



Covid-19 Related VAT and Sales Tax Measures

Global summary

February 15th 2022

Introduction

The content in this update is intended as a high-level indicator of Covid-19 related VAT and sales tax measures being introduced around the globe to mitigate the potential economic and fiscal effects of Covid-19 on businesses and individuals in various countries. The information presented herein reflects the position at the date shown, but developments are quickly evolving, and measures taken by governments may change at short notice. Accordingly, the information presented should be considered directional and any use you make of the information is at your own risk. If you would like more detailed and current information or advice, please contact your usual engagement team or the Deloitte firm in the country concerned.

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Algeria	No				30/07/2021
Argentina	Yes	Other measures	<p>The Federal Revenue Public Administration (AFIP) has suspended procedural deadlines until 12 April 2020 (according to the regulations in force). Consequently, there will be an extension to the procedural deadlines for audits, evaluations, inspections, appeals, refunds, requirements, penalties, and other procedures related to taxes, social security, and customs rights. This measure does not include any modification or extension of indirect tax obligations.</p> <p>However, the AFIP will continue to undertake administrative acts, imposing fines and carrying out operations in the period of mandatory quarantine.</p> <p>Each of the 24 provincial tax administrations have also suspended procedural deadlines (they will generally follow the Federal authorities, however this may not always be the case):</p> <ol style="list-style-type: none"> 1. Buenos Aires: Decree No. 166/2020 established the suspension of procedural deadlines between 12 and 27 March, inclusive. 2. Catamarca: General Resolution 24/2020 established the suspension of procedural deadlines between 18 and 31 March, inclusive. 3. Autonomous City of Buenos Aires: Resolution 139 / AGIP / 20 established the suspension of procedural deadlines between 16 and 31 March, inclusive. 4. Chaco: General Resolution 2016/2020 established the suspension of procedural deadlines between 16 and 31 March, inclusive. 5. Chubut: Resolution 233/2020 established the suspension of procedural deadlines between 16 and 31 March, inclusive. 6. Córdoba: Decree No. 195/2020, established the days between 17 and 31 March, non-working days, inclusive. 7. Corrientes: General Resolution 197/2020 established suspension of procedural deadlines between 18 and 31 March, inclusive. 8. Entre Ríos: Decree No. 268/2020 announced an administrative leave from 17 to 31 March and declared the days covered in said period as non-working days. 9. Formosa: General Resolution No. 19/2020 established the suspension to the procedural deadline from 18 to 31 March inclusive. 10. Jujuy: Suspension to the procedural deadlines from 17 to 20 March inclusive. 11. La Pampa: No suspension to the procedural deadlines or deadline extension. The authorities have requested the community in general to avoid attending the agency or its delegations, suggesting that queries be made by phone or via email to the competent office. 12. La Rioja: No suspension to the procedural deadlines or deadline extension. It has only been announced that there will be restrictions to taxpayer services. 13. Mendoza: Decree 428/2020 declared administrative leave for the personnel of the provincial administration on 20, 25, 26, 27 and 30 March. 14. Misiones: Decree 399/2020 declared non-working days on 20, 25, 26, 27 and 30 March. 15. Neuquén: Decree 371/2020 established the suspension of procedural deadlines between 17 and 31 March, inclusive. 16. Río Negro: Decree 1/20 2020 established the suspension of procedural deadlines between 18 and 31 March. 17. Salta: General Resolution 3/20 established the suspension of procedural deadlines between 17 and 31 March. inclusive. 18. San Juan: Not yet announced any measure in this regard. 19. San Luis: Resolution No. 010, established the suspension of procedural deadlines between 19 and 31 March 2020, the computation of procedural deadlines in all administrative actions that are processed by the Provincial Directorate of Public Revenue. 20. Santa Cruz: Decree 287/2020 established the suspension of procedural deadlines between 17 and 31 March, inclusive. 21. Santa Fe: Decree No. 261/2020 established the suspension of procedural deadlines between 17 March and 15 April, inclusive. 22. Santiago del Estero: Resolution 15/2020, established the suspension of procedural deadlines between 20 March and 10 April. inclusive. 23. Tierra del Fuego (including Antarctica and South Atlantic Island): General Resolution 299/2020 established the suspension of procedural deadlines between 16 and 31 March,i inclusive. 24. Tucumán: Decree 634/2020 established the suspension of procedural deadlines between 17 and 31 March, inclusive. 		9/04/2020
Aruba	Yes			Taxpayers can only use the digital channels to submit the (monthly) returns, objections and other documents offering a wider (digital) opening time by the tax authorities. The use of online declarations and payments is a "must" to reduce personal interaction. A transparent communication strategy will be rolled out, using "social media" in a more intensive way (read: Facebook, web page and DIMP-APP) to keep taxpayers informed of changing information and to identify and reach non-taxpayers	31/01/2022

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Australia	Yes	<p>Other measures, Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns. --</p> <ul style="list-style-type: none"> • Deferred payment of GST • Low interest payment plans for existing/future tax debts • Remitting interest and penalties that have been applied to tax liabilities • Option to change GST reporting cycle • Changes to timing of current or planned compliance/tax assurance reviews • State taxes 	<p>The Australian Taxation Office (ATO) has offered administrative measures to assist businesses experiencing financial difficulty due to COVID-19. These do not apply automatically, and require affected businesses to negotiate an arrangement with the ATO based on their needs and circumstances.</p> <p>The initial measures relevant to GST obligations that could be negotiated with the ATO were:</p> <ul style="list-style-type: none"> • Deferral by up to six months (i.e., by up to 12 September 2020) of the payment date of GST liabilities; • Entry into a low interest payment plan arrangement to manage existing and/or future GST tax liabilities; • Remittance of interest and penalties that have been applied after 23 January 2020 in respect of GST obligations of the business. <p>As at December 2021, the ATO is continuing to encourage business taxpayers who are struggling due to COVID-19 to contact the ATO to discuss appropriate support arrangements including GST return lodgment and payment deferrals.</p> <p>The ATO has suggested also that:</p> <ul style="list-style-type: none"> • Businesses on a quarterly GST reporting cycle should consider opting into monthly GST reporting if they have GST input tax credits they wish to access sooner. Businesses changing to monthly reporting can only do so with effect from the start of a new quarter (i.e., 1 April, 1 July, 1 October, 1 January) and must continue to report monthly for at least 12 months; • GST-registered importers should consider applying to defer payments of GST on all their taxable importations into Australia, so that instead of paying GST on those imports upfront, payment is deferred until the return lodged after the goods are imported. As the deferral scheme requires taxpayers to be on a monthly reporting cycle for GST, importers reporting quarterly would need to switch to lodging their returns to a monthly cycle temporarily. <p>The ATO has also offered a flexible lodgment arrangement for taxpayers in the Australian state of Victoria in relation to eligible GST returns due to be lodged in August or September 2020. Under this concession, these returns can be lodged late without incurring late lodgment penalties or affecting the taxpayer's lodgment record. This concession is not available to large taxpayers (broadly, turnover greater than AUD 250 million), significant global entities, taxpayers paying GST quarterly by instalment, among others. However, the ATO will consider requests from large entities not included in the flexible lodgment arrangement. The general interest charge (GIC) will continue to apply to any late GST payments.</p> <p>From the start of the COVID-19 pandemic, the ATO took a tailored approach to how quickly it was progressing existing compliance activity/GST streamlined assurance reviews (SARs) with large GST taxpayers (broadly, entities that are part of an economic group with combined turnover > AUD 250 million). This involved consideration of affected taxpayers' specific circumstances including the impact of the pandemic on their business operations. Since about October 2020, the ATO has commenced undertaking new SARs with selected large GST taxpayers.</p> <p>The ATO is urging (primarily non-resident) businesses supplying low-value goods or digital products to Australia as a simplified/limited registration entity to contact the ATO if they are facing difficulty meeting their Australian GST obligations. This includes difficulties with lodging GST returns via the simplified GST system and remitting the GST collected from customers, as well as needing to request a deferral of the obligation to lodge GST returns and remit the GST in some situations, or to request remission of any interest or penalties that have been applied.</p> <p>Each of the eight state and territory governments have announced various concessions in relation to state taxes, fees and charges, including waiver and/or deferral of payroll tax, land tax, and certain fees and charges. Concessions are generally determined based on the size of the business and vary as between the states and territories.</p>	<p>Although many ATO staff are continuing to work from home, ATO services have generally not been affected. Although the ATO's public advice and guidance program shifted to having a focus on COVID-19 related issues during 2020, the ATO has now returned to its broader ongoing program of advice and rulings work. A similar situation applies in relation to the various state and territory revenue authorities.</p>	7/02/2022

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Austria	Yes- N/A	Delayed or spread payment of VAT/Sales tax due,Other measures,Reduction of VAT/Sales tax rates	<p>It is possible to apply for a payment suspension and to spread payments. Furthermore, applications to lift/not levy surcharges for late payment are possible. While such applications must in principle be based on solid grounds, the Austrian tax authorities are prepared to take a lenient approach in accepting these applications, and are being urged by the Austrian Ministry of Finance to process them with the highest priority. Specific forms have been issued by the tax authorities. From 15 March 2020 until 30 June 2021 payment suspensions are free of interest.</p> <p>In general, a reduced VAT rate of 5% applies for the gastronomy sector (e.g. supply of food and beverages), tourism sector (e.g. accommodation services), cultural sector (e.g. theatres, movie screening, etc.) and the publications sector (e.g. supply of books) in the period from 1 July to 31 December 2020. The reduced VAT rate of 5% was extended until the end of the year 2021. Newspapers and periodical printed publications are exempted from the extension of the reduced VAT rate of 5%. Therefore, the applicable VAT rate for newspapers and periodical printed publications is 10% as of 1 January 2021.</p> <p>The VAT rate for supplies and intra-community acquisitions of protective masks that take place between 23 January 2021 and 30 June 2021 has been reduced to 0%. In addition, there are a number of tax exemptions as regards COVID-19 vaccines, COVID-19-in-vitro-diagnostics etc. in place.</p> <p>No surcharges for late payment will be levied for tax liabilities that become due between 15 March 2020 and 30 June 2021</p>	<p>In principle, the Austrian tax offices can be visited in person. If the Austrian tax offices are to be visited in person, an appointment must be arranged. However, where possible the Austrian tax authorities would prefer to be reached via telephone or via FinanzOnline (the online portal of the Austrian tax authorities). In addition, written documents/letters can be deposited in the mailboxes of the Austrian tax offices. However, if possible, it is recommended that written documents/letters are filed as pdf documents via FinanzOnline.</p>	6/05/2021
Bahamas	Yes	Other Measures	<p>The Government of The Bahamas has introduced a Tax Credit and Tax Deferral Employment Retention Program. To be eligible for the NTC businesses must commit to retaining 80% of February 2020 staff levels through to October 2020, provide evidence of February 2020 employment levels and payroll, and commit to the utilization of the tax grant solely for non-executive payroll requirements.</p> <p>Qualifying businesses will be allowed to:</p> <ul style="list-style-type: none"> • Apply the tax credit as a non-reimbursable credit (NTC) to outstanding taxes; • Apply the tax deferral approved to any unpaid taxes or taxes in excess of the NTC; • Apply the full amount of the NTC first to any outstanding Business License Fees and then to any unpaid VAT balances. Where there are no Business License Fees outstanding, the full amount of the NTC will be applied to the VAT outstanding balance; • Use any unapplied remaining balance of the NTC, to offset any future VAT liability that may materialize in the qualifying period cumulatively. <p>All NTC allowed must be utilized against outstanding taxes arising through to 31 December 2020 and any unused credits will no longer be available after 31 December 2020. Businesses will be able to pay the deferred tax over a period of twelve months in equal installments, interest and fee free, starting January 2021.</p> <p>The maximum amount of tax credit and deferral allowed are as follows:</p> <ul style="list-style-type: none"> • For 1 to 25 non-executive staff: \$150,000 credit and \$150,000 deferral • For 26 to 300 non-executive staff: \$300,000 credit and \$300,000 deferral • For 301 to 600 non-executive staff: \$600,000 credit and \$600,000 deferral • For 601 to 1,500 non-executive staff: \$1,500,000 credit and \$1,500,000 deferral • For 1,501 to 2,500 non-executive staff: \$2,500,000 credit and \$2,500,000 deferral. -- This concession is not available to businesses in the following sectors: <ul style="list-style-type: none"> • Food stores and food wholesalers • Pharmacies and related wholesalers • Gaming houses • Banks and financial entities • Insurance companies • Regulated telecommunications sector <p>The Tax Credit and Tax Deferral Employment Retention Program has been expanded to include all qualifying VAT registered businesses with a turnover in excess of \$100,000 and hotels to provide payroll support, and encourage employee retention (special conditions may apply).</p>	<p>The Department of Inland Revenue offices are opened on a limited basis. Employees are working on a rotational basis due to COVID-19 restrictions.</p>	12/05/2021

