

Tax measures in response to COVID-19

Based on information received from countries as of 20/03/2020 04 PM GMT



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Country: Albania

General measures:

20 March: Not applicable

Corporate income tax measures:

20 March: Not applicable

Indirect tax measures (VAT and Custom):

20 March: Not applicable

Individual taxes and labour:

20 March: Not applicable

Other taxes (local taxes, procedures):

20 March: Not applicable

Tax payments:

20 March: Not applicable

Tax reporting:

20 March: Not applicable

Webinars for clients:

Reference:

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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. (Enforced)

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Corporate income tax measures:

19 March:

To follow

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Indirect tax measures (VAT and Custom):

19 March:

Previous approval will be required for the exports of materials or medical equipment required in Argentina to tackle the pandemia

VAT export refund will be accelerated for industrial products exported. (Announcement)

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Individual taxes and labour:

19 March:

- Government will exempt Payroll contributions for those economic sectors critically impacted by the coronavirus pandemia. This will include activities like cinemas, theatres, restaurants, tourism, passenger transport and hotels. Other activities also impacted by logistic difficulties may be included. (Announcement)

- Expansion of the governmental programs for productive recovery in order to secure employment in those areas impacted by the emergency. (Announcement)

- Reinforcement of the unemployment insurance (Announcement)

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Other taxes (local taxes, procedures):

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. (Enforced)

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Tax payments:

19 March:

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To follow

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Tax reporting:

19 March:

To follow

(Juan Carlos Ferreiro, Tax Partner, PwC Argentina)

Webinars for clients:

Reference:

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Country: Armenia

General measures:

18 March: legislation enforced

Corporate income tax measures:

18 March: legislation enforced

Indirect tax measures (VAT and Custom):

18 March: legislation enforced

Individual taxes and labour:

18 March: legislation enforced

Other taxes (local taxes, procedures):

18 March: legislation enforced

Tax payments:

18 March: legislation enforced

Tax reporting:

18 March: legislation enforced

Webinars for clients:

Reference:

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Country: Australia

General measures:

18 March: All below are enforced 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.

(Chris Rogaris, Tax Partner, PwC Australia)

Corporate income tax measures:

18 March:

See General measures column

(Chris Rogaris, Tax Partner, PwC Australia)

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Indirect tax measures (VAT and Custom):

20 March:

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

Individual taxes and labour:

18 March:

N/A

(Chris Rogaris, Tax Partner, PwC Australia)

Other taxes (local taxes, procedures):

18 March:

Western Australia

Businesses with a payroll between \$1m and \$4m will receive a one-off grant of \$17,500.

In addition, the increase of the payroll tax threshold to \$1m will be fast-tracked to 1 July 2020, six months before the originally planned date. This means smaller businesses will potentially be able to fall out of the payroll tax regime sooner than before.

Small and medium-sized businesses, that pay \$7.5m or less in Australian taxable wages and have been affected by COVID-19, can apply for a deferral of their 2019/20 payroll tax payment until 21 July 2020.

Queensland

The QLD Government will offer \$500m in loans, and extend payroll tax deferral to all affected businesses.

The \$500m concessional loan facility will comprise of loans up to \$250,000 with an initial 12-month interest-free period.

Judging from the popularity of its initial payroll tax deferral available to small and medium businesses, the QLD Government will extend the offer of a six-month payroll tax deferral to all affected QLD businesses.

New South Wales

The NSW Government has announced the waiver of payroll tax for businesses with payrolls of up to \$10m, for the months from April to June 2020.

Also, the payroll tax threshold will be raised to \$1m in 2020/21, thereby bringing forward another round of payroll tax cuts for eligible businesses.

As part of its support package, additional measures include waiving of fees and charges for small businesses, employment of additional cleaners of public infrastructure, and bringing forward maintenance of public assets and capital works. (Chris Rogaris, Tax Partner, PwC Australia)

Tax payments:

18 March:

See columns General measures column and Other measures column

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(Chris Rogaris, Tax Partner, PwC Australia)

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.

(Chris Rogaris, Tax Partner, PwC Australia)

Webinars for clients:

Reference:

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

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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:

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<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>

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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 ones. 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. We will report as soon as we have details. (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Corporate income tax measures:

18 March: in progress (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Indirect tax measures (VAT and Custom):

18 March: in progress (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Individual taxes and labour:

18 March: in progress (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Other taxes (local taxes, procedures):

18 March: in progress (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Tax payments:

18 March: Current proposal is to defer payments and eliminate penalties for late payments. (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Tax reporting:

18 March: Current proposal is to extend deadlines for tax reports (Movlan Pashayev, Tax Partner, PwC Azerbaijan)

Webinars for clients:

Reference:

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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:

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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:

None

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Country: Belgium

General measures:

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.

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.

Corporate income tax measures:

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

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.

