines: the Canada Revenue Agency will defer the filing due date for the 2019 tax returns of individuals, including certain trusts. For individuals (other than trusts), the return filing due date will be deferred until June 1, 2020. For trusts having a taxation year ending on December 31, 2019, the return filing due date will be deferred until May 1, 2020.

Webinars for clients:

Reference:

LINK: <https://www.pwc.com/ca/en.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: China

General measures:

18 March:

- Comprehensive measures issued by various government authorities including tax measures, local incentives, social security reduction, HR support, financial loan or interest support, technology support, etc. provided by governments. The main policies from the State Taxation Administration (STA) as of 11 March are:

- All the tax authorities should make full use of the taxation function to help win the outbreak of Coronavirus prevention and control, including but not limited to the following tax measures:

- 1) Conscientiously implement preferential tax policies to help prevent and control epidemics and increase the capacity of enterprises production;
- 2) Further expand the "non-contact" tax services and tax filing and payment to effectively reduce the risk of epidemic transmission;
- 3) Vigorously optimize the on-site tax services to create a safe, efficient and convenient environment of tax services;
- 4) Actively adjust tax management measures to help enterprises affected by the epidemic.

Corporate income tax measures:

18 March:

- Fixed assets: relevant equipment newly purchased by manufacturers of key materials for epidemic prevention and control to expand production capacity can deduct the purchase as current costs and expenses on a one-off basis for pre-corporate income tax deduction.

- NOL: For losses incurred by enterprises in difficult industries seriously affected by the epidemic in 2020, the maximum carry-forward period may be extended from five years to eight years.

- Donation: Where enterprises or individuals donate cash or articles to cope with the epidemic situation caused by pneumonia infected with the new-type coronavirus through non-profit social organizations, the people's governments at or above the county level and their departments or other state organs, such donations are allowed to be fully deducted from taxable income.

- Donation: Where enterprises and individuals directly donate articles to hospitals undertaking epidemic prevention tasks to cope with the epidemic situation caused by novel coronavirus infected pneumonia, such donations are allowed to be fully deducted from taxable income.

Indirect tax measures (VAT and Custom):

18 March:

- Manufacturers of key materials for epidemic prevention and control may apply to the competent tax authority for a full refund of the incremental overpaid value added tax ("VAT").

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Taxpayers are exempt from VAT on their income from transporting key materials for the epidemic prevention and control.
- Income derived by taxpayers from the provision of public transportation services and living services, as well as express delivery services involving residents' necessities, shall be exempted from VAT.
- During the period from March 1, 2020 to May 31, 2020,
 - i. for taxable sales, income of small-scale VAT taxpayers in Hubei Province to which a levy rate of 3% is applicable is exempted from VAT, and the pre-payment VAT on pre-payment VAT items subject to a pre-levy rate of 3% is suspended.
 - ii. except for those in Hubei Province, small-scale VAT payers in other provinces, autonomous regions and centrally-administered municipalities may pay VAT at the reduced levy rate of 1% for their taxable sales revenue subject to a levy rate of 3%; they may also prepay VAT at the reduced pre-levy rate of 1% for their pre-payment VAT items subject to a pre-levy rate of 3%.
- Where entities and individual businesses donate goods self-produced, processed on a commission basis or purchased to public welfare social organizations, directly or through the people's governments at the county level or above and the departments thereof as well as other state organs or directly, to hospitals undertaking epidemic prevention and control tasks to cope with the epidemic situation caused by novel coronavirus infected pneumonia, the VAT, consumption tax, urban maintenance and construction tax, education surcharge and local education surcharge shall be exempted.
- Imported materials donated for epidemic prevention are exempted from Import Customs Duty, import VAT and Consumption Tax.
- Materials imported by the competent health department directly used for epidemic prevention are exempted from Import Customs Duty.

Individual taxes and labour:

18 March:

- Where enterprises or individuals donate cash or articles to cope with the epidemic situation caused by pneumonia infected with the new-type coronavirus through non-profit social organizations, the people's governments at or above the county level and their departments or other state organs, such donations are allowed to be fully deducted from taxable income.
- Where enterprises and individuals directly donate articles to hospitals undertaking epidemic prevention tasks to cope with the epidemic situation caused by novel coronavirus infected pneumonia, such donations are allowed to be fully deducted from taxable income.
- The temporary subsidies and bonuses obtained by medical staff and epidemic prevention workers participating in epidemic prevention and control according to the government specified standards are exempt from individual income tax.
- Drugs, medical supplies, protective equipment and so on (not including cash) distributed by entities to individuals to prevent novel coronavirus infection will not be included in the income from wages and salaries and will be exempted from individual income tax.
- During the period from 1 March 2020 to 31 May 2020, individually-owned businesses, sole proprietorship enterprises and partnership enterprises in Hubei Province shall, at the time of

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

issuance of VAT invoices for freight transport services, be temporarily exempted from pre-levying of individual income tax; the aforesaid taxpayers in other regions shall be subject to pre-levying of individual income tax based on 0.5% of the invoice amount issued on their behalf.

PwC Director - Lizhen Hong (Jessica)

Other taxes (local taxes, procedures):

18 March:

- With effect from February 2020, all provinces, autonomous regions, centrally-administered municipalities may, based on the epidemic impact and the fund threshold, exempt premium social security contributions by medium, small and micro enterprises for the three social security items, the exemption period shall not exceed five months; and may halve the premium contribution for the three social security items by other social security participating organizations (excluding State agencies and institutions) such as large enterprises, the reduction period shall not exceed three months.
- With effect from February 2020, Hubei Province may exempt premium contribution for the three social security items by all types of social security participating organizations (excluding State agencies and institutions), the reduction period shall not exceed five months.
- Enterprises which encounter serious difficulties in their production and business operation due to the epidemic may apply for deferred contribution of social security premiums, the deferred period shall in principle not exceed six months, and late payment fine shall be waived for the deferred period.

Tax payments:

18 March:

- For taxpayers on a monthly filing basis, except Hubei province, the statutory deadline for filing February 2020 tax returns will be extended to February 28, 2020.
- Taxpayers affected by the epidemic situation who are still unable to process tax returns or deferred returns on February 28, can promptly explain the reasons in writing to the tax authorities in a timely manner and making up the deferred declaration procedures and handling tax declaration at the same time. The tax authorities shall not impose late payment of taxes, administrative penalties, adjust tax credit evaluations, and shall not recognize them as abnormal taxpayers.
- For taxpayers on a monthly filing basis, the tax filing deadline for March 2020 will be extended nationwide from March 16 to March 23; for regions that are still in the first-level response to epidemic prevention and control on March 23, the tax filing deadline can be appropriately extended. The deadline shall be determined by the Provincial Taxation Bureau in accordance with the law and the applicable scope and deadline;
- Affected by the epidemic situation, taxpayers who still have difficulty in filing tax returns within the tax declaration period in March 2020 may apply to the tax authorities for extension of declaration in accordance with the law.
- For consolidated customs tax declaration form filed in January 2020, the enterprise can complete the collective electronic payment of taxable payments by February 24.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- The customs tax payment letter from the expiration date of February 3, 2020 to the resumption date determined and announced by the people's governments of provinces, autonomous regions and municipalities may be postponed to 15 days after the date of resumption of work.
- If the people's governments of provinces, autonomous regions and municipalities determined and announced the date of resumption of work, the starting date of levy shall be postponed to the date of resumption of work for the delayed payment of related imported goods.

Tax reporting:

18 March:

- See tax reporting deadlines in the relevant section
- The STA has requested local tax authorities to actively expand the "non-contact" online tax service (e.g. submit electronic reporting documents through online tax service system) to avoid taxpayers physically going to the tax office for tax services.

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Colombia

General measures:

19 March:

- The Colombian government has only established measures to defer deadline for submitting tax returns exclusively for companies engaged in tourism and artistic activities

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

19 March:

- Customs duties were lifted for goods related to prevent the spread of the virus.

Individual taxes and labour:

Other taxes (local taxes, procedures):

19 March:

- The Colombian Tax Office suspended the administrative procedures.

Tax payments:

19 March:

- Tax payments/penalties amnesty measures were not implemented.

Tax reporting:

19 March:

- The Colombian government has only established measures to defer deadline for submitting tax returns exclusively for companies engaged in tourism and artistic activities.

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Costa Rica

General measures:

23 March: Bill currently in discussion with certain tax measures ("Proyecto de Alivia Fiscal ante el Covid 19")

Corporate income tax measures:

23 March: Bill currently in discussion ("Proyecto de Alivia Fiscal ante el Covid 19"):

- Elimination of the partial payments of the corporate income that should be made in April, May and June 2020

Indirect tax measures (VAT and Custom):

23 March: Bill currently in discussion ("Proyecto de Alivia Fiscal ante el Covid 19"):

- VAT returns correspondent to March, April and May, to be filed on April, May and June, should be filed although the VAT liability can be postponed to December 31, 2020.
- The same would be applicable for the Selective Consumer Tax (Impuesto Selectivo al Consumo) or Custom Duties on certain products provided that the taxpayers are registered in the Registro Unico Tributario
- VAT exemption on rentals used for commercial purposes for April, May and June 2020 provided that both parties (landlord and tenant) are registered in the Registro Unico Tributario

Individual taxes and labour:

23 March: Not yet

Other taxes (local taxes, procedures):

23 March: Not yet

Tax payments:

23 March: See comments regarding CIT and ITX

Tax reporting:

23 March: See comments regarding CIT and ITX

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Croatia

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

20 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

Other taxes (local taxes, procedures):

19 March: For counties, municipalities, cities, the Croatian Health Insurance Fund and Croatian Institute for Pension Insurance should be introduced interest free loans to bridge the gap resulting from the measures allowing postponement of paying tax.

Tax payments:

19 March: Among others the measures include postponement of payment of taxes, social contributions and other duties and levies. The postponement is currently envisaged for a period of up to 3 months with possible prolongation on additional 3 months. After that it should be possible to pay the duties in interest free instalments. Any subsidy received by the businesses from the State is exempt from income tax.

Tax reporting:

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Cyprus

General measures:

20 March: not applicable

Corporate income tax measures:

20 March: Enforced: Extension of the deadline for the submission of tax returns due by 31.3.2020 by two months to 31.5.2020.

Indirect tax measures (VAT and Custom):

20 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

20 March: 1. Extension of deadline for submission of an objection for social insurance

Self employed individuals are granted a one month extension to submit an objection in relation to their actual amount of insurable earnings from 31 March to 30 April. An amendment of the Law is required for this measure to become effective.

2. Suspension of increase in the special contribution for General Healthcare System

The increase in special contribution to the General Healthcare System by employees and employers is suspended for two months without an impact on the implementation of the second phase of the General Healthcare System. We understand the suspension will apply for the months of April and May 2020. An amendment of the Law is required for this measure to become effective.

Other taxes (local taxes, procedures):

20 March: not applicable

Tax payments:

20 March: For the duration of the emergency situation, special arrangements will be made for those who are included in the Schedule of Debts for the payment of tax liabilities by instalments.

Tax reporting:

20 March: not applicable

Webinars for clients:

Live webcast on Thursday, 19 March at 13.00 GMT (15.00 Cyprus local time)
https://event.webcasts.com/starthere.jsp?ei=1287706&tp_key=3312d40268

Reference:

LINK: <https://www.pwc.com.cy/en/issues/covid-19.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Czech Republic

General measures:

Corporate income tax measures:

16. March: Ministry of Finance published an official decree that states the deadline for corporate income tax return for year 2019. The deadline is effectively extended until 1. July 2020 instead of usual 1. April 2020. The effective extension is due to full waiver of all sanctions. Subjects can submit their income tax return and pay the tax without any penalties and late payment interests until 1. July 2020. These measures primarily concern legal entities that are not legally obliged to have audited financial statements and whose tax return is not processed and submitted by a tax advisor. For legal entities obliged to audit or using services of a tax advisor for processing and submitting CIT return applies usual deadline which is 1. July 2020.

Source: <https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2020/vlada-schvalila-liberacni-danovy-balicek-37844>

Indirect tax measures (VAT and Custom):

17 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

16 March: Czech Ministry of Finance published an official decree by which the 2019 personal income tax return filing deadline is effectively extended until 1 July 2020 (instead of standard deadline on 1 April 2020). The effective extension will be managed by full waiver of all penalties, including late payment interests, that would normally occur for late filing.

Other taxes (local taxes, procedures):

17 March: - Replacement income will be granted to self-employed individuals whose activity is interrupted for more than a week due to coronavirus. (no quantified impact)

Tax payments:

16 March: - Waiver of late payment of personal and corporate income tax return and default interest until 1 July 2020 at the latest. income tax and pay the tax without any sanction no later than 3 months later, without having to prove the reasons related to coronavirus.

- Waiver of late filing penalties

- General waiver of fines for the late submission of a control report of CZK 1,000 incurred between 1 March and 31 July 2020.

- Flat waiver of the administrative fee for filing an application for delay or repayment of the tax; of the amount squeezed, and the application for remission of a fine for failure to submit a control report, for applications submitted by 31 July.

- It is not legally possible to postpone the start of the third and fourth wave of electronic sales records effective from 1 May. However, the Financial and Customs Administration will proceed with maximum tolerance during the inspection activity from 1 May for a period of 3 months and fulfill only an advisory function. (Source:

<https://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2020/vlada-schvalila-liberacni-danovy-balicek-37844>)

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax reporting:

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Denmark

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

18 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

23 March:

- Extended payment period for PAYE Tax, B-income tax and labor market contribution.
- Companies payment deadlines related to PAYE Tax and labor market contributions for April, May and June 2020 are postponed with 4 months. The reporting deadlines are not extended.
- For B-income tax etc. (self-employed businesses), payment of the instalment for April is postponed to June 2020, and payment of the instalment for May is postponed to December 2020.
- Payment of employee taxes move terms:

Small enterprises:

April - deadline 11 May moves to 10 September;

May - deadline 10 June moves to 12 October;

June - deadline 10 July moves to 10 November

Large enterprises:

April - deadline 30 April moves to 31 August

May - deadline 29 May moves to 30 September

June - deadline 30 June moves to 30 October

Other taxes (local taxes, procedures):

Tax payments:

23 March:

- Threshold for repayment from the online tax account is increased.
- Deposits on the online tax account are not charged with negative interest.
- The limit for deposits is increased to DKK 10m for the period 25 March to 30 November 2020.
- Payouts can be made in the period by lowering the threshold.

Tax reporting:

No information

Webinars for clients:

23 March: Webinar on March 19 - DONE. No further webinars scheduled yet.

Reference:

Based on information received from countries as of 24/03/2020 04 AM GMT

page 41/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

<https://www.pwc.dk/da/covid-19.html>

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Dominican Republic

General measures:

17 March: at the moment the Authorities have not taken any measures in regards to tax extensions/ waivers/ or others

Corporate income tax measures:

17 March: at the moment the Authorities have not taken any measures in regards to tax extensions/ waivers/ or others

Indirect tax measures (VAT and Custom):

20 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

17 March: at the moment the Authorities have not taken any measures in regards to tax extensions/ waivers/ or others

Other taxes (local taxes, procedures):

17 March: at the moment the Authorities have not taken any measures in regards to tax extensions/ waivers/ or others

Tax payments:

20 March: - Tax authorities will give the option to extend the payment originally due on March 20, 2020 to be made in 4 installments (the information does not specify but likely to be monthly payments) without interest.

- In case of existing payment agreements, taxpayers can reduce to 50% the remaining installments so duplicating the payment term.

- In case of existing payment agreements with overdue installments, the taxpayers can benefit from payment facilities and penalties waive.

Further measures are expected.

(<https://globalvatonline.pwc.com/covid-19-summary>)

Tax reporting:

17 March: at the moment the Authorities have not taken any measures in regards to tax extensions/ waivers/ or others

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Dubai

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

20 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Ecuador

General measures:

18 March: Is an intention

Corporate income tax measures:

18 March: The income tax payment is due by April, the Government announced an extension of tax payments in several installments.

Indirect tax measures (VAT and Custom):

18 March: Same as CIT

Individual taxes and labour:

18 March: none

Other taxes (local taxes, procedures):

18 March: The Government suspended for two weeks any obligation to file information before the IRS and Tax Courts.

Tax payments:

18 March: see before

Tax reporting:

18 March: none

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Egypt

General measures:

22 March: The Egyptian Government has announced various measures to support the local economy. These include tax related measures such as the postponement of property tax payments and reductions in stamp duty and dividend withholding tax, and non-tax related measures such as the reduction of energy prices.

Corporate income tax measures:

22 March: The Egyptian Government has announced the following measures (subject to the issuance of a law to this effect):

- The exemption from the taxation of capital gains on securities listed on the Egyptian stock exchange (EGX) for Egyptian residents will be extended to 1 January 2022 (originally due to expire 17 May 2020);
- The exemption from the taxation of capital gains on securities listed on the Egyptian stock exchange (EGX) for non-residents will be made permanent; and
- Withholding tax on dividends paid by companies listed on the EGX will be reduced from 10% to 5%.

Indirect tax measures (VAT and Custom):

Individual taxes and labour:

22 March: Citizens filing taxes online will not be charged the subscription fee for the use of the online filing portal.

Other taxes (local taxes, procedures):

22 March: The Egyptian Government has announced the following measures (subject to the issuance of a law to this effect):

- Stamp duty on transactions on the Egyptian stock exchange (EGX) will be reduced from 0.15% to 0.125% for non-residents;
- Stamp duty on EGX transactions will be reduced from 0.15% to 0.05% for Egyptian residents;
- All spot transactions on the EGX will be exempt from stamp duty; and
- Three month extension for the payment of property taxes for companies in the industrial and tourism sector. The property taxes shall become payable in monthly installments over the following six months.

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

LINK: <https://www.pwc.com/m1/en/publications/covid-19.html>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Estonia

General measures:

23 March: Replace: In order to alleviate the financial situation of companies, the Estonian tax authorities suspend the calculation of interests on tax arrears for the period of emergency with retroactive effect as from 1 March to 1 May. Starting May 1st, the tax authorities will also lower the interest rate indefinitely from the current 0.06% per day to 0.03% per day. The tax interest applied on deferred tax payments, in case a taxpayer has applied for payment of tax liabilities in instalments, can be reduced up to 100%. Currently, the maximum possible interest reduction is 50 percent (i.e from 0.06% to 0.03% a day).

The tax authorities encourage taxpayers to apply for payment of tax liabilities in instalments through the e-tax authorities system. Also, the list of companies owing taxes to state will not be public available (which otherwise is public information).

Corporate income tax measures:

20 March: No CIT specific measures planned at this stage.

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

20 March: Compulsory pension fund contributions will likely be paused for an unknown time (not in force yet).

Social tax payments of sole proprietors due for the first quarter of 2020 will be paid up the State (officially announced).

Other taxes (local taxes, procedures):

20 March: Excise duty on fuel could be lowered (has not been officially announced nor enforced yet).

Tax payments:

23 March: Replace: In order to alleviate the financial situation of companies, the Estonian tax authorities suspend the calculation of interests on tax arrears for the period of emergency with retroactive effect as from 1 March to 1 May. Starting May 1st, the tax authorities will also lower the interest rate indefinitely from the current 0.06% per day to 0.03% per day. The tax interest applied on deferred tax payments, in case a taxpayer has applied for payment of tax liabilities in instalments, can be reduced up to 100%. Currently, the maximum possible interest reduction is 50 percent (i.e from 0.06% to 0.03% a day).

The tax authorities encourage taxpayers to apply for payment of tax liabilities in instalments through the e-tax authorities system.

Tax reporting:

20 March: No measures planned, taxpayers are expected to file their tax returns and remit taxes on time, if possible.

Webinars for clients:

Reference:

<https://www.pwclegal.ee/en/covid-19.html>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Finland

General measures:

20 March:

- The Government has agreed on a comprehensive package to safeguard jobs and livelihoods and ease the economic pressure on businesses. According to the Government's estimate, the overall scale of the measures will be approximately EUR 15 billion.
- Companies' financing will be secured through a number of billion-euro measures. New direct payments will also be introduced. The purpose of these measures is to ensure the liquidity of companies during the crisis and to prevent bankruptcies. The measures will be in place in all sectors."

17 March: In general, there have been no changes to tax laws and as such normal filing and payment rules apply. Therefore under the law penalties and interest may continue to apply. Nevertheless based on government and tax authority announcements, certain reliefs may apply.