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Barbados			<p>On the 9 April 2020, the Barbados Revenue Authority announced that the filing and payment deadlines for Pay As You Earn (PAYE) and Value Added Tax (VAT) have been extended to 30 April 2020, without penalties and interest being incurred. The BRA has also advised that the extensions will be done automatically in TAMIS and taxpayers do not need to make an application to qualify.</p>	<p>The BRA is currently opened with regular staffing having resumed from May 4th. However, there are expected delays with the processing of returns and requests for various services provided by the BRA due to COVID-19. The BRA has noted that digital communications with the office and online payments are preferred at this time.</p>	4/06/2020
Belgium	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Other measures, Reduction of VAT/Sales tax rates	<ol style="list-style-type: none"> 1. An automatic filing extension was granted for: <ul style="list-style-type: none"> • Periodic VAT return and European Sales Listing for February 2020: Until 6 April 2020 (3 April for VAT returns with a VAT credit) • Periodic VAT return and European Sales Listing for March 2020 or Q1 2020: Until 7 May 2020 (3 May for VAT returns with a VAT credit) • Periodic VAT return and European Sales Listing for April 2020: Until 5 June 2020 (24 May for taxpayers with a monthly refund license) • Annual sales listing 2019: Until 30 April instead of 31 March. If the activity of the company has been terminated, the ASL must be submitted no later than the end of the fourth month after the end of the activities. • Intrastat returns: No filing extensions have been granted. Companies facing difficulties to meet the due dates are recommended to inform the Intrastat authorities (companies' NBB contact) accordingly and upfront. 2. An automatic payment extension was granted for: <ul style="list-style-type: none"> • The VAT due for February 2020: Until 20 May 2020 • The VAT due for March 2020 or Q1 2020: Until 20 June 2020 • The VAT due for April 2020: Until 20 July 2020 3. In addition to the automatic payment extensions, all taxpayers who can demonstrate that they are negatively affected by COVID-19 can request aid in the form of a payment plan, exemption from late payment interest, and a remission of fines for non-payment. Taxpayers planning to apply for aid are requested to submit a form via email or paper (one per debt) to the competent regional centre (Regionaal Invoeringscentrum/Centre régional de Recouvrement). Requests need to be filed by 30 June 2021 at the latest. 4. Businesses can donate certain medical instruments, medical accessories and protective gear (masks, protective clothing, soaps) without reporting VAT due via a self-supply. Certain formalities are to be complied with in order to benefit from this regulation. The exception applies to supplies made directly to healthcare institutions, such as those within scope of the VAT exemption (i.e. hospitals, associations or groups of hospitals), residential care centers (institutions providing care for the elderly), childcare centers, institutions providing care for the disabled, schools, universities and humanitarian aid organisations. 5. All taxpayers (including taxpayers without a monthly refund license) could request a refund of their VAT credit balance via the VAT return for February 2020, provided the return was filed before 3 April 2020 and the box for refund was ticked. If all other conditions are met (all previous returns are filed, the credit exceeds EUR 245 and the bank account is communicated to the authorities) the refund will be transferred to the VAT taxpayer on 30 April 2020 at the latest. 6. Specific measures are adopted with respect to taxpayers under a flat rate scheme. 7. Between 4 May 2020 and 31 March 2022, a reduced rate of 6% applies on the supply, intra-Community acquisition and import of certain face masks and hydro alcoholic gels. 8. All taxpayers (both quarterly and monthly filing) will not have to pay the December advance payment that is due by 24 December in other years. The full VAT amount due in respect of Q4/2020 or December 2020 will be payable by 20 January 2021. The December advance payments were definitively abolished as of December 2021. 9. Late payment interest for VAT will be reduced during the second quarter of 2021: the rates of negligence and moratorium interest for VAT and excise duties will be aligned to those applicable in income taxes. This means that the rate will be reduced from 9.6% to 4% and 2% respectively. 	<p>All offices are closed but working remotely. However, delayed response time can be expected. The authorities announced that non-essential audits are suspended for the time being, but also warned that the initiatives to combat VAT carousel fraud remain high on the agenda.</p> <p>The ruling commission has confirmed that they are operational so that ruling requests can be lodged.</p>	14/02/2022

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Bolivia, Plurinational State of	Yes	Delayed filing of VAT/Sales tax returns	The tax authorities have moved the tax return deadlines for February and March to the April deadline.	The country is in quarantine, all government entities were closed until 15 April.	9/04/2020
Bonaire, Sint Eustatius and Saba	Yes	Delayed or spread payment of VAT/Sales tax due, Other measures	The following measures have been implemented: - A special deferral of tax payments on request for qualifying entrepreneurs for a period of three months. The application for deferral of payment requires substantiation of how payment issues occurred in connection with COVID-19, and each request will be assessed individually by the tax authorities to determine whether or not an entrepreneur qualifies for this particular deferral of payment. - The import of personal protective equipment will be exempted from the General Expenditure Tax (GET) on imports for a period of three months.	The tax authorities are open and can be contacted via email (helpdesk@belastingdienst-cn.nl) or by phone (+599 715 8585). There has been no announcement with regard to expected delays.	11/01/2021
Brazil	Yes	Delayed or spread payment of VAT/Sales tax due, Reduction of VAT/Sales tax rates, Delayed filing of VAT/Sales tax returns, Other measures	<ul style="list-style-type: none"> A three-month extension of the deadline for the payment of federal taxes for entities that have elected to be taxed under the simplified tax regime (which covers corporate income tax and certain other taxes and social contributions) and a three-month extension for all entities of the deadline for employers to contribute to the severance pay indemnity fund (FGTS), to support companies with limited working capital. <p>Additional measures:</p> <ul style="list-style-type: none"> Reduction of the federal import duty (II) rate to 0% for medical/hospital goods until the end of 2020; A federal excise tax (IPI) exemption for imported and locally manufactured goods that are on a list of goods considered necessary to fight COVID-19. <p>Additional tax-related guidance that has been issued by the National Treasury Attorney's Office (PGFN) and the Brazilian federal tax authorities (RFB) includes the following:</p> <ul style="list-style-type: none"> The PGFN published an ordinance (No. 7,820/20) on 19 March 2020 establishing the procedures, requirements, and conditions related to extraordinary transactions involving the collection of tax debts at the level of the PGFN. The ordinance provides, among other measures, that transactions should be carried out exclusively through the PGFN's online platform ("Regularize") and payments may be deferred until the last working day of June 2020. The PGFN also published an ordinance (No. 7,821/20) on 18 March 2020 providing for a 90-day suspension for appeals, administrative collection, and installment payments without taxpayers being considered noncompliant. The RFB published an ordinance (No. 543/2020) on 20 March 2020 suspending its deadlines for administrative procedures and restricting face-to-face services until 29 May 2020. 	The National Council of Justice (CNJ) issued a resolution (No. 313) on 19 March 2020 establishing an extraordinary duty regime for judicial services, to ensure access to justice and limit the spread of COVID-19. The temporary regime suspends on-site work for judges, servants, trainees, and other staff members in the judicial units, maintaining only essential services for each tribunal.	7/07/2021
Bulgaria	Yes	Reduction of VAT/Sales tax rates	VAT rate of 9% for: <ul style="list-style-type: none"> Food sold by restaurants and catering (takeaway food and home delivery included); Book sales; Sales of certain baby food and diapers; The use of certain sports facilities. 	They are open, but digital communication has been developed. Some delays are expected for the authorities' decisions/responses.	25/01/2022
Canada			<p>Manitoba Retail Sales Tax</p> <p>On 19 March 2020, the government of Manitoba announced that the Provincial Sales Tax rate would be reduced by 1 percentage point from seven to six percent, effective 1 July 2020. On 26 March 2020, however, Manitoba's premier announced that reduction would be pushed back to 2021. Manitoba has extended the April and May filing deadlines for SMEs with monthly remittances of no more than CAD 10,000. Businesses will have up to two additional months to file and remit retail sales taxes.</p> <p>A request to waive penalties and interest may be submitted in writing to Manitoba Finance, Taxation Division, 101 – 401 York Avenue, Winnipeg, Manitoba R3C 0P8.</p>		28/01/2022
Chile				Currently mostly digital communication	16/02/2021

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Colombia	Yes	Delayed filing of VAT/Sales tax returns, Delayed or spread payment of VAT/Sales tax due, Other measures, Reduction of VAT/Sales tax rates	<p>1. Deadlines extensions:</p> <ul style="list-style-type: none"> -For taxpayers providing food and beverages (e.g., restaurants, bars, etc.): the deadline for payment of VAT for the bi-monthly return period of March and April 2020, or the four-month period from January to April 2020, as applicable, is extended to 30 June 2020. -For taxpayers involved in commercial air passenger transport, the hotel industry, and taxpayers in the entertainment industry whose main activity is theatrical performances, live music, and similar live entertainment: special measures were introduced. - For large taxpayers: the VAT payment deadline for VAT payable per the VAT return for the March-April 2020 bimonthly period is extended to 30 June 2020 from 12-26 May 2020 (depending on the taxpayer's ID number). - For all taxpayers: the deadlines for filing the annual national report have been delayed. The specific date will depend on the taxpayer's ID number. <p>2. Reduction of tax rates: VAT exempted (0% rate) for a list of 211 products until 30 May 2020.</p> <p>3. Other measures: VAT express recovery system - fast track (15 days) to recover balance in favor.</p> <p>Application of the VAT exemption contemplated in Decree 551 of 2020: Until 28 February 2021, VAT exemption may be applied to the import and sale in the TAN of goods that fall under the generic description of Decree 551, which are necessary for the provision of medical services and for preventive care of the pandemic.</p> <p>Application of Decree 789 of 2020: An extension until 28 February 2021 for the exclusion from VAT for the acquisition of chemical raw materials for the production of medicines, including tariff items 29.36, 30.02 and 30.04. The VAT exemption for the importation of public passenger transportation vehicles and public or private service vehicles will be in force until 31 December 2020.</p> <p>The isolation period has been extended until 30 May 2021. For VAT purposes, the impact of this is as follows:</p> <ul style="list-style-type: none"> - Reduction of tax rates: VAT exempted (0% rate) for a list of products that may be applied to the import and sale in the national territory of goods that fall under the generic description of Decree 551 (specially those related to the sanitary emergency) until 30 May 2021. - Exclusion from VAT for the acquisition of chemical raw materials for the production of medicines, including tariff items 29.36, 30.02 and 30.04. - The authority employees are still working from home which does not allow fast procedures before the tax and customs authorities. - Terms suspension for temporary imports (which have VAT exemption). - Suspension of refund and/or compensation processes and administrative actions that are the responsibility of the tax audit and assessment area. 	<p>1. The Colombian tax authorities' (DIAN) virtual services are available to taxpayers so they are not required to travel and attend places with large numbers of people. The services are Institutional Portal, Chat, and the National Network of Self-Management of Kiosks. Additionally, the service line is available (571) 3556922.</p> <p>All the information about the procedures and services of these channels are available from this link: https://www.dian.gov.co/Paginas/Hazio-tu-mismo-2020.aspx</p> <p>To consult the locations of the National Network of Self-Management Kiosks, see: https://www.dian.gov.co/Paginas/Quioscos-Virtuales-de-Autogestion.aspx</p> <p>2. The Colombian tax authorities (DIAN) are still open but have announced the following restrictions:</p> <p>Attention for procedures and services at the window will be EXCLUSIVELY for clients with appointments or due dates that day:</p> <ul style="list-style-type: none"> • ENTRY TO THE CONTACT POINT WILL BE EXCLUSIVELY for citizens who are holders of the procedures, duly accredited representatives, or proxies, WITHOUT COMPANIONS. • The self-management kiosk service at the Contact Point IS ONLY ENABLED for people whose deadline is the same day. • The use of the self-management kiosk at the Contact Point is for the formalization of procedures and IN NO EVENT is allowed to be use for document alienation. • Once the process or service is finished, citizens MUST LEAVE THE WAITING ROOMS. <p>Notices will be provided electronically.</p>	17/02/2021
Costa Rica					18/11/2021
Croatia	Yes	Other measures		Opened, digital communication preferred.	5/03/2021
Curaçao	Yes. -- For April and May 2020, there was a possibility to not have to pay the Turnover Tax (TOT). After this period, it is possible to request a payment arrangement indicating the cash flow problems due to the impact of COVID-19.	Reduction of VAT/Sales tax rates, Delayed or spread payment of VAT/Sales tax due	<p>The following measures have been implemented:</p> <ul style="list-style-type: none"> - The TOT rate on the import of hygiene, sanitary and cleaning articles has been reduced to 0% - There is compensation for entrepreneurs in certain sectors through not having to pay the TOT withheld. -- For April and May 2020, there was a possibility to not have to pay the Turnover Tax (TOT). After this period, it is possible to request a payment arrangement indicating the cash flow problems due to the impact of COVID-19. 	The office of the tax authorities is closed. Digital communication is available and delay is expected on submitted requests.	13/01/2021