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

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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

Webinars for clients:

Reference:

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

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Country: Bolivia

General measures:

18 March: None yet except for custom duties (Eduardo Aramayo , Tax Partner, PwC Bolivia)

Corporate income tax measures:

18 March: None yet (Eduardo Aramayo , Tax Partner, PwC Bolivia)

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. (Eduardo Aramayo , Tax Partner, PwC Bolivia)

Individual taxes and labour:

18 March: None yet (Eduardo Aramayo , Tax Partner, PwC Bolivia)

Other taxes (local taxes, procedures):

18 March: None yet (Eduardo Aramayo , Tax Partner, PwC Bolivia)

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

Tax reporting:

18 March: None yet (Eduardo Aramayo , Tax Partner, PwC Bolivia)

Webinars for clients:

Reference:

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Country: Bosnia and Herzegovina

General measures:

19 March: Legislation enforced

Corporate income tax measures:

19 March: Legislation enforced

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

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Country: Brazil

General measures:

18 March:

Several Federal Judicial Courts have decided to extend their ordinary procedural terms (e.g. for responses, appeals etc.) (Manuel Marinho, Tax Partner, PwC Brazil)

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)

(Manuel Marinho, Tax Partner, PwC Brasil)

Corporate income tax measures:

18 March:

To follow

(Manuel Marinho, Tax Partner, PwC Brazil)

Indirect tax measures (VAT and Custom):

19 March:

- A reduction of import duties on medical items.

(Manuel Marinho, Tax Partner, PwC Brazil)

Individual taxes and labour:

19 March:

- Anticipation of public pensions relative to 13th salaries (legislation)

- Suspension of severance fund contribution (intention).

(Manuel Marinho, Tax Partner, PwC Brazil)

Other taxes (local taxes, procedures):

19 March:

Expansion of social income distribution benefit Bolsa Família (intention)

(Manuel Marinho, Tax Partner, PwC Brazil)

Tax payments:

18 March:

To follow

(Manuel Marinho, Tax Partner, PwC Brazil)

Tax reporting:

18 March:

To follow

(Manuel Marinho, Tax Partner, PwC Brazil)

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Webinars for clients:

March 19:

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

(Manuel Marinho, Tax Partner, PwC Brazil)

Reference:

LINK:

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

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Country: Bulgaria

General measures:

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

Corporate income tax measures:

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 the can be of use in the preservation of the public health to the hospitals, the Red C

Indirect tax measures (VAT and Custom):

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 the 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:

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)

Other taxes (local taxes, procedures):

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:

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; Compan

Tax reporting:

20 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

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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/department-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

Indirect tax measures (VAT and Custom):

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. (Liam M. Fitzgerald, Tax Partner, PwC Canada)

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

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.

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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. (Sal Amodeo, Partner, PwC Canada)

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):

20 March: See section Economic measures (Sal Amodeo, Partner, PwC Canada)

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. (Liam M. Fitzgerald, Tax Partner, PwC Canada)

Tax payments:

20 March: Intention to be adopted immediately 1) 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 Se

Tax reporting:

20 March: Corporate tax filings (CIT) - No extensions of filing deadlines have been granted in these measures. (Sal Amodeo, Partner, PwC Canada)

19 March: Individual tax return filing deadlines: the Canada Revenue Agency will defer the filing due date fo

Webinars for clients:

Reference:

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

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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 in

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").
- 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

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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 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.

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

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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 t

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 avo

Webinars for clients:

Reference:

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Country: Columbia

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:

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Country: Croatia

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

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

Tax reporting:

Webinars for clients:

Reference:

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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>

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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 f

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. - Tomáš Hunal, Tax Partner, PwC Czech Republic

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

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Country: Denmark

General measures:

March 19: The Danish Parliament has executed the following actions in relation to the COVID-19 outbreak:

- Possibility of larger deposits on the "tax account".
- Extension of the credit period for VAT.
- Salary compensation to help crisis-hit companies.
- Payment deadlines for B tax and provisional labour market contributions are deferred.

Given the serious situation in Denmark urgent legislation now takes about one day to get through parliament. More legislation may follow, thus, we will update on a regular basis.

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:

17 March: Extended payment period for PAYE Tax, B-income tax and labor market contribution - enacted:

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. (Pia Overgaard, Tax Partner, PwC Denmark)

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 11 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:

17 March: Threshold for repayment from the online tax account is increased - enacted:

Deposits on the online tax account are not charged with negative interest.

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The limit for deposits is increased to DKK 10m for the period 25 March to 30 November 2020.

P

Tax reporting:

Webinars for clients:

March 19:

Webcast starts March 19 at 2pm CET. Link to webcast:

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

Reference:

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

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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):

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

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 agr

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:

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Country: Ecuador

General measures:

18 March: Is an intention (Pablo Aguirre, Tax Partner, PwC Ecuador)

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. (Pablo Aguirre, Tax Partner, PwC Ecuador)

Indirect tax measures (VAT and Custom):

18 March: Same as CIT (Pablo Aguirre, Tax Partner, PwC Ecuador)

Individual taxes and labour:

18 March: none (Pablo Aguirre, Tax Partner, PwC Ecuador)

Other taxes (local taxes, procedures):

18 March: The Government suspended for two weeks any obligation to file information before the IRS and Tax Courts. (Pablo Aguirre, Tax Partner, PwC Ecuador)

Tax payments:

18 March: see before (Pablo Aguirre, Tax Partner, PwC Ecuador)

Tax reporting:

18 March: none (Pablo Aguirre, Tax Partner, PwC Ecuador)

Webinars for clients:

Reference:

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Country: Estonia

General measures:

20 March: It has been officially announced that the tax authorities will not calculate tax interest on tax arrears during the period of 1 March to 1 May 2020. 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):

16 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 enforced 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:

20 March: It has been officially announced that the tax authorities will not calculate tax interest on tax arrears during the period of 1 March to 1 May. The tax authorities encourage taxpayers to apply for payment of tax liabilities in instalments through

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:

19 March.

The links to future events to be shared later.