Corporate income tax measures:

20 March:

- There have been no changes to tax laws and as such normal filing and payment rules apply. As always, extension can be applied for filing of the corporate income tax return. The Finnish Tax Authorities are reminding companies to amend the assessed advance taxes where needed. The authorities are also enhancing the handling.

Indirect tax measures (VAT and Custom):

20 March:

- The Finnish Tax Authorities enhance the handling of refunds related to value added taxes (VAT).

Individual taxes and labour:

20 March: The six-month rule and force majeure (the coronavirus outbreak) <https://www.vero.fi/en/detailed-guidance/kannanotot/82178/the-six-month-rule-and-force-majeure-the-coronavirus-outbreak/> Social security: In case the assignees seconded from Finland to overseas and holding the A1 certificate return to Finland temporarily (over 30 days) or permanently (e.g. because of corona virus epidemic) they are liable to file a notification on their return to Finland with the Finnish Center for Pensons. If they leave Finland again and continue the assignment in overseas they shall apply for the new A1 certificate. The notification liability does not apply to certificates concerning the Finnish social security coverage if the certificate has been granted on the basis of multi state working. Labour legislation: The current situation is that no specific new employment law-related legislation has yet been decided to be implemented because of the Corona-virus. However, the Government has started to negotiate with the national employer and employee trade unions concerning for example cooperation consultation process, temporary layoffs and dismissals.

Other taxes (local taxes, procedures):

No information

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax payments:

20 March:

- As of 25 March 2020, companies can apply for a payment arrangement with relieved terms in case the company faces difficulties with making tax payments on time because of the coronavirus epidemic. The changes in the grounds and terms for payment arrangements will enter into force along with the legislative amendment. These changes will apply to payment arrangements that have been requested between 25 March and 31 August.
- Taxes that are included in a payment arrangement are not sent to the enforcement authorities for recovery. In addition, taxes that are included in a payment arrangement request are not recovered by enforcement authorities and the company's tax debt is not published in the tax debt register or the protest list in these circumstances.
- (PROPOSED): There is a legislative amendment in process to temporarily decrease the interest rate on the taxes included in a payment arrangement from 7% to 4%. The lowered interest rate will only apply to taxes that are included in a payment arrangement and are due after 1 March 2020. No late-filing penalties for late Incomes Register reports will be imposed in 2020 .

Tax reporting:

No information

Webinars for clients:

20 March: Webinar specially for a family business clients to be held on 27 March 2020

Reference:

<https://www.pwc.fi/en/services/tax/tax-news/finnish-tax-authorities-actions-to-support-companies-during-the-covid-19-epidemia.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: France

General measures:

17 March :

- Deferrals are granted for all direct tax payments (CIT, Payroll tax ("taxe sur les salaires"), Local taxes ("CFE" and "Taxe Foncière").
- In case deferrals are not sufficient, given the financial difficulties of the company, it is possible to request tax rebates, subject to providing adequate documentation of the situation.

Corporate income tax measures:

23 March:

- The CIT instalment due on March 15 is delayed until June 15 for all companies. If the CIT instalment is already paid, a refund may be requested.
- The French tax authorities are committed to accelerating the repayment of outstanding receivables, in particular R&D tax credit, tax credit for competition and employment ("CICE") and certain other tax credits, when they are due to become repayable in 2020 (for example 2016 R&D tax credit which the company has not been to set off against 2016, 2017, 2018 or 2019 CIT).

17 March:

- The CIT instalment due on March 15 is delayed until June 15 for all companies without any condition. If the CIT installment is already paid, a refund may be requested.
- The French tax authorities are committed to accelerating the repayment of outstanding receivables, in particular R&D tax credits.

Indirect tax measures (VAT and Custom):

20 March:

Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

23 March:

- Social security contributions due to "Urssaf" on March 15, 2020 (companies >50 employees) can be paid with a maximum 3 months deferral, with no justification and no penalties. For larger companies, with a payment deadline on April 5, additional measures may be announced at a later stage.
- Supplementary pension contributions ("Agirc-Arrco") due on March 25 by all companies, whatever their size, can also be deferred.
- Employees' personal income tax withheld at source by the employer cannot benefit from any deferral.
- Independent workers can request the deferral of their social security contributions (due to "Urssaf") due on 20 March 2020.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

March 20 :

- Debt reminders or recovery actions (formal notices, constraints) have been suspended since 13 March, including for debts prior to the presidential announcements. Debt repayment schedules concluded with "Urssaf" are automatically postponed by three months. The due dates of March, April and May are automatically postponed to the end of the repayment schedule.

19 March:

- As of Saturday 14 March 2020, the presence of a French frontier worker at his place of residence (in particular for teleworking in there) will not be taken into account for the calculation of the 30-days period by reference to which tax residents of France who usually work in Belgium can work outside Belgium.

Other taxes (local taxes, procedures):

17 March:

- Local taxes ("CFE" and "Taxe Foncière") monthly payments can be suspended. The deferred amounts will be paid when the balance of the tax is due, by the end of 2020.
- With respect to undergoing tax audits, the tax inspector can still request documents or suggest a telephone call but the company can answer that it is not able to respond to such requests for the time-being. Mail which must normally be sent by registered letter can be sent by email.
- New tax audits will not be initiated
- Legislation "freezing" the consequences of non-compliance with time limits in the various tax procedures should be proposed very soon.

Tax payments:

17 March:

- No penalties for deferred payments by tax payers under the conditions set forth by the French government.

Tax reporting:

23 March:

No measure yet announced as regards tax filing deadlines.

Webinars for clients:

26 March at 10 am - link to follow

Reference:

LINK: <https://www.pwcavocats.com/fr/ealertes.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Georgia

General measures:

23 March: Georgian government has announced tax deferral for companies engaged in tourism sector and auto import. In these regards only verbal statements have been made by Ministry of Finance of Georgia and legislative normative acts has not been issued yet.

Corporate income tax measures:

23 March: CIT tax measures has not been introduced.

Indirect tax measures (VAT and Custom):

23 March: Entities that are engaged in auto import business activities the customs clearance period has been extended until September 1 of this year, if they are unable to re-export the imported vehicle within 90 days.

Individual taxes and labour:

23 March: Personal income tax and compulsory pension contribution has not been deferred.

Other taxes (local taxes, procedures):

23 March: Tax deferral applies to personal income tax and property tax returns that will be filed in March, April, May and June by the companies engaged in tourism sector.

For these submitted tax returns tax collection measures will not be carried out by the Georgian tax authorities.

Tax payments:

23 March: TFor the established period imposed penalties and accrued interest penalties on outstanding tax liabilities will be written off for the companies that would benefit from the deferred taxes.

Tax reporting:

23 March:

Tax reporting deferral has not been introduced yet.

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Germany

General measures:

23 March: Circular of the Federal Ministry of Finance of 19 March 2020:

- Taxable persons who can be shown to be directly and significantly affected by the impact of the coronavirus may - until 31 December 2020 - submit applications for the deferral of those taxes already due or becoming due up to that date, which are administered by the state financial authorities on behalf of the federal government, (including income tax, corporation tax, solidarity surcharge and VAT; not included are payroll tax – with the exception of lump-sum payroll tax – and withholding tax). In addition, applications for the adjustment of prepayments on income and corporation tax may be made. As a rule, interest on deferral can be waived.
- Applications for the deferral of taxes due after 31 December 2020 and applications for the adjustment of prepayments relating to periods after 31 December 2020 will have to be specifically justified.
- Where the tax office is informed by a taxpayer subject to enforcement proceedings or where it otherwise becomes aware, that the taxpayer is directly and not insignificantly affected, no enforcement should be executed for periods up to and including 31 December 2020. This should apply to all taxes in arrears or due by that date. It applies to all taxes covered by this circular.
- Where in the period from the publication of this circular to 31 December 2020, late payment penalties are charged, these are to be waived.

In contrast the general principles will continue to apply to those who are indirectly affected by the coronavirus. It should be noted that the circular does not contain any guidance on what “indirectly affected” means.

See also:

https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuertemen/Abgabenordnung/2020-03-19-steuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus.pdf?__blob=publicationFile&v=1

Degree of the Supreme Tax Authorities of the Federal States (Länder) in relation to trade tax of 19 March 2020:

- Taxpayers who can show that they are directly and significantly affected by the coronavirus may - until 31 December 2020 - apply for a reduction of the trade tax base for trade tax prepayment purposes.
- Where a taxpayer is affected by the coronavirus and wishes as a result to apply for a deferral or waiver of trade tax, he must make his application to the responsible municipality. An application for deferral/waiver of trade tax is only to be made to the local tax office where the determination and collection of trade tax has not been transferred to the municipality.

See also:

https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerarten/Gewerbsteuer/2020-03-19-gewerbsteuerliche-massnahmen-zur-beruecksichtigung-der-auswirkungen-des-coronavirus-anlage.pdf?__blob=publicationFile&v=2

Further Announcements of the Tax Authorities of the Länder:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

The majority of the Länder has published application forms regarding the above mentioned measures. The scope of the announcements may vary.

Corporate income tax measures:

23 March:

See General measures

Indirect tax measures (VAT and Custom):

See general Measures

23 March: updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

23 March: On March 13, 2020 measures passed the legislative procedure aiming at making reduced hours compensation benefit (so called Kurzarbeitergeld) more flexible (i.e. including the reduction of the minimum ratio of the employees in a company affected by shorter working hours to 10%). The government announced the measures will be applied retroactively from March 1, 2020.

Other taxes (local taxes, procedures):

23 March:

See general measures

Tax payments:

23 March:

See general measures

Tax reporting:

23 March:

See general measures

Webinars for clients:

Reference:

LINK: <https://www.pwc.de/de/managementberatung/forensic-services/crisis-management-und-strategic-intelligence/covid19-reaktion-auf-die-wirtschaftlichen-auswirkungen.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Greece

General measures:

23 March: Please see under specific categories

Corporate income tax measures:

23 March: None yet - expected soon

Indirect tax measures (VAT and Custom):

18 March: 1. VAT is reduced to 6% (from 24%) until 31.12.2020, on products needed to protect against coronavirus and prevent its transmission i.e. (a) masks and gloves, (b) antiseptic solutions, wipes and other preparations, (c) soap and other items for personal hygiene, and (d) ethyl alcohol, if used as a raw material by industry for the production of antiseptics. (announced)

16 March: 1. Deadline for VAT payment extended and collection of debts relating to VAT suspended for businesses affected by the occurrence and dissemination of the coronavirus (art.1 - PNP 11.03.2020), 2. Extension of suspension of VAT payment for affected businesses that had transactions with "Thomas Cook Group PLC" (art.9 - PNP 11.03.2020)

Individual taxes and labour:

23 March: 1. Employers may unilaterally designate staff as safety personnel for the operation of their business. (Art. 9, LA - 20.03.2020), 2. Ability of transfer staff to other companies within the same group, following a relevant intra company agreement, for all businesses of specific Activity Code Numbers (ACN), regardless of whether they still operate or suspended operations due to private initiative or state order. (Art. 10, LA - 20.03.2020). (Art. 10, LA - 20.03.2020), 3. Eligibility for special leave or part-time work without deduction from pay for all working in public sector parents of children enrolled in educational units whose operation has been suspended under a state decision (subject to specific conditions). (Art. 5, LA - 11.03.2020), 4. Prohibition of entry into the Greek territory for third country nationals (Article 68, LA - 20.03.2020).

18 March: 1. All employees whose contract of employment is temporarily suspended due to suspension of operation of the company they work at due to a State mandate, will receive compensation of EUR 800 (amount to be determined by a new decision). The State will fully cover the insurance, pension and health rights of said workers and their social security contributions on the basis of their total nominal wages. (Art. 11 par. 2B, PNP - 20.03.2020), 2. Ability to suspend contracts of employment of part or all of the staff while prohibiting employees' dismissal, for all businesses of specific Activity Code Numbers (ACN), regardless of whether they still operate or suspended operations due to private initiative or state order. (Art. 11 par. 2A, PNP - 20.03.2020), 3. Prohibition of employee dismissal with effect from 18 March 2020 for all businesses whose operation was suspended by order of a public authority. (Art. 11 par. 1, PNP - 20.03.2020), 4. Extension of the regular unemployment benefit payment, as well as the long-term unemployment benefit and unemployment benefit to self-employed individuals, for a further 2 months, to those unemployed whose relative entitlement to benefit expires on 31 March. (Art. 7, ΠΝΠ - 20.03.2020), 5. Suspension of payment of contributions by companies, freelancers and self-employed individuals, without interest and surcharges. (Art. 8, PNP - 20.03.2020)

16 March: 1. Support of dependent employees in companies, whose operation has been temporarily banned, including financial support measures, special purpose compensation,

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

insurance coverage, special allowances and training cheques. (art.13 - PNP 14.03.2020), 2. Extension of the deadline or suspension of payment of certified debts pertaining to social security contributions (SSC), as well as of installments of SSC debt payment arrangements. (art.3 - PNP 11.03.2020), 3. Obligation to report changes of working hours and overtime arrangements is suspended. (art.4.1 - PNP 11.03.2020), 4. Employers may unilaterally determine the provision of teleworking as an extraordinary measure, to the extent that this is feasible from an organizational and technical perspective (art.4.2 - PNP 11.03.2020), 5. Granting of special purpose leave to employees who are parents (art.4.3 - PNP 11.03.2020)

Other taxes (local taxes, procedures):

23 March: 1. Amendment of the process regarding the issuance of certificates and other administrative documents, as well as suspension of payment of any duties, fees etc. potentially required for their issuance. (Art. 32, LA - 20.03.2020), 2. The convocation of a Meeting of Shareholders/Partners of any legal form of companies may be performed through teleconference. (Art. 33, LA - 20.03.2020), 3. Limitation or expansion of the opening hours of public authorities, up to 50%, or full restriction of supporting the public in person. (Art. 38, LA - 20.03.2020), 4. Suspension of deadlines regarding the filing of applications/ administrative appeals before the Public Administration. (Art. 38 par. 5, LA - 20.03.2020), 5. Issues regarding public procurement contracts (e.g. postponement of initiation of public tenders, expansion of deadlines regarding the submission of application, etc.). (Art. 60, LA - 20.03.2020), 6. Possibility of execution of electronic solemn declarations and electronic proxies. (Art. 27 and 28, LA - 20.03.2020)

16 March: 1. Requisition, with reasonable compensation, of movable and non-movable items to combat the spread of coronavirus. (art.6 - PNP 14.03.2020), 2. Simplification of the process for accepting donations of all kinds of hospital equipment by the Ministry of Health. (Art. 8, LA - 14.03.2020) -Athanasios Zontanos, Tax Manager, PwC Greece

16 March: 1. Commandeering of mobile, consumable and non-consumable specialized hospital equipment, personal protection items and medicines with a reasonable compensation. (art.6 - PNP 14.03.2020), 2. The Minister of Health may accept any donation of any kind of specialized hospital equipment of all kinds, personal protective equipment and medicines of any nature by third parties, natural or legal persons. (art.8 - PNP 14.03.2020)

Tax payments:

18 March: 1. For businesses that have been financially affected, regardless of whether they suspended their operations, the following payments, pertaining to March and April 2020, are suspended until 31 August 2020, free of interest and surcharges: - Payment of debts certified by VAT returns (Art. 1, PNP - 11.03.2020) - Payment of any type of certified debts - Payment of tax debt installments. (Art. 2, PNP - 11.03.2020, as amended by Art. 5, PNP - 20.03.2020), 2. Payment of tax liabilities pertaining to employees whose contract of employment is temporarily suspended due to suspension of operation of the company they work at due to a State mandate, is suspended for 4 months. (Art. 2, PNP - 11.03.2020, as amended by Art. 5, PNP - 20.03.2020), 4. For owners of real estate rented by companies whose operations are suspended or by employees working in said companies, payments of their tax liabilities and payment of installments of partial payment of established debts, are suspended for 4 months. (Art. 2, PNP - 11.03.2020, as amended by Art. 5, PNP - 20.03.2020)

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax reporting:

23 March: 1. Extension of reporting of tax documents for the purposes of information cross-checking (MYF). (A.1051/2020)

18 March: 1. The calculation of the Uniform Tax on Ownership of Real Estate Property will be based on the currently applicable objective values. The expected new objective values will come into force in 2021. (Government announcement).

16 March: 1. Extension of the deadline for the submission of a property correction statement pertaining to real estate tax returns until 30 June 2020. (art.10.4 - PNP 11.03.2020)

Webinars for clients:

Reference:

LINK: <https://www.pwc.com/gr/en/newsletters/tax-index/tax-and-legal-measures-covid19.html>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Hungary

General measures:

19 March: Based on government regulation Nr 47/2020 in response to the coronavirus-situation (COVID-19) effective as of 19 March 2020. 1./ Measures concerning certain companies in the tourism, hospitality, entertainment, gambling, cinema, performing arts, event organizing and sports services sectors Rental contracts in the tourism, hospitality, entertainment, gambling, cinema, performing arts, event organizing and sports services sectors shall not be terminated before 30 June 2020. The prohibition may be extended by the government until the end of the emergency period. The rental fee for such contracts can also not be increased during the emergency period In the tourism, hospitality, entertainment, gambling, cinema, performing arts, event organizing and sports services sectors, for the months March, April, May and June 2020 the employers are exempted from the payment of all employment taxes and contributions concerning the months March, April, May, June 2020 The in-nature health care service contribution fee of the employees is capped in the HUF 7,710. The declaration and payment of the tourism development contribution is suspended for the period 1 March 2020 and 30 June 2020 The specification of which companies fall under the new measures is expected to be followed. 2./ Waiving of tax payment obligation for companies carrying out passenger transport services Small taxpayers carrying passenger transport services (e.g. taxis) under the KATA taxation regime are exempted from their tax liability for the months March, April, May and June 2020.

Corporate income tax measures:

N/A

Indirect tax measures (VAT and Custom):

N/A

Individual taxes and labour:

19 March: please see general measures

Other taxes (local taxes, procedures):

19 March: please see general measures

Tax payments:

19 March: please see general measures

Tax reporting:

19 March: Already existing payment reliefs in the relevant law can be applied, the approval of those is decided by the tax authority on a case by case basis. According to the communication of the Ministry of Finance equity will be applied. The payment facilities respectively affect all types of taxes, including e.g. corporate income tax, local business tax, social contribution tax, personal income tax. The deadline for submission of tax returns and for tax payment is not extended.

Webinars for clients:

19 March: weekly three webinars in Hungarian regarding actual topics (labour law, supply chains, e-invoicing, state aid etc.)