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Cyprus	Yes	Delayed or spread payment of VAT/Sales tax due	<p>In response to COVID-19, the Cyprus Council of Ministers issued a decree on 16 April 2020 that changes the following for certain taxpayers:</p> <ul style="list-style-type: none"> - The VAT reporting periods for taxpayers through 30 June 2020; - The deadlines for submitting VAT returns for these periods; and - The deadlines for payment of the VAT due. <p>Note that this decree affects only businesses that have received an email message from the tax authorities informing them of the changes to their compliance obligations (the email address used is the one registered in the TAXISnet system). This legislation is very complicated and has many variables depending on the sector of the taxpayer and the filing frequency.</p> <p>Taxpayers who did not receive the e-mail and whose economic activity is not listed in the list issued by the Cyprus tax authorities were able to defer the payment of VAT until 10 November 2020. The deferral relates to VAT periods ending 29 February, 31 March, 30 April 2020, 31 May and 30 June. As from 2 November 2020, the VAT due on 10 November 2020 for the periods ending on 29 February 2020, 31 March 2020, 30 April 2020, 31 May 2020 and 30 June 2020 (where an extension until 10 November had been given) is allowed to be settled in six equal installments payable by the 10th day of each month without the imposition of penalties and taxes.</p> <p>Reduction in tax rates: In vitro diagnostic medical devices and vaccines used in the response to COVID-19 are subject to the zero rate of VAT as from 23 December 2020 until 31 December 2022.</p> <p>Payment by installments: On 9 February 2021, an amendment to the VAT Law was published in Cyprus' official gazette allowing the VAT due for the VAT return periods ending 31 December 2020 and 31 January 2021 to be settled in three equal monthly installments without the imposition of penalties and interest. The VAT liability on these returns may be settled in three equal monthly installments payable by 10 April 2021, 10 May 2021, and 10 June 2021. The installment option is only available where the taxpayer submits the VAT returns on time and the taxpayer's economic activity does not fall within specific categories. Please refer to the tax@hand publication for further details.</p>	As of 4 May 2020, the public sector has returned to their normal working schedule. In order to limit face-to-face contact, instructions have also been published that require certain activities to be undertaken via email/fax, such as VAT registrations, rather than in person.	17/05/2021
Czech Republic	Yes	Reduction of VAT/Sales tax rates. -- Reduction to 0% is proceeded via remittance of output VAT	<p>Remission of VAT in the case of selected taxable supplies is or was applicable. Remission of VAT on filter half masks and respirators of protection class FFP2 and higher was valid until 31 December 2021. Remittance of VAT in case of testing kits is valid until 2022. Relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak is prolonged until 30 June 2022 based on the Commission decision dated 22 December 2021.</p>	Tax offices are open	7/02/2022
Denmark	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Other measures	<p>The filing and the payment due dates are extended for:</p> <ul style="list-style-type: none"> • Monthly returns: Previous due date: 27 April -> New due date: 25 May + Previous due date: 25 May -> New due date: 25 June + Previous due date: 25 June -> New due date: 27 July • Half yearly returns: 1 January - 30 June 2020: Previous due date: September 2020 -> New due date: March 2021 • Quarterly returns: January - 31 March 2020: Previous due date: June 2020 -> New due date: September 2020 <p>Taxpayers can still choose to submit the returns within the original deadlines (which could be relevant for taxpayers in a refund position).</p> <p>Update: 8 June 2020 proposal:</p> <ul style="list-style-type: none"> • Monthly returns: July VAT return: Previous due date: 25 August -> New due date: 9 September + Previous due date: 25 September -> New due date: 2 October • Quarterly returns: July - 30 September 2020: Previous due date: 1 December 2020 -> New due date: 1 December 2020 or 1 March 2021. The filing and payment deadline for third quarter 2020 is combined with the filing and payment deadline for fourth quarter 2020, thus being 1 March 2021. Companies may choose not to apply the extended deadline. This is done by submitting the VAT return for third quarter by 1 December 2020 at the latest. <p>Payments of VAT due are processed via a so called "tax account". It is not possible to deposit an amount exceeding DKK 200,000 more than five days in advance of the filing due date of some taxes. In that case, the payments are returned (if exceeding the ceiling of DKK 200,000). The ceiling for deposit has been temporarily raised from 7 May 2020 to 1 April 2021 to DKK 100,000,000,000.</p> <p>Update February 2022: No extended deadlines have been implemented per the above. From 1 February 2022 the tax account payment limit will be 350.000.000 DKK.</p>	The tax authorities are open as normal business.	7/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Dominican Republic	Yes. -- Yes, but not current	Delayed filing of VAT/Sales tax returns, Delayed or spread payment of VAT/Sales tax due	The deadline for filing and payment of the February 2020 VAT return has been postponed to 30 March.	Open, expected delays.	27/01/2022
Ecuador	Yes	Delayed or spread payment of VAT/Sales tax due	Payment of VAT for March, April and May 2020 (that are declared in April, May and June) will be deferred for: (i) micro, small and medium enterprises (revenues up to USD 5,000,000); (ii) taxpayers with a main residence in the Galápagos; (iii) taxpayers whose economic activity involves the operation of airlines, or tourist accommodation and/or food services, or the agricultural sector; (iv) regular exporters of goods, or where 50% of income corresponds to the export of goods. Payment will be made in six installments: in the first and second month, 10% of the tax (each month); in the third, fourth, fifth and sixth months, 20% of the tax (each month).	On 17 March, Executive Decree No. 1017 issued by the President of the Republic established the state of exception in Ecuador, which is why public institutions, including tax administrations, closed their doors and serve users through electronic means. Likewise, all terms related to administrative and judicial processes were also suspended. This situation was expected to end on 12 April; however, the President of the Republic extended this provision to 16 June.	9/03/2021
El Salvador	No		The only measure announced is that certain specific goods are VAT exempt, i.e. goods to be donated to the government, public or private institutions, non-profit organizations, for the benefit of those affected by the COVID-19 national emergency. All public administrative procedures have been suspended for 30 days as of 19 March 2020.	Digital and physical communications.	28/01/2022
Estonia	Yes	Reduction of VAT/Sales tax rates	<p>Medical equipment such as personal protective equipment was originally exempted from VAT and customs duties until 31 December 2021. This measure has now been extended until 30 June 2022.</p> <p>VAT applied on electronic publications was reduced from 20% to 9%.</p> <p>Late payment interest was reduced by 50%, i.e. to 0.03% per day vs currently 0.06% per day from 1 May 2020 until 31 December 2021. This measure has expired.</p> <p>The calculation of interest on tax arrears was suspended for the period of emergency from 1 March to 17 May 2020. This measure has expired.</p>	Estonian tax authority functions as usual.	7/02/2022
Finland	Yes	Other measures	<p>The tax administration is not able to grant more time for filing VAT returns or other tax returns for self-assessed taxes. However, companies can request that the late filing penalty is removed. If there is a justified reason for filing late, such as illness, the taxpayer may not have to pay a late filing penalty. In these cases, the company should contact the tax authorities on the return's due date (the general due date is the 12th of the second month following the VAT period) or immediately after. Cancellation of the late filing penalty can be requested by calling the tax authorities' telephone service or by sending a message in MyTax.</p> <p>Due to the exceptional circumstances caused by COVID-19, taxpayers could request payment arrangements with eased terms from 25 March to 31 August 2020. This option was based on a temporary legislative amendment and as of 1 September, requests for payment arrangement will be processed according to the regular terms. In a regular payment arrangement, the late payment interest is 7% and the first instalment must be paid within one month from the start of the arrangement.</p> <p>Further, until 31 August 2020, companies could request for the VAT they had paid at the beginning of 2020 to be returned to them. This request could be made by applying for a payment arrangement. As part of their payment arrangements, the companies agreed to pay the VAT back to the Tax Administration at a later date. All payment arrangements granted between 25 May and 31 August are subject to eased terms. However, this option is no longer available (as of 1 September).</p> <p>Local sales and intra-Community acquisitions of goods needed to combat the effects of the COVID-19 outbreak during 2020 have been exempted from VAT, and the importation of these goods is exempt from VAT and import duties. In addition, the importation of medical equipment and supplies is exempt from import duties and VAT, when certain conditions are met. According to the current information available, these reliefs will be in force until 30 April 2021.</p>	The use of e-services is strongly recommended.	31/03/2021

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
France	Yes	Delayed or spread payment of VAT/Sales tax due,Reduction of VAT/Sales tax rates,Other measures	<p>Practical solutions for the filing of the March, April and May 2020 VAT returns for companies facing difficulties as a result of COVID-19. For businesses that may face critical issues in gathering all the relevant supporting documentation: Application of the "tolerance applicable during holidays", with the payment of an installment of 80% of the VAT due.</p> <p>For businesses that have suffered a decrease of their turnover due to COVID-19: Payment of a VAT installment as follows:</p> <ul style="list-style-type: none"> • By default, 80% of the VAT amount declared for M-1 or M-2 if an installment was already paid for M-1; • If business activity has ceased since mid-March (total closure) or significantly decreased (estimated as 50% or more): 50% of the VAT amount declared for M-1 or M-2 if an installment was already paid for M-1; • For the regularization VAT return: Adjustment of VAT due for previous months where the installment methodology has been used, based on accurate figures for those months, with deduction of installments paid. <p>Reduction of rates (i.e. 5.5%) on:</p> <ul style="list-style-type: none"> - Supplies and intra-EU acquisitions of masks and protective clothing suitable for combating the spread of COVID-19 (list and technical characteristics fixed by decree) undertaken from 24 March 2020 to 31 December 2022; - Supplies and intra-EU acquisitions of products intended for personal hygiene and suitable for combating the spread of COVID-19 (characteristics fixed by decree) undertaken from 1 March 2020 to 31 December 2022. <p>VAT refunds</p> <p>Acceleration of the VAT refund procedure by increasing the delegation of signature threshold provided for in article 214 of annex IV to the French tax code (according to which claims over a certain threshold are subject to a further review process) to EUR 500,000 (from EUR 100,000).</p> <p>Scanned invoices</p> <p>Scanned paper invoices may be provided by e-mail during the health emergency period without the liability to send the original invoice by post later on (including from a VAT recovery right perspective).</p> <p>In order to guarantee the authenticity of the origin, the integrity of the content, and the legibility of these paper invoices, whether or not they are scanned for storage, controls establishing a reliable audit trail must be put in place by the taxable persons who issue and/or receive them.</p> <p>With regard to the rules for archiving at the customer's level, it is allowed, during this period, to keep the "paper" invoice received by e-mail in PDF format. At the end of this period, it will be up to the client to keep it on paper by printing it or to scan it in accordance with the French rules.</p> <p>13th Directive VAT refund: Extension of the filing deadline until 30 September 2020</p> <p>The DINR (i.e. the Non-Residents Tax Center) announced that the deadline to submit a VAT refund claim relating to 2019 via the 13th Directive procedure is postponed to 30 September 2020.</p> <p>0% VAT rate on the supply, and services closely linked to the supply, of vaccines against COVID-19 for which a national or European marketing authorization applies and on the supply of COVID-19 in vitro diagnostic medical devices that comply with the applicable requirements set out (depending on the date of placement on the market or being put into service) in Directive 98/79/EC of the European Parliament and of the Council or Regulation (EU) 2017/746 of the European Parliament and of the Council of 5 April 2017 on in vitro diagnostic medical devices. The 0% rate applies to supplies made from 15 October 2020 to 31 December 2022.</p>	The French tax authorities are working mainly via digital communication means.	7/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Germany	Yes	Other measures,Delayed or spread payment of VAT/Sales tax due,Reduction of VAT/Sales tax rates	<p>VAT rate changes In order to strengthen domestic consumption in Germany, the VAT rate was reduced from 19% to 16% and from 7% to 5% for a limited period from 1 July 2020 to 31 December 2020. In addition, restaurant and catering services, with the exception of the supply of beverages, supplied between 30 June 2020 and 31 December 2022, will be subject to the reduced rate instead of the standard rate.</p> <p>Import VAT The due date for payment of import VAT will be postponed to the 26th of the following month.</p> <p>Application for interest-free deferral of VAT payments Upon request, the tax authorities may defer the collection of VAT until 31 March 2022 if the collection would constitute a considerable hardship. In any event, considerable hardship exists if the company's turnover has declined due to COVID-19. The tax authorities have been instructed not to impose strict requirements in this regard. Taxpayers may also seek agreement to pay in installments. Forms for this are provided online in nearly all federal states, with exception of Saxony-Anhalt and Schleswig Holstein. The application for VAT deferral must be submitted to the tax office. Requests for deferral of taxes due after 31 December 2020 and requests for adjustment of advance payments which only concern periods after 31 December 2020 must be specifically justified. This supports taxpayers' liquidity by postponing the date of tax payment.</p> <p>Easing of enforcement measures and late payment surcharges The tax authorities may waive enforcement measures or the levying of late payment surcharges until 31 March 2022 if the debtor of the due payment is directly affected by the effects of COVID-19.</p> <p>Refund of the prepayment ("Sondervorauszahlung") made to obtain the deadline extension for monthly VAT returns ("Dauerfristverlängerung") can be requested from the tax authorities in some federal states. The prepayment amounts to one-11th of the prior year's VAT liability. The refund of the prepayment has no effect on the deadline extension for monthly VAT returns. The refund must be requested by means of a corrected application for a permanent deadline extension. The application must identify the declaration as a correction (code 10 = 1 in line 22); line 22 (code 10) must therefore be completed with a 1 and lines 24 and 25 (code 38) with 0. The entries in lines 24 and 25 with "0" lead to a full refund of the special advance payments. The possibility to reduce the special advance payment for VAT applies in all federal states</p>	Most of the tax authorities' offices are closed for public access but all tax authorities can be reached via digital communication.	20/12/2021