Reference:

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

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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." (Matti Spoof, KM Specialist, PwC Finland)

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 assessee

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 Persons. 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):

17 March: none

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

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Tax reporting:

17 March: none

Webinars for clients:

20 March: Webinar specially for a family business clients 27.3.2020

Reference:

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

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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:

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 o

Indirect tax measures (VAT and Custom):

20 March:

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

Individual taxes and labour:

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.

17 March:

- Social security contributions due to "Urssaf" on March 15, 2020 (companies >50 employees) can be paid with a maximum 3 months deferral, without any justification and without any 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.
- Independant workers can request the deferral of their social security contributions (due to "Urssaf") due on March 20

Other taxes (local taxes, procedures):

17 March:

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- 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:

17 March:

N/A

Webinars for clients:

Reference:

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Country: Germany

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

16.03.2020: The Government has published plans to postpone the due date for tax payments upon application of the taxpayer, free of charge.

- a. It will be easier to grant tax deferrals
- b. It will be easier to adapt tax prepayments
- c. Enforcement measures (e.g. attachment of bank accounts) and late-payment penalties will be waived until 31 December 2020 if the debtor of a pending tax payment is directly affected by the coronavirus. (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

19 March:

- Germany will make it easier for companies to claim subsidies to support workers on reduced working hours , as during the 2008 financial crisis.
- The government has discussed implementing a reform to the solidarity tax (a 5.5 percent surcharge on high-income earners) in 2020 rather than in 2021 as previously planned.

Other taxes (local taxes, procedures):

Tax payments:

16 March:

- The Government has published plans to postpone the due date for tax payments upon application of the taxpayer, free of charge.
- a. It will be easier to grant tax deferrals
 - b. It will be easier to adapt tax prepayments
 - c. Enforcement measures

Tax reporting:

Webinars for clients:

17 March:

- A webcast was held on 16 March: "COVID19 - What employers need to know".
- Another webinar was scheduled for 19 March; details to follow

Reference:

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Country: Greece

General measures:

18 March: Please see under specific categories

Corporate income tax measures:

16 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:

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. 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. (announced), 2. Job retention clause will apply for all businesses whose operation has not been suspended as a condition of suspending payment of social security and tax liabilities and the use of exceptional financial support tools. (announced), 3. Explicit prohibition of dismissal of employees in companies whose operation is suspended by order of a public authority, and in the event that it takes place, it will be annulled. (announced), 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. (announced), 5. Suspension for 3 months of payment of February contributions by companies, freelancers and self-employed individuals, without interest and surcharges. (announced), 6. Suspension of payment of settled debts to insurance funds for 3 months for all affected companies. (announced)

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

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Other taxes (local taxes, procedures):

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 all affected companies of specific sectors, regardless of whether they suspended their operations, the following payments are suspended for 4 months (that is until July 31 for March debts) without interest and surcharges: - Payment of deb

Tax reporting:

18 March: 1. Real Estate tax calculation for 2020 will be based on the previous regime, while the new regime pertaining to calculations based on objective values will come into force next year. (announced)

16 March: 1. Extension for the statement of cor

Webinars for clients:

Reference:

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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 facilit

Webinars for clients:

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

Reference:

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Country: India

General measures:

19 March:

- Precautionary measures have been taken to safeguard the health of public sector workers including the the Ministry of Finance, Department of Revenue. These include staff working from home.

Corporate income tax measures:

19 March:

- Restrictions on the functioning of Central and State benches, hearing of urgent matters and circulation of adjourned dates.
- Mumbai & Kolkata benches of the ITAT need to accept adjournment requests by e-mail.
- Delhi Bench of ITAT has adv

Indirect tax measures (VAT and Custom):

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:

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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:

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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.

(Sean Brodie, VAT Partner PwC Ireland)

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

16.03.2020: 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. (Sean Brodie, VAT Partner PwC Ireland)

<https://globalvatonline.pwc.com/covid-19/global-updates>

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):

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. (Sean Brodie, VAT Partner PwC Ireland)

Tax reporting:

13 march - Tax Returns: businesses experiencing temporary cash flow difficulties should continue to send in tax returns on time. (Sean Brodie, VAT Partner PwC Ireland)

Webinars for clients:

Reference:

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Country: Israel

General measures:

17 March: Measures are still being discussed and has not been announced to the public yet.

Corporate income tax measures:

19 March: Postponing the dates for submission of the 2018 tax reports to 30/04.

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 31/03 to 30/04.

Tax payments:

17 March: Measures are still being discussed and has not been announced to the public yet.

Tax reporting:

17 March: Measures are still being discussed and has not been announced to the public yet.

Webinars for clients:

Reference:

19 March: No information

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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) on tax losses and notional interest deduction 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

Indirect tax measures (VAT and Custom):

18 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).