Reference:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: India

General measures:

23 March:

1. In supersession of its previous Office Memorandum dated 19 March and 20 March 2020, the Department of Personnel and Training, the heads of departments are required to draw up a roster for employees rendering essential services only. Employees rendering such essential services only shall be required to attend office from 23 March until 31 March 2020. Officials working from home should always be available on telephone and electronic means of communication and should attend office only in case of any exigencies of work. Source: <https://dopt.gov.in/sites/default/files/covid-19-22032020.pdf>

2. In view of the lockdown announced by the Delhi Government for prevention and containment of COVID-19 resulting in sealing of Delhi borders with neighbouring states, the Delhi bench of the Income-tax Appellate Tribunal (ITAT) has suspended hearing of all regular matters/ appeals until 31 March 2020, or until further orders, whichever is earlier. All matters in the aforesaid period stand adjourned and the next dates shall be notified on the website. Only in case of emergency shall the parties approach the specified authorities to seek redressal, and such request shall be considered by the Vice President (Delhi Zone) at its discretion. Further, the office of Registry shall remain closed from 23 March until 30 March 2020. However, all officers and staff shall remain available at home through telephone/ email/ electronic communication so as to attend essential official work. Similar instructions have been issued by the Hyderabad, Bangalore, Kolkata, Chennai, Pune and Mumbai benches, respectively. Source: (a)

[https://www.itat.gov.in/files/uploads/categoryImage/1584895451-](https://www.itat.gov.in/files/uploads/categoryImage/1584895451-delhi%20zone%20office%20order%20-%20novel%20coronavirus.pdf)

[delhi%20zone%20office%20order%20-%20novel%20coronavirus.pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584941770-hyd%20zone%20office%20order%20-%20novel%20coronavirus.pdf) (b)

[https://www.itat.gov.in/files/uploads/categoryImage/1584941770-](https://www.itat.gov.in/files/uploads/categoryImage/1584941770-hyd%20zone%20office%20order%20-%20novel%20coronavirus.pdf)

[hyd%20zone%20office%20order%20-%20novel%20coronavirus.pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584941770-hyd%20zone%20office%20order%20-%20novel%20coronavirus.pdf) (c)

<https://www.itat.gov.in/files/uploads/categoryImage/1584945181-covid19.pdf> (d)

[https://www.itat.gov.in/files/uploads/categoryImage/1584958889-kolkata%20-%20notice-](https://www.itat.gov.in/files/uploads/categoryImage/1584958889-kolkata%20-%20notice-200323.pdf)

[200323.pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584962472-office%20order%20reg%20non%20function.pdf) (e) [https://www.itat.gov.in/files/uploads/categoryImage/1584962472-](https://www.itat.gov.in/files/uploads/categoryImage/1584962472-office%20order%20reg%20non%20function.pdf)

[office%20order%20reg%20non%20function.pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584962472-office%20order%20reg%20non%20function.pdf) (f)

[https://www.itat.gov.in/files/uploads/categoryImage/1584962472-](https://www.itat.gov.in/files/uploads/categoryImage/1584962472-office%20order%20reg%20non%20function.pdf)

[office%20order%20reg%20non%20function.pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584962472-office%20order%20reg%20non%20function.pdf) (g)

[https://www.itat.gov.in/files/uploads/categoryImage/1584956603-](https://www.itat.gov.in/files/uploads/categoryImage/1584956603-mumbai%20office%20order-%20closure%20of%20physical%20office%20till%2031st%20march%202020.pdf)

[mumbai%20office%20order-%20closure%20of%20physical%20office%20till%2031st%20march%202020.pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584956603-mumbai%20office%20order-%20closure%20of%20physical%20office%20till%2031st%20march%202020.pdf)

3. An Office Memorandum dated 20 March 2020 issued to all departments including revenue, by the Department of Personnel and Training directed grant of Commuted Leave without production of medical certificate to those officials who are above 50 years of age and have underlying health conditions up to 4 April 2020. This is a measure to avoid unnecessary burden on the health care system. Source:

<https://dopt.gov.in/sites/default/files/Relaxation%20in%20Leave%20Rules.pdf>

4. The Supreme Court of India suo moto passed an order to obviate difficulties caused due to COVID-19 in filing petitions/ applications/ suits/ appeals/ all other proceedings within the period of limitation prescribed under the general law of limitation or under Special Laws (both Central and/ or State). It has ordered that the period of limitation in all such proceedings, irrespective of the limitation prescribed under the general law or Special Laws, whether

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

condonable or not, shall stand extended w.e.f. 15th March 2020 till further order/s to be passed by this Court in present proceedings. This shall have effect to all appeals related to tax laws in India. Source: <http://itatonline.org/archives/wp-content/uploads/SC-CoronaVirus-Limitation.pdf>

20 March:

1. To contain the spread of COVID-19 the Chief Minister of Maharashtra announced that all workplaces in major cities of Maharashtra, including Mumbai and Pune, will remain closed till 31 March 2020, and Government offices will operate at 25 percent attendance. Source: http://www.ptinews.com/news/11316148_Workplaces-in-Mumbai--Pune-closed-till-March-31.html

2. The President of the Income-tax Appellate Tribunal (ITAT) issued an Office Order on 20 March 2020 announcing additional precautionary measures at an all India level to check the spread of COVID-19. The measures include advise to parties to postpone filing their appeals and cross objections before all benches until 1 April 2020. Further, delay shall be condoned in such filing of appeals or cross objections by the ITAT. Source: <https://www.itat.gov.in/files/uploads/categoryImage/1584703487-office%20order%20-%201.pdf>

3. As per the Office Order dated 20 March 2020, the Chennai bench of the ITAT has decided that it's bench shall not function from 23 March until 27 March 2020. A bench has been constituted to hear urgent matters only during the aforesaid period. Parties can appear before the aforesaid bench only if the bench is satisfied regarding the urgency of the matter. All other routine matters fixed during the week are adjourned and dates will be given by registry. Further, stay granted matters are adjourned to 21 April 2020. Source: <https://www.itat.gov.in/files/uploads/categoryImage/1584705952-office%20order%20reg.pdf>

4. In light of the developing situation in Maharashtra, the ITAT, Mumbai bench has issued a notice that it shall hear only extremely urgent matters, such as, stay petitions in deserving cases, preferably through web-based video conferencing call such as Skype or WhatsApp video group call etc. A party seeking extremely urgent hearing can apply via email to the ITAT. Only in cases where the parties want, or a web-based video conference call is not possible due to whatever reasons including technical reasons, shall a physical court room hearing be allowed for such deserving cases. Frivolous requests can be subjected to costs. Source: [https://www.itat.gov.in/files/uploads/categoryImage/1584704115-mum-notice-200320%20\(2\).pdf](https://www.itat.gov.in/files/uploads/categoryImage/1584704115-mum-notice-200320%20(2).pdf)

5. The Principal Chief Commissioner of Income-tax, West Bengal & Sikkim, announced that a single Central Receiving section, comprising of separate stalls for receiving correspondence relating to various offices functioning in the Aayakar Bhawan, will operate at the Ground Floor of Aayakar Bhawan, Kolkata from 19 March 2020 until further order. This action is a preventive measure to contain the spread of COVID-19 reducing footfall inside the building. The manpower deputed for the Central Receiving section shall work on rotational basis. Source: The Principal Chief Commissioner of Income-tax, West Bengal & Sikkim, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata - 700069

19 March:

1. To contain the spread of COVID-19 the Government of India's Ministry of Personnel, Public Grievances and Pensions issued an Office Memorandum on 17 March 2020 with some precautionary measures that are required to be taken by all the employees and the

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Ministries/ Departments. These measures are also required to be taken by the Ministry of Finance, Department of Revenue. For more details on the measures please click [here](#).

Source: Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training)

2. To further contain the spread of COVID-19 the Ministry of Personnel, Public Grievances and Pensions has issued another Office Memorandum directing all Heads of Departments to create a work roster for its employees by which only 50 percent of its staff will attend office every day, and the balance 50 percent shall work from home. The work timings for the 50 percent attending office shall be staggered. The Ministry of Finance, Department of Revenue shall also be required to adopt this measure for its staff. Source:

https://dopt.gov.in/sites/default/files/11013_9_2014_EsttAIII_19032020_English.PDF

3. The President of the Income-tax Appellate Tribunal (ITAT) issued an Official Order to take certain precautionary measures at an all India level to check the spread of COVID-19. The measures include restriction in the functioning of benches, hearing of urgent matters and circulation of adjourned dates. Besides the central Office Order, multiple State Benches have subsequently issued similar orders. Source:

<https://www.itat.gov.in/files/uploads/categoryImage/1584359888-itat-order-160320.pdf>

4. As per Office Orders, Mumbai & Kolkata benches of the ITAT would need to accept adjournment requests on e-mail. Delhi Bench of ITAT has advised that "absence of authorised representatives or the parties in person may not entail any adverse orders..." Source: (a) <https://www.itat.gov.in/files/uploads/categoryImage/1584167071-mumbai-covid-measures.pdf> (b) <https://www.itat.gov.in/files/uploads/categoryImage/1584167208-delhi-covid-measures.pdf>

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

23 March:

1. Further to the Department of Personnel & Training's Office Memorandum the Customs Excise and Service Tax Appellate Tribunal (CESTAT) advised its employees to attend office on a particular day on a staggered basis. Further, it announced that if the period of limitation for filing the appeals expires during 23 March to 31 March 2020, the Registry will receive such appeals on the next working date, treating the aforesaid period as holiday. If the last date of pronouncement of any order reserved cases falls during the aforesaid period, it may be pronounced on the next working date after obtaining prior permission of the CESTAT's President. Source:

<http://www.cestatnew.gov.in/uploads/writereaddata/Delhi/docs/Notificationdt.22.3.2020.pdf>

2. The CESTAT on 19 March 2020 announced that there will be no sitting of its benches including Regional benches from 23 March until 27 March 2020. Further, all tours of its Members during the aforesaid period stands cancelled. Only urgent matters shall be heard on mention by the Advocate/ Authorised Representative before the Officer in charge of the Registry. Source:

<http://www.cestatnew.gov.in/uploads/writereaddata/Allahabad/docs/Notification%20dated%2019032020.pdf>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

3. On 20 March 2020 the Central Board of Indirect Taxes and Customs announced that its employees to attend office on a particular day on a staggered basis. A work roster for its employees by which only 50 percent of its staff will attend office every day, and the balance 50 percent shall work from home has been directed to be drawn up. The officials working from home on a particular day as per the roster have been directed to be available on telephone and electronic means of communication at all times. These instructions shall not apply to the offices and employees engaged in essential/ emergency services and those directly engaged in taking measures to control spread of COVID-19. Source: http://cbic.gov.in/resources//htdocs-cbec/Preventive_measures_COVID-19.pdf

19 March:

-Nodal Officers have been appointed in the relevant Ministry/ Department/ Agency to quickly resolve contextual issue(s) hampering trade and speedy clearance of import and export goods.

- Major Custom Houses across India have issued Public Notices regarding waiver of late fees for delayed filing of Bills of Entry for goods imported from China, due to non-availability of import documents, post-COVID-19 outbreak there.

- Central Board of Indirect Tax & Customs has introduced 24x7 Customs clearances at all Customs formations to help cope with supply chain disruptions due to coronavirus outbreak across the world.

-There will be no sitting of the Benches of the Customs Excise and Service Tax Appellate Tribunal including Regional Benches from 16 March 2020 to 20 March 2020.

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Indonesia

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

16 March:

- Exemption for manufacturers from income tax payments
- Acceleration of VAT refunds
- Delays to import tax payment dates

Individual taxes and labour:

13 March:

- Indonesia plans to waive income tax for individuals for six months as it seeks to boost purchasing power.
- A second stimulus package will allow firms to delay payments of corporate and income tax on the sale of imported goods.
- These measures will be effective from April 1st and last for six months.

Other taxes (local taxes, procedures):

13 March:

- To encourage tourism to certain destinations, a 10 percent hotel and restaurant local tax will be lifted for six months, with the central government compensating local governments for the expense.

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Iraq

General measures:

22 March: Not applicable / No announcement

Corporate income tax measures:

22 March: Not applicable / No announcement

Indirect tax measures (VAT and Custom):

22 March: Not applicable / No announcement

Individual taxes and labour:

22 March: Not applicable / No announcement

Other taxes (local taxes, procedures):

22 March: Not applicable / No announcement

Tax payments:

22 March: Not applicable / No announcement

Tax reporting:

22 March: Not applicable / No announcement

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Ireland

General measures:

13 March:

Small and medium enterprise (SME) Businesses*:

- Debt Enforcement: All debt enforcement activity is suspended until further notice.
- Tax Clearance: current tax clearance status will remain in place for all businesses over the coming months.

Larger Businesses (Non SME Businesses):

- Businesses, other than SMEs, who are experiencing temporary cash flow or trading difficulties should contact the Collector-General's office on (01) 7383663. Alternatively, these businesses can engage directly with their branch contacts in Revenue's Large Corporates Division or Medium Enterprises Division.

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

16 March: updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

13 March - Customs: Critical pharmaceutical products and medicines will be given a Customs 'green routing' to facilitate uninterrupted importation and supply.

Individual taxes and labour:

16 March:

- Welfare support for Employees & Self-employed: Employees who are temporarily laid off for the period can apply for a special new COVID-19 Pandemic Unemployment Payment. This new payment will be available to all employees and the self-employed who have lost employment due to a downturn in economic activity caused by the COVID-19 pandemic. The payment will be paid for a period of 6 weeks at a flat rate payment of €203 per week.
- Firms that need to reduce hours or days worked can avail of the Department of Employment Affairs and Social Protection Short Term Work Support by contacting their local Intreo Office, see gov.ie/en/service/c20e1b-short-time-work-support.

Other taxes (local taxes, procedures):

No information

Tax payments:

13 March:

- Application of Interest: the application of interest on late payments is suspended for January/February VAT and both February and March PAYE (Employers) liabilities.

Tax reporting:

13 March:

- Tax Returns: businesses experiencing temporary cash flow difficulties should continue to send in tax returns on time.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Israel

General measures:

17 March:

- Measures are still being discussed and has not been announced to the public yet.

Corporate income tax measures:

23 March:

- Postponing the date for filing the 2018 Israeli tax return to April 30, 2020. Postponing the date for filing the 2019 Israeli tax return to July 30, 2020.

Indirect tax measures (VAT and Custom):

17 March:

- The VAT reporting and payment dates for January and February 2020 have been updated and will be as follows:
 - The reporting and payment date of dealers reporting to VAT authorities in bi-monthly reporting will be postponed until April 27, 2020.
 - The reporting and payment date of dealers reporting to VAT authorities in one-monthly reporting will be postponed until March 26, 2020.

Individual taxes and labour:

17 March:

- Measures are still being discussed and has not been announced to the public yet.

Other taxes (local taxes, procedures):

19 March:

- Extension of an approval for exemption from WHT which should expire on 31 March to 30 April.

Tax payments:

No information

Tax reporting:

No information

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Italy

General measures:

20 March:

Tax incentives for donations to support measures to combat the epidemiological emergency

Corporate income tax measures:

20 March:

- Conversion of Deferred Tax Assets (DTA) for tax losses and notional interest deductions carrying forward into a tax credit in case of transfer by 31 December 2020 of receivables claimed against defaulting debtors.
- Tax credit equal to 50% expenses for sanitizing of the environment and work tools
- Tax credit for shops and stores equal to 60% of the monthly rental for real estate properties. Applied as of 17/3/2020.

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

20 March:

- Wage supplementation and redundancy fund by way of derogation
- Ordinary allowance for employers with ongoing solidarity allowance treatments.
- Allowance 50% of salary for parental leave
- Leave and allowances for workers, bonus for the purchase of baby-sitting services
- Compensation for professionals and workers with a coordinated and continuous relationship of collaboration
- Compensation for self-employed persons enrolled in the General Compulsory Insurance scheme
- Allowances/Compensations for seasonal workers in tourism, agricultural, sport, cinema and performing arts sectors
- Implementation of the first home loan solidarity fund for individuals
- Employee monthly bonus €100 in relation to the number of days worked at the place of work, (only for employees whose total annual income does not exceed € 40.000 per year and can't work from home).

Applies as of 17/3/2020

Other taxes (local taxes, procedures):

20 March:

- Postponement of civil, criminal, tax and military hearings, with suspension of related deadlines
- Postponement of administrative hearings and suspension of time limits

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Court of Auditors - ex officio postponement of hearings and meetings
- Procedures for the conduct of shareholders' meetings - call for ordinary shareholders' meetings within 180 days of the end of the financial year.
- Extension of terms for the adoption of the financial statements and balance sheets for the financial year 2019.

Applies as of 17/3/2020

Tax payments:

20 March:

- Suspension of the terms related to the activities of the offices of the tax authorities
- Suspension of the terms for payments entrusted to the collection agent, falling due in the period from 8 March to 31 May
- Suspension of terms for the payment of social security contributions and compulsory insurance premiums
- Postponement of payments to public administrations due between March 16, 2020 and March 20, 2020 (for both individuals and companies)
- Postponement of (payment of withholding taxes on employment income and similar, social security contributions and compulsory insurance premiums due April 20, 2020.
- For enterprises with revenues realized in the prior tax period not exceeding € 2 million: postponement of VAT, withholding taxes on employment income and similar, social security contributions and compulsory insurance payments for which ordinary deadline expires between March 8, 2020 and March 31, 2020.
- Gaming sector: extension of the deadline for the payment of the one-off tax withdrawal. Payment of the concession fees provided for the extension of the Bingo game concessions are not due for periods of suspension of activities.

Applies as of 17/3/2020

Tax reporting:

20 March:

- Postponement of all tax obligations (other than payments) for which ordinary deadline expires between March 8, 2020 and May 31, 2020
- Extension of the terms related to unemployment, social security and welfare matters claims
- Postponement of deadlines for waste compulsory communications

Webinars for clients:

Reference:

<https://blog.pwc-tls.it/en/home-en/>

<https://blog.pwc-tls.it/en/category/covid-19-en/>

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Jamaica

General measures:

No information

Corporate income tax measures:

19 March:

- 2019 Income Tax Filing & Payment Deadline extended from 15 March 2020 to 25 March 2020 for all companies and individuals.

Indirect tax measures (VAT and Custom):

13 March: In addition to making provision for emergency funding for local response efforts to the COVID-19 pandemic, the Government of Jamaica announced that it proposes to reduce the standard General Consumption Tax (GCT) rate from 16.5% to 15% in an effort to provide an economic stimulus to the country.

Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

19 March:

- 2019 Income Tax Filing & Payment Deadline extended from 15 March 2020 to 25 March 2020 for all companies and individuals.

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

19 March:

- 2019 Income Tax Filing & Payment Deadline extended from 15 March 2020 to 25 March 2020 for all companies and individuals.

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Japan

General measures:

21 March:

- Japan's National Tax Agency (NTA) announced in late February that the deadline to pay tax and file 2019 individual income tax returns, individual consumption tax returns and gift tax returns would be extended to April 16, 2020.
- Details regarding the scope of the extension, and relevant procedures, were announced on March 6, 2020.
- The extensions are automatically available both to Japan resident and non-resident filers, and applies to both e-filers and paper filers.

Corporate income tax measures:

21 March:

- The NTA has not provided an extension for corporate income tax returns, although the tax authorities may consider providing an extension to a specific taxpayer facing hardship on a case-by-case basis, if requested by the taxpayer.

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

21 March:

- The deadline to pay tax and file 2019 individual consumption tax returns (in the case of sole proprietorships) will be extended from March 31, 2020 to April 16, 2020. An extension has not been provided for corporate consumption tax returns.

Individual taxes and labour:

21 March:

- The deadline to pay tax and file 2019 individual income tax returns and gift tax returns, including forms and applications associated therewith, will be extended from March 16, 2020 to April 16, 2020. (Individual income and gift tax returns had originally been due March 16, 2020, and individual consumption tax returns due March 31, 2020).

Other taxes (local taxes, procedures):

21 March:

No measures or legislation at this time.

Tax payments:

21 March:

As mentioned, certain payments extended to April 16, 2020.

Tax reporting:

21 March:

No measures or legislation intended.

Webinars for clients:

21 March:

Based on information received from countries as of 24/03/2020 04 AM GMT

page 74/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Under consideration.

Reference:

21 March:

<https://www.pwc.com/jp/ja/issues/geopoliticalrisk/coronavirus.html>

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Jersey

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

20 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Jordan

General measures:

22 March: Jordan has announced various measures in response to COVID-19.

Corporate income tax measures:

22 March: The Jordanian Tax Authority has announced a proposed extension for the submission of audited financial statements (currently due on 30 April 2020), but has not yet officially confirmed that the deadline for the submission of corporate income tax returns will also be postponed.

Indirect tax measures (VAT and Custom):

22 March: The collection of sales tax will be postponed until the date goods are sold (as opposed to the date on which the contract is signed / the sale is concluded). This applies to all local supplies as well as imports of food, medicine and health related goods.

Individual taxes and labour:

22 March: The Jordanian Social Security Department announced the following measures:

- Suspension of old age insurance contribution for the private sector, commencing from 1 March 2020 until 31 May 2020;
- Termination of ongoing judicial and administrative procedures for businesses in default to pay amounts due to the Jordanian Social Security Corporation;
- Allocation of 50% of the maternity insurance revenues for the year 2020 to provide in-kind and material assistance to the elderly and sick;
- The option for excluded employees to subscribe to "old age insurance";
- Employees on unpaid leave can apply for disbursement of unemployment benefits, provided they meet the relevant conditions and work in certain sectors, such as tourism, transport and trade.

Other taxes (local taxes, procedures):

22 March: Not applicable / No announcement

Tax payments:

22 March: Not applicable / No announcement

Tax reporting:

22 March: Not applicable / No announcement

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Kazakhstan

General measures:

20 March: According to the announcement of the Ministry of Finance, due to the introduction of state emergency period in Kazakhstan, the State Revenue Committee proposed the following measures to support to the business:

- deadline for submission of certain 2019 tax returns (e.g. CIT and personal income tax returns, etc.) is extended for 30 calendar days (i.e. by 30 April 2020),
- the mechanism for simplification of debts prolongation and non-applying of penalties in relation to tax matters is being considered,
- cameral control notifications should be suspended during the state emergency period, number of tax and customs inspections with on-site visits should be minimized, while issues related to administrative responsibility should be considered after the end of the emergency period.