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Great Britain	Yes	Delayed or spread payment of VAT/Sales tax due, Reduction of VAT/Sales tax rates	<p>24 March 2020 VAT payments due from businesses between 20 March 2020 and the end of June 2020 were deferred. No VAT registered business had to make a VAT payment in this period in respect of its VAT return payment obligations, including payments on account. Her Majesty's Revenue and Customs (HMRC) advised businesses to suspend direct debit arrangements in place for VAT payments for the period of the deferral. Payment of VAT was deferred to 31 March 2021. Businesses accepting the deferral will not have to pay penalties and interest as a result.</p> <p>HMRC confirmed that any business registered for VAT in the UK was eligible for the deferral, regardless of whether the business is established in the UK or overseas. The deferral did not apply to VAT paid to HMRC under the mini one stop shop (MOSS) or cover other indirect taxes.</p> <p>There was no need to apply and all UK VAT registered businesses could simply defer payment until 31 March 2021. Businesses has to suspend direct debit payments to HMRC to accept the deferral.</p> <p>2 April 2020 The government has announced that, until 31 July 2020, there will be no import duty and VAT on protective equipment, relevant medical devices or equipment brought into the UK from non-EU countries by or on behalf of state organizations and approved charitable or philanthropic organizations. The relief can be claimed on goods imported for distribution free of charge or made available free of charge to those affected by, at risk from, or involved in combating COVID-19.</p> <p>--</p> <p>7 April 2020 HMRC have announced that in response to COVID-19 businesses now have until their first VAT return period starting on or after 1 April 2021 to comply fully with Making Tax Digital (MTD) requirements and implement digital links.</p> <p>--</p> <p>1 May 2020 Supplies of personal protective equipment (PPE) made between 1 May and 31 July 2020 will be zero-rated. Relief from customs duty and import VAT was introduced with effect from January, but this did not extend to domestic supplies of PPE. The new measure zero-rates supplies of equipment recommended by Public Health England for those dealing with COVID-19, including disposable gloves, aprons and gowns, surgical masks and filtering respirators, and visors or goggles.</p> <p>--</p> <p>1 May 2020 Plans to remove VAT on e-publications have been fast-tracked and came into effect on 1 May. As a result of the COVID-19 lockdown, publishers have been reporting an average increase of about a third in e-book consumption, and the Chancellor of the Exchequer has opted to bring the zero-rating forward to 1 May (from the original date of 1 December 2020).</p> <p>--</p> <p>8 June 2020 The introduction of the domestic reverse charge for construction services has been delayed from 1 October 2020 until 1 March 2021, due to the impact of COVID-19 on the construction sector.</p> <p>--</p> <p>8 July 2020 From 15 July 2020 to 12 January 2021, a reduced VAT rate of 5% will apply to sales of food and drink (but not alcoholic drinks) from restaurants, bars, cafes, etc. The reduced rate of 5% will also apply to supplies of accommodation and admission to attractions across the UK.</p> <p>--</p> <p>8 July 2020 The temporary zero-rating of VAT on PPE has been extended until 31 October 2020.</p> <p>--</p> <p>24 September 2020 The temporary reduced VAT rate for hospitality and tourism has been extended to 31 March 2021. Businesses that deferred VAT payments due between 20 March and 30 June will now be able to repay them in up to 11 interest-free instalments during the 2021-22 financial year, rather than in full by 31 March 2021.</p> <p>--</p> <p>3 March 2021 The temporary reduced rate for hospitality and tourism has been extended to 30 September 2021, at which point the rate will increase to 12.5% until 31 March 2022, before returning to 20%.</p>	<p>Whilst many of the 'easements' available during the early stages of COVID-19 have now ceased to apply, taxpayers are still experiencing considerable delays in processing times. For example, there are significant delays in obtaining approval for VAT grouping applications.</p> <p>Some of the easements have now been made permanent. For example, businesses notifying an option to tax land and property are now able to do so with electronic signatures, which was not the case prior to COVID-19.</p>	7/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Greece	Yes	Delayed or spread payment of VAT/Sales tax due	<p>1. Suspension of tax payments for businesses Payment deadlines for assessed amounts based on debit VAT returns that expire within the period from 11 March to 30 April 2020 are suspended until 31 August 2020. Upon payment, no interest or other surcharge for the suspension period will be imposed. The measures apply to businesses with specified Nomenclature of Economic Activities (NACE) codes, included in the lists published by the Ministry of Finance. This benefit will cease to apply where an employer terminates the employment contracts of employees whose employment contracts have been suspended and, after the completion of the measure, the business does not preserve the same number of employees. Along with the revocation of the measures, the aforementioned debts will be subject to interest and other surcharges, which will be calculated from the initial payment date. In May 2020, it was provided that the deadline for the payment of assessed VAT debts for the period 1 May to 29 May 2020 has been extended until 30 September 2020. Moreover, the payment of assessed VAT from debit VAT returns debts outstanding as at 1 May 2020 has been suspended until 30 September 2020. Furthermore, by virtue of Ministerial Decision with ref.no. A.1200/2020, it is provided that the deadline for payment and suspension of collection of assessed debts (including VAT) owed by individuals and legal entities affected by the adverse effects of COVID-19 will be extended until 30 April 2021. In particular, the collection of assessed debts, where their collection has already been suspended in the context of the implementation of measures addressing the adverse effects of COVID-19 (in accordance with the applicable provisions of the legislative decrees issued and ratified) will be postponed until 30 April 2021. The deadline for payment of assessed debts and installments in the context of a debt settlement scheme will also be extended until 30 April 2021, provided the debtors have already benefited by a similar extension as a measure addressing the adverse effects of COVID-19. Upon payment, no interest or other surcharges will be calculated. Due to the extreme weather conditions in September 2020 and the destruction caused thereby, by virtue of Decision no. A.1218/2020, the deadline for the filing of VAT returns due on 30 September 2020 was extended until 7 October 2020; the payment of any VAT amounts due arising from the said VAT returns was extended until 30 October 2020 (either paid as lump-sum payment or in two installments). By way of exception, the above deadline for the filing of VAT returns due on 30 August 2020 is extended until 26 October 2020 for businesses with a registered seat in regions of Greece that have been declared by the General Secretariat of Civil Protection to be in a state of emergency on 20 August 2020; the deadline for payment of VAT debts is extended until 17 March 2021 or 18 March 2021, depending on the region where the business has its registered seat. This measure is not strictly speaking a COVID-19 related measure. A measure suspending VAT payment until 30 April 2021 was adopted in October 2020 by virtue of Ministerial Decision no. A. 1236/2020 (Government's Gazette no. B' 4751/27.10.2020), covering VAT debts arising from VAT returns due in October until 30 October 2020; businesses with an activity code number included in the list of affected businesses are in the scope of the said measure. Furthermore, pursuant to article 35 of Law 4753/2020, which was published in the Greek Government's Gazette on 18 November 2020 and Decision A. 1269/2020 (Government Gazette no. B' 5503/14-12-2020), the payment of assessed debts arising from debit VAT returns which are due from 1 November 2020 to 30 November 2020 and of assessed debts arising from debit VAT returns with due submission date on 30 November 2020 and 31 December 2020 are suspended until 30 April 2021. The payment of VAT debts which have been assessed or will be assessed from VAT returns submitted with a due date up until 30 November 2020 and 31 December 2020, has been also suspended until 30 April 2021 for the holders of securities whose activity is not included in the activity code numbers of affected businesses, if the total value of suspended securities exceeds 20% of the average monthly turnover of the previous tax year, as calculated either on the basis of the total output VAT included in initial and amended VAT returns or on the basis of other returns from which their turnover arises, if they do not file VAT returns. Ministerial Decision no. A.1255/2020 (Government Gazette no. B' 5223/25-11-2020), released on 26 November 2020, ratifies the suspension of the VAT payment until 30 April 2021 for VAT debts arising from VAT returns due in November 2020, which will apply to businesses with an activity code number included in the list of affected businesses that are in scope of the said measure where their operation has been suspended under a state order. Ministerial Decision no. A.1036/2021 (Government Gazette no. B' 817/02-03-2021) released on 2 March 2021, ratifies the suspension until 31 May 2021 of assessed VAT payments arising from (debit) VAT returns, which expire or expired from 1 January 2021 to 31 January 2021, as well as the payment of VAT debts which have been assessed or will be assessed from VAT returns submitted with a due date on 31 January 2021 and 28 February 2021, for the holders of securities. Finally, Ministerial Decision no. A.1124/2021 (Government Gazette no. B' 2359/03-06-2021) released on 3 June 2021, provides the suspension until 31 August 2021 of assessed VAT payments arising from (debit) VAT returns, which expired from 1 April 2021 to 30 April 2021, as well as the payment of VAT debts which have been assessed or will be assessed from VAT returns submitted duly on 30 April 2021 and 31 May 2021, for the holders of securities.</p> <p>2. 25% discount on amount of installments of assessed debts Businesses in financial distress due to the spread of COVID-19 may benefit from a 25% discount on the amount of installments of assessed debt, due from 30 March 2020 until 30 April 2020 in general, provided that the relevant payments are made in a timely manner. In the case of installments in the context of a debt settlement scheme, the said 25% discount applies to the amount of the installment. VAT liabilities not included in a debt settlement scheme are explicitly excluded from the scope of this provision. Similarly, any debt incurred by state aid recovery or payable to foreign states is also excluded. Accordingly, businesses may benefit from the said 25% discount only for VAT liabilities that are subject to a debt settlement scheme, provided that the relevant payments are made on a timely basis. The deadline for payment of assessed debt with a 25% discount by affected businesses due to COVID-19 has been extended until 21 April 2020. The same deadline also applies to the amount of installments in the context of a debt settlement scheme, which were due on 30 March 2020 and 31 March 2020, to the lessors of property to affected businesses, as well as to individual employees of said businesses. Furthermore, the 25% discount benefit also applies for debts that were paid from 11 March 2020 to 29 March 2020 and made through the offsetting of the discounted amount against other assessed debts or installments in the context of a debt settlement scheme with payment deadlines following 1 June 2020. The procedural details, as well as any clarifications on the implementation of the above (including a due date prior to or after 1 June 2020), will be further defined through the issuance of relevant Ministerial Decisions. According to a legislative provision, businesses and individuals, for which the deadline for payment of their assessed debts owed to tax authorities is from 1 May to 31 May 2020, may benefit from the extension of the benefit of the 25% discount in promptly paid installments in the context of a debt settlement scheme due in May 2020. VAT liabilities not included in a debt settlement scheme are explicitly excluded from the said benefit. The said reduction/discount will also apply to debts paid from 11 March to 20 March 2020 and it will be effected by means of offsetting an amount equal to that of the reduction/discount against other assessed debts/installments in the context of a debt settlement scheme due after 1 June 2020. It has been further clarified that the said benefit does not apply to debts paid before 11 March 2020.</p>	<p>To the best of our knowledge, upon the progressive revocation of the restriction of circulation measures commencing from 4 May 2020, the local administrative and tax authorities were in a partial lockdown, working with limited personnel. In this context, as a precautionary measure, the Ministry of Finance (MoF) and the tax offices' officials worked remotely or by changing shifts until the end of July 2020 approximately. Following the said transitional period, the MoF and tax officials in most cases worked either at the office by following a working shift schedule or remotely, on the basis of special cases (such as children in medically vulnerable groups not attending school) or justified leave (due to a quarantine restriction measure, for instance) or leave due to an increased risk of severe disease and death due to COVID-19 (i.e. medically vulnerable groups of persons). In general, all service departments of the Independent Authority of Public Revenues were open to the public; however, the use of masks was an obligation both for MoF and tax officials and visitors, otherwise, administrative penalties were imposed. A priority line through the use of an entrance card was followed, while scheduled appointments were facilitated with exclusive and full priority. Therefore, when communication with Ministry officials was required or actions should be taken at the tax office, delays occurred, especially if an appointment had not been booked. Of course, communication through the exchange of e-mail messages or via telephone calls was an option; however, officials were not easily reachable or available, while responses to e-mail messages were delayed due to heavy workload and the volume of requests, depending on the case and the authority to which this was addressed. A full lockdown was announced by the Prime Minister starting from 7 November until 30 November 2020, which was extended until 14 December 2020 and was further extended until 10 January 2021. Since then, the country was under partial lockdown with specific special measures entered into force by the Government due to the spread of COVID-19 until 14 May 2021. As from 14 May 2021, the country is no longer under a lockdown, but specific special measures for the prevention of the spread of COVID-19 continue to apply; a Ministerial Decision is issued at the commencement of each week providing the applicable measures for the following week. Pursuant to the Ministerial Decision released on 2 July 2021 providing the special measures applicable from 5 July 2021 until 12 July 2021, tax and administrative officials progressively return to their offices, while the percentages of teleworking are reduced. The same also applies for vulnerable groups of persons, who, depending per case, are allowed to work in an isolated office/area which is not open to the public. The carrying out of a COVID-19 self-test once a week is still required. Visits to the tax and administrative authorities are allowed preferably, but not exclusively, upon the booking of an appointment; in any case, appointments are in practice treated with full priority by the officials. Delays should be generally expected in communicating with tax and administrative officials due to teleworking and heavy workload or when e-mail messages requests are sent or when the booking of an appointment is required, although the authorities seem to be quite more flexible</p>	7/07/2021

Country	Description of the VAT/Sales tax measures implemented following COVID-19:
Greece	<p>3. 25% offset against other liabilities for full payment of VAT debts</p> <p>For businesses that pay their VAT debts due in April 2020 within the prescribed period, 25% of the amount of the VAT debt will be offset against any future tax liability or any installment in the context of a debt settlement scheme agreed with the tax authorities, provided: (i) the latter are due after 1 May 2020; and (ii) the VAT debt as per the VAT return (the VAT return for the first quarter of 2020 for businesses that apply a single-entry system and the monthly VAT return for the third month (March) of 2020 for businesses that apply double-entry bookkeeping methods) is fully paid by 30 April 2020.</p> <p>All beneficiaries may benefit from the offsetting provided their VAT debts are fully paid by 30 April 2020. That condition applies to both businesses that apply a single-entry system and those applying double-entry bookkeeping methods.</p> <p>Additionally, should the taxpayer opt for the payment of VAT debt in two equal installments by the time they file the relevant VAT return, the aforementioned benefit will apply solely upon the total discharge of the VAT debt (tax code 511 of the VAT return) by 30 April 2020.</p> <p>The benefit will be granted regardless of the existence of any other debts, except for those incurred from the VAT return corresponding to the tax period of February 2020, owed by those liable to apply double-entry bookkeeping methods.</p> <p>Businesses required to apply double-entry accounting books may benefit from the said measure provided they have paid - either through voluntary payment or an automatic offset - any VAT debt incurred during the period of February 2020 (which was due by the end of March) by 30 April 2020.</p> <p>It has been clarified that businesses whose operations were suspended as at 26 March 2020 will qualify for the aforementioned benefit, irrespective of whether they have fully paid their VAT debts corresponding to the tax period of February 2020. That covers all businesses suffering an operating ban due to a state mandate, as well as affected businesses with NACE code numbers included in the relevant list on 26 March 2020.</p> <p>By application of the principle of equal treatment, the above will also apply for taxable persons that had the obligation to file a VAT return for the 1st quarter of 2020 and do not have the obligation to keep accounting books or issue tax records in Greece, as per the applicable rules, provided that they are affected businesses.</p> <p>If an amending VAT return reducing the initial VAT debt has been filed, the amount to be offset shall be reduced proportionately.</p> <p>In terms of the method of carrying out the offsetting, this may be carried out either:</p> <ul style="list-style-type: none"> • through the submission of a request to the competent tax office via email (by either the beneficiary or their legal representative); or • automatically (without the submission of a request) by the competent tax office. <p>Furthermore, the amount of the benefit cannot be offset against any liabilities or installments in the context of a debt settlement scheme due before 1 May 2020.</p> <p>It has not been clarified whether the application of the measure is dependent on the condition of preservation of the same number of jobs and, if so, for how long.</p> <p>Clarifications have been provided on the procedure for offsetting the VAT debts corresponding to the period of March 2020 (for those applying the double-entry bookkeeping method and who may benefit from the measure) and the first quarter of 2020 (for those applying the single-entry bookkeeping system and who may benefit from the measure), which have been fully paid by 30 April 2020, against future liabilities at the rate of 25%.</p> <p>4. Reclassification of goods to the super-reduced (6%) VAT rate</p> <p>Until the end of 2020, the VAT rate on specific products that are necessary for the protection of health and the prevention of the contagion of COVID-19 has been reduced to 6% (compared to the previous VAT rate of 24%) with effect from 20 March 2020. In particular, the following products have been reclassified from the standard to the super-reduced VAT rate:</p> <ul style="list-style-type: none"> • Surgeons' masks and gloves (of tariff class codes CN EX 3926, EX 4015, EX 4818, EX 6307) <p>Pursuant to guidelines provided through Circular no. E. 2152/2020, it has been clarified that for the application of the 6% VAT rate, the masks classified in the above tariff class codes must be used for the protection against viruses and the prevention of transmission of diseases, especially in the circumstances of COVID-19 (and not for other uses) and should comply with the safety standards set by EU legislation and bear the marking CE. If the above conditions are met, the 6% VAT rate applies in all stages of the supply chain, either at the stage of importation or at the stage of local supply within the Greek territory.</p> <ul style="list-style-type: none"> • Soap and other preparation for personal hygiene (of tariff class codes CN EX 3401 and EX 3402); • Antiseptic solutions, antiseptic wipes and other antiseptic preparations (of tariff class codes CN EX 3307, EX 3401, EX 2828, EX 3402, EX 3808 and EX 3824); • Denatured ethyl alcohol of tariff class code CN EX 2207, which is destined to be used as raw material for the production of antiseptic solutions; and • Pure undenatured ethyl alcohol of agricultural origin of an alcoholic strength by volume of 95 % vol, packaged for retail sale (of tariff class code CN EX 2207). <p>According to article 39 of Law 4753/2020, which was published in the Greek Government's Gazette on 18 November 2020, the application of the super-reduced 6% VAT rate for the aforementioned goods, which are related to the treatment of COVID-19, has been extended until 30 April 2021, and has been further extended until 31 December 2021 by virtue of article 10 of Law 4787/2021 (which was published in the Government's Gazette on 26 March 2021).</p> <p>The VAT rate is set at 0% for:</p> <ul style="list-style-type: none"> • Vaccines for COVID-19 [Vaccines against SARS-coronaviruses (type SARS-CoV) Tariff Class Code 3002 20 00, which from 1 January 2021 specializes in 3002 20 10], which have been approved by the European Commission or the EU member states. • In vitro diagnostic medical devices for COVID-19, which comply with the applicable requirements of Directive 98/79 / EC (L 331) of the European Parliament and of the Council or of Regulation (EU) 2017/746 (L 117) of the European Parliament and of the Council and other applicable Union legislation. • For services closely related to the abovementioned products. <p>The 0% VAT rate applies from 23 December 2020 until 31 December 2022, unless further extension of the application of the said provision is granted.</p> <p>For a more detailed analysis on the above, please refer to the COVID-19 reduced rates survey.</p> <p>Reclassification of goods and services to the reduced (13%) VAT rate</p> <p>The provisions of Annex III of the Greek VAT Code are amended with effect from 1 June 2020 until 31 October 2020 so that the application of the reduced (13%) VAT rate is extended to the supply of certain goods and services, as follows:</p> <ul style="list-style-type: none"> • Non-alcoholic beverages, without the addition of alcohol in any proportion (CN EX 2202) and aerated waters classified under tariff class code 2201 (CN EX2201). • Passenger and luggage transportation services. • The supply of non-alcoholic beverages, juices and drinks for on-site consumption in cafeterias, restaurants and similar establishments. • Cinema tickets. The super-reduced (6%) VAT rate continues to apply for theatre and concert tickets. Pursuant to Circular E.2053/2021, it has been clarified that from 3 November 2020 and for as long as the COVID-19 measures for the suspension of access for spectators to live theatre and concert events applies, tickets for theatre and concert live-streaming events will be subject to the 6% VAT rate. For recorded theatre or concert events, the standard 24% VAT rate applies. <p>The application of the reduced (13%) VAT rate for the supply of the above goods and services has been further extended through Ministerial Decision no. DEFK E 1123676 EX 2020 until 30 April 2021. According to article 11 of Law 4787/2021, the application of the reduced (13%) VAT rate for the supply of non-alcoholic beverages, passenger and luggage transportation services, the supply of non-alcoholic beverages, juices and drinks (with the exception of alcoholic beverages) for on-site consumption, as well as the supply of cinema tickets, has been further extended until 30 September 2021.</p>