Enforced (17/3/2020)

Other taxes (local taxes, procedures):

20 March: Postponement of civil, criminal, tax and military hearings, with relative suspension of the deadlines

Postponement of administrative hearings and suspension of time limits

Court of Auditors - ex officio postponement of hearings and meetings

Procedures for the conduct of shareholders' meetings - call of 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.

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Enforced (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

Tax reporting:

20 March: Postponement of all tax fulfillments (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 dea

Webinars for clients:

Reference:

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

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

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Country: Jamaica

General measures:

19 March: None as of now (Brian Denning, Tax Partner, PwC Jamaica)

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 (Brian Denning, Tax Partner, PwC Jamaica)

Indirect tax measures (VAT and Custom):

13/03/2020: 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 (Brian Denning, Tax Partner, PwC Jamaica)

Other taxes (local taxes, procedures):

19 March: none (Brian Denning, Tax Partner, PwC Jamaica)

Tax payments:

19 March: none (Brian Denning, Tax Partner, PwC Jamaica)

Tax reporting:

19 March: 2019 Income Tax Filing & Payment Deadline extended from 15 March 2020 to 25 March 2020 for all companies and individuals (Brian Denning, Tax Partner, PwC Jamaica)

Webinars for clients:

Reference:

19 March: None as of now (Brian Denning, Tax Partner, PwC Jamaica)

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Country: Japan

General measures:

18 March:

No measures or legislation are intended

(Nobuko Yamashita, Tax Partner, PwC Japan)

Corporate income tax measures:

18 March:

No measures or legislation are intended

(Nobuko Yamashita, Tax Partner, PwC Japan)

Indirect tax measures (VAT and Custom):

18 March:

No measures or legislation are intended

(Nobuko Yamashita, Tax Partner, PwC Japan)

Individual taxes and labour:

13 March:

- Individual income tax (resident and non-resident individual income tax returns), gift income and local and national consumption tax, as well as other forms connected to these returns are delayed until 16 April

<https://www.pwc.com/jp/en/taxnews-international-assignment/assets/gms-20200309-en.pdf>

(Nobuko Yamashita, Tax Partner, PwC Japan)

Other taxes (local taxes, procedures):

18 March:

- The filing and payment due date for individual gift tax return has been extended from March 16 to April 16. (Nobuko Yamashita, Tax Partner, PwC Japan)

Tax payments:

18 March:

- See other sections (Nobuko Yamashita, Tax Partner, PwC Japan)

Tax reporting:

18 March:

No measures or legislation are intended (Nobuko Yamashita, Tax Partner, PwC Japan)

Webinars for clients:

Reference:

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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:

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Country: Kenya

General measures:

18 March: none yet (Obad Nyambego, Tax Partner, PwC Kenya)

Corporate income tax measures:

18 March: none yet (Obad Nyambego, Tax Partner, PwC Kenya)

Indirect tax measures (VAT and Custom):

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

Individual taxes and labour:

18 March: none yet (Obad Nyambego, Tax Partner, PwC Kenya)

Other taxes (local taxes, procedures):

18 March: none yet (Obad Nyambego, Tax Partner, PwC Kenya)

Tax payments:

18 March: none yet (Obad Nyambego, Tax Partner, PwC Kenya)

Tax reporting:

18 March: none yet (Obad Nyambego, Tax Partner, PwC Kenya)

Webinars for clients:

Reference:

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Country: Latvia

General measures:

20 March: On Thursday, March 19, the Cabinet of Ministers (CoM) ratified a special fixed-term draft law prepared by the Ministry of Finance on the measures for preventing and overcoming the national threat and the consequences thereof related to the spread of COVID-19. The purpose of the draft law is to set measures for preventing and overcoming the national threat and the consequences thereof, special support mechanisms, as well as crisis expenditure directly related to financing the containment of the spread of COVID-19. The regulation will take effect as of March 12, when the state of emergency has been declared in the State. The Minister for Finance, Jānis Reirs, emphasises: "We have provided for particular measures for mitigating the consequences of crisis, in order to immediately and specifically support the enterprises and sectors most affected by the crisis and to provide support to all enterprises and their employees. The situation is developing and changing at a fast pace. Such circumstances do not allow for any procrastination; therefore we have provided for the possibility of urgently reacting and immediately supplementing the support possibilities, whenever necessary".

16 March - Currently, in close cooperation with the social partners of Latvia government, the following support mechanisms are being developed: - Loan guarantees, so that an enterprise facing short-term cash flow problems would have the possibility of postponing the payment of the principal amount until the situation is resolved. The support program will be ensured by the Development Finance Institution Altum; - Postponed tax payments (which can be extended for one year already now, by addressing the State Revenue Service); - For the banks to be able to continue their lending activity, the Single Supervisory Mechanism carrying out banking supervision in the Eurozone, in response to the consequences caused by coronavirus, on 12 March 2020 adopted the decision to alleviate the set requirement of formation and maintenance of the liquidity reserves and capital buffer for the banks. Therewith, all entrepreneurs facing short-term difficulties should primarily address their bank. At present, the Ministry of Welfare is working on proposals as to how, during the COVID-19 pandemic, in a solidary manner, to provide fixed-term State aid to employers in ensuring the payment of sick-leave certificates, which would also require additional funding from the central government budget. The government is yet to agree upon the best solution and to introduce amendments to the legal framework.