Corporate income tax measures:

20 March: Please see our comments in the General Tax measures category

Indirect tax measures (VAT and Custom):

18 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

20 March: Please see our comments in the General Tax measures category

Other taxes (local taxes, procedures):

20 March: Please see our comments in the General Tax measures category

Tax payments:

20 March: Please see our comments in the General Tax measures category

Tax reporting:

20 March: Please see our comments in the General Tax measures category

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Kenya

General measures:

No information

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

20 March: updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

No information

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

No information

Webinars for clients:

Reference:

For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Kosovo

General measures:

20 March: General postponement of tax filing, tax reporting and tax payments (due between 19 March and 30 April 2020) until 30 Apr 2020

Corporate income tax measures:

20 March: Postponement of tax filing, tax reporting and tax payments for CIT (due 31 March and 15 April) until 30 Apr 2020

Indirect tax measures (VAT and Custom):

20 March: Postponement of tax filing, tax reporting and tax payments for VAT (due 20 March and 20 April) until 30 Apr 2020

Individual taxes and labour:

20 March: Postponement of tax filing, tax reporting and tax payments for Personal Income Tax (due 31 March and 15 April) until 30 Apr 2020

Other taxes (local taxes, procedures):

N/A

Tax payments:

20 March: For any tax payments due between 19 March and 30 April 2020, no penalties will apply if such tax payments are made until 30 April 2020

Tax reporting:

20 March: Postponement of all tax reporting requirements (due between 19 March and 30 April 2020) until 30 April 2020

Webinars for clients:

Reference:

**For more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com**

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Kuwait

General measures:

22 March:

- Kuwait has announced several measures in response to COVID-19 to support the economy, but to date, no specific tax measures have been issued.

Corporate income tax measures:

22 March:

No information

Indirect tax measures (VAT and Custom):

22 March:

No information

Individual taxes and labour:

22 March:

No information

Other taxes (local taxes, procedures):

22 March:

No information

Tax payments:

22 March:

No information

Tax reporting:

22 March:

No information

Webinars for clients:

Reference:

90-135.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Latvia

General measures:

23 March:

Six laws were fast-tracked and came into force on 22 March as promulgated in the Official Journal 'Latvijas Vēstnesis', No. 57B, on 21 March:

- Law on Managing, Mitigation and Response to National Threats of Covid-19 Outbreak
- Amendments to the Commercial Law
- Amendments to the Disability Law
- Amendments to the Law on Maternity and Sickness Insurance
- Amendments to the Law on Social Services and Social Assistance
- Amendments to the Law on Dissolution of Riga City Council.

<https://www.president.lv/en/news/news/president-of-latvia-promulgates-several-emergency-response-laws-26192>

Corporate income tax measures:

19 March:

- No information

Indirect tax measures (VAT and Custom):

20 March:

- For the period from 1 April to 31 December 2020, it is planned that the State Revenue Service (the SRS) will refund overpaid VAT within a shorter term than the one provided by the effective VAT Law.
- During the state of emergency caused by COVID-19, alcohol used for producing alcohol-containing disinfectants may be non-denatured. The SRS may grant to the economic operators which have a special permit (licence) for the activities of an approved warehousekeeper and for performing the production of alcohol an excise duty security reduction of up to 90%. These economic operators, via Electronic Declaration System, must inform the SRS on the commencement of the alcohol production process not later than one business day before the commencement of the alcohol production process. In turn, where the manufacturer of the disinfectant, based on the permit issued by the SRS for the acquisition of alcoholic beverages, will itself import or receive alcohol from another Member State, an excise duty security reduction in the amount of 100% is applied.

19 March:

- The government intends to facilitate VAT refunds to entrepreneurs within 30 days of the term for the submission of the VAT return, without accruing it until the end of the taxation year, effective from 1 April, 2020.
- It is also planned to refund the approved VAT amount which is currently being accrued until the end of 2020, in accordance with the VAT returns already submitted for January and February 2020. The norm regarding faster VAT surplus may be reviewed from 2021, if substantiated reasons are detected.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Individual taxes and labour:

23 March:

- New measures in the Disability Law offer protection to those with disabilities where disability documents have expired and the person cannot submit all documents for disability determination.
- Amendments to the Law on Maternity and Sickness Insurance seek to support employers who need help covering sick leave costs.
- Amendments to the Law on Social Services and Social Assistance provide that if family (person) has been determined as poor or is on low income and determination of the local Social Service has expired during the state of emergency, status of the family (person) is extended and valid until the end of one calendar month after the lifting of the state of emergency. Families (persons) will have access to all local and national benefits and allowances to which they are entitled as poor or low-income receivers.

The above measures are in force.

20 March:

- If an employer in the crisis-affected sectors is not employing an employee or, alternatively, is on idle time (does not carry out the activities required for accepting the performance of the obligation of the employee), employee remuneration is compensated under the procedure and in the amount specified by the Cabinet of Minister (CoM), comprising up to 75% of the remuneration specified in the Labour Law but not exceeding EUR 700 per calendar month. The idle time benefit is not subject to PIT and the mandatory state social security contribution. The law allows for the personal income tax (PIT) payer not to perform the specified PIT advance payments from the operational income for the taxation year 2020. This condition is applicable to advance payments starting from 1 January 2020. These payments may be performed on a voluntary basis.

Other taxes (local taxes, procedures):

23 March:

- Amendments to the Law on Managing, Mitigation and Response to National Threats of Covid-19 Outbreak now in force provide special support instruments and sources of funding as from 12 March.
- Amendments to the Commercial Law now in force provide that shareholder meetings and general meetings of stock companies can be held remotely, and company management can take decisions via electronic voting systems.

20 March:

- In 2020, local governments can set real estate tax payment terms differently from those specified in the law On Real Estate Tax, postponing them within 2020. The local government can exercise these rights for all taxpayers or for certain categories of taxpayers. The decision must be publicly communicated to the taxpayers by local governments.
- The possibility is provided for increasing reserve capital for the State Development Finance Institution Altum, allowing entrepreneurs to use the support mechanisms - loan guarantees, as well as loans for crisis resolution.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Guarantee conditions (in the program there is a possibility to provide support in the amount of 100 million euro per each 10-15-million-euro risk coverage):

i) Enterprises to be supported - small and medium-sized merchants, large enterprises; Has not been failing prior to the COVID-19 crisis;

ii) Guarantee amount of up to 50%; Maximum amount of the guarantee up to 5 million euro per enterprise;

iii) Maximum term of the guarantee is up to 2 years; Guarantee is issued for existing liabilities (investment loans, financial leases) by the credit institution's postponing the payments of the principal amount for up to two years; Guarantee may also be issued for the current assets' loan for up to three years (by both the enterprise's undertaking new liabilities and by restructuring the existing current assets' loan granted by the credit institution).

- Loan conditions for solution of the crisis (in the program there is a possibility to provide support in the amount of about 100 million euro per each 25-million-euro risk coverage):

i) Enterprises to be supported - small and medium-sized merchants, large enterprises; Has not been failing prior to the COVID-19 crisis;

ii) Loan for financing new current assets; Maximum amount up to 1 million euro per enterprise; Maximum term is up to 3 years; Grace period of the principal amount is up to 12 months; Collateral requirements are considerably reduced; Reduced/subsidised % rate.

Tax payments:

20 March:

- The CoM shall define the sectors facing considerable deterioration in their financial situation amid the spread of COVID-19 (crisis affected sectors) and which thus qualify for the application of measures and special support mechanisms.

- The law provides that taxpayers in the crisis-affected sectors are entitled to apply for the extension of the tax payment term. The extension of the term can also be asked for those overdue tax payments, the payment term whereof has been extended in accordance with the law On Taxes and Duties, provided that the delay has occurred as a result of COVID-19. Tax administration is entitled to reschedule or postpone the performance of the delayed tax payments for a period of up to three years, counting from the day of submission of the application. The delayed tax payment, for the performance whereof the extension of the tax payment term is granted, is not subject to calculation of late interest.

- State and local government authorities, as well as capital companies, for the period of validity of the law, will release the economic operators in crisis-affected sectors from their rent or resolve upon a reduction of the rent.

- It will also be possible not to impose late interest and contractual penalties in case of overdue payments, except for on those paid for consumed services and utilities - electricity, thermal energy, water supply, and other property maintenance services. The law also provides for the support measures to be applied irrespective of the sector.

Tax reporting:

20 March:

- This year, as well as in 2021, 2022 and 2023, the SRS is entitled not to adopt a negative decision with respect to the in-depth cooperation program participant, if it has been affected

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

by the COVID-19 crisis and if the in-depth cooperation program participant provides evidence on the presence of objective circumstances.

- Up to 1 September 2020, during the state of emergency, the management board of a capital company, cooperative company or association is entitled to convene a meeting of shareholders (stockholders) or a general meeting of members, stipulating that the shareholders (stockholders) or members are entitled to participate and vote therein via electronic means. It will also be possible to hold a meeting of shareholders (stockholders) or general meeting of members only in electronic form.

- The draft law also provides for the procedure under which it is possible for the shareholders (stockholders) to express their attitude in writing. The subjects of the Law on the Annual Financial Statements and Consolidated Financial Statements, as well as associations, foundations, and religious organisations, will be entitled to submit the annual statement (consolidated annual statement, if required) for the year 2019 later than the term specified by legal framework (correspondingly, by 3 or 4 months).

Webinars for clients:

19 March: Widely promoted this global webcast (no local webinars yet):

https://event.webcasts.com/viewer/landing.jsp?ei=1287706&tp_key=3312d40268

Reference:

LINK: <https://www.pwc.com/lv/lv/about/services/covid-19-ka-palidzet-biznesam.html>

94-136.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Lebanon

General measures:

22 March:

- Lebanon has announced an extension for the filing and payment of corporate income tax and built property tax returns to 30 April.

Corporate income tax measures:

22 March:

- No information

Indirect tax measures (VAT and Custom):

22 March:

- No information

Individual taxes and labour:

22 March:

- No information

Other taxes (local taxes, procedures):

22 March:

- No information

Tax payments:

22 March:

Lebanon has extended the following filing deadlines:

- Extension to 30 April 2020 for the filing and payment of corporate income tax declaration for individuals, entities exempt from corporate income tax, sole proprietors and partnerships (Decision No. 119/1 dated); and
- Extension to 30 April 2020 for the filing and payment of the Built Property Tax for immovable properties generating revenues exceeding LBP 20m.

Tax reporting:

22 March:

- No information

Webinars for clients:

Reference:

92.137.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Libya

General measures:

22 March:

-No information

Corporate income tax measures:

22 March:

-No information

Indirect tax measures (VAT and Custom):

22 March:

-No information

Individual taxes and labour:

22 March:

-No information

Other taxes (local taxes, procedures):

22 March:

-No information

Tax payments:

22 March:

-No information

Tax reporting:

22 March:

-No information

Webinars for clients:

Reference:

93-138.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Lithuania

General measures:

20 March:

- Under existing rules, taxpayers experiencing temporary financial difficulties may ask the Tax Authority to delay payment or to have the payment in scheduled installments.
- The Tax Authority is preparing a list of taxpayers negatively affected by the COVID-19. Companies on the list will not be subject to interest on tax loans. The process of applying to defer tax payments or for a tax loan is simplified – a new form is launched on the 20 March 2020 results.
- Tax authorities will not take tax recovery actions (except for customs duties) and will not charge late payment interest on taxes which are due after the 16 March 2020 (quarantine announcement day) for taxpayers negatively affected by COVID-19 (companies can check if they are regarded as negatively affected by the tax authorities within dedicated website). This principle will be valid until the emergency is lifted in the country
- From 19 March 2020, taxpayers can now ask for tax payment deferral or a tax loan for personal income tax. It is also possible to ask for the deferral of national social insurance contributions without completing a separate form. A single form to apply for tax deferral or tax loan agreements for all taxes and social insurance payments will be available on the Tax Authority's website. The procedure is fully digital.
- Fees may be deferred until the end of the emergency and continue to be paid according to an agreed schedule.

Corporate income tax measures:

16 March:

- Advance CIT return and payment deadline postponed until 30 March 2020 (regular deadline 16 March 2020). There is a possibility to opt for a different advance CIT payment calculation method - not based on the last year's results but on the expected results.

Indirect tax measures (VAT and Custom):

Individual taxes and labour:

19 March:

- 90% subsidies have been made available to keep jobs during coronavirus downtime: When a company declares downtime due to an emergency or quarantine, the employee must receive at least the minimum monthly wage (EUR 607) and cannot be required to come to work. Costs incurred by employers will be reimbursed by the Employment granting a subsidy to the employer. The subsidy will not be granted to state and municipal institutions, institutions, trade unions, religious communities or associations, associations. State subsidy amounts: - 60% of the wages and salaries of the employee, but not more than EUR 607 gross. - 90% of the employee's wages and salaries, but not more than EUR 607 gross (in sectors subject to government restrictions during emergencies or quarantine) The subsidy will be paid until the end of the emergency or quarantine and the employer undertakes to keep the person in employment for a further 3 months after the end of the subsidy payment.
- Additionally other measures were introduced to protect employees affected.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

23 March:

- Taxpayers that temporarily do not perform business (do not conclude or perform any transactions, payments, receive no income except for the interest on funds held in bank accounts) may be relieved from filing tax returns or other documents.

Webinars for clients:

Reference:

94-139

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Luxembourg

General measures:

18 March:

New financial aid to Luxembourgish SMEs:

<https://www.pwc.lu/en/newsletter/2020/recent-measures-luxembourg-covid19.html>

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

19 March:

- The first measure announced by the VAT authorities is to refund all VAT balances under EUR 10,000.
- No other VAT measure announced yet.
- Until further notice, no administrative fines will be decided when VAT returns are filed late.
- So far, those fines were system-generated as soon as the deadline elapsed, and ranged between EUR 250 and 10,000.

Individual taxes and labour:

19 March:

- Partial unemployment or short time work:
 - This measure targets maintaining employment, and therefore avoiding dismissals in companies suffering from the negative economic impact of an event such as coronavirus. Partial unemployment in situations of force majeure provides that 80% of costs can be refunded from the Employment Fund relating to the unemployment hours. There are limits in terms of salary level (250% of minimum social salary for unskilled employees) and duration (1022 hours maximum).
 - It applies to all sectors of the economy and the authorities have waived the statutory deadline for making an initial application to the Comité de Conjoncture (Minister of Economy) via an ad-hoc form.
 - Please note that short time work system is currently being reviewed. An emergency processing of requests is currently under deployment ADEM (employment body) is implementing a platform to accelerate the reimbursement process to the companies. It might be determined based on a % of the salary mass.
 - Exceptionally the short time work measure will be retroactive to March 16 for all the companies that had to stop totally or partially operating subsequently to the ministerial decision. A more detailed communication to the public about the modalities of this platform is yet to come.
 - For other companies not severely impacted as above, the initial process remains into force but the deadline has changed to submit requests (i.e. March 20 at Midday), which is earlier than previously announced.

Quarantine

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

If employees are quarantined because they are sick or came back from an infected area or have been in direct contact with a person infected with the coronavirus, they have to produce a medical certificate (French, Belgian and German medical certificates are all accepted) and the CNS will intervene as in cases of sick leave.

The employer will advance the salary if the threshold of 77 sick days is not met. Similar to any sick leave, the employer will obtain a refund of 80% of the salary costs advanced directly via relief on the next social contribution invoice from CCSS (Centre Commun de la Sécurité Sociale).

Extraordinary leave for family reasons

Only people who have no other suitable option for childcare should use this exceptional measure. It is eligible to one parent at a time (whether cohabiting or divorced) for children under 13 years old on condition that the child has been affected by the closure of a child care or teaching structure.

The employee may request to benefit from this special leave by advising as quickly as possible his employer, completing and remitting a dedicated form to his employer and the Caisse Nationale de Santé (CNS). There is no need to indicate on the form a date for starting or ending the leave and the leave can be divided as necessary. However, the concerned employees must keep their employer informed about their effective working schedule during the whole special leave.

Thereafter, it is the employer that informs the social security institutions of the specific days.

Additional measures are currently being considered for disabled children and not have not yet been published.

Tax consequences of Home-Based Working (HBW) for cross-border workers

Non-resident taxpayers working from home might quickly exceed the threshold under which employees could remain fully taxable in Luxembourg. The double tax treaties between the border countries and Luxembourg define how to avoid double taxation. French tax residents working more than 29 days outside of Luxembourg per year, German residents working more than 19 days per year and Belgian residents working more than 24 days per year, should be partially taxable in their country of residence.

In 'normal circumstances' once the annual threshold in the country of residence is exceeded, this part of salary (namely the total number of days worked outside of Luxembourg) should be exempted in Luxembourg.

Discussions are currently ongoing between the Luxembourg government and the governments of border countries with a view to drawing their attention to the aforementioned conventions in the present crisis context

- For Belgium : it has been agreed that days spent in HBW due to Coronavirus will not be counted for the annual threshold of 24 days.
- For France: some communications have been shared by politicians from the Grande Region confirming that France will also be flexible regarding HBW during this period. We are however still waiting for an official communication.
- For Germany : it is assumed that no decisions have yet been taken.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Generally, employers should also ensure that employees do not exceed the social security threshold of 25% of activity in their country of residence as this would impact which country's social security would apply.

Due to the current exceptional circumstances, some employees may exceed the 25% threshold for this year. The short term increase of the workdays in the country of residence should in principle not be considered and correspondingly should not impact the country to which the employee is affiliated for social security purposes. The French social security authorities confirmed this analysis and are no longer requesting an A1 certificate to cover this period. Germany and Belgium should be flexible but confirmations are still required.

The Belgian social security authorities communicated on 18 March 2020 that, from a Belgian perspective and for situations covered by the European Regulation 883/2004, they will exceptionally disregard any additional teleworking that is the result of the Belgian COVID-19 counter-measures during the period from 13 March 2020 until the end of these measures (currently set at 5 April 2020). Any additional teleworking as a result of the coronavirus pandemic during this period will therefore not impact the social security legislation that is applicable to the individual in question.

No official feedback from Germany yet but should follow soon.

(Camille Benezet, Tax Senior Associate, PwC Luxembourg)

19 March: It was decided that as from Saturday 14 March, the presence of a worker at his home in particular to carry out telework, will not be taken into account in the calculation of the 24-days in a calendar year for which tax residents of Belgium, who (under normal circumstances) work in Luxembourg, can work outside the territory of Luxembourg without attributing taxation power to Belgium.

Similarly, the Belgian and French authorities considered that the current situation related to the coronavirus meets all characteristics of a force majeure situation. Therefore, it was decided that as of Saturday 14 March 2020, the presence of a French frontier worker at his place of residence (in particular for teleworking in there) will not be taken into account for the calculation of the 30-days period by reference to which tax residents of France who usually work in Belgium can work outside Belgium.

See: <https://news.pwc.be/coronavirus-impact-on-international-workforce-update-for-luxembourg-and-france/> (Phil Greenfield, Tax Senior Manager, PwC UK)

18 March: Tax consequences of Home-Based Working (HBW) for cross-border workers

<https://www.pwc.lu/en/newsletter/2020/recent-measures-luxembourg-covid19.html> (Jeremy Vaudevire, PwC Luxembourg)

Other taxes (local taxes, procedures):

19 March:

Luxembourg Business Register measures

- For the filing of the annual accounts for the financial year 2019, companies will have an additional administrative period of 4 months to make their financial data filings at the Register of Commerce at the standard rate of € 19 excl. VAT (excluding registration fees and the CNC tax).

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- The surcharge for late filing of financial data is exceptionally suspended, until 30/11/2020 for filing delays of up to 4 months included.
- Thus, for a financial year ending, for example, on 31/12/2019, the filing of annual accounts will be subject, until 30/11/2020, to the standard administrative costs of € 19 excluding VAT.

Tax payments:

19 March:

- Legal entities and individuals realising commercial, agricultural and forestry profit or a profit derived from the exercise of an independent profession and facing cash flows issued due to the Covid-19 outbreak can request:
 - A cancellation of the quarterly income tax (and corporate income tax) advances and municipal business tax for the first and second quarter 2020.
 - A payment extension for income tax (and corporate income tax), municipal business tax and net wealth tax due as from 1 March 2020. Taxpayers may request a 4-month deferral starting as from the due date of those taxes.
- Cancellation of advances and payment extension are accepted upon request by the Luxembourg tax authorities.