Country	Description of the VAT/Sales tax measures implemented following COVID-19:
Greece	<p>Recent changes in VAT rates for the enhancement of music education and sales of tickets for sports games</p> <ul style="list-style-type: none"> • A 6% super-reduced VAT rate applies to music handwritten or printed, illustrated or not even knit/bound (of CN Code 4904); the said change entered into force as from 31 July 2020 (reference to article 11 of Law 4714/2020). <p>Prior to the above change, the 6% VAT rate applied only for books and books with pictures for children (of CN Codes EX 4901, EX 4903) and newspapers and periodicals printed, whether illustrated or with advertisements (of CN Code 4902).</p> <ul style="list-style-type: none"> • A reduced VAT rate (13%) applies for tickets for sports games with effect as from 1 September 2020 until 30 June 2021 (reference to article 12 of Law 4714/2020). • A reduced VAT rate (13%) applies for tickets for animal parks with effect from 5 February 2021 until 31 December 2021 (reference to article 36 of Law 4772/2021). <p>5. Purchases of goods destined for donation to the state are exempt Purchases of goods destined for donations to the state are exempt from VAT provided certain conditions are met. Also, donations made for the treatment of COVID-19 follow a more simplified process and only the signature of the Minister of Health is required (not also the signature of the Minister of Finance). It has been further clarified that the said simplified process will cover also donations made in the framework of COVID-19 only with the signature of the Minister of Health and without the signature of the Minister of Finance prior to the Act of Legislative Content, which officially provided the said simplification.</p> <p>6. Acceleration of refund claims for VAT For amounts that do not exceed EUR 30,000 per type of taxation and beneficiary, pending refund claims are being processed with no delay, with the reservation of the statute of limitation rules.</p> <p>7. Suspension of the collection of excise duty and VAT on alcoholic drinks and other alcoholic products by the customs authorities. The suspension of the collection of excise duty, VAT due and any other charges on ready-to-drink alcoholic drinks and other alcoholic products (such as beer, whisky, wine etc.) that exit from a suspension arrangement in March 2020 has been provided; the said measure for the suspension of collection by the customs authorities will apply until 25 June 2020. Similarly, for the said products that exit from a suspension arrangement in April 2020, the suspension of the collection of aforementioned charges will apply until 25 July 2020. Clarifications and guidance on the technicalities for completing the necessary Excise Duties Declaration Form with the customs authorities have been further provided.</p> <p>8. Credit granted, upon conditions, for the payment of excise duties, VAT and other surcharges due for specific energy products upon their exit from suspension By way of exception, for year 2020, a credit of 10 days is provided to authorized warehouse keepers for the payment of excise duty, VAT and other surcharges due to the customs authorities, subject to conditions, for specific energy products (such as gas, oils, LPG) that exit from a suspension arrangement from 4 May to 19 May 2020, with simultaneous assessment of the corresponding tax amounts due. The above apply with the reservation of the special provisions applicable for the assessment and collection of excise duty and VAT due for fuel destined for aircraft with no exemption from VAT and excise duty.</p> <p>9. Extension of the deadline for building contractors to apply for the VAT suspension regime The option for a building contractor with a building license issued up to 30 June 2020 to apply for the VAT suspension regime has been extended to 31 December 2020 (article 49 of law 4701/2020, which replaced paragraph 4a of article 6 of the Greek VAT Code). However, for building contractors with a building license issued from 1 July 2020 onwards, a six-month deadline from the issuance of the license applies. The above extension of the deadline has been granted in the context of the need to serve and facilitate taxpayers to submit the application for the VAT suspension regime due to measures against the spread of COVID-19.</p>

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Guatemala	No			During COVID-19, the authorities have increased digital communication. Currently, the tax authorities have implemented some procedures or requests by electronic means. Likewise, although electronic accounting is regulated, to date the tax authorities have not established the platform for its submission. It is estimated that the electronic accounting requirements will increase in the coming years.	7/02/2022
Honduras	Yes	Delayed filing of VAT/Sales tax returns	Decree No. 33-2020, published to deal with the economic situation resulting from COVID-19, is the law for Aid to the Productive Sector and Workers before the Effects of the Pandemic Caused by the COVID-19 . The Decree grants an extension for filing and payment of sales tax returns corresponding to the months affected by the COVID-19 emergency. The sales tax relief applies to taxpayers who have not operated during the emergency period. These returns must be filed no later than 10 business days after the end of the state of emergency. Taxpayers who maintain operations must file and pay the sales tax return in due time and form, as established by the Law.	The Revenue Administration Service (SAR) announced that it will continue to attend to inquiries and provide advice through the Contact Center. The SAR issued a statement in which it indicated that in order to continue attending to consultations and advice to taxpayers, the Contact Center (2216-5800) is operating at its usual hours, Monday through Friday, from 8:00 am to 4:00 pm.	20/04/2020
Hungary	Yes	Other measures,Delayed or spread payment of VAT/Sales tax due,Reduction of VAT/Sales tax rates	Companies have an opportunity to request payment facilities within the framework of general procedures (e.g., installment payments and deferred payment of tax) for certain types of tax. Taxpayers should detail their relevant financial circumstances due to COVID-19 or any other financial difficulties. VAT exemption applied to masks and other health protective equipment used for charitable purposes in relation to COVID-19. The exemption applied for goods imported into Hungary between 30 January and 31 July 2020. Therefore, VAT that had already been paid can be refunded in respect of this period.	The tax offices are open and the front offices are also operating without any limitation on the opening hours.	4/02/2022
India	Yes	Delayed or spread payment of VAT/Sales tax due,Delayed filing of VAT/Sales tax returns,Other measures	A scheme for the reimbursement of State Tax (SGST) due and deposited by hotels and tour operators has been announced by the State of Rajasthan. The amount of SGST paid by applicants during the period 1 April to 30 June 2020 would be available as reimbursements. Guidelines on the procedural aspects are to be notified separately. A special incentive package has been announced for promoting the manufacture of COVID-19 related medical equipment and drugs. Capital subsidy, stamp duty waivers are available to eligible units making investments in fixed assets. Detailed procedural guidelines are to be issued separately.	The authorities have been advised to process applications and requests through digital means to avoid hardship to taxpayers.	16/04/2020
Indonesia	No			No further regulation about this matters	9/02/2022
Ireland	Yes	Delayed or spread payment of VAT/Sales tax due,Reduction of VAT/Sales tax rates	On 13 March 2020, the Irish Revenue announced the following measures to assist small and medium enterprises (SMEs) experiencing cashflow difficulties arising from COVID-19: •Imposition of interest on late payments – Revenue has suspended the application of interest being applied in respect of the January/February 2020 and March/April 2020 VAT accounting period. •Debt enforcement – With immediate effect, all debt enforcement activity has been suspended until further notice. •Tax clearance – Current tax clearance certificates will remain in place over the coming months. Importantly, Revenue have underlined that taxpayers should continue to file tax returns on time. While the filing of returns informs Revenue of a taxpayer's liability (if any) for a period, and would typically see Revenue take action in respect of late payment, this will not be the case for the returns outlined above. Taxpayers, other than SMEs, that are experiencing temporary cashflow or trading difficulties should contact the Collector-General's office. Alternatively, such businesses can engage directly with their branch contacts in Revenue. The Tax Warehousing Scheme, which commenced on 2 May 2020, allows for deferral of unpaid VAT debts arising from COVID-19 for a 12 month period after a business resumes trading.	Revenue is functioning, prioritizing VAT repayments, and has suspended audits due to be carried out on clients' premises.	18/11/2021

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Italy	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns	<ul style="list-style-type: none"> • Postponement of tax fulfillments: For taxpayers with their fiscal domicile, legal or operative seat in Italy, all the tax fulfillments (other than tax payments) expiring from 8 March 2020 to 31 May 2020 are postponed and must be made by 30 June 2020. No penalties will be applied. • Postponement of VAT payments: There was a general postponement to 20 March 2020 of tax payments due on 16 March 2020 (for all taxpayers) and specific postponement to 31 May 2020 of tax payments due in the month of March 2020 only for: <ul style="list-style-type: none"> - Taxpayers operating in certain businesses (in order to identify further the class of businesses to which the postponement to 31 May 2020 applies, the authorities provided a complete list of the ATECO codes related to the economic activities that are entitled to benefit from the wider postponement to 31 May 2020). - Subjects carrying on business, art or professional activities with their fiscal domicile, legal or operative seat in Italy with a turnover lower than EUR 2 million (in the previous fiscal year), - Regardless of the level of turnover, subjects carrying on business, art or professional activities having their fiscal domicile, legal or operative seat in the Municipalities of Bergamo, Cremona, Lodi or Piacenza. • Suspension of the expiration terms related to the activity of the tax authorities: All the tax expiration terms related to the activities of liquidation, audit, collection and litigation carried out by the Italian tax authorities are suspended from 8 March 2020 to 31 May 2020. The same suspension period applies to the terms related to tax ruling requests filed before or during the suspension period. In a press release dated 20 March 2020, the Italian customs authorities officially confirmed that the Intrastat reporting obligations also fall within the list of the tax obligations subject to the postponement to 30 June 2020 without the application of penalties. Italy has extended the COVID-19 lockdown until 13 April, according to a decree signed on 1 April by the Prime Minister Giuseppe Conte. The social distancing measures (in place since 12 March) were due to expire on 3 April, but they were extended by 10 days in Italy. With a press release of 31 March, the Italian tax authorities advised of fraudulent COVID-19-related emails being received by taxpayers. In particular, the tax authorities received several reports relating to new phishing emails that notify taxpayers of non-existent tax refunds with the aim of collecting confidential information. The general guidance is to delete these emails immediately, not to open them, to avoid damage to personal PCs, tablets and smartphones. In order to combat these fraudulent attempts, the tax authorities have already involved the police; meanwhile they strongly recommended the use of the official website www.agenziaentrato.gov.it to gather correct tax information/updates. With circular letter n° 8/E dated 3 April 2020, the Italian tax authorities provided further official clarifications regarding the COVID-19 tax measures recently introduced in Italy with Decree Law no. 18 dated 17 March 2020. Amongst them, the most significant VAT clarifications relate to the following topics: <ul style="list-style-type: none"> - Confirmation that the Intrastat reporting obligations also fall within the list of the tax obligations subject to the postponement to 30 June 2020. - Invoicing obligation: The obligation to raise invoices (electronic or in paper format) does not fall within those tax fulfillments (expiring from 8 March 2020 to 31 May 2020) currently postponed to 30 June. - Refund procedures: During the current COVID-19 emergency, the tax offices will continue to perform the ordinary checks aimed at verifying the legitimacy of VAT credits where a refund has been requested. Therefore, requests for documentation/clarifications will be regularly raised by the tax offices and addressed to taxpayers who will be required to satisfy these requests in compliance with the current social restrictive measures. - Postponement of VAT payments under the VAT grouping/VAT consolidated regimes: The postponement to 31 May 2020 applies also to VAT payments due in March 2020 under the Italian VAT grouping scheme (recently implemented in Italy from January 2019) or the consolidated VAT regime, upon certain conditions to be met. In particular, for both the above VAT regimes, the postponement at stake is granted when one or more activities performed by group members belong to sectors more heavily impacted by COVID-19 (as listed by the tax authorities) and provided that the revenues deriving from these activities are dominant relative to the overall amount achieved at the group level. Moreover, below are the most relevant simplifications from an indirect tax perspective as set forth by the Decree Law no. 23 dated 8 April 2020 (published in the Official Journal 9 April 2020) to support businesses, professionals and VAT numbers affected by COVID-19: <ul style="list-style-type: none"> Postponement of the VAT payments due on 16 April 2020 and 16 May 2020: As announced, the new urgent COVID-19 tax and fiscal measures allow taxpayers having their tax domicile, registered office or operational headquarters in Italy to benefit from a suspension of the payment of VAT, withholding tax and social contributions due in the months of April and May: <ul style="list-style-type: none"> • In the case of revenues/fees not exceeding EUR 50 million in the tax period prior to the current one, with a drop in turnover/payments received of at least 33% in March 2020 compared to the same month of the previous tax period and in April 2020 compared to the same month of the previous tax period; • In the case of revenues/fees exceeding EUR 50 million in the tax period prior to the current one, with a drop in turnover/payments received of at least 50% in March 2020 compared to the same month of the previous tax period and in April 2020 compared to the same month of the previous tax period; • In any case, where operations commenced from 1 April 2019. Moreover, the same payments are suspended for taxpayers resident in the most affected provinces (Bergamo, Brescia, Cremona, Lodi, Piacenza), regardless of the volume of revenues/fees of the previous tax period, in case of a drop in turnover/payments of at least 33% in March 2020 compared to the same month of the previous tax period and in April 2020 compared to the same month of the previous tax period. These payments will be made by 30 June, in one or up to five equal monthly installments. No penalties shall apply. Moreover, in consideration of the COVID-19 emergency period, tax payments expiring on 16 March 2020 and already extended to 20 March 2020 will be considered as regularly made if performed by 16 April 2020, without the application of any penalties/interest due. 	<p>The Italian revenue administrations are implementing technologies to support remote working. For example, several functional areas are replacing the ordinary material submission of documents/claims with e-submissions via certified email (e.g. tax rulings, documents/clarifications during VAT refund procedures). For example, the Italian Tax Collector provided a well-organized digital channel with all the tax measures implemented in response to COVID-19: FAQ, virtual assistance, on-line services and call center (the link is https://www.agenziaentrato.gov.it/it/Per-saperne-di-piu/covid-19/).</p>	21/10/2020
Japan	Yes	Other measures. – The tax relief measures proposed on 7 April 2020 to combat the economic impact of COVID-19 allows certain exceptions to the timing of the submitting/withdrawing of consumption taxpayer elections and other notifications to be filed with the Japanese tax authorities.	<p>Customs duty and import consumption tax exemption for goods to be donated due to COVID-19.</p> <p>Extension of deadlines for application and payment, reduction or exemption of customs-related fees, etc. which are difficult to undertake due to COVID-19.. – National Tax Law</p> <p>Under existing disaster relief measures under the National Tax Law, all taxpayers may apply for a grace period within a period of 2 months from the date on which they ceased to pay national taxes and to file the associated tax returns (including consumption tax) if they are having difficulty paying or filing due to a disaster or other unavoidable reason (including COVID-19) without penalties and interest, provided the required conditions are met and the application is submitted on time. The granting of the grace period is at the discretion of the tax authorities.</p>	<p>Japan Customs temporarily suspends face-to-face investigation.</p> <p>Japan Customs temporarily accepts electronic submission of evaluation declaration.</p>	16/06/2021