More detailed information (as of 16 March 2020) provided here:

<https://fm.gov.lv/en/news/61826-government-to-provide-support-to-enterprises-and-the-employed>

Corporate income tax measures:

19 March: N/A

Indirect tax measures (VAT and Custom):

20 March: For the period from 1 April to 31 December 2020, the procedure for the refunding of overpaid value added tax (VAT) is prescribed by this law. It is planned that the State Revenue Service (the SRS), when taking tax administration measures, performs the overpaid VAT amount refund within a shorter term than the one provided by the effective

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VAT Law, thus raising available funds for overcoming the crisis caused by COVID-19 virus. During the state of emergency caused by COVID-19, the 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: Intention: The government also decided to facilitate refunds to entrepreneurs, stating that the State Revenue Service, when taking tax administration measures, will refund the approved value added tax (VAT) amount to all taxpayers 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. Accordingly, 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.

Individual taxes and labour:

20 March: If the employer in the crisis-affected sectors is not employing the 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 CoM, comprising up to 75% of the remuneration specified in the Labour Law but not exceeding 700 euros 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.

16 March - It should also be noted that, when introducing changes to the procedure for the payment of labour force taxes, inter alia, payment of the personal income tax, forming the most important source of local government budget revenue, it directly affects the local government budgets and the availability of the local government services arising therefrom. In turn, the local government support and assistance to the population will play the most essential role in this state of emergency. Therefore, before adopting any decisions in support of the corresponding proposals, the situation should also be assessed in financial terms and in breakdown by budgetary levels, as well as in terms of the nature of its impact on the central government budget and the local government budget. At present, the Ministry of Welfare is working on proposals as to how, during the COVID-19 pandemic, in a solidary manner, to provide fixed-term State aid to employers in ensuring the payment of sick-leave certificates, which would also require additional funding from the central government budget. The government is yet to agree upon the best solution and to introduce amendments to the legal framework.

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Other taxes (local taxes, procedures):

20 March: In 2020, the local governments are entitled to set the real estate tax payment terms differently than those specified in the law On Real Estate Tax, postponing them within the scope of 2020. The local government can exercise these rights both by adopting the decision on all taxpayers and by setting 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.

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): Enterprises to be supported - small and medium-sized merchants, large enterprises; Has not been failing prior to the COVID-19 crisis; Guarantee amount of up to 50%; Maximum amount of the guarantee up to 5 million euro per enterprise; 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): Enterprises to be supported - small and medium-sized merchants, large enterprises; Has not been failing prior to the COVID-19 crisis; 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.

19 March: Intention: The CoM also provided for support mechanisms for the enterprises affected by the COVID-19 crisis - loan guarantees, as well as loans for crisis resolution, to be provided by the State Development Finance Institution Altum. Programs are yet to be coordinated with the European Commission. 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): Enterprises to be supported - small and medium-sized merchants, large enterprises; Has not been failing prior to the COVID-19 crisis; Guarantee amount of up to 50%; Maximum amount of the guarantee up to 5 million euro per enterprise; Maximum term of the guarantee is up to 10 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): Enterprises to be supported - small and medium-sized merchants, large enterprises; Has not been failing prior to the COVID-19 crisis; 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.

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Tax payments:

20 March: The law states that 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

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 by the COVID-19 crisis and if the in-depth cooperation progr

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>

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Country: Lithuania

General measures:

20 March: Based on existing, taxpayers experiencing temporary financial difficulties may ask the Tax Authority to delay the payment or to have the payment in scheduled installments. Tax Authority preparing a list of taxpayers negatively affected by the COVID-19. For the companies that will be included in such list there will be no interest rates calculated when taking tax loan. Additionally, the process of applying for the tax payment deferral or tax loan is simplified – a new form is launched on the 20 March 2020 results [Official Tax Authority website LT].

all 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 the 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 [Official Tax Authority website LT].

From 19 March 2020, taxpayers can now additionally ask for tax payment deferral or tax loan for personal income tax. Also, it is possible to ask for the deferral of the National social insurance contributions – there will be no need to fill a separate form for that. One form for regarding the 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.

16 March - Tax payment deferral or tax loan agreement possibility

Based on existing rules, tax payers experiencing temporary financial difficulties may ask the Tax Authority to delay the payment or to have the payment in scheduled installments.

Currently, a possibility to apply this measure to personal income tax is discussed (regular deadline 16 March).

For concluding tax loan agreements, the Tax Authority's procedure is fully digital.

Corporate income tax measures:

16 March - Advance corporate income tax return and payment deadline postponed 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 calcula

Indirect tax measures (VAT and Custom):

Individual taxes and labour:

19 March: Lithuania extends 90-percent subsidies to keep jobs during coronavirus downtime: When a company is declared downtime due to an emergency or quarantine, the employee must receive at least the minimum monthly wage (€ 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% from the wages and salaries of the employee, but not more than EUR 607 gross. - 90% from the employee's wages and salaries, but not more than

Based on information received from countries as of 20/03/2020 04 PM GMT

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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 further 3 months after the end of the subsidy payment. Additionally other measures were introduced to protect employees affected. 18 Mar 2020, <https://www.lrt.lt/en/news-in-english/19/1152561/lithuania-extends-90-percent-subsidies-to-keep-jobs-during-coronavirus-downtime>

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Relief from filing a tax return

Tax payers 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 o

Webinars for clients:

Reference:

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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:

18 March: N/A

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

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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.