A few additional clarifications:

- The above requests should be filled in, signed and sent via regular mail or email to the relevant tax office.
- The withholding tax on salaries may not benefit from the deferral.
- A deferral request is possible only for CIT, MBT and NWT due as from the 1st March 2020, not before.
- NWT advances may not benefit from the cancellation foreseen above.
- It is possible to request a reduction of the CIT and MBT advances instead of a cancellation. To do so, the taxpayer should send a letter to its relevant tax office detailing the amount of the reduction requested and the reason to request such a reduction

Tax reporting:

19 March:

- The deadline for the filing of 2019 tax returns is postponed up to 30 June 2020. It applies to legal entities and individuals and to taxpayers asking for, modifying or revoking their choice to be taxed individually

Webinars for clients:

Reference:

LINK: <https://www.pwc.lu/en/about-us/coronavirus.html>

95-140.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Malaysia

General measures:

23 March:

- As at 23 March 2020, there have been further clarifications from the Malaysian Inland Revenue Board (MIRB) and Royal Malaysian Customs (RMC) on the grace periods offered for payments of taxes, submissions of Tax returns during the Movement Control Order (MCO) period, 18 to 31 March 2020.

18 March: The Movement Control Order (MCO) was enacted 16 March 2020, which states that all non-essential service (which include the Tax authorities) providers are not allowed to access their office premises during the period of 18 - 31 March 2020. Hence, clarity is being provided (ongoing) by regulators and our updates will be provided accordingly.

However, our Inland Revenue Board (IRB) has issued a media statement (on 17 March 2020) to clarify the steps to be taken for tax obligations and compliance during this period. The replies outlined below are as at 18 March 2020. Whilst the IRB offices are closed, we note that the customs border control (i.e. land, ports, etc) are working with minimal staff/personnel. The position is fluid and we will keep you posted accordingly.

Overall measures (fiscal and non fiscal) were introduced in our Economic Stimulus Package announced 27 February 2020, that focus on key sectors impacted by covid (e.g. Tourism). Details on these will be shared via email.

Corporate income tax measures:

23 March:

- Taxpayers have been granted (administratively) an extension of time/ 2 month grace period for submissions due. For instance, companies for year of assessment (YA) 2019, whose accounting period ends,

- 31 August 2019, due 28 February 2020, now due 30 April 2020

- 30 September 2019, due 31 March 2020, now due 31 May 2020

Indirect tax measures (VAT and Custom):

23 March:

- Taxpayers have been granted (administratively) an extension of time to 15 April 2020 for submissions due month end (i.e. 31 March 2020).

Individual taxes and labour:

23 March:

- Taxpayers have been granted (administratively) an extension of time/ 2 month grace period for submissions due. For instance

- Employers - due 31 March 2020, now due on 31 May 2020

- Individuals, partnerships, deceased persons estate, hindu joint families - due 30 April 2020 and 30 June 2020 now due 30 June 2020 and 31 August 2020 respectively

Other taxes (local taxes, procedures):

23 March:

Based on information received from countries as of 24/03/2020 04 AM GMT

page 94/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Clarification on the list of "essential services" has been provided by Ministry of International Trade and Industry (MITI). However, we recommend you check the list (as it continues to be updated) on the following link: <https://www.miti.gov.my/>. Applications to operate manufacturing facilities during the MCO period (i.e. 18 to 31 March 2020) have to be made.

Tax payments:

23 March:

- As at 23 March 2020, MIRB has clarified that, no penalties will be imposed on payments (i.e. CIT instalments, WHT) due within the MCO period (i.e. by 31 March 2020), provided these payments are remitted by 30 April 2020; the first Tax instalment payment by individuals with business income (outlined in Form CP500) due within the MCO period (i.e. by 31 March 2020) can be remitted by 30 April 2020; the payments of PCB (monthly Tax deductions) compounds due within the MCO period (i.e. by 31 March 2020) can be remitted before 30 April 2020.

18 March: Under the Economic Stimulus Package announced on 27 February 2020 (which has not been gazetted, however administratively granted), applications can be made for

- deferment of corporate income tax payments (application by 31 March 2020) by Taxpayers who are in the Tourism industry (i.e. travel agents, hotel operators and airline companies) for instalments falling within the period of 1 April 2020 to 30 September 2020.

- all companies can apply for a revision of their corporate income tax estimate in the 3rd month of the instalment scheme, provided this falls within the calendar year 2020.

Clarity is being sought on whether e-applications will be accepted due to MCO.

Tax reporting:

23 March:

As at 23 March 2020, MIRB has clarified that:

- Forms CP204 (Tax estimates) and CP204A (i.e. 6th or 9th month revision of Tax estimates) due within the MCO period (i.e. by 31 March 2020) can be submitted by 30 April 2020, with no penalties.

- The deadline for applications for a revision to the 3rd monthly CIT instalment (only those due in March 2020 for companies in the Tourism industry) has been extended to 30 April 2020. The special revision to the 3rd monthly CIT instalment for Companies in the Tourism industry was announced under the Economic Stimulus Package (ESP) on 27 February 2020.

18 March: Tax reporting measures, such as extensions of time for submission of returns and payments due this month have been granted (administratively).

Webinars for clients:

Reference:

96-141.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Malta

General measures:

23 March:

No information

Corporate income tax measures:

23 March:

No information

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

23 March:

No information

Other taxes (local taxes, procedures):

23 March:

No information

Tax payments:

17 March:

Payment of the following taxes by employers and the self-employed, which will fall due during March and April 2020, will be postponed:

- i) Provisional taxes;
- ii) Value Added Tax
- iii) the employer's share of the social security contributions; and
- iv) the employees' share of social security contributions and the employees' income tax withheld by the employer.

The date when such taxes will be due for payment will be announced at a later date.

Tax reporting:

23 March:

No information

Webinars for clients:

Reference:

<https://www.pwc.com/mt/en/pwc-malta-press-room/covid-19.html>

<https://www.pwc.com/mt/en/publications/tax-legal/covid-19-fiscal-support-measures-for-businesses.html>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

97-142.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Mexico

General measures:

No information

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

No information

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

No information

Webinars for clients:

Reference:

98-143.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Namibia

General measures:

18 March:

No information

Corporate income tax measures:

18 March:

No information

Indirect tax measures (VAT and Custom):

18 March:

No information

Individual taxes and labour:

18 March:

No information

Other taxes (local taxes, procedures):

18 March:

No information

Tax payments:

18 March:

No information

Tax reporting:

18 March:

No information

Webinars for clients:

Reference:

99-144

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Netherlands

General measures:

19 March:

- Immediate deferral of payment of tax upon request (VAT, payroll tax, CIT, PIT)

<https://www.government.nl/topics/coronavirus-covid-19>

Corporate income tax measures:

19 March:

- Adjustment of preliminary tax assessments resulting in a refund or less CIT payable.
- No other specific measures except the deferral of CIT payments (see General measures)

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

19 March:

- No specific measures other than the deferral of payroll tax payments (see General measures).
- There is an extensive package of non-tax economic measures aimed at people keeping their jobs (See Economic measures)

Other taxes (local taxes, procedures):

19 March:

- Tax interest will be decreased to 0,01% (instead of 4% or in some cases even 8%)
- Municipalities may decide to provide deferral of payment for (preliminary) tourist tax assessments to support entrepreneurs offering overnight stays (hotels and other leisure businesses).

Tax payments:

19 March:

- For the moment no penalties for late payment will be imposed

Tax reporting:

19 March:

- No information

Webinars for clients:

20 March @ 1600 CET

<https://www.pwc.nl/en/topics/covid-19/webcast.html>

Reference:

19 March:

<https://www.pwc.nl/nl/themas/covid-19.html>

17 March:

<https://www.pwc.nl/en/insights-and-publications/themes/economics/how-to-arm-yourself-against-impact-of-the-coronavirus.html>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

<https://www.pwc.nl/nl/themas/covid-19.html>

<https://www.pwc.nl/en/topics/covid-19/people-and-work/coronavirus-most-important-questions-and-answers.html>

100-145

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: New Zealand

General measures:

23 March: The New Zealand Government announced a \$12.1 billion package to address the impact of COVID-19 on 17 March. A further announcement was made on 23 March with an extension to the original package (an additional \$4.2 billion) – with further announcements expected later this week. Some key aspects of these packages are:

Wage subsidies: The subsidy will be available to businesses that can demonstrate a decline in monthly revenue of 30% and covers the period from January to June 2020. The payments will be \$585.80 per week for a full-time employee and \$350.00 per week for a part-time employee. There will be no maximum amount that any one employer can receive (initially a \$150,000 cap was included);

Rent freezes and tenant protection: All rent increases will be frozen and the Government may introduce measures to ensure that tenants cannot be evicted without cause during this period.

Tax changes: A number of tax changes have been announced, including reintroducing a diminishing value depreciation rate of 2% on industrial and commercial buildings from the start of the 2020-21 tax year, and waiving use of money interest on late payment of tax (including provisional, PAYE and GST) for businesses affected by COVID-19 from 14 February 2020;

These are welcome announcements during uncertain times. The Government has also signalled that further support will be announced in its yearly budget on 14 May 2020 and will include working capital support for small and medium businesses and targeted support for larger and complex businesses.

Tax Tips (23 March 2020) - <https://www.pwc.co.nz/insights-and-publications/subscribed-publications/tax-tips/govt-extends-covid-19-economic-support-package.html>

Tax Tips (17 March 2020) - <https://www.pwc.co.nz/insights-and-publications/subscribed-publications/tax-tips/tax-tips-alert-march-2020.html>

19 March:

The New Zealand Government has announced a \$12.1 billion package to address the impact of COVID-19. Legislation has not been enacted but will be retrospectively effective. Some key aspects of this package are:

- (1) **Wage subsidies:** The subsidy will be available to businesses that can demonstrate a decline in monthly revenue of 30% and covers the period from January to June 2020. The payments will be \$585.80 per week for a full-time employee and \$350.00 per week for a part-time employee. The maximum amount any one employer can receive is \$150,000;
- (2) **Tax changes:** A number of tax changes have been announced, including reintroducing a diminishing value depreciation rate of 2% on industrial and commercial buildings from the start of the 2020-21 tax year, and waiving use of money interest on late payment of tax (including provisional, PAYE and GST) for businesses affected by COVID-19 from 14 February 2020; These are welcome announcements during uncertain times. The Government has also signalled that further support will be announced in its yearly budget on 14 May 2020 and will include working capital support for small and medium businesses and

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

targeted support for larger and complex businesses (<https://www.pwc.co.nz/pdfs/tax-tips/tax-tips-alert-special-march-2020.pdf>)

Corporate income tax measures:

23 March: Key changes:

- a) Diminishing value depreciation rate of 2% on industrial and commercial buildings starting from the 2020-21 tax year;
- b) increasing the low-value asset write-off threshold to allow assets costing up to NZ\$5,000 eligible for an immediate write-off for the 2020/21 income year and, from the 2021/2022 income year, the existing NZ\$500 threshold for immediate write-off will be increased to NZ\$1,000 on a permanent basis.

19 March:

- Key changes: (a) Diminishing value depreciation rate of 2% on industrial and commercial buildings starting from the 2020-21 tax year; (b) increasing the low-value asset write-off threshold to allow assets costing up to NZ\$5,000 eligible for an immediate write-off for the 2020/21 income year and, from the 2021/2022 income year, the existing NZ\$500 threshold for immediate write-off will be increased to NZ\$1,000 on a permanent basis.

- Legislation has not been enacted but will be retrospectively effective.

Indirect tax measures (VAT and Custom):

23 March: New Zealand Government is moving on wide ranging measures (exporters/importers, bank funding support via industry bodies, employers) and education. Inland Revenue has recognised the need to offer tax relief and payment terms as required.

Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

23 March: Wage subsidies will be available to businesses that can demonstrate a decline in monthly revenue of 30% and covers the period from January to June 2020. The payments will be \$585.80 per week for a full-time employee and \$350.00 per week for a part-time employee. There will be no maximum amount that any one employer can receive (initially a \$150,000 cap was included).

19 March:

Wage subsidies: The subsidy will be available to businesses that can demonstrate a decline in monthly revenue of 30% and covers the period from January to June 2020. The payments will be \$585.80 per week for a full-time employee and \$350.00 per week for a part-time employee. The maximum amount any one employer can receive is \$150,00.

Legislation has not been enacted but will be retrospectively effective.

Other taxes (local taxes, procedures):

No information

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax payments:

23 March: For the next 2 years, use of money interest on late payment of tax will be waived for businesses affected by COVID-19. The relief will apply to interest on all tax payments (including provisional corporate tax payments, PAYE and GST).

Under limited circumstances penalties for late payments incurred due to the effects of the COVID-19 may also be remitted.

19 March:

- Under limited circumstances, penalties for late payments incurred due to the effects of the COVID-19 may also be remitted.

https://www.ird.govt.nz/Updates/News-Folder/tax-relief-coronavirus?utm_source=business.govt.nz&utm_medium=newsletter&utm_campaign=special_cv_edition

Tax reporting:

23 March: Extensions to filing dates for some income tax returns may be available. Extensions cannot be granted for GST and PAYE returns, however any penalties for late filing may be remitted.

<https://www.ird.govt.nz/updates/news-folder/tax-relief-coronavirus>

19 March:

Extensions to filing dates for some income tax returns may be available. Extensions can't be granted for GST and PAYE returns, but any penalties for late filing may be remitted.

https://www.ird.govt.nz/Updates/News-Folder/tax-relief-coronavirus?utm_source=business.govt.nz&utm_medium=newsletter&utm_campaign=special_cv_edition

Webinars for clients:

Reference:

101-146

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Nicaragua

General measures:

23 March:

No information

Corporate income tax measures:

23 March:

No information

Indirect tax measures (VAT and Custom):

23 March:

No information

Individual taxes and labour:

23 March:

No information

Other taxes (local taxes, procedures):

23 March:

No information

Tax payments:

23 March:

No information

Tax reporting:

23 March:

No information

Webinars for clients:

Reference:

~~102-147~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Nigeria

General measures:

20 March:

- Tax authorities have advised taxpayers to take advantage of existing online platforms for filing various tax returns and provided contact numbers for telephone conversations and emails.

Corporate income tax measures:

20 March:

- WHT credit notes and tax receipts can be accessed online.
- Email addresses have been provided for communication with tax authorities during the period.
- These measures were already available before COVID-19

Indirect tax measures (VAT and Custom):

20 March:

- The tax authorities have advised taxpayers to use existing platforms to file VAT returns online.

Individual taxes and labour:

23 March:

- No new measures though some States have already implemented online platforms for filing PIT and PAYE returns.

Other taxes (local taxes, procedures):

20 March:

- See corporate income tax and indirect tax sections.

Tax payments:

Not applicable

Tax reporting:

Not applicable

Webinars for clients:

Mar 19, 2020 12:56 PM GMT

https://event.webcasts.com/starthere.jsp?ei=1287706&tp_key=3312d40268&utm_source=hootsuite&utm_medium=linkedin&utm_term=&utm_content=8fc43ecc-5402-465b-96a7-4a4475bcc642&utm_campaign=socialmedia

Reference:

<https://www.pwc.com/ng/en/publications/covid19-guidance.html>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

~~103-148.~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: North Macedonia (formerly Macedonia)

General measures:

20 March:

The Public Revenue Office:

- will not submit decisions for forced collection of tax debt or other payments to government (fines, court stamp fees) for any taxpayers with such payments outstanding. This applies until the government's measures and recommendation for protection against COVID-19 come into effect.

<http://www.ujp.gov.mk/mk/javnost/soopstenija/pogledni/752>

- has delayed meetings with taxpayers for 14 days

- requires documents to be submitted only through the archives of the Public Revenue Office.

Corporate income tax measures:

20 March:

- the deadline for submission of CIT returns for all taxpayers is extended until 24 March 2020.

Indirect tax measures (VAT and Custom):

20 March:

- No VAT and customs duties measures currently adopted.

- Under consideration is a 100% exemption from import customs duties for the import of wheat flour, sunflower oil, white sugar, soaps, detergents, clothing and accessories, diapers for children and adults, wipes, as well as face masks, medical gloves and other medical supplies and equipment necessary for handling the COVID19 crisis.

Individual taxes and labour:

20 March:

- Subsidies have been announced for mandatory social security contributions ("SSC") to employees in companies in the sectors of tourism, transport, restaurants and other affected companies, for the period of April, May and June of 2020.

- The mandatory SSC would be subsidized up to 50% of the average salary paid in 2019.

- Companies may be obliged to return these funds, based on certain conditions.

Other taxes (local taxes, procedures):

20 March:

No information

Tax payments:

20 March:

No information

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax reporting:

20 March:

- the deadline for submission of CIT returns for all taxpayers is extended until 24 March 2020.

Webinars for clients:

20 March:

23 March 2020 @14.00 CET - <https://pwc-emeamc.webex.com/mc3300/meetingcenter/meetinginfo/meetinginfo.do>

Reference:

20 March:

N/A

104-149

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Norway

General measures:

20 March:

No information

Corporate income tax measures:

19 March:

- Temporary retroactive deduction of tax losses: the Government has proposed to temporarily allow tax losses in 2020 to be used against taxed profits for the previous two years.

The scheme is intended to help companies which would have been profitable in the absence of the coronavirus outbreak.

The proposal is for companies to receive an amount corresponding to the tax value of the loss set against the previous years' profits (with interest at ordinary rates). The tax value of the loss will only be paid out at the tax statement in 2021.

A limit of NOK 30 million for the use of the tax losses from 2020 has been proposed to ensure that most small and medium-sized companies with deficits this year and profits from previous years will benefit from the initiative.

- Postpone payment of advance tax for second term (payment for FY 2019 tax is done in 2020). The due date was initially April 15, but this is now postponed until further notice is given.

Indirect tax measures (VAT and Custom):

18 March:

Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

19 March:

- Deferral of advance payments of wealth tax: it has been proposed that owners of companies with a deficit should be able to defer payment of wealth tax so they do not need to pay dividends to cover the owners' wealth tax. The proposal will apply to business assets for the tax year 2020 for personal taxpayers who have a business with an accounting loss in 2020.

Taxpayers would be able to apply to defer for one year paying the wealth tax for the 2020 tax year when it falls due in 2021.

If the taxpayer makes a loss in 2020, there will be grounds for applying for an exemption from paying withholding tax or withholding tax for business assets in 2020.

- Payroll Tax - at the Prime Minister's press conference on financial measures March 15, it was announced that the deadline for paying employer's National Insurance contributions (originally due on May 15) will be postponed. A new date has not yet been set.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Other taxes (local taxes, procedures):

20 March:

No information

Tax payments:

19 March:

- Postponement of advance tax payments: For many, tax is paid in advance in four instalments. The first payment, due on March 15th is subject to a preliminary deferral until 1 May. This will mainly apply to the self-employed, but also to others who pay advance tax.

Tax reporting:

19 March:

- No such measures have yet been made public for VAT, TAX or payroll reporting deadlines.
- As per their website, the Financial Supervisory Authority of Norway has granted the following time limits for certain reports:

Reporting deadlines deferred to 31 March 2020 as of 13.03.2020

- Reporting by banks on industrialized losses (KRT-1131):
- Reporting from payment service providers on fraud reporting (KRT-1132):
- Reporting for companies that conduct insurance brokerage (KRT-1007):

Webinars for clients:

Reference:

LINK: <https://blogg.pwc.no/skattebloggen-en/immediate-economic-measures-in-response-to-the-outbreak-of-the-coronavirus#.Xnlp4uDonTQ>.linkedin

~~105-150~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Oman

General measures:

22 March:

- The Oman Government announced certain tax and non-tax related measures relating to
 - (i) exemptions from municipal taxes and
 - (ii) measures aimed at supporting the economy, e.g. deferral of loan repayments

These are effective immediately.

Corporate income tax measures:

22 March:

- No information

Indirect tax measures (VAT and Custom):

22 March:

- No information

Individual taxes and labour:

22 March:

- No information

Other taxes (local taxes, procedures):

22 March:

- No information

Tax payments:

22 March:

The following tax measures are effective immediately:

- Exemption from Tourist and Municipal Tax (rate 4%) for restaurants until 31 August 2020; and
- Exemption from Municipal Tax (rate 5%) for commercial establishments until 31 August 2020.