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Korea, Republic of	Yes	Delayed filing of VAT/Sales tax returns	Extension of the filing and payment due date for VAT return (up to 9 months) for small & medium sized company. -- Apart from the Covid-19 tax relief, there was an amendment in the VAT Act. For Q1 and Q3 (collectively referred to as "preliminary taxable periods"), taxpayers whose supply value was smaller than KRW 150 million in the last taxable period may pay one half of the tax paid in the last taxable period (or not pay any VAT if the amount paid in the last taxable period was smaller than KRW 300,000), provided that there has been a payment notice issued by the tax authorities.	The most efficient and effective way to communicate with the tax authorities would be to contact them directly by calling the tax office. Deloitte can assist with communication with the tax authorities.	11/02/2022
Latvia	Yes	Other measures	The tax administration will refund input VAT amounts to all taxpayers within 30 days of the term for the submission of the VAT return, effective from 1 April 2020.. -- As of January 2021, this has been adopted as a permanent measure.	Client service centers are working in "green mode", this means that centers are opened only for persons with valid vaccination or recovery certificate. With clients without certificate the tax authorities are communicating electronically. Ongoing tax audits will be postponed following a written request from the taxpayer.	9/02/2022
Lithuania	Yes	Other measures, Delayed or spread payment of VAT/Sales tax due	<p>The Lithuanian tax authorities announced that in the event of temporary financial difficulties, taxpayers may apply to the tax authorities for deferment or settlement of debt (tax arrears). The list of taxpayers effected by COVID-19 is publicly available. Taxpayers effected by COVID-19 should receive a message from the Lithuanian tax authorities. If a company is in the list, it can be:</p> <ul style="list-style-type: none"> • Exempt from late payment interest. • Exempt from tax recovery procedures during the extreme situation and for two months following. <p>Regarding unpaid taxes that are incurred from 1 January 2021 to 30 April 2021, exemption from tax recovery procedures will apply until 30 June 2021. In addition, from 1 January 2021 to 30 June 2021, late payment interest will not be calculated.</p> <ul style="list-style-type: none"> • Exempt from the submission of tax returns, only in cases where taxpayers are temporarily inactive (they do not enter into and do not carry out any transactions; do not make settlements with entities; do not receive income, except for interest on funds in the taxpayer's bank accounts). <p>After the end of the extreme situation such taxpayers can pay taxes within two month or conclude a tax loan agreement without interest.</p> <p>Lithuanian Customs announced that:</p> <ul style="list-style-type: none"> • The customs authority is entitled to defer payment of arrears without interest for a period of up to one year at the request of the taxpayer. If the taxpayer belongs to a sector affected by COVID-19, payment of the tax arrears may be deferred for up to one year without further proof being required to restore future solvency. In other cases, an individual decision is made. • Tax loan agreements for arrears arising from 16 March 2020 until 30 April 2021 may be calculated without interest for the entire deferral settlement period of tax arrears, but no longer than until 31 December 2022. If the request for tax arrears is longer than 31 December 2022, late payment interest is calculated from 1 January 2023. • After 31 December 2020, taxpayers will have an opportunity within the next two months (by 28 February 2021) to apply for an interest-free tax loan agreement. In the absence of a tax loan agreement, from 1 March 2021, recovery and late payment interest will start counting from 1 January 2021. 	The tax authorities are open, but the work takes place remotely. Therefore, there could be some delays.	31/05/2021
Luxembourg	Yes. -- Luxembourg has published the law of 22 January 2021, which provides for the implementation of EU Council Directive (EU) 2020/2020 regarding VAT applicable to COVID-19 vaccines and in vitro diagnostic medical devices. The law is effective 1 January 2021 and provides VAT zero-rating until 31 December 2022 for the supply, intra-community acquisition, and importation of approved COVID-19 vaccines and medical devices for in vitro diagnosis of COVID-19, as well as for directly related services. Luxembourg also implemented on 17 December 2021 with a retroactive effect on 1st January 2021 a law which transposes Council Directive (EU) 2021/1159 of 13 July 2021 amending Directive 2006/112/EC as regards temporary exemptions for imports and certain supplies or services, in response to the COVID-19 pandemic.	Other measures. -- See below	<p>On 12 May 2020, the VAT authorities revoked their previous announcement that, until further notice, they will not apply penalties for the late filing of VAT returns justified by the COVID-19 situation. VAT returns not yet filed must be filed as soon as possible, but no further guidance has been provided as to when returns must be filed. On the same date, the VAT authorities also indicated that they will not proceed with the forced recovery of outstanding VAT debts, but no further detail was provided.</p> <p>The authorities announced that credits under EUR 10,000 are immediately reimbursed. Regarding VAT reimbursement, the VAT law includes a specific procedure (article 55.3. of the Luxembourg VAT law).</p> <p>On 7 April 2020, the Luxembourg VAT authorities announced that taxpayers (VAT taxable persons and legal non taxable persons) financially affected by COVID-19 may request delay of payments of VAT via the public portal "MyGuichet.lu" directly or via an agent.</p>	VAT and custom authorities offices remain open. During a certain period, it was only on appointment. It seems that this rule is now anymore applied but it would be preferable to check whether an appointment is required.	25/01/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Macedonia, the Former Yugoslav Republic of	Yes	Delayed or spread payment of VAT/Sales tax due	Payment of VAT delayed for five days, applicable until the end of 2021	The VAT return is submitted electronically; there may sometimes be an overload. Communication is open.	16/02/2021
Malaysia	Yes	Delayed or spread payment of VAT/Sales tax due, Other measures, Delayed filing of VAT/Sales tax returns, Reduction of VAT/Sales tax rates	Sales tax and import duty exemption for medical, lab and personal protective equipment as well as consumables used in tackling COVID-19, which are donated to the Ministry of Health. Applications may need to be made to specific prescribed governmental agencies according to the description/tariff codes of the item.		29/04/2020
Malta	Yes	Delayed or spread payment of VAT/Sales tax due, Reduction of VAT/Sales tax rates	<p>Tax deferral scheme: The March 2020 and April 2020 tax payment deadlines relating to VAT were extended, upon successful application with Malta Enterprise, for businesses in the designated sectors. This measure applied to employers and the self-employed alike. Such deferred VAT dues are to be settled in two equal instalments with the two quarterly returns immediately following the quarter whose dues have been deferred. The May and June VAT payment deadlines were also extended, upon successful application with Malta Enterprise. Eligible taxes were to be settled by 31 October 2020.</p> <p>The deferment of payment of eligible taxes has been extended to cover such taxes (including VAT) which fall due in August 2020 up to and including December 2021. The settlement of eligible taxes will start from May 2022. The relevant application is to be made not later than the 15th May 2021. Companies and self-employed persons that had already applied for deferment of eligible taxes for March 2020 to August 2020 do not need to re-apply as they will automatically be considered for the extended period till December 2021.</p> <p>Persons who have opted to pay VAT under the Mini-One Stop Shop (MOSS) are not eligible for the tax deferral scheme. Companies and self-employed persons which have failed to comply with their tax obligations (submission of documents / returns and payments) falling due by the 31st December 2019 are also not eligible for the tax deferral scheme.</p> <p>Reduction of VAT Rates:</p> <p>There has been a reduction in the VAT rate from 18% to 5% on protective face masks and visors, excluding diving equipment. The Malta VAT exemption with credit (zero-rate) has been extended to "services closely linked to COVID-19 vaccines falling under sub-heading 3002.20 of the Customs Tariff contained in the First Schedule to the Import Duties Act" until 31 December 2022.</p> <p>The reduced Malta VAT rate of 5% has been extended to the following until 31 December 2022:</p> <ul style="list-style-type: none"> • Supplies of goods falling under sub-headings 9027.80.80 and 3821.00 where they consist of COVID-19 in vitro diagnostic medical devices; and • Supplies of services closely linked to goods under sub-headings 3822; 3002.15; 9027.80.80 and 3821.00 where the goods under these sub-headings consist of COVID-19 in vitro diagnostic devices. <p>VAT exemptions: Certain goods and services supplied to the European Commission (or any body established under EU law), will, subject to certain exceptions, be treated as exempt with credit supplies when purchased in response to the COVID-19 pandemic. Certain goods and services imported in Malta by the European Commission (or any body established under EU law), will, subject to certain exceptions, be treated as exempt importations when imported in response to the COVID-19 pandemic. -- .</p>	Digital communication	8/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Mexico	No			There are expected delays in VAT refund procedures, due to the lack of availability of the tax authorities to meet and discuss information requirements with taxpayers.	27/01/2022
Netherlands	Yes	Delayed or spread payment of VAT/Sales tax due, Other measures	<p>VAT</p> <p>Deferral of payment for three months The administrative side of the deferment for entrepreneurs is kept as simple as possible. Any company experiencing payment difficulties as a result of COVID-19 is eligible to apply for a special deferral of payment for the levying of VAT for a period of three months. Entrepreneurs can request a deferral (or an extension of the deferral) until 30 September 2021. This is possible after the entrepreneur has filed a VAT return and has received a VAT assessment. The starting date of the repayment scheme is 1 October 2022. In addition, entrepreneurs are allowed to repay the accumulated tax debt in 60 monthly instalments. The tax debt needs to be repaid by 1 October 2027. To prevent interest costs from rising too much, the interest on overdue tax remains 0.01% per annum until 31 December 2021. If the foregoing is not sufficient, a tailor-made solution can be made at an individual level on the basis of the existing deferral policy. The deferral request can be sent until 30 September 2021 by submitting a digital form ('Verzoek bijzonder uitstel van betaling voor 3 maanden') via the electronic ID verification (DigiD) process to the tax administration. Legal entities can ask their intermediaries to submit this form and they will have to use their own electronic ID verification codes. The deferral request can also be sent in writing to the following address: Belastingdienst, Postbus 100, 6400 AC Heerlen. The deferral of payment also applies to future tax assessments received during the period of three months. It is therefore not necessary to request a deferral for each tax assessment. The tax administration emphasizes that an entrepreneur has to continue submitting its tax returns. This is required in order to request a deferral of payment. As soon as the tax administration receives a request for postponement, it will immediately halt collection of the tax debts for turnover tax/VAT. Individual assessment of the request will take place at a later date. This means that the entrepreneur actually receives a deferment of payment immediately. The entrepreneur will receive a written confirmation of the request. Due to the expected amount of requests this might take some time. As mentioned before, the request must be made before 30 September 2021.</p> <p>Deferral of payments longer than three months Deferments longer than three months require additional information to assess whether the financial problems were mainly caused by COVID-19. Entrepreneurs should use the first three months to provide this information. The entrepreneur must state that when applying for deferral for longer than three months no dividends and bonuses will be paid nor own shares purchased. This is to ensure that the money remains within the company. If the tax liability at the time the request is made is higher than EUR 20,000, an expert's statement (e.g. from an external auditor, consultant, financier or sector organization) is required. Further conditions need to be met in the request before the tax administration may approve the request. The expert must demonstrate that there are payment problems at the time of the request, or shortly afterwards. The statement should show that the financial problems have mainly arisen from COVID-19 consequences. In addition, the statement contains a so-called liquidity forecast ('liquiditeitsprognose'). According to the third-party expert, this must be plausible. The forecast must be made on the basis of facts and circumstances that are known when a deferment of payment is requested. The expert explains which information the entrepreneur has provided for the statement. Therefore, entrepreneurs should be aware that the process involved is quite complex. If the requested deferment for a longer period than three months is accepted, the deferment lasts until it is retracted.</p> <p>Extension If a special deferment of payment was requested and the collection of the tax debts was halted in March, this deferment period can be extended to 30 September 2021. The online form can also be used to request a special deferral of payment for an amount above EUR 20,000. As mentioned a third-party expert statement and a liquidity forecast needs to be added to the request.</p> <p>Notification of inability to pay The tax administration confirmed that a request for deferral of payment in principle also qualifies as a timely notification of inability to pay for periods from February 2020 and insofar as the inability to pay actually arose due to COVID-19. If no deferral of payment can be requested yet, because there is not yet any outstanding assessment, it is no longer necessary to report the inability to pay separately before submitting the request for deferral.</p> <p>Penalties and interest To accommodate entrepreneurs, in the coming period the tax administration will waive or reverse default penalties for failure to pay, or to timely pay VAT until 30 September 2021. If a VAT assessment is not paid on time, as a general rule 4% per annum interest on overdue tax ('invorderingsrente') is due as long as the tax debtor is in default. The government announced an important relief in this respect: from 31 December 2020, the interest on overdue tax will be temporarily reduced to 0.01% per annum for all tax debts. Now that the deferral policy is being extended, it has been decided to extend the reduction of the percentage of 0.01% per annum until 31 December 2021. After that date, in principle, the 4% per annum becomes applicable again. The interest is calculated on a daily basis, as from the date the assessment has been imposed and becomes receivable and after the payment deadline of two weeks has been exceeded. The interest on VAT due ('belastingrente') was also temporarily reduced to 0.01% per annum. As of 1 October 2020 the interest on VAT due returned to 4% per annum.</p>	Dutch customs and Belastingtelefoon (tax authorities' helplines) are scaling down their work, but ensuring that they can perform their functions. There have been no announcements made about the Dutch tax authorities, e.g. access to their offices. They are probably functioning remotely.	11/08/2021