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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.

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/>

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>

Other taxes (local taxes, procedures):

19 March: Chamber of Commerce – Creation of bank guarantee

Via the « Mutualité de Cautionnement », the Chamber of Commerce proposes a bank guarantee to enterprises that would need to contract a bank debt due to the impacts of COVID-19. This guarantee would amount to 50% of the loan and up to a maximum amount of EUR 250,000. In order to answer quickly to the enterprises, each request should be analysed within 48 hours.

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

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Register of Commerce at the standard rate of € 19 excl. VAT (excluding registration fees and the CNC tax).

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 cancella

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>

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Country: Malaysia

General measures:

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:

18 March: Tax Payers 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, no

Indirect tax measures (VAT and Custom):

18 March: Tax Payers 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:

18 March: Tax Payers 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):

18 March: Please refer to response to Economic measures.

Tax payments:

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 Taxpa

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Tax reporting:

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

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Country: Malta

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

17 March - Tax payments

Payment of the following taxes, due by employers and 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 contri

Tax reporting:

Webinars for clients:

Reference:

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

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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):

18 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).

Public website with Government measures in response to COVID-19, developed by our Dutch PS colleagues (incl Tax partner Allard Knook).

<https://www.pwc.nl/en/topics/covid-19/state-aid-and-public-finance.html>

Tax payments:

19 March:

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

Tax reporting:

19 March:

Based on information received from countries as of 20/03/2020 04 PM GMT

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- 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>

<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>

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Country: New Zealand

General measures:

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 \$150,00;
- (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 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:

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

Indirect tax measures (VAT and Custom):

19 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.(contact eugen.x.trombitas@nz.pwc.com)

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

Individual taxes and labour:

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):

Tax payments:

19 March:

Based on information received from countries as of 20/03/2020 04 PM GMT

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

Tax reporting:

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-coronavir>

Webinars for clients:

Reference:

N/A

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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.

(Kenneth Erikume, Tax Partner, PwC Nigeria)

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 a Covid-19 (Kenneth Erikume, Tax Partner, PwC Nig)

Indirect tax measures (VAT and Custom):

20 March: The tax authorities have advised taxpayers to file VAT returns online. This was already available before Covid-19. (Kenneth Erikume, Tax Partner, PwC Nigeria)

Individual taxes and labour:

Not applicable. Some States already implemented online platforms for filing PIT and PAYE returns. (Kenneth Erikume, Tax Partner, PwC Nigeria)

Other taxes (local taxes, procedures):

As mentioned under general, CIT and ITX

(Kenneth Erikume, Tax Partner, PwC Nigeria)

Tax payments:

Not applicable (contact Kenneth Erikume, Tax Partner, PwC Nigeria)

Tax reporting:

Not applicable (contact Kenneth Erikume, Tax Partner, PwC Nigeria)

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 (Kenneth Erikume, Tax Partner, Pw)

Reference:

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

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Country: North Macedonia (formerly Macedonia)

General measures:

20 March: The Public Revenue Office has announced that it will not submit decisions for forced collection of tax debt, as well as other public duties (fines, court stamp fees) for all taxpayers which have not settled their duties to the tax office.

This measure will be in effect until the Government measures and recommendation for protection against the COVID19 are in effect.

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

Macedonian Public Revenue office has declared temporary delay of meetings with taxpayers for 14 days and the scheduled meetings will be rescheduled after the stated period.

Submission of documents will be done exclusively through the archives of the Public Revenue Office.

Corporate income tax measures:

20 March: In accordance with the recommendations of the Government of the Republic of North Macedonia for measures and activities for prevention of the spread of COVID-19 (coronavirus), the Macedonian Public Revenue Office informs that the deadline for s

Indirect tax measures (VAT and Custom):

20 March: No VAT and customs duties measures currently adopted.

Measures under consideration: 100% exemption from import customs duties for 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: The government has announced measure of subsidising the 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: none

Tax payments:

20 March: none

Tax reporting:

20 March: The Macedonian Public Revenue Office informs that the deadline for submission of CIT returns for all taxpayers is extended until 24 March 2020 (Tuesday).

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Webinars for clients:

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

Reference:

20 March: none

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Country: Norway

General measures:

20 March: N/A

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 pr

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 an accountable business with a negative annual result 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.

Other taxes (local taxes, procedures):

20 March:

N/A

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 othe

Tax reporting:

19 March:

- No such measures have yet been made public for VAT, TAX or payroll reporting deadlines.