Tax reporting:

22 March:

- No information

Webinars for clients:

Reference:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

~~106-151~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Palestine

General measures:

22 March:

- Palestine has extended the deadline for the filing and payment of VAT, as well as the deadline for the submission of financial statements for listed companies.

Corporate income tax measures:

22 March:

- No information

Indirect tax measures (VAT and Custom):

22 March:

- West Bank: no changes to VAT return filing and payment deadlines.
- East Jerusalem (Israeli law):
 - Extension to 26 March for monthly VAT filings and payments originally due 16 March; and
 - Extension to 27 April for two monthly filings originally due 15 March.

Individual taxes and labour:

22 March:

- No information

Other taxes (local taxes, procedures):

22 March:

- No information

Tax payments:

22 March:

- The tax authorities have suspended tax settlement sessions and are providing limited services only.

Tax reporting:

22 March:

- No information

Webinars for clients:

Reference:

107-152.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Paraguay

General measures:

18 March:

- The Tax Authority has issued a Resolution suspending the due date with regard to certain tax obligations (tax return filing, etc.). Tax payments, however, are not suspended, but the Tax Authority has authorised that the Individual Income tax could be paid in 5 installments without interest.

Corporate income tax measures:

18 March:

- The due date of the CIT is in April, 2020 according to the Tax Law. The Government has not adopted any ameliorative measures at the moment, so the payments due date remains the due date as defined according to the law and regulations.

Indirect tax measures (VAT and Custom):

18 March: There are not any VAT payment suspensions. For customs taxes, the border of the country is closed for the import and export of good and the entry of people.

Individual taxes and labour:

18 March: The Tax Authority has issued a resolution establishing the payment in 5 installments of the annual taxes.

Other taxes (local taxes, procedures):

18 March: No developments

Tax payments:

18 March: For late filed tax returns or other obligations, there will be no penalties applied during the quarantine period (until March 26,2020) as establishes by the Government.

Tax reporting:

Webinars for clients:

Reference:

~~108-153~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Philippines

General measures:

16 March:

- Awaiting official advisory from tax authorities, but press reports indicate no extension of deadlines but may amend returns with waiver of interest. We understand that the tax authorities will issue an official advisory.

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

No information

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

No information

Webinars for clients:

Reference:

109-154

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Poland

General measures:

19 March:

Key tax measures (PROPOSED ONLY)

PIT

- Extension of the deadline for remitters to submit advance payments for payroll taxes collected in March and April. New deadline would be 1 June.

CIT / PIT

- Possibility of retroactive carryback of tax losses regarding PIT and CIT; taxpayers would be able to deduct the loss incurred in 2020 from the income obtained in 2019. This measure would be available to those entities whose revenues have fallen by at least 50% in 2020 in comparison to 2019 revenues (deduction from 2019 income - limited up to 5 million PLN. The surplus to be deducted in the following years)

- The application of the regulation regarding income taxes that apply to the so-called "bad debt" is waived for debtors that are suppose to account for unpaid liabilities when calculating the amounts of income tax advances This measure would apply to taxpayers whose revenues achieved during the settlement periods (monthly or quarterly) have fallen by at least 50% in comparison to corresponding periods in 2019. This tax exemption would be available to those who did not obtain revenues in 2019, but are bearing the negative economic consequences of the pandemic in 2002.

- Possibility to opt out of "simplified advances" for 2020, and calculate advances based on the current revenue instead (only for small taxpayers)

- Taxpayers and entrepreneurs can now propose their own changes to the law related to the coronavirus via the Taxpayer's Voice portal. The special category "Coronavirus" has been added. The Ministry of Finance already published 78 proposals on this portal.

Corporate income tax measures:

19 March:

CIT

- The deadline to pay a minimum tax on commercial real estate regarding the period from March to May 2020 is extended until 20 July 2020

- The deadline for filing CIT-8 (annual tax return) for NGOs is extended (but limited scope applies to this measure)

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

20 March:

The extension of SAF-T is delayed to 1 July (Legislation has not been published yet but has been announced by Ministry of Finance officials). No further update from the local tax authority as yet.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Individual taxes and labour:

Other taxes (local taxes, procedures):

19 March:

- Real estate tax: Possibility for municipalities to introduce RET tax exemption for entrepreneurs due to the negative economic consequences of coronavirus
- Other: Increasing the flexibility of the National Revenue Administration in the implementation of crisis management tasks. The possibility of suspension of tax audits, tax proceedings and customs during the epidemic.

The deadline for obligatory notification of companies to the Ultimate Beneficial Owner Register is postponed until 1st July 2020 (previously was 13 April, as required by the Act on Counteracting Money Laundering in October 2019).

Temporary waiver of the prolong-up fee for the distribution in instalments or deferment of taxes for the duration of the epidemic.

Possibility of suspending the administrative enforcement proceedings for cash receivables

Tax payments:

Tax reporting:

Webinars for clients:

<https://contents.pwc.com/webinarium-nowa-rzeczywistosc-form>

Reference:

110-155

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Portugal

General measures:

23 March:

- Extension of deadlines for payment of taxes and social security payments; payments of taxes in installments; suspension of tax procedures and respective deadlines; support to employees and self-employed workers - some measures are already enacted, others have been announced by the Government.

16 March:

- The first special payment on account is extended from 31 March to 30 June 2020;
- The filing of the CIT return and the payment of the CIT due is extended to 31 July 2020;
- The first payment on account is extended from 31 July to 31 August 2020

Corporate income tax measures:

23 March:

As per an Order of the State Secretary of Tax Affairs of 9 March 2020, there is an extension of deadlines for the payment of CIT including advance CIT payments, as follows:

- The first special payment on account is extended from 31 March to 30 June 2020;
- The filing of the CIT return and the payment of the CIT due is extended to 31 July 2020;
- The first payment on account is extended from 31 July to 31 August 2020.

An extension of the deadline for filing of 2019 CIT return from 31 May to 31 July 2020 (companies which tax year corresponds to calendar year) is also foreseen in the same Order.

As per announcement of the Minister of Finance on 16 March 2020, CIT withholding taxes can be paid as follows:

- Under the general terms (one single installment);
- Three monthly installments; no late assessment interest are due; there is no need to present a guarantee;
- Six monthly payments; late assessment interest are due on the three last installments; there is no need to present a guarantee,

applicable to companies and self-employed workers with a turnover up to Euro 10 million, with reference to 2018 (or that have started their activity from 1 January 2019 onward); other companies and self-employed workers can request the same measure, provided that they have suffered a decreased of at least 20% on their turnover (with reference to the average of 3 month prior to the month in which the payment of taxes should be made, of the same period in the previous tax year)

Indirect tax measures (VAT and Custom):

23 March:

Based on information received from countries as of 24/03/2020 04 AM GMT

page 119/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

As per announcement of the Minister of Finance on 16 March 2020, VAT (monthly and quarterly regimes) can be paid as follows:

- Under the general terms (one single installment);
- Three monthly installments; no late assessment interest are due; there is no need to present a guarantee;
- Six monthly payments; late assessment interest are due on the three last installments; there is no need to present a guarantee,

This applies to companies and self-employed workers with a turnover up to Euro 10 million, with reference to 2018 (or that have started their activity from 1 January 2019 onward); other companies and self-employed workers can request the same measure, provided that they have suffered a decreased of at least 20% on their turnover (with reference to the average of 3 month prior to the month in which the payment of taxes should be made, of the same period in the previous tax year).

Individual taxes and labour:

23 March:

As per announcement of the Minister of Finance on 16 March 2020, payment of PIT withholding taxes is allowed as follows:

- Under the general terms (one single installment);
- Three monthly installments; no late assessment interest are due; there is no need to present a guarantee;
- Six monthly payments; late assessment interest are due on the three last installments; there is no need to present a guarantee,

applicable to companies and self-employed workers with a turnover up to Euro 10 million, with reference to 2018 (or that have started their activity from 1 January 2019 onward); other companies and self-employed workers can request the same measure, provided that they have suffered a decreased of at least 20% on their turnover (with reference to the average of 3 month prior to the month in which the payment of taxes should be made, of the same period in the previous tax year).

Social Security contributions:

- As per announcement of the Social Security Authorities on 19 March 2020, there is a postponement of the payment of social security contributions (due by employer and by the employee) due in March 2020, concerning the month of February 2020
- As per announcement of the Minister of Finance on 16 March 2020, there is a reduction by 1/3 of the amount of social security contributions due in the months of March, April and May 2020; the payment of the remainder amounts is postponed and should be made in the 3rd quarter 2020 onwards (in the same terms as those foreseen for the payment of taxes in the 2nd quarter 2020); the measure applies immediately to companies up to 50 workers; companies with up to 250 workers can benefit from these measures, in case of a decrease of their turnover equal or higher than 20%.

20 March:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Following a communication of the Social Security authorities, the payment of social securities due on 20 March 2020, concerning the month of February 2020, was postponed. No new date for payment was yet announced. The Social Security authorities have clarified that the measure concerns the amounts due both by employers and employees.

16 March:

- Reduction by 1/3 of the amount of social security contributions due in the months of March, April and May 2020; the payment of the remainder amounts is postponed and should be made in the 3rd quarter 2020 onwards (in the same terms as those foreseen for the payment of taxes in the 2nd quarter 2020); the measure applies immediately to companies with up to 50 workers; companies with up to 250 workers can benefit from these measures, in case of a decrease of their turnover equal or higher than 20%. - Suspension of tax and social security compulsory collection procedures - Suspension, for 3 months, of ongoing and new tax and social security compulsory procedures.

Other taxes (local taxes, procedures):

23 March:

- Suspension, for 3 months, of ongoing and new tax and social security compulsory procedures;
- Suspension of deadlines for filing tax administrative and judicial claims, as well as hierarchical appeals, unless these procedures are allowed by other means (namely conference call or videoconference).

Tax payments:

23 March:

As per an Order of the State Secretary of Tax Affairs of 9 March 2020, extension of deadlines for the payment of CIT including advance CIT payments, as follows:

- The first special payment on account is extended from 31 March to 30 June 2020;
- The filing of the CIT return and the payment of the CIT due is extended to 31 July 2020;
- The first payment on account is extended from 31 July to 31 August 2020.

As per announcement of the Minister of Finance on 16 March 2020, CIT and PIT withholding taxes, as well as VAT, can be paid as follows:

- Under the general terms (one single installment);
- Three monthly installments; no late assessment interest are due; there is no need to present a guarantee;
- Six monthly payments; late assessment interest are due on the three last installments; there is no need to present a guarantee,

applicable to companies and self-employed workers with a turnover up to Euro 10 million, with reference to 2018 (or that have started their activity from 1 January 2019 onward); other companies and self-employed workers can request the same measure, provided that they have suffered a decreased of at least 20% on their turnover (with reference to the average of 3 month prior to the month in which the payment of taxes should be made, of the same period in the previous tax year).

16 March:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- Allow flexible tax payments by companies and self-employed workers in the 2nd quarter of 2020

At due date, the payment of taxes can be made as follows:

- Under the general terms (one single instalment);
- Three monthly instalments; no late assessment interest are due; there is no need to present a guarantee;
- Six monthly payments; late assessment interest are due on the three last instalments; there is no need to present a guarantee;

Applicable to the payment of VAT (monthly and quarterly regimes), and PIT and CIT withholding taxes;

Applicable to companies and self-employed workers with a turnover up to Euro 10 million, with reference to 2018 (or that have started their activity from 1 January 2019 onward); other companies and self-employed workers can request the same measure, provided that they have suffered a decreased of at least 20% on their turnover (with reference to the average of 3 month prior to the month in which the payment of taxes should be made, of the same period in the previous tax year); Other measures have already been announced on 9 March 2020, related to the postponement of deadlines to comply with tax obligations, namely: postponement to 30 June 2020 of the special payment on account (as a rule, 31 March);

Postponement to 31 July 2020 of the filing of the CIT form and payment of any CIT due (as a rule, 31 May);

Postponement to 31 August 2020 of the first payment on account and of the additional payment on account (as a rule, 31 July).

Tax reporting:

23 March:

As per an Order of the State Secretary of Tax Affairs of 9 March 2020, extension of the deadline for filing of 2019 CIT return from 31 May to 31 July 2020 (companies which tax year corresponds to calendar year).

Webinars for clients:

Reference:

<https://www.pwc.pt/pt/temas-actuais/covid19/pwc-covid19-abordagem-portugal.pdf>

111.156.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Qatar

General measures:

22 March:

- Qatar has announced various measures in respect of COVID-19. These include measures to support the economy and certain tax related measures, including filing extensions for corporate income tax purposes and certain customs exemptions for food and medical supplies.

Corporate income tax measures:

22 March:

- The corporate income tax filing deadline for financial years ended 31 Dec 2019 has been extended from 30 April 2020 to 30 June 2020.

Further, all communication and interactions with the General Tax authority has to be undertaken using electronics means.

Indirect tax measures (VAT and Custom):

22 March:

- The Supreme Committee for Crisis Management has announced an exemption from customs duties for food and medical goods for a period of six months for the following sectors:

- Hospitality and tourism;
- Retail;
- Small and medium sized industries; and
- Commercial complexes in exchange for providing services

Individual taxes and labour:

22 March:

- No information

Other taxes (local taxes, procedures):

22 March:

- No information

Tax payments:

22 March:

- The Qatari tax authority has extended the corporate income tax filing deadline for financial years ended 31 Dec 2019 from 30 April 2020 to 30 June 2020.

Tax reporting:

22 March:

- No information

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Webinars for clients:

Reference:

112-157.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Romania

General measures:

16 March:

- The Romanian National Agency for Fiscal Administration has prepared a series of measures to be applied both during the period in which Romania is declared a state of emergency, and for a period of 30 days from the end of this state.
- The deadline for filing tax returns is postponed from 25 March 2020 to 25 April 2020.
https://static.anaf.ro/static/3/Anaf/20200316144225_comunicatdepresa16martie.pdf

Corporate income tax measures:

20 March:

- <https://www.mfinante.gov.ro/acasa.html?method=detalii&id=999646013>
- The Ministry of Public Finance will implement a multiannual program to support SMEs by guaranteeing credits, subsidizing interest for these financing facilities for companies experiencing financial difficulties, extending the deadlines for submitting applications for restructuring of the budgetary obligations and the payment deadlines for local taxes owed by the population. The Treasury will suspend the appropriations for the population, and SMEs that obtain an emergency certificate will be able to defer payment of utilities and rents.

Indirect tax measures (VAT and Custom):

18 March:

- Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

20 March:

- No information

Other taxes (local taxes, procedures):

16 March:

- First payment term of building tax, land tax and vehicle tax, corresponding to this year, is delayed from 31 March 2020 to 30 June 2020.

(Official Communication from Romanian Tax authorities)

- Suspension of the forced execution of budgetary debts; no more orders/appropriations on available funds and subsequent income will be issued, and seizures will no longer be instituted on the goods (exceptions for criminal judgments);
- Suspending tax control actions (tax inspections, anti-fraud controls), except for remote checks, as well as tax evasion cases, where there are indications in this regard;

(Decree declaring Emergency status in Romania)

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

~~143-158.~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Russia

General measures:

20 March:

- Moratorium on field tax audits until 1 May

https://www.nalog.ru/rn77/news/activities_fts/9685807/

Corporate income tax measures:

20 March:

- No information

Indirect tax measures (VAT and Custom):

20 March:

- Zero customs duty on certain pharmaceuticals

<http://static.government.ru/media/files/vBHd4YRxpULCaUNNTFLVpPSZbMCIA2Zq.pdf>

Individual taxes and labour:

20 March:

- No information

Other taxes (local taxes, procedures):

20 March:

- No information

Tax payments:

20 March:

- Delay of tax payments until 1 May 2020 for companies in tourist and air transport business

<http://www.consultant.ru/law/hotdocs/61028.html>

https://www.nalog.ru/rn77/news/activities_fts/9680127/

as well as sport, culture, art businesses <http://government.ru/orders/selection/401/39230/>

- Delay of social security payments for three months for micro business

<http://static.government.ru/media/files/vBHd4YRxpULCaUNNTFLVpPSZbMCIA2Zq.pdf>

Tax reporting:

20 March:

- No information

Webinars for clients:

20 March:

In process.

Reference:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

~~114-159.~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Saudi Arabia

General measures:

22 March:

- The Saudi Ministry of Finance ("MoF") and General Authority for Zakat & Tax ("GAZT") have announced various measures in respect of COVID-19 to support the local economy, including a range of corporate income tax, Zakat, VAT, excise tax, and customs duties related measures.

20 March:

- The Ministry of Finance published in their website, and released to the media as well, various measures to help the economy, including ones related to income tax, zakat, VAT, excise taxes and customs.

(Mugahid Hussein, Tax Partner, PwC Saudi Arabia)

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

22 March:

- Temporary three month payment extension for VAT and excise tax;
- Temporary filing extension for VAT and excise tax returns; and
- A 30 day deferral for the collection of customs duties on imports for the next three months, provided a bank guarantee is submitted.

20 March:

1. Deferring the payment and filing of February, March, April and May VAT and the first quarter of 2020 for a period of three-month.
2. Deferring the VAT due on imports through the Customs Directorate for the grace period.
3. Deferring the excise tax for the period "March/April" and on imports for three months.
4. Deferring the payment of custom duties for one month over the grace period subject to submission of a bank guarantee, with possible extension to the most affected activities.

Individual taxes and labour:

22 March:

- No expat levy for Iqamas (expatriate residence permits) that expire between 20 March to 30 June 2020. Such Iqamas shall be extended for a period of three months for free;
- Employers will be entitled to a refund of fees paid to obtain work visas for employees that are ultimately not used, due to the entry/exit restrictions in the Kingdom; and
- Employers will be allowed to extend exit and re-entry work visas that were not used, due to the entry/exit restrictions in the Kingdom.

20 March: Legislation including exemption for three month of the financial charge on expatriate employees.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Other taxes (local taxes, procedures):

Tax payments:

22 March:

The Saudi MoF / GAZT has announced the following:

- Three month extension for the payment and filing of corporate income tax, Zakat and mixed returns due between 19 March and 30 June 2020;
- Corporate income tax and Zakat certificates will be issued without restriction for the fiscal year 2019 to allow companies to renew visas, licenses and receive payment in respect of government contracts;
- Approval of installment payment requests for Zakat and corporate income tax purposes by the GAZT, where no advance payment was made;
- Three month extension for the payment and filing of withholding tax returns relating to the period March, April and May 2020;
- Three month extension for the payment and filing of monthly VAT returns relating to the period February and March 2020;
- Three month extension for the payment and filing of quarterly VAT return relating to Quarter 1 of 2020;
- Three month extension for the payment and filing of excise tax returns due for the period March/April 2020;
- The GAZT will temporarily suspend the application / enforcement of certain administrative penalties and fines; and
- The GAZT has also announced its commitment to expedite the payment of taxpayers' refund claims.

20 March:

1. Postponement of income tax and zakat payment for 3 months .
2. Expanding requests for tax/zakat instalments and easing it by not requesting a partial upfront payment.
3. Suspending seizure procedures.
4. Implementing measures to extend the three-month additional grace period to the most affected activities as needed.
5. Waiving the fines during the additional grace period.
6. Expediting the processing of refund requests.
7. Suspending the requirement for submission of Bank guarantee during the grace period.
8. Deferring the payment of withholding tax for the months of March, April and May for 3 months.

Tax reporting:

20 March:

1. Postponement of income tax and zakat filing for 3 months.

Based on information received from countries as of 24/03/2020 04 AM GMT

page 130/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

2. Implementing measures to extend the 3-month additional grace period to the most affected activities as needed.
3. postponing filing of withholding tax returns for the months of March, April and May for 3 months.

Webinars for clients:

https://event.webcasts.com/starthere.jsp?ei=1288699&tp_key=700e0638e0

Reference:

<https://www.pwc.com/m1/en.html>

115-160.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Singapore

General measures:

No information

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

13 March:

- In the Singapore Budget 2020 this February, the government announced that the GST rate hike that is planned to be implemented some time between 2021 to 2025, will not take effect in 2021. The GST rate is to be increased from 7% to 9%. Link to PwC Budget Commentary 2020.