Country	Description of the VAT/Sales tax measures implemented following COVID-19:
Netherlands	<p>Gifts of medical devices and equipment (abolished as of 1 January 2021) The government announced that there is no limitation on the recovery of input VAT and no VAT is due (in the form of a self-supply) for the free supply of medical devices and equipment provided that:</p> <ul style="list-style-type: none"> • The donated goods are listed in the updated classification reference list of medical supplies issued by the World Customs Organization; • Suppliers (who qualify as mixed taxable persons with a partial right to deduct VAT) must qualify the costs related to these goods as general costs for the input VAT deduction (which means that VAT is partially deductible). These free supplies cannot be added to the taxpayers' taxable turnover for the calculation of the right to deduct input VAT. <p>The supplier is obliged to issue an invoice with a reference to this government rule and to keep a record of the application (for possible tax audits afterwards). This temporary measure has been abolished as of 1 January 2021.</p> <p>Vaccines and testing kits The application of the VAT zero rate (with right to deduct) on vaccines and testing kits is in place until 30 June 2021 with retroactive effect from 21 December 2020 onwards. Per decree of 13 April this measure is also applicable to the supply of other certain COVID-19 in-vitro diagnostics and certain self-testing kits from 17 April until 30 September 2021.</p> <p>Hiring in and supplying healthcare staff The supply of healthcare staff continues to be VAT exempted and there is no limitation on the recovery of input VAT provided that:</p> <ul style="list-style-type: none"> • The healthcare staff are hired by healthcare institutions applying the medical exemption; • The supplier includes a reference to this rule on its invoice and keeps a record of the application (for possible tax audits afterwards); • The consideration cannot exceed the gross salary costs of the healthcare staff increased by a 5% administrative fee. <p>This temporary measure has been extended and applies until 30 September 2021.</p> <p>0% VAT on supply of protective face masks The measure to apply a temporary VAT zero rate on all domestic supplies of (non-medical grade) face masks has been extended until 30 September 2021. The measure is taken for the supply of protective face masks, obligatory while making use of public transport in connection with protection from infection with COVID-19. This temporary measure will not affect the input VAT recovery of the suppliers of the face masks. For this purpose the VAT zero rate instead of a VAT exemption (without input VAT credit) will be apply.</p> <p>Import exemptions of medical relief products and equipment The conditional exemption from import duties (customs duties) and the exemption from import VAT on the import of medical relief products and equipment will be in place until the end of December 2021. The European Commission granted an extension by decision of 19 April.</p> <p>9% VAT on offering online gym sessions The reduced 9% VAT rate that applies to providing sports facilities for the active exercise of sports no longer applies to gym sessions offered online since 4 June 2021.</p> <p>Offices The tax authorities' helpline (Belastingtelefoon) is less easily accessible due to scaling down resources. Dutch Customs is scaling down their work, but ensuring that they can perform their functions. There have been no announcements made about the tax authorities, e.g. access to their offices. They are probably functioning remotely.</p> <p>Other measures For the time being, the government has not announced any other measures, such as granting a postponement for filing returns or EC Sales Listings (VAT), paying refunds more quickly or - temporarily - lowering tax rates.</p> <p>Dutch Customs</p> <p>Exemption from import duty of PPE imported as humanitarian aid PPE imported by governmental agencies, rescue units or philanthropic organizations and donated for the use of COVID-19 victims are exempted from import duties.</p> <p>Customs simplifications / relief measures</p> <ul style="list-style-type: none"> • Statutory deadlines. Dutch customs will take COVID-19 circumstances into account when assessing situations involving exceeding statutory deadlines. Exceeding legal transit deadlines due to COVID-19 measures justifies exceeding of the deadline. • Customs authorizations. The deadlines for pending authorization applications that cannot be properly completed in connection with COVID-19 is suspended. If a company has applied for the authorization electronically, companies should register the extension by itself in the European application system CDMS. • Payment deadlines. Postponement of payment deadlines upon request, including for excise and consumption taxes. • Fines. Lenient approach towards companies that do not meet customs obligations due to COVID-19 in a timely manner. No fines will be imposed if there is no violation or a crime and/or intent/gross negligence is established. <p>National template for export authorization applications for personal protective equipment (PPE) Dutch Customs issued the form of template for requesting an export authorization for PPE items, as required by Implementing Regulation (EU) 2020/402.</p>

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
New Zealand	Yes. -- Measures were granted during the initial wave of COVID-19 in New Zealand. Now that COVID-19 is relatively controlled in New Zealand, the ability to access these measures is limited.	Delayed or spread payment of VAT/Sales tax due	Discretion to allow later payment of GST returns, typically where flagged to Inland Revenue in advance. Previously allowed accelerated change in filing frequency to accelerate input tax claims (this discretion now closed).	Open, limited delays in communication	12/05/2021
Nicaragua	No				9/04/2020
Norway	No. -- Measures (such as postponement of the due date for submission and payment for some VAT terms, changes in the reduced VAT rate from 12 % to 6 % VAT for passenger transport/accommodation etc. and the stopping of enforcement fines for late submission for some VAT periods) were implemented for 2020 and 2021. These measures are no longer in place. Thus, regular submission dates, enforcement fines for late submission and the 12 % VAT rate apply.			Any updates from the tax authorities are published on the following page: https://www.skatteetaten.no/en/measures/#value-added-tax-vat . -- Any updates from the tax authorities are published on the following page: https://www.skatteetaten.no/en/measures/#value-added-tax-vat	11/02/2022
Panama	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns	The government delayed the payment of national taxes for 120 days due to the State of Emergency, as from 20 March 2020. Therefore, national taxes (including VAT) due from 20 March until 20 July can be paid no later than 20 July 2020. In addition, there is an extension for March, April and May VAT filling purposes to 15 July 2020.	N/A	16/04/2020
Paraguay	Yes	Delayed or spread payment of VAT/Sales tax due, Reduction of VAT/Sales tax rates, Delayed filing of VAT/Sales tax returns	The taxable base for VAT was reduced to 50% for the import of specific goods related to the prevention or treatment of COVID-19 (VAT tax rate 10%). The taxable base for VAT was reduced to 50% on the local sale of specific products related to the prevention or treatment of COVID-19 (VAT tax rate 10%).	The tax authorities are partially closed. Digital communication is preferred. Any questions from taxpayers can be addressed by phone.	9/04/2020
Peru	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Other measures	For taxpayers whose net taxable income did not exceed 2,300 tax units ((UIT), equivalent to PEN 9,660,000) in fiscal year (FY) 2019, the deadlines for filing the monthly tax return and paying taxes for February 2020 are postponed to dates ranging from 4 June to 11 June 2020, with the specific date depending on the taxpayer's identification number. For taxpayers whose net taxable income did not exceed 5,000 UIT (equivalent to PEN 21 million) in FY 2019, the deadlines for filing the monthly tax return and paying taxes are postponed for March 2020 (to dates ranging from 3 June to 11 June 2020) and April 2020 (to dates ranging from 12 June to 22 June 2020). The Tax Administration (Superintendencia Nacional de Administracion Tributaria (SUNAT)) issued Resolution 058-2020/SUNAT which introduces a special provision that allows all companies—large companies as well as MIPYMES—to an early release of funds in their “detracciones” account (an account in the national bank in which amounts are deposited under the VAT withholding system, to be used for the taxpayer's tax obligations) that were deposited up to 15 March 2020.	Currently, the tax authorities' offices are closed, but their website and the application needed to file tax returns is still in operation. No digital communication is available.	20/05/2021

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Poland	Yes	Other measures, Reduction of VAT/Sales tax rates	<p>Reduction of VAT rates - until the date of revocation in the territory of the Republic of Poland, the epidemic state The 0% VAT rate will apply to donations of certain IT equipment to selected education bodies under certain conditions.</p> <p>Reduction of VAT rates - applicable until 31 August 2020 VAT exemption will apply to the importation and intra-Community acquisition of certain goods (e.g. medicines, medical products, masks, gloves, disinfectant goods) if brought into Poland to donate to certain bodies, mainly private and public hospitals, for the purpose of COVID-19 counteraction.</p> <p>Reduction of VAT rates - applicable until the end of the epidemic state announced in the territory of Poland The 0% VAT rate will apply to donations of certain healthcare related products (e.g. medical products, medicines, masks, gloves, disinfectant goods) to certain bodies, mainly private and public hospitals, for the purpose of COVID-19 counteraction.</p> <p>Reduction of VAT rates - applicable from 9 December 2020 until the end of the epidemic state announced in the territory of Poland The 0% VAT rate will apply to donations of certain IT equipment to selected education bodies under certain conditions.</p> <p>Reduction of VAT rates - applicable between 23 December 2020 and 31 December 2022 The 0% VAT rate will apply to the supply, ICA, and importation of COVID-19 tests admitted to the Polish market and to COVID-19 vaccinations.</p> <p>It will be possible to issue electronic cash receipts for B2C transactions, provided certain conditions are met (generally applying to online cash registers).</p> <p>On 31 March 2020, the Polish parliament approved the following measures:</p> <ul style="list-style-type: none"> - Introduction of the new VAT rate matrix is postponed from 1 April to 1 July 2020. - The obligation to submit the new SAF-T_VDEK file regarding large companies is postponed from 1 April 2020 to 1 July 2020 (further postponed to 1 October 2020). - The deadline to submit information on payment to an account not included in the White List is extended from 3 days to 14 days. - There will be no interest on deferred tax payments according to the authorities' decisions (prolongation fee/interest), provided certain conditions are met. <p>Furthermore, the Polish Ministry of Finance announced on their website that the March 2020 Intrastat return could be submitted by 20 April 2020 without negative consequences – extended deadline applicable to all reporting periods to the end of 2020.</p> <p>Furthermore, the Polish Ministry of Finance published information that from Intrastat reporting for January 2022 inclusive until further notice, Intrastat returns could be submitted also between 10th and 15th day of the month following the reporting period without negative consequences.</p>	<p>Generally they are acting in a limited scope. The majority of proceedings deadlines have been suspended. For instance, the deadline for issuance of tax rulings was extended.</p> <p>Up-date - suspension of proceeding deadlines has in general been waived.</p>	8/02/2022
Portugal	Yes	Other measures, Delayed filing of VAT/Sales tax returns, Reduction of VAT/Sales tax rates, Delayed or spread payment of VAT/Sales tax due	<ul style="list-style-type: none"> • Periodic VAT returns, to be submitted in January, February, March, April, May and June 2022 under the monthly regime, can be submitted until the 20th of each month, and payment can be made until the 25th of each month; • Periodic VAT returns, to be submitted in February and May 2022 under the quarterly regime, can be submitted until the 20th of each month and payment can be made until the 25th of each month; • Temporary VAT exemption, until December 31, 2022, regarding transmissions of medical devices for in vitro diagnosis of COVID-19, and vaccines against the same disease, as well as in relation to services closely linked to those products; • Until June 30, 2022, PDF invoices will be considered electronic invoices for all purposes provided for in tax legislation; • The requirements for taxpayers to communicate identifying information for the relevant document series to the tax authorities and to disclose the ATCUD on invoices and other tax-relevant documents is suspended during 2022; the disclosure of the ATCUD is considered optional during 2022. • The 12-month period provided in Article 7(9) of the VAT Code will not apply to the provision of services of a continuing nature, including leasing contracts, payments for which have benefited from the legal moratorium provided for in Decree-Law No. 10-J/2020 of 26 March, during the period in which it is in force. • For the first half of 2022, VAT payments applicable to the normal monthly or quarterly schemes can be made until the end of the voluntary payment period, or in three or six monthly instalments of value equal to or greater than EUR 25, without interest: <ul style="list-style-type: none"> ▫ by taxable persons classified as micro, small or medium-sized enterprises on the basis of 2020 turnover (in accordance with Article 2 of the Annex to Decree-Law No. 372/2007, of 6 November) that declare and demonstrate a decrease in turnover, communicated through the e-fatura Portal, of at least 10% of the monthly average of the full calendar year 2021 compared to the same period of the previous year; ▫ by taxable persons with a main economic activity of accommodation, catering and the like, or culture; or ▫ by taxable persons which have initiated or resumed their activity from 1 January 2021. 	<p>There are several ways to communicate with the tax authorities:</p> <ol style="list-style-type: none"> 1) Online: e-balcão platform (https://www.acao.gov.pt/v2/loginForm?partID=EBPF&path=/ebalcao/formularioContacto), 2) Phone: 217 206 707; 3) Face-to-face service (previous appointment recommended). <p>https://sifiscal.portaldasfinancas.gov.pt/ebalcao/home</p>	7/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Puerto Rico	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Reduction of VAT/Sales tax rates	<p>Puerto Rico (PR) does not impose a VAT tax but instead enforces a sales and use tax at state and municipal levels. Puerto Rico has released guidance on extending tax filing and payment due dates related to COVID-19 among other initiatives. Specifically, with respect to the Puerto Rico sales and use tax (SUT) the following initiatives have been undertaken: The Puerto Rico Treasury Department (PRTD) issued Administrative Determination (AD) 20-09, which extends the filing and payment due dates for the following sales and use tax return periods: February 2020 (now due 20 April), March 2020 (now due 20 May), April 2020 (now due 22 June) and May 2020 (now due 20 July).</p> <p>The PRTD also extended the filing and payment due date with respect to the tax on imports return (use tax) for the following periods: March 2020 (now due 10 May), April 2020 (now due 10 June) and May 2020 (now due 10 July).</p> <p>The PRTD will not impose penalties for failing to pay the sales and use tax prepayments for March, April, May and June 2020. The total tax due needs to be paid with the sales and use tax return for each corresponding period. Furthermore, the PRTD through AD 20-10, enacted a temporary exemption period for the sales and use tax applicable to Merchant Resellers for the period between 6 April 2020 through 30 June 2020. During the temporary exemption period Merchant Resellers will be able to introduce articles into Puerto Rico without paying the Use Tax upon introduction or on the acquisition of tangible personal property locally for resale. Please note that the Temporary Exemption is only applicable to the resale chain (resellers) and not on sales to end customers. The imports and purchases for use (not for re-sale/inventory), will be exempt from taxation.</p>	All PRTD offices remain closed following the Governor's Executive Orders. Taxpayers can still undertake certain transactions electronically via the Merchant Integrated Website (SURI for its Spanish acronym).	17/04/2020
Romania	Yes	<p>Other measures. -- Deferment VAT certificate for imports of goods Bad debt relief Interest claim for late refund of VAT VAT group VAT exemptions: -Supplies of personal protective facemasks and medical ventilators for intensive care units are VAT exempt. The measure will apply until 1 October 2020, for supplies made by public institutions responsible for the completion of the European Union's capacity reserve - rescEU. The supplier will justify the VAT exemption with an affidavit regarding the destination of the goods, signed by the legal representative, provided by the beneficiary institution, at the latest at the time of supply of the goods. The VAT exemption will also apply to imports and intra-Community acquisitions of personal protective facemasks and medical ventilators for intensive care units. The exemption will apply until 1 October 2020, and covers imports and intra-Community acquisitions made by public institutions responsible for the completion of the European Union's capacity reserve - rescEU. For applying the VAT exemption related to imports, an affidavit, provided by the beneficiary institution, must be submitted, signed by the legal representative, to the competent customs authority at the time of importation. - Deliveries of (i) medical devices for the in vitro diagnosis of COVID-19; and (ii) vaccines against COVID-19 (both categories must comply with EU requirements); and - Related vaccination and testing services, other than those exempt from VAT according to art. 292 of the Fiscal Code; and - Intra-Community acquisitions of Remdesivir made before 31 December 2022.</p>	<p>Implementation of a new VAT refund mechanism that targets the prompt settlement of refunds from 1 April 2020. Refunds requested by taxpayers through VAT returns submitted within the legal submission deadline (including VAT returns pending settlement for which a refund decision had not been issued by 16 April 2020) will be made, with a subsequent tax audit, under certain conditions. For example, one of the conditions is for the VAT amount to come from less than 12 reporting periods.</p> <p>The date until which a negative VAT balance requested through a VAT return submitted within the legal term can be reimbursed with subsequent tax inspection has been extended to 31 January 2022.</p> <p>Postponement of ongoing VAT audits, except for those that can be performed remotely.</p> <p>VAT payments for the February - November 2020 reporting period - no interest or penalties until 25 December 2020</p> <p>Tax amnesty Romania introduced a tax amnesty, whereby if the due principal (base amount within the prescription period of five years) is paid, the interest and late payment penalties are no longer due. The tax amnesty applies to the following four types of situations: - Interest and penalties related to outstanding tax obligations as of 31 March 2020 (including those resulting from late submitted tax returns or tax assessment decisions issued automatically by the tax authorities); - Interest and penalties related to outstanding tax obligations as of 31 March 2020 resulting from rectifying tax returns submitted after 1 April 2020 until, at the maximum, 15 December 2020; - Interest and penalties (unpaid) related to outstanding tax obligations before 31 March 2020 and paid by 14 May 2020; - Interest and penalties related to outstanding tax obligations as of 31 March 2020 resulting from a tax audit in progress during the entry into force of the Government Ordinance. In order to benefit from the tax amnesty, companies have to also fulfill the following conditions cumulatively: - Pay outstanding tax obligations for the periods up to 31 March 2020 and until the date of submission of the amnesty request; - Submit all tax returns as per their tax registration up until the date of submission of the amnesty request; - Submit the amnesty request after fulfilling the above conditions, but no later than 31 January 2022.</p> <p>To a certain extent, this tax amnesty can be applied for voluntary disclosure in the sense that the taxpayer will no longer face the risk of interest and late payment penalties (if the above conditions are cumulatively met).</p> <p>Foreclosure measures Foreclosure, by setting up the garnishment, by summons, and by the capitalization of goods at auction, of budget debts, will not commence or will be suspended. Exceptions will be foreclosure that applies to the recovery of budget debts established by final decisions in criminal matters, as well as state aid, the recovery of which was ordered by decision of the European Commission, the state aid provider, or a national court. Measures to suspend foreclosure by garnishment on amounts representing income and cash are applied by credit institutions or other third parties seized without any other formalities to be performed by the tax authorities. Also, a simplified procedure was introduced for granting payment rescheduling for a period of no more than 12 months, without the need to provide warranties, for the main and ancillary tax obligations whose maturity/term of payment has been fulfilled after the date of the declaration of the state of emergency (16 March 2020) and not extinguishing until the date of issuance of the tax certificate, administered by the central tax body. In order to benefit from the payment facility, taxpayers must meet certain conditions. In addition, the debtor must have filed all tax returns, according to the tax vector, not later than the date of issue of the certificate attesting tax liabilities. The beneficiaries of the facility are all taxpayers, regardless of the form of organization. During the period for which payment installments have been granted, starting from 26 December 2020, for the rescheduled tax liabilities, interest will be due and calculated at the level of 0.01% per day of delay. Furthermore, the taxpayer has the possibility to request that the rescheduled installment be changed in order to include the tax obligations arising after the payment facility has been granted.</p>	The Romanian tax authorities have limited their contact with taxpayers, however certain services are available online.	6/04/2021