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- As per their website, the Financial Supervisory Authority of Norway has granted the following time limits for certain reports:

Reporting deadlines

Webinars for clients:

Reference:

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

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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. (Nadia Gorostiaga, Partner, PwC Paraguay)

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. (Nadia

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. (Nadia Gorostiaga, Partner, PwC Paraguay)

Individual taxes and labour:

18 March: The Tax Authority has issued a resolution establishing the payment in 5 installments of the annual taxes. (Nadia Gorostiaga, Partner, PwC Paraguay)

Other taxes (local taxes, procedures):

18 March: No developments (Nadia Gorostiaga, Partner, PwC Paraguay)

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. (Nadia Gorostiaga, Partner, PwC Paraguay)

Tax reporting:

Webinars for clients:

Reference:

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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:

Indirect tax measures (VAT and Custom):

16.03.2020: No official directive from Philippine tax authorities has been issued at this point. An official release of a relevant directive is expected from the local tax Authority. (<https://globalvatonline.pwc.com/covid-19-summary>)

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

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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 2020.

-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 t

Indirect tax measures (VAT and Custom):

19 March:

- The extension of SAF-T is expected to be delayed to 1 July (Legislation has not been published yet but has been announced by the Ministry of Finance officials)

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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:

18 march : 11 AM CET

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

Reference:

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Country: Portugal

General measures:

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:

16 March:

- The filing of the CIT return and the payment of the CIT due is extended to 31 July 2020

Indirect tax measures (VAT and Custom):

20 March: N/A

Individual taxes and labour:

20 March:

- 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):

20 March: N/A

Tax payments:

16 March: 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

Tax reporting:

20 March: not applicable

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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 com

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)

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

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Country: Russia

General measures:

Moratorium on field tax audits until 1 May

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

Corporate income tax measures:

-

Indirect tax measures (VAT and Custom):

Zero customs duty on certain pharmaceuticals

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

Individual taxes and labour:

-

Other taxes (local taxes, procedures):

Tax payments:

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.r>

Tax reporting:

-

Webinars for clients:

Reference:

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Country: Singapore

General measures:

19 March: N/A

Corporate income tax measures:

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.

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:

19 March: N/A

Other taxes (local taxes, procedures):

19 March:

- In the Singapore Budget 2020, property tax rebates ranging from 10% to 30% were proposed for calendar year 2020, for qualifying commercial properties such as licensed hotels, serviced apartments, and prescribed Meetings, Incentive, Conferences and Events (MICE) venues.

- For details, refer to PwC Budget Commentary 2020 (<https://www.pwc.com/sg/en/budget-2020.html#commentary>)

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.

Tax reporting:

Webinars for clients:

Reference:

LINK: <https://www.pwc.com/sg/en/publications/a-resilient-tomorrow.html>

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Country: Slovakia

General measures:

20 March: 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:

16 March:

- The intention is to move the deadline for CIT and PIT (originally 31.3.2020), but not officially announced yet.

Indirect tax measures (VAT and Custom):

Individual taxes and labour:

16 March:

- The intention is to move the deadline for CIT and PIT (originally 31.3.2020), but not officially announced yet.

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

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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

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):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

<https://blogg.pwc.se/taxmatters>

<https://blogg.pwc.se/taxmatters-en>

<https://www.pwc.se/covid-19>

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Country: Switzerland

General measures:

20 March: Intention: Swiss tax authorities are working with reduced personnel (and more remotely and without telephones) or are closing (Vaud). // Legislation enforced: Extra ordinary extension of the Easter break (suspension of statutory and court deadlines on cantonal and federal level) from 21.3.2020 to 19.4.2020. This will have impact on certain tax procedures.

Corporate income tax measures:

20 March: Intention: 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 an

Indirect tax measures (VAT and Custom):

20 March: Intention: Current ongoing discussions, outcome not yet final, possibly shorter VAT refund periods and the like - will be updated.

Individual taxes and labour:

20 March: Intention: 26 Cantonal tax authorities are collecting corporate income tax (on federal and cantonal level). Some are starting to introduce relief measures. / Legislation enforced: Canton of VS and ZH extended the statutory due date of personal tax return to 31 May 2020.

Other taxes (local taxes, procedures):

18 March:

N/A (Erik Steiger, Tax Partner, PwC Switzerland)

Tax payments:

20 March: Intention: 26 Cantonal Authorities as well as the Federal Tax Authorities are involved, so such kind of measures may take some time to develop. We expect deferrals for tax payments (already announced for Zurich) and general delay extensions for

Tax reporting:

18 March:

To follow: As 26 Cantonal Authorities as well as the Federal Tax Authorities are involved, such kind of measures may take some time to develop. (Erik Steiger, Tax Partner, PwC Switzerland)

Webinars for clients:

Reference:

LINK: <https://www.pwc.ch/de/insights/covid-19.html>

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Country: Thailand

General measures:

18 March:

No information (Somsak Anakkasela, Tax Partner, PwC Thailand)

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. (Somsak Anakkasela, Tax Partner, PwC Thailand)

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 enforced (Somsak Anakkasela, Tax Partner, PwC Thailand)

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. (Somsak Anakkasela, Tax Partner, PwC Thailand)

Other taxes (local taxes, procedures):

18 March:

N/A (Somsak Anakkasela, Tax Partner, PwC Thailand)

Tax payments:

18 March:

N/A (Somsak Anakkasela, Tax Partner, PwC Thailand)

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 enforced. (Somsak Anakkasela, Tax Partner, PwC Thailand)

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Country: Turkey

General measures:

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

19 March:

- The legislation is not enforced 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 enforced 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 30.04.2020

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 10.04.2020 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 10.04.2020; 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 enforced 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: 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

Tax reporting:

Webinars for clients:

20 March: not applicable

Reference:

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Country: UAE

General measures:

As at 16 March 2020

The UAE Central Bank has introduced the following:

Urged banks to consider loan forbearance

AED 50B in zero interest loans for banks to support SMEs

Reduced banks' voluntary capital buffers to free up AED50B in capital

Lower real estate LTV ratios; limits on bank fees for interest/credit cards

Corporate income tax measures:

Indirect tax measures (VAT and Custom):

As at 16 March 2020

The Dubai Government has released a stimulus package including a refund of 20% on the customs duties paid for locally sold imported goods, cancellation of bank guarantees required to clear goods, and a 90% reduction of customs clearance fees.

As at 16 March 2020

Dubai customs have put audits on hold for now.

Individual taxes and labour:

Other taxes (local taxes, procedures):

Tax payments:

Tax reporting:

Webinars for clients:

Reference:

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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):

19 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

Tax reporting:

Webinars for clients:

19 March

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

Reference:

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

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Country: Ukraine

General measures:

20 March: Adopted and enforced from 18 March 2020 A moratorium on actual and field tax audits is introduced (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 till 31 May 2020.

Corporate income tax measures:

20 March:

- Penalties for violating CPT compliance shall not apply.

Indirect tax measures (VAT and Custom):

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: Adopted and enforced from 18 March 2020 General measures - please see above 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 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.

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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 sho

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:

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Country: US

General measures:

19 March:

- PROPOSED: A 'Phase Three' bill was introduced in the US Senate (the "CARES Act"). Among other things, the bill would: provide rebate checks up to \$1,200 for many individual taxpayers; extend the April 15th filing date to July 15th for individuals; waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes; allow corporations to postpone estimated tax payments due after the date of enactment until October 15, 2020; provide that a loss from 2018, 2019, or 2020 can be carried back five years and temporarily remove the taxable income limitation to allow an NOL to fully offset income; modify the loss limitation applicable to pass-through businesses and sole proprietors; temporarily increase the amount of interest expense businesses are allowed to deduct on their tax returns, by increasing the 30-percent limitation to 50 percent of the taxable income for 2019 and 2020; and allow companies to recover overpayment of taxes paid on the Section 965 toll charge.

18 March: Treasury issued guidance that taxpayers can delay paying some federal income taxes for 90 days but still must submit their forms to the Internal Revenue Service -- or request an extension -- by April 15. Individuals can delay payments of up to \$1 million in taxes and corporations can get payments of up to \$10 million deferred until July 15th. The notice also extends the payment deadline for quarterly estimated taxes due on April 15.

In addition, President Trump on March 18 signed H.R. 6201 into law. The law includes refundable tax credits for small and medium-size businesses to cover paid sick leave for employees affected by the coronavirus. The payroll tax credit will give employers 100 percent of the sick leave wages paid to employees who are under self-quarantine or getting tested for the coronavirus, with a maximum wage of \$511 per day. For employees caring for a family member affected by the coronavirus, the credit covers up to \$200 a day.

Corporate income tax measures:

19 March:

- PROPOSED: A 'Phase Three' bill was introduced in the US Senate (the "CARES Act"). Among other things, the bill would: provide rebate checks up to \$1,200 for many individual taxpayers; extend the April 15th filing date to July 15th for individ

Indirect tax measures (VAT and Custom):

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

Individual taxes and labour:

19 March:

- PROPOSED: A 'Phase Three' bill was introduced in the US Senate (the "CARES Act"). Among other things, the bill would: provide rebate checks up to \$1,200 for many individual taxpayers; extend the April 15th filing date to July 15th for individuals; waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for coronavirus-related purposes; allow corporations to postpone estimated tax payments due after the date of enactment until October 15, 2020; provide that a loss from 2018, 2019, or 2020 can be carried back five years and temporarily remove the taxable income limitation

Based on information received from countries as of 20/03/2020 04 PM GMT

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to allow an NOL to fully offset income; modify the loss limitation applicable to pass-through businesses and sole proprietors; temporarily increase the amount of interest expense businesses are allowed to deduct on their tax returns, by increasing the 30-percent limitation to 50 percent of the taxable income for 2019 and 2020; and allow companies to recover overpayment of taxes paid on the Section 965 toll charge.

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- In addition, President Trump on March 18 signed H.R. 6201 into law. The law includes refundable tax credits for small and medium-size businesses to cover paid sick leave for employees affected by the coronavirus. The payroll tax credit will give employers 100 percent of the sick leave wages paid to employees who are under self-quarantine or getting tested for the coronavirus, with a maximum wage of \$511 per day. For employees caring for a family member affected by the coronavirus, the credit covers up to \$200 a day.

Other taxes (local taxes, procedures):

Tax payments:

19 March:

- PROPOSED: A 'Phase Three' bill was introduced in the US Senate (the "CARES Act"). Among other things, the bill would: waive the 10-percent early withdrawal penalty for distributions up to \$100,000 from qualified retirement accounts for corona

Tax reporting:

19 March:

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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>

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Country: Vietnam

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:

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