Individual taxes and labour:

No information

Other taxes (local taxes, procedures):

- No information

Tax payments:

19 March:

- In the Singapore Budget 2020, the following measures were proposed:

For year of assessment 2020:

- 25% tax rebate capped at S\$15,000
- Two months' interest-free extension of tax instalment payments on estimated income.
- Enhancement of loss carry-back relief scheme

- In addition, taxpayers are allowed to accelerate capital allowance claims for fixed assets acquired in financial year 2020 and deductions for renovation and refurbishment expenses incurred in financial year 2020.

- For details, refer to PwC Budget Commentary 2020 (<https://www.pwc.com/sg/en/budget-2020.html#commentary>)

Tax reporting:

No information

Webinars for clients:

Reference:

<https://www.pwc.com/sg/en/publications/a-resilient-tomorrow.html>

116-161.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Slovakia

General measures:

20 March:

- The Ministry of Finance together with the Financial Directorate of the Slovak Republic has prepared a regulation ("Regulation") based on which the sanction for not filing an income tax return (annual payroll report) and non-payment of tax due for a tax period for which the statutory filing deadline expires on 31 March 2020, 30 April 2020 or 31 May 2020, is relieved, provided the company or individual fulfil their obligation by 30 June 2020. Based on the current wording, it is not clear whether the sanction would first be levied and then cancelled, or not levied at all.
- The same approach will apply to reporting and tax obligations of healthcare providers (doctors) in relation to income they received from holders, provided doctors meets their statutory obligations by 30 June 2020.
- The Regulation has been published in the Collection of Laws and is already effective.

Tax and Legal alert: <https://www.pwc.com/sk/en/tax-news/overview-of-some-useful-information-in-the-area-of-taxes.html>

Corporate income tax measures:

20 March:

- The Ministry of Finance together with the Financial Directorate of the Slovak Republic has prepared a regulation ("Regulation") based on which the sanction for not filing an income tax return (annual payroll report) and non-payment of tax due for a tax period for which the statutory filing deadline expires on 31 March 2020, 30 April 2020 or 31 May 2020, is relieved, provided the company or individual fulfil their obligation by 30 June 2020. Based on the current wording, it is not clear whether the sanction would first be levied and then cancelled, or not levied at all.
- The same approach will apply to reporting and tax obligations of healthcare providers (doctors) in relation to income they received from holders, provided doctors meets their statutory obligations by 30 June 2020.
- The Regulation has been published in the Collection of Laws and is already effective.

Tax and Legal alert: <https://www.pwc.com/sk/en/tax-news/overview-of-some-useful-information-in-the-area-of-taxes.html>

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

20 March:

- The Ministry of Finance together with the Financial Directorate of the Slovak Republic has prepared a regulation ("Regulation") based on which the sanction for not filing an income tax return (annual payroll report) and non-payment of tax due for a tax period for which the statutory filing deadline expires on 31 March 2020, 30 April 2020 or 31 May 2020, is

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

relieved, provided the company or individual fulfil their obligation by 30 June 2020. Based on the current wording, it is not clear whether the sanction would first be levied and then cancelled, or not levied at all.

- The same approach will apply to reporting and tax obligations of healthcare providers (doctors) in relation to income they received from holders, provided doctors meets their statutory obligations by 30 June 2020.

- The Regulation has been published in the Collection of Laws and is already effective.

Tax and Legal alert: <https://www.pwc.com/sk/en/tax-news/overview-of-some-useful-information-in-the-area-of-taxes.html>

Other taxes (local taxes, procedures):

No information

Tax payments:

20 March:

- The Ministry of Finance together with the Financial Directorate of the Slovak Republic has prepared a regulation ("Regulation") based on which the sanction for not filing an income tax return (annual payroll report) and non-payment of tax due for a tax period for which the statutory filing deadline expires on 31 March 2020, 30 April 2020 or 31 May 2020, is relieved, provided the company or individual fulfil their obligation by 30 June 2020. Based on the current wording, it is not clear whether the sanction would first be levied and then cancelled, or not levied at all.

- The same approach will apply to reporting and tax obligations of healthcare providers (doctors) in relation to income they received from holders, provided doctors meets their statutory obligations by 30 June 2020.

- The Regulation has been published in the Collection of Laws and is already effective.

Tax and Legal alert: <https://www.pwc.com/sk/en/tax-news/overview-of-some-useful-information-in-the-area-of-taxes.html>

Tax reporting:

20 March:

- The Ministry of Finance together with the Financial Directorate of the Slovak Republic has prepared a regulation ("Regulation") based on which the sanction for not filing an income tax return (annual payroll report) and non-payment of tax due for a tax period for which the statutory filing deadline expires on 31 March 2020, 30 April 2020 or 31 May 2020, is relieved, provided the company or individual fulfil their obligation by 30 June 2020. Based on the current wording, it is not clear whether the sanction would first be levied and then cancelled, or not levied at all.

- The same approach will apply to reporting and tax obligations of healthcare providers (doctors) in relation to income they received from holders, provided doctors meets their statutory obligations by 30 June 2020.

- The Regulation has been published in the Collection of Laws and is already effective.

Tax and Legal alert: <https://www.pwc.com/sk/en/tax-news/overview-of-some-useful-information-in-the-area-of-taxes.html>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Webinars for clients:

Reference:

<https://www.pwc.com/sk/en/tax-news/overview-of-some-useful-information-in-the-area-of-taxes.html>

117-162.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: South Africa

General measures:

17 March:

No information

Corporate income tax measures:

17 March:

No information

Indirect tax measures (VAT and Custom):

12 March 2020: (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

17 March:

No information

Other taxes (local taxes, procedures):

17 March:

No information

Tax payments:

17 March:

No information

Tax reporting:

17 March:

No information

Webinars for clients:

Reference:

~~118-163.~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: South East Asia

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

119-164.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: South Korea

General measures:

23 March:

- Tax related support package announced by government on 28 February 2020 and approved by National Assembly on 17 March 2020

Corporate income tax measures:

23 March:

- For SMEs located in designated COVID-19 disaster zones (e.g. Daegu), the rate of tax credit available will increase to: (i) up to 60% for small companies, and (ii) up to 30% for midsize companies. The cap on tax deduction will also increase from KRW100 million to KRW200 million.
- For all companies there is an increase in allowed entertainment expense deductions for FY2020.

Indirect tax measures (VAT and Custom):

23 March:

- VAT liability for individual taxpayers (with revenue less than KRW 40 million per taxable period) will be reduced by applying simplified method (i.e., revenue X value added rate per business type X 10%) for one year.
- Simplified VAT taxpayers (with revenue less than KRW 48 million per year) will be exempt from VAT liability until the end of 2020.
- Extension of payment due date of customs duties up to 12 months for companies in designated COVID-19 disaster zones (e.g. Daegu).

Individual taxes and labour:

23 March:

- Increased income tax deductions on individual spending between 1 March - 30 June 2020 to: (i) credit card spending 15% -> 30%, (ii) cash receipts / debit cards 30% -> 60%, (iii) traditional market / public transport 40% -> 80%.

Other taxes (local taxes, procedures):

23 March:

- Reduction in consumption tax on motor vehicles by 70% (from 5% to 1.5%) for purchases between 1 March - 30 June 2020 (capped at KRW 1.43 million including surtaxes and VAT).
- Tax credits given to landlords for 50% of reduction in rents in 2020.

Tax payments:

23 March:

- Extension of 1 month to the corporate tax return filing deadline for companies in designated COVID-19 disaster zones (e.g Daegu).
- Extension of payment due date of customs duties up to 12 months for companies in designated COVID-19 disaster zones (e.g Daegu).

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- General extensions available for companies to obtain tax filing & payment deadline extensions for up to 9 months in exceptional circumstances and for up to 1 month if there is a delay to the completion of the statutory audit. General extension requests must be made by application and are considered on a case by case basis.

Tax reporting:

23 March:

- Extension of 1 month to the corporate tax return filing deadline for companies in designated COVID-19 disaster zones (e.g Daegu).

- Extension of payment due date of customs duties up to 12 months for companies in designated COVID-19 disaster zones (e.g Daegu).

- General extensions available for companies to obtain tax filing & payment deadline extensions for up to 9 months in exceptional circumstances and for up to 1 month if there is a delay to the completion of the statutory audit. General extension requests must be made by application and are considered on a case by case basis.

Webinars for clients:

Reference:

120-165

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Spain

General measures:

23 March:

- RDL 8/20, 18 March 2020, establishes some economic measures to counter the crisis:

- Financial measures to provide public support to private companies financing
- Corporate measures to flexibilise the company government during the crisis
- Mortgage debt moratorium for particulars on their first residence
- Measures linked to public contracts
- Suspension of the regime of liberalisation of certain foreign direct investments in Spain
- Measures in relation to energy and water supply

Royal Decree 463/2020, of 14 March 2020, which declares the state of emergency in Spain, for the management of the health crisis caused by COVID-19 establishes a series of specific measures, among which:

- Contention measures linked with the commercial activity, leisure activities, hotel and restauration activities and similar.
- Measures oriented to the guarantee of the supply of goods and services relevant for the sake of the public health.
- Measures related with transports
- Measures to guarantee the supply of food.
- Customs transit
- Suspension of judicial and administrative deadlines and time limitations (not applicable for filing tax returns and self-assessments).

Corporate income tax measures:

23 March:

To follow (measures expected next week)

Indirect tax measures (VAT and Custom):

19 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

23 March:

- Nothing new yet on individual taxes
- RDL 8/80 includes relevant measures on labour regulation:
 - Exceptional measures in relation to the procedures of temporal suspension of employment contracts and reduction of working hours due to force majeure causes. The Royal Decree-Law specifies what are considered force majeure causes (i.e. business impossibility derived from the measures adopted by the government, lack of supplies that seriously impede the development of the Company's activity and infection of any of the employees or if any of them are in quarantine) –the implementation procedure will last up to 5 days.

Based on information received from countries as of 24/03/2020 04 AM GMT

page 140/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- In the case of suspension of employment contracts or reduction of working hours due to force majeure, the Social Security will exempt those companies who have less than 50 employees from the payment of the Company's contributions. For those companies that have 50 or more employees, the Social Security will exonerate 75% of the Company's contributions to the Social Security during this period. Such exemptions are conditional upon the Company maintaining employment levels in the 6 months following the re-activation of normal activity. Employees who will be entitled to the unemployment benefit, even though they lack the required minimum period of unemployment.

- The employer must take measures to make working from home possible, if this is technically and reasonably possible and the effort to adapt is proportionate. In companies that have not implemented the option to work from home, the obligation to carry out the risk assessment (Article 16 of the Law on Prevention of Occupational Risks) will be understood to have been fulfilled through a self-assessment carried out voluntarily by the employee.

- Employees who prove that they have a duty of care to persons (spouse or partner and family members by blood up to the second degree) shall be entitled to adapt their working conditions and reduce working hours when there are exceptional circumstances related to the actions needed to prevent the transmission of the Covid-19 to the community.

22 March:

To follow: Exceptional measures in relation to the procedures of temporal suspension of employment contracts and reduction of working hours due to force majeure causes (i.e. business impossibility derived from the measures adopted by the government, lack of supplies that seriously impede the development of the Company's activity and infection of any of the employees or if any of them are in quarantine).

In the case of suspension of employment contracts or reduction of working hours due to force majeure, the Social Security will exempt those companies who have less than 50 employees from the payment of the Company's contributions. For those companies that have 50 or more employees, the Social Security will exonerate 75% of the Company's contributions to the Social Security during this period. Such exemptions are conditional upon the Company maintaining employment levels in the 6 months following the re-activation of normal activity. Employees who will be entitled to the unemployment benefit, even though they lack the required minimum period of unemployment.

Other taxes (local taxes, procedures):

23 March:

- To follow (measures expected next week)

RDL 8/20:

- Regarding tax procedures, deadlines that would have started to run before March 18, 2020, are extended to April 30, 2020.

- The period between 18 March and 30 April does not count for the purposes of the maximum duration of the procedures for the application of taxes, infringements and reviews processed by the AEAT, although during this period, the Administration may promote, order and carry out the essential procedures.

- Furthermore, this period shall not count for the purposes of the deadlines or the statute of limitation periods during which the government has the right to determine the tax liability and

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

to demand payment of assessed and self-assessed tax liabilities, nor of the rights to request and obtain refunds under the regulations of each tax, refunds of unduly paid taxes and reimbursement of the cost of guarantees.

22 March:

- Regarding tax procedures, deadlines that would have started to run before March 18, 2020, are extended to April 30, 2020.
- The period between 18 March and 30 April does not count for the purposes of the maximum duration of the procedures for the application of taxes, infringements and reviews processed by the Spanish tax authorities, although during this period, the Administration may promote, order and carry out the essential procedures.
- Furthermore, this period shall not count for the purposes of the deadlines or the statute of limitation periods during which the government has the right to determine the tax liability and to demand payment of assessed and self-assessed tax liabilities, nor of the rights to request and obtain refunds under the regulations of each tax, refunds of unduly paid taxes and reimbursement of the cost of guarantees.

14 March:

- Indefinite extension of tax procedure deadlines; Deadlines in tax procedures will be extended by means of an imminent legislative change.

Tax payments:

23 March:

- Royal Decree Law 7/2020 of 13 March included the relaxation of deferred tax payments for a period of 6 months, upon request, without interest during the first 3 months, provided that:
 - The debtor is a person or entity with a turnover not exceeding 6,010,121.04 euros in 2019.
 - The debts correspond to tax returns and self-assessments for which the deadline for submission and payment is from March 13, 2020 to May 30, 2020, both included, provided that the applications are submitted up to that date for a total amount of less than Euro 30,000.

Such deferral may also be requested in relation to declarations relating to withholding taxes, VAT and interim payments which, under normal rules, are not subject to deferral.

14 March:

Automatic tax deferrals

- Provisional instructions to be followed in order to apply for a tax deferral in accordance with the Royal Law-Decree 7/2020, of 12 March, just for SMEs and professionals are now available in the STA's webpage. A deferral for tax payment will be automatically granted to all those tax returns with a deadline between 13 March 2020 and 30 May 2020, for tax debts up to 30.000 EUR. As a mandatory requirement, tax debtors cannot exceed 6 Mio turnover during the preceding year, i.e. 2019.

Deferrals will be subject to the following conditions:

- i) Term for deferral will be 6 months (e.g. February VAT return to be filed by next 30 March 2020 will be deferred until next 30 September 2020)

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

ii) No delayed interest will be due for the first three months

Deferrals must be applied for at the same time the tax return is filed by following detailed instructions published by the STA in their webpage. Up to now, only Spanish version of instructions available.

Tax reporting:

23 March:

- No information.

Webinars for clients:

23 March: Webinar on labour implications in the COVID-19 regulations, Monday 23th March, 12:00 (CET)

<http://covid.acbInk.com/url/ver/45511203/951188/BW7zbtIwDjG9S1GkplbV2zCChKowUzADzypw>

22 March: https://event.webcasts.com/starthere.jsp?ei=1293875&tp_k

Reference:

<https://www.pwc.es/es/covid-19.html>

~~121-166~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Sweden

General measures:

Corporate income tax measures:

16 March:

- Extended deadlines and payment refund of payroll taxes, preliminary tax (on salary) and VAT.
- Businesses that have paid the above taxes to their tax account from 1 January 2020 to March 2020 are eligible to have that tax refunded. The taxes must however be repaid, including interest, by the taxpayer within 12 months.
- The rules will apply to companies with an acceptable financial track record. The rules will furthermore not apply to companies with larger tax debts.
- The rules are expected to come into force on 7 April 2020, but can be applied retrospectively from 1 January 2020.

Indirect tax measures (VAT and Custom):

17 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

16 March:

Short term working hours additional support:

- The government can account for a larger amount of an employer's salary costs if an agreement of reduced working hours is made between the employer and the employee. An employer can thereby reduce its salary costs by half. The construction is similar to short-term work, but the degree of subsidy is greatly increased. In addition, an employee receives more than 90 percent of its salary. The proposal would come into force on 7 April 2020 and to be valid during 2020, but it will apply from 16 March 2020.

Responsibility for sick pay

- The government is proposing to temporarily take over the responsibility for all sick pay-costs during April and May 2020. Self-employed people are also compensated by receiving a standardized sickness benefit for Day 1-14.

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

No information

Webinars for clients:

Reference:

<https://blogg.pwc.se/taxmatters>

<https://blogg.pwc.se/taxmatters-en>

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

<https://www.pwc.se/covid-19>

~~122-167.~~

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Switzerland

General measures:

23 March:

- Tax authorities are working with reduced personnel (and more remotely and in certain cases without telephones).

Federal level: None interest bearing payment extension for all kind of taxes and duties, for available details see below.

The Easter holidays for civil and administrative proceedings (also generally subject to a standstill at Easter time) will be expanded from 21 March to 19 April 2020. This will have impact on certain tax procedures before courts.

20 March:

- Swiss tax authorities are working with reduced personnel (and more remotely and without telephones) or are closing (Vaud).

- Legislation in force: Extra ordinary extension of the Easter break (suspension of statutory and court deadlines on cantonal and federal level) from 21 March 2020 to 19 April 2020. This will have impact on certain tax procedures.

Corporate income tax measures:

23 March:

- Federal level: Swiss Federal Council announced in the media conference of Friday, March 20, 2020 that the companies shall get the possibility to extend the payment deadline for direct federal tax purposes (prepayment for direct federal tax 2019 would be due on 31 March 2020) without having late payment interest consequences. This means as from 1 March 2020 up to 31 December 2020 the late payment interest rate for direct federal tax is set to 0%. Therefore, Swiss taxpayers have the the possibility to postpone the payment for direct federal tax 2019 without triggering any default interest. Similar cantonal relief measures are planned or enacted.

20 March:

- 26 Cantonal tax authorities are collecting corporate income tax (on federal and cantonal level). Some are starting to introduce relief measures - updates to follow as soon as available. We expect deferrals for tax payments (already announced for Zurich) and general delay extensions for certain tax returns.

Indirect tax measures (VAT and Custom):

23 March:

- No late payment interest for delayed payments of VAT to FTA until December 31, 2020. Similar relief measures are planned for customs duties (like simplified payment by installments and no interests for late payments and as well as suspension of dunning letters). FTA will speed up payment of VAT credits (payment prior to legally defined period of 60 days after submission of VAT return).

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Individual taxes and labour:

23 March:

- 26 Cantonal tax authorities are collecting income taxes (on federal and cantonal level). Most of them are introducing relief measures like Canton of BS, SG, VS and ZH who extended the statutory due date for individual tax returns to May 31, 2020 and Canton of TI to September 30, 2020 and certain relief measures for tax payments (extension, no late payment interest up to a certain date, etc.).

20 March:

- 26 Cantonal tax authorities are collecting corporate income tax (on federal and cantonal level). Some are starting to introduce relief measures.
- Legislation in force: Canton of VS and ZH extended the statutory due date of personal tax return to 31 May 2020.

Other taxes (local taxes, procedures):

No information

Tax payments:

23 March:

- Many Cantons are introducing relief measures like Canton of BS, SG, VS and ZH who extended the statutory due date for individual tax returns to May 31, 2020 and Canton of TI to September 30, 2020 and certain relief measures for tax payments (extension, no late payment interest up to a certain date, etc.).

Tax reporting:

23 March:

- At present some general filing extensions for individual tax returns in certain cantons.

Webinars for clients:

https://cloud.email.pwc.com/event-form-page?event_id=701410000006wOhQAI&lang=en

Reference:

<https://www.pwc.ch/de/insights/covid-19.html>

123-168.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Taiwan

General measures:

Corporate income tax measures:

23 March:

- CIT return filing and payment deadline can be extended for one month until June 30, 2020 for companies with calendar year end, if the responsible person, chief accountant or tax agent of a business is in quarantine due to COVID-19, and therefore unable to meet the deadline for filing of CIT return and payment of CIT before June 1, 2020. Whereas, CIT return filing and payment deadline can be extended for an additional 30 days for companies with non-calendar year end, or companies filing dissolution and liquidation return, or semi-annual tax return, with tax filing and payment due before June 1, 2020. Evidential documents are required, such as government issued quarantine documents.

- A 200% deduction of salary expense are given to businesses for paid leave given to employees due to COVID-19 related reasons, e.g. self-isolation or quarantine. Evidential documents are required to qualify for the deduction, such as government issued quarantine documents and employee leave record etc.

Indirect tax measures (VAT and Custom):

23 March:

- VAT return submission and payment deadline can be extended from March 15, April 15, and May 15 to March 31, April 30, and June 1, respectively, if the responsible person, chief accountant or tax agent of a business is in quarantine due to COVID-19. Evidential documents are required, such as government issued quarantine documents.

Individual taxes and labour:

23 March:

- Individual tax return filing and payment deadline can be extended for one month until 30 June 2020, if the taxpayer is in quarantine due to COVID-19. Evidential documents are required, such as government issued quarantine documents.

Other taxes (local taxes, procedures):

23 March:

- For payment to resident individuals with WHT due between March to May 2020, the reporting and payment deadline is extended from the 10th of each month to March 31, April 30, and June 1, respectively. For payment to non-tax resident where WHT is due before June 1, 2020, the tax withholder may submit the WHT and file WHT statement within another 20 days after the original deadline, as opposed to within 10 days upon payment. Evidential documents are required, such as government issued quarantine documents.

Tax payments:

23 March:

- A taxpayer who is severely impacted by COVID-19 and not able to pay taxes due before the stipulated deadline may file an application with the tax authorities to defer CIT payment or pay in instalments for up to 36 months, depending on tax amount due.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Tax reporting:

23 March:

- CIT return filing and payment deadline can be extended for one month until June 30, 2020 for companies with calendar year end, if the responsible person, chief accountant or tax agent of a business is in quarantine due to COVID-19, and therefore unable to meet the deadline for filing of CIT return and payment of CIT before June 1, 2020. Whereas, CIT return filing and payment deadline can be extended for an additional 30 days for companies with non-calendar year end, or companies filing dissolution and liquidation return, or semi-annual tax return, with tax filing and payment due before June 1, 2020. Evidential documents are required, such as government issued quarantine documents.

- A 200% deduction of salary expense are given to businesses for paid leave given to employees due to COVID-19 related reasons, e.g. self-isolation or quarantine. Evidential documents are required to qualify for the deduction, such as government issued quarantine documents and employee leave record etc.

Webinars for clients:

Recording: https://www.youtube.com/watch?v=0TqCQVL_o-Y&feature=youtu.be

Reference:

124-169.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Thailand

General measures:

18 March:

No information

Corporate income tax measures:

18 March:

- Triple deduction of employee costs, 150% deduction of interest expenses
- The measures are approved by the cabinet and are being enacted.

Indirect tax measures (VAT and Custom):

18 March:

- Accelerated tax refund process from 30 days to 15 days for e-filing and from 60 days to 45 days for paper filing.
- This measure is approved by the cabinet and in force

Individual taxes and labour:

18 March:

- Withholding tax reduction for service income from 3% to 1.5%.
- Tax allowance of Baht 200,000 for investment in Super Saving Funds.
- These measures are approved by the cabinet and are being enacted.

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

18 March:

- Deadline for personal income tax return filing is extended from end of March to end of June 2020. This measure is approved by the cabinet and in force.

Webinars for clients:

Reference:

125-170.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Turkey

General measures:

No information

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

19 March:

- The legislation is not in force yet. However, in line with the announcement of President made 18 March, the payments of VAT from April to June 2020 will be postponed for 6 months to retail, iron and steel, shopping mall, automotive, transportation/logistic, cinema, theatre, accommodation, food-drink, textile, organization industries; VAT rate will be decreased to 1% for domestic airlines' services

Individual taxes and labour:

19 March:

- Annual Individual Income Tax Return submission has been postponed to 30 April 2020.

- The legislation is not in force yet. However, in line with the announcement of President made 18 March, the payments of withholding tax and the social security premiums from April to June 2020 will be postponed for 6 months to retail, iron and steel, shopping mall, automotive, transportation/logistic, cinema, theatre, accommodation, food-drink, textile, organization industries

18 March:

- Annual Personal Income Tax Return statutory filing deadline has been extended to 30 April 2020

Other taxes (local taxes, procedures):

20 March:

- In line with the announcement of Turkish Revenue Administration, all disclosures by taxpayers to the tax authority will be made electronically until 10 April 2020 through Interactive tax office system or will be delivered by post; all tax filings related to income from moveable assets, immovable property, salary income and other types of income will be submitted electronically to the tax authority or through mobile applications or will be delivered to tax authority by post until 10 April 2010; applications to obtain potential tax number by non-Turkish citizens will be made online through interactive tax office system

19 March:

- The legislation is not in force yet. However, in line with the announcement of President made 18 March, the accommodation tax will be postponed until November (This would be applied in April 2020)

Tax payments:

20 March:

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- In line with the announcement of Turkish Revenue Administration, all tax and penalty fee payments will be made online through listed banks and through credit banks via interactive tax office system rather than to the cash desks of tax offices until 10 April 2020

19 March:

- The legislation is not in force yet. However, in line with the announcement of President made 18 March, the payments of withholding tax, VAT and the social security premiums from April to June 2020 will be postponed for 6 months to retail, iron and steel, shopping mall, automotive, transportation/logistic, cinema, theatre, accommodation, food-drink, textile, organization industries

Tax reporting:

18 March:

To follow

Webinars for clients:

Reference:

<https://www.pwc.com.tr/covid-19-ile-mucadele>, <https://www.pwc.com.tr/covid-19-navigator>,
<https://www.pwc.com.tr/covid-19-bankacilik-sektoru>,
<https://www.pwc.com.tr/tr/hizmetlerimiz/danismanlik/suistimal-uyum-ve-kriz-yonetimi-danismanligi/yayinlar/pwc-kuresel-kriz-arastirmasi-2019.html>, <https://www.pwc.com.tr/kriz-yonetimi>,
<https://www.pwc.com.tr/tr/hizmetlerimiz/vergi/bultenler.html>

126-171.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: UK

General measures:

20 March

In the Budget on 13 March 2020, the Government announced a number of tax measures to help businesses deal with the COVID-19:

Statutory sick pay, small business grant funding, business rates relief and Time To Pay (TTP)

As at 18 March 2020 – Large Firms

New measures have been introduced which will provide support for liquidity in large firms via a new lending facility agreed with the Bank of England – The Covid Corporate Financing Facility (CCFF, the Facility).

The Bank of England will purchase commercial paper of up to 1-year maturity, issued by firms making a material contribution to the UK economy.

The scheme will operate for a minimum 12 months

Only firms that were in sound financial health prior to COVID-19 will be eligible.

Further details about the CCFF, including application forms, terms and conditions and operating procedures will be published on the Bank of England website on 23 March 2020.

Corporate income tax measures:

20 March

Instead of the main rate moving towards to 17% as was previously planned, the rate is staying at 19% for now.

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

20 March

Businesses and self-employed individuals in financial distress and with outstanding tax liabilities may be able to defer payment of taxes under the "time to pay" scheme.

HMRC has set up a dedicated COVID-19 helpline with 2,000 experienced call handlers available to support firms when needed.

HMRC will also waive late payment penalties and interest where a business experiences administrative difficulties contacting HMRC or paying taxes due to COVID-19.

Tax reporting:

Webinars for clients:

https://event.webcasts.com/starthere.jsp?ei=1287706&tp_key=3312d40268

Reference:

<https://www.pwc.co.uk/issues/crisis-and-resilience/covid-19.html>

Based on information received from countries as of 24/03/2020 04 AM GMT

page 153/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

~~127-172~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Ukraine

General measures:

20 March:

- Adopted and enforced from 18 March 2020 a moratorium on actual and field tax audits (except from tax audits of VAT refund). All ongoing tax audits are suspended till 31 May 2020. An updated official Schedule of Tax Audits will be published by the State Tax Service of Ukraine before 30 March 2020. The period of the statute of limitations for taxation purposes is suspended until 31 May 2020.

Corporate income tax measures:

20 March:

- Penalties for violating CPT compliance shall not apply.

Indirect tax measures (VAT and Custom):

23 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

20 March:

Adopted and enforced from 18 March 2020:

- For a three-month period, the import of medicine, medical goods and medical equipment needed for performing of measures against coronavirus, is temporarily exempt from VAT and customs duty. The list of medicines and medical equipment are to be defined by the Government. Customs clearance procedures of such items should be carried out with priority. The importer can file a preliminary or temporary customs declaration for such items.

Until 2022 VAT exemption shall apply on:

- import/first supply (by producers) of medicine, medical goods and medical equipment if respective purchases are made for state budget funds by the entity authorised respectively; further supply of such items within the healthcare system up to the patients

Individual taxes and labour:

20 March:

- Penalties for violating personal income tax and unified social contribution compliance shall not apply.

- Personal income tax: the deadline for the submission of 2019 annual tax returns is postponed from 30 April 2020 to 30 June 2020. The deadline for the payment of personal income tax and military tax based on such tax returns is postponed from 31 July 2020 to 30 September 2020.

- Unified Social Contribution (USC): individuals registered as private entrepreneurs, freelancers or farmers are exempt from the mandatory payment of USC for the periods from 1 to 31 March and from 1 to 30 April 2020.

- Late payments and late reporting during 1 March – 30 April 2020 are not penalized.

- A moratorium is set for audits by the state authorities for the period 18 March – 18 May 2020.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

- A temporary disability social allowance is available while confined to special healthcare institutions or self-isolation under medical supervision – 50% of the average monthly salary (income) but not more than the maximum income base from which USC was paid.

Other taxes (local taxes, procedures):

20 March:

- For the period 1 March to 30 April 2020: non-residential property (other than land) owned by individuals and legal entities is not subject to real estate tax;

land tax for land plots used in business activity shall not be accrued and paid.

Tax payments:

20 March:

- Most penalties for violating tax legislation shall not apply (with exception of rules related to VAT, excise tax and rent payments).

- Late payment interest shall not be accrued during 1 March - 31 May 2020; if accrued, but not paid, then should be written-off.

Tax reporting:

19 March:

- For personal income tax, the deadline for the submission of 2019 annual tax returns is postponed from 30 April 2020 to 30 June 2020.

Webinars for clients:

Reference:

128-173.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: United Arab Emirates

General measures:

22 March:

- The UAE Federal Government has announced certain country wide stimulus measures, in addition to measures taken by the individual Emirates of Abu Dhabi and Dubai to support their respective Emirates.

Corporate income tax measures:

22 March:

- No information

Indirect tax measures (VAT and Custom):

22 March:

- The stimulus package released by the Dubai Government includes a refund of 20% of customs duties paid on imported goods that are sold locally, cancellation of bank guarantee required to clear goods, and a 90% reduction of customs clearance fees.
- Dubai Customs have also put audits on hold.

Individual taxes and labour:

22 March:

- No information

Other taxes (local taxes, procedures):

22 March:

- No information

Tax payments:

22 March:

- No information

Tax reporting:

22 March:

- No information

Webinars for clients:

Reference:

129-174.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: US

General measures:

22 March:

- (FINALIZED) On 21 March: Treasury and the IRS announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief.

- (FINALIZED) On March 20, Treasury, the IRS, and the US Department of Labor announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees, pursuant to the Families First Coronavirus Response Act signed by President Trump on March 18, 2020. Specifics of the relief include: for an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days; for an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate.

- (PROPOSED): 19 March: A 'Phase Three' bill was introduced in the US Senate (S.B. 3548) by Senate Majority Leader Mitch McConnell. Among other things, the bill includes: various net operating loss (NOL) changes (five-year NOL carryback for 2018, 2019 or 2020 losses, temporary removal of 80% NOL limitation, and modification of pass-thru loss limitation); acceleration of corporate AMT credit refunds; various Section 163(j) changes, including increasing the 30% interest deduction limitation to 50% for 2019 and 2020; and technical corrections to the 2017 tax reform act regarding qualified improvement property (QIP), Section 965 overpayment refunds, and downward attribution rules. The bill would also temporarily suspend certain aviation excise taxes; provide rebate checks up to \$1,200 for many individual taxpayers; and waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes.

Corporate income tax measures:

22 March:

- (FINALIZED): 21 March: Treasury and the IRS announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief

- (FINALIZED): 20 March: Treasury, the IRS, and the US Department of Labor announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees, pursuant to the Families First Coronavirus Response Act signed by President Trump on March 18, 2020. Specifics of the relief include: for an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days; for an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate.

- (PROPOSED): 19 March: A 'Phase Three' bill was introduced in the US Senate (S.B. 3548) by Senate Majority Leader Mitch McConnell. Among other things, the bill includes: various net operating loss (NOL) changes (five-year NOL carryback for 2018, 2019 or 2020 losses, temporary removal of 80% NOL limitation, and modification of pass-thru loss limitation); acceleration of corporate AMT credit refunds; various Section 163(j) changes, including increasing the 30% interest deduction limitation to 50% for 2019 and 2020; and technical corrections to the 2017 tax reform act regarding qualified improvement property (QIP), Section 965 overpayment refunds, and downward attribution rules. The bill would also temporarily suspend certain aviation excise taxes; provide rebate checks up to \$1,200 for many individual taxpayers; and waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes.

Indirect tax measures (VAT and Custom):

17 March: Updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

22 March:

- (FINALIZED): 21 March: Treasury and the IRS announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers,

Based on information received from countries as of 24/03/2020 04 AM GMT

page 159/166

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief.

- (FINALIZED): 20 March: Treasury, the IRS, and the US Department of Labor announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees, pursuant to the Families First Coronavirus Response Act signed by President Trump on March 18, 2020. Specifics of the relief include: for an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days; for an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate.

- (PROPOSED): 19 March: A 'Phase Three' bill was introduced in the US Senate (S.B. 3548) by Senate Majority Leader Mitch McConnell. Among other things, the bill includes: various net operating loss (NOL) changes (five-year NOL carryback for 2018, 2019 or 2020 losses, temporary removal of 80% NOL limitation, and modification of pass-thru loss limitation); acceleration of corporate AMT credit refunds; various Section 163(j) changes, including increasing the 30% interest deduction limitation to 50% for 2019 and 2020; and technical corrections to the 2017 tax reform act regarding qualified improvement property (QIP), Section 965 overpayment refunds, and downward attribution rules. The bill would also temporarily suspend certain aviation excise taxes; provide rebate checks up to \$1,200 for many individual taxpayers; and waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes.

Other taxes (local taxes, procedures):

18 March:

For a full summary of state tax measures, please see the following spreadsheet:
https://docs.google.com/spreadsheets/d/1eUWZdQK6WoivzQYRtanBRmBgVrJif1_PpRy33sOnkFA/htmlview?usp=sharing_eil&ts=5e70e6e0&urp=gmail_link&sle=true

Tax payments:

22 March:

- (FINALIZED): 21 March: Treasury and the IRS announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief.

- (FINALIZED): 20 March: Treasury, the IRS, and the US Department of Labor announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees, pursuant to the Families First Coronavirus Response Act signed by President Trump on March 18, 2020. Specifics of the relief include: for an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days; for an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate.

- (PROPOSED): 19 March: A 'Phase Three' bill was introduced in the US Senate (S.B. 3548) by Senate Majority Leader Mitch McConnell. Among other things, the bill includes: various net operating loss (NOL) changes (five-year NOL carryback for 2018, 2019 or 2020 losses, temporary removal of 80% NOL limitation, and modification of pass-thru loss limitation); acceleration of corporate AMT credit refunds; various Section 163(j) changes, including increasing the 30% interest deduction limitation to 50% for 2019 and 2020; and technical corrections to the 2017 tax reform act regarding qualified improvement property (QIP), Section 965 overpayment refunds, and downward attribution rules. The bill would also temporarily suspend certain aviation excise taxes; provide rebate checks up to \$1,200 for many individual taxpayers; and waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes.

Tax reporting:

22 March:

- (FINALIZED): 21 March: Treasury and the IRS announced that the federal income tax filing due date is automatically extended from April 15, 2020, to July 15, 2020. Taxpayers can also defer federal income tax payments due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. This deferment applies to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate tax filers as well as those who pay self-employment tax. Taxpayers do not need to file any additional forms or call the IRS to qualify for this automatic federal tax filing and payment relief

- (FINALIZED): 20 March: Treasury, the IRS, and the US Department of Labor announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees, pursuant to the Families First Coronavirus Response Act signed by President Trump on March 18, 2020. Specifics of the

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

relief include: for an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to \$511 per day and \$5,110 in the aggregate, for a total of 10 days; for an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to \$200 per day and \$2,000 in the aggregate, for up to 10 days. In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at \$200 per day or \$10,000 in the aggregate.

- (PROPOSED): 19 March: A 'Phase Three' bill was introduced in the US Senate (S.B. 3548) by Senate Majority Leader Mitch McConnell. Among other things, the bill includes: various net operating loss (NOL) changes (five-year NOL carryback for 2018, 2019 or 2020 losses, temporary removal of 80% NOL limitation, and modification of pass-thru loss limitation); acceleration of corporate AMT credit refunds; various Section 163(j) changes, including increasing the 30% interest deduction limitation to 50% for 2019 and 2020; and technical corrections to the 2017 tax reform act regarding qualified improvement property (QIP), Section 965 overpayment refunds, and downward attribution rules. The bill would also temporarily suspend certain aviation excise taxes; provide rebate checks up to \$1,200 for many individual taxpayers; and waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes.

Webinars for clients:

PwC US is kicking off an eight-week external webcast series starting March 17, 2020. More information may be found at <https://www.pwc.com/us/en/services/tax/webcasts-registration.html>.

Reference:

For all PwC-US information related to COVID-19, please visit <https://www.pwc.com/us/en/library/covid-19.html>.

In addition, PwC's team of specialists collaborated to create a digital assessment to help understand the potential impact COVID-19 may have on businesses - access that tool here: <https://www.pwc.com/us/en/library/covid-19/response-navigator.html>

130-175.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Uzbekistan

General measures:

23 March:

- Moratorium on tax audits until 1 January 2021 [Enacted]

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

No information

Individual taxes and labour:

23 March:

- The deadline for filing of an annual personal income tax declaration for 2019 is postponed from 1 April to 1 August 2020.
- From 1 April to 1 October 2020, the minimal social tax charge for Individual Entrepreneurs is reduced by 50%.
- Interim payments of individual property tax and land tax due by 15 April are eliminated and the full amount will be due by 15 October.

Other taxes (local taxes, procedures):

23 March:

- From 1 April to 1 July 2020, the tourist duty will not be charged to entities providing tourist accommodation services.
- Water tax rates on water used for agricultural irrigation are reduced by 50% for 2020.
- From 1 April to 1 October 2020, special duty on wholesalers of products containing alcohol is reduced from 5% to 3%.
- From 1 April to 1 October 2020, permit fees for sale of alcohol products paid by public catering establishments are reduced by 25%.

Tax payments:

23 March:

- Until 1 October 2020:
 - no fines will be charged on overdue receivables related to cross-border transactions,
 - no penalties will be charged on late payment of land tax, property tax and water use tax.
- Taxpayers are provided with a right to request a delay of payment of land tax, property tax and water use tax with no interest charges.

Tax reporting:

23 March:

- The deadline for filing of an annual personal income tax declaration for 2019 is postponed from 1 April to 1 August 2020.

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Webinars for clients:

Reference:

131-176.

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Venezuela

General measures:

23 March: Not yet.

Corporate income tax measures:

23 March: Not yet.

Indirect tax measures (VAT and Custom):

23 March: Not yet.

Individual taxes and labour:

23 March: Not yet.

Other taxes (local taxes, procedures):

23 March: Not yet.

Tax payments:

23 March: Not yet.

Tax reporting:

23 March: Not yet.

Webinars for clients:

23 March: Not yet.

Reference:

23 March: Not yet.

~~132-177~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.

Country: Vietnam

General measures:

No information

Corporate income tax measures:

No information

Indirect tax measures (VAT and Custom):

20 March: updates on GVOL (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

No information

Other taxes (local taxes, procedures):

No information

Tax payments:

No information

Tax reporting:

No information

Webinars for clients:

Reference:

~~133-178.~~.....

or more information contact your local PwC expert.
For a list of PwC contacts in your area, visit www.pwc.com

DISCLAIMER

This document gathers together information on matters of general guidance and provides a high-level overview of the nature and extent of measures local Tax authorities are taking in response to the COVID-19 pandemic as at the date set out herein. This is made available for information purposes only and no PwC Member Firm accepts any liability or responsibility whatsoever for the accuracy or completeness of this information or any use you may make of it. While best efforts from PwC Member Firms across the PwC Network have been used to compile this information, from reliable sources, matters are moving and evolving at a fast pace as governments respond. Accordingly, you are on notice that any use you make of this information, or any reliance you place on it, is solely your responsibility. For professional advice and assistance, please contact your usual PwC contact.