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Saudi Arabia	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Other measures	<p>As a result of COVID-19, the government of Saudi Arabia announced some extraordinary measures on 20 March 2020 to support registered taxpayers which will enable the business owners to postpone the submission of VAT returns and related payments that fall due within the initiative period (from 18 March to 30 June). This key measure is intended to help businesses deal with managing cash flows over the next few months.</p> <p>The new due date will be three months from the primary due date (e.g. for monthly VAT returns due on 31 March the revised due date is 30 June, for quarterly VAT returns due on 30 April the revised due date is 31 July). Furthermore, fines resulting from the delay in submitting VAT returns and related payments are exempted. However, fines arising from VAT return examinations and assessments prior to the initiative launch date will not be deferred, although fines imposed during the initiative period will be delayed until 30 June.</p> <p>The General Authority of Zakat and Tax (GAZT) will accept taxpayer requests to pay by instalment during the initiative period, without requiring a down payment. In addition to this, expedited refunds of VAT credits will be made upon request.</p> <p>The details of the initiative pertaining to VAT include suspension of the following:</p> <ul style="list-style-type: none"> • VAT payments made by registered taxpayers to the General Customs Authority on imports related to their economic activities, and allowing them to pay this amount through the VAT return of the period which relates to the import. • The implementation of procedures to stop services and the seizing of funds during the initiative period. • Fines for late payment of installments during the initiative period. • The imposition of fines for amendment of returns on taxpayers during the initiative period. • The fine for non-cooperation of the taxpayer and the fine for examination during the initiative period. • The requirements associated with requesting to submit bank guarantees to GAZT. <p>Also, deferral of the collection of customs duties on imports for a period of thirty days against the submission of a bank guarantee for the next three months.</p> <p>In addition to the above, GAZT also announced other incentives which are as follows:</p> <p>Eligibility and timeframe:</p> <ul style="list-style-type: none"> • These benefits are extended to all taxpayers who are registered or required to be registered under the KSA VAT legislation. • This includes any non-resident person who is obligated to pay VAT in the KSA. • Any VAT registration and/or return amendment made during the period from 18 March 2020 to 30 June 2020 would be eligible for these benefits. <p>Late registration:</p> <ul style="list-style-type: none"> • For all entities that should have registered for VAT in KSA before 18 March 2020, no late registration penalties will be imposed for applications received between 18 March and 30 June 2020. This applies also to non-resident taxpayers. <p>Returns and voluntary disclosures:</p> <ul style="list-style-type: none"> • Any VAT return that should have been filed before 18 March 2020 can now be filed without incurring a late filing penalty up until 30 June 2020. • All taxpayers can make corrections on previously submitted VAT returns without incurring any penalties up until 30 June 2020. o Taxpayers can apply to make payments for understated tax by installments, however, the request to pay by installments must be made during the initiative period. GAZT has confirmed that no penalty will be imposed until 30 June 2020, but it will calculate the late payment penalty for the unpaid portion starting from 1 July 2020 until the date of the actual payment. • VAT returns can also be amended for periods which have already been audited by the GAZT. o In the event that the return is under an ongoing audit, the amendment can be made through contacting GAZT directly. <p>Limitation:</p> <ul style="list-style-type: none"> • GAZT will not cancel any penalties imposed before the date of the initiative. o The cancellation of penalties only relates to voluntary disclosures made during the initiative period, provided that the amounts due on the disclosure are paid before the end date of the initiative. • Requests for refunds as a result of VAT return amendments will not be accepted under this initiative, and will be processed in line with the provisions under the KSA VAT legislation. • To claim the benefit under these announcements, all the additional liabilities should be paid before 1 July 2020. <p>Next steps</p> <p>The above measures are unlikely to be extended beyond the end of June 2020, therefore, we strongly suggest that taxpayers review their current and historic VAT position to ensure that their compliance and tax affairs are in order in good time.</p>	Currently tax authorities are communicating through emails and calls, however offices are closed for meetings. Audits and examinations are still ongoing and responses can be filed through the designated portal or through email.	9/04/2020
Serbia	No. -- The measures in place ended May 6, 2020			Please note that, generally, as regards the tax authorities, they had been working with reduced capacity. However, the situation is now normalized. Notwithstanding the above, live meetings and visits are still practiced less often than usual. and communication and the exchange of documentation has been maintained via email or via post.	7/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Singapore	Yes	Delayed filing of VAT/Sales tax returns, Delayed or spread payment of VAT/Sales tax due	<p>The due date for GST returns for the Q1-20 period, originally 30 April 2020, has been extended to 11 May 2020. Regarding the payment due date, if the taxpayer does not use direct debit, the payment due date is also the 11th of May. If the taxpayer does use direct debit, the payment due date is the 15th of May 2020. If the taxpayer would like further extension until the 31st of May 2020, the taxpayer can apply and ask for approval which is given on a case by case basis. In addition, the taxpayer can also request payment in installments, this is also granted after request on a case by case basis.</p> <p>A taxpayer can contact the authorities for such requests through email, call or myTax Portal.</p>	The government has mandated office closures from 7th of April to 4th of May.	16/02/2021
Sint Maarten (Dutch part)	No. -- Extended payment arrangements are available for enterprises that are experiencing cashflow problems. No specific measures with regard to Turnover Tax following COVID-19 have been implemented.			<p>Counter services of the office in the Vineyard building are limited to the submission of documents (e.g. declarations and appeals). Documents that are to be picked up will be emailed. For those who do not have access to their e mail, pick up is only allowed between 2pm and 3pm.</p> <p>Other services and information are exclusively provided by telephone or e mail taxinfo@sintmaartengov.org).</p>	14/01/2021
Slovakia	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Reduction of VAT/Sales tax rates	<p>24-03-2020 The Financial Directorate of the Slovak Republic issued a press release advising that if a VAT payer perceives that he or she might not meet the VAT deadline for February 2020 (25 March 2020) or perceives other obstacles in view of the current situation, he or she is able to request a waiver of the missed deadline. The Slovak tax authorities will take into account reasoned requests for waiver of the missed deadline. The Financial Directorate of the Slovak Republic has advised that it is monitoring and evaluating the situation on a daily basis and will take decisions based on the current situation.</p> <p>03-04-2020 The parliament has approved an exemption from import duties and VAT on the importation of medical supplies from third countries for certain organizations, following the approval of the Ministry of Interior of the Slovak Republic.</p> <p>The parliament approved the postponement of tax distraint during the pandemic.</p> <p>The parliament approved the possibility of interruption of tax audits and tax proceedings at the request of a taxpayer.</p> <p>11-05-2020 The consequences of missing an obligation that has elapsed during the pandemic period will be waived if the taxpayer undertakes the obligation by the end of the calendar month following the month in which the pandemic ends; this does not apply to the filing of a tax return, VAT transactions statement and EC sales list, or to the payment of the tax and tax prepayments. Waiver of a missed deadline in relation to a VAT registration obligation relates only to the filing of the VAT registration request. If the VAT registration request is filed after the deadline, the VAT payer must file one special VAT return for the past period within 60 days of the finding of the tax office that the obligation to file a tax registration application was not complied with, or within 60 days of the filing of the delayed tax registration application.</p> <p>09-10-2020 An amendment approved by the Slovak Parliament on 22 September 2020 sets the end of the pandemic period for most deadlines at 30 September 2020. For the purpose of not updating informative lists of the Financial Directorate of the Slovak Republic and the provision of grants on the basis of the last update of the register of arrears before the pandemic period, the end of the pandemic period is set at 31 December 2020.</p> <p>12-02-2021 0% VAT rate for FFP2 and FFP3 respirators applies from 12 February 2021 to 30 June 2021.</p>	The tax authorities are open, but with shortened opening hours. However, the Financial Directorate of the Slovak Republic is requesting people to avoid personal contact with the employees of the tax office (by communicating electronically or via post, depending on the type of the taxpayer, and also via phone).	7/02/2022
Slovenia	Yes	Reduction of VAT/Sales tax rates	Supplies, intra-Community acquisitions and imports of COVID-19 vaccines and COVID-19 in vitro diagnostic products, as well as services related thereto, are VAT exempt in the period from 31 December 2020 to 31 December 2022. The exemption gives right to input VAT deduction.	Tax officers are also working from home, meaning there is a strong focus on digital communication (i.e. e-filing system and email).	9/02/2022

Country	VAT/sales Tax measures implemented following COVID-19:	Type of VAT/sales tax measures implemented following COVID-19:	Description of the VAT/Sales tax measures implemented following COVID-19:	Information about the functioning of the authorities (open/closed, digital communication, expected delays,...):	Last date of confirmation
Spain	Yes	Delayed or spread payment of VAT/Sales tax due, Delayed filing of VAT/Sales tax returns, Reduction of VAT/Sales tax rates	<p>Extension of the due date for filing VAT returns:</p> <ul style="list-style-type: none"> - There is a filing/payment date extension for the Q1 2020 VAT return: The return and related payment (for which the due date was 20 April) will be due on 20 May 2020 (15 May for direct debits), provided the taxpayer falls under one of the below categories: <ul style="list-style-type: none"> - Taxpayers whose turnover during the year 2019 was less than EUR 600,000. For these purposes, the turnover is determined in accordance with article 121 of the Spanish VAT Law. Where there is no obligation to file VAT returns, the net amount of turnover for corporation tax, or the equivalent in the case of personal income tax, is to be taken into account. - For taxpayers that are considered public administrations, including social security, it will be a necessary requirement that their last approved annual budget does not exceed EUR 600,000. <p>The above-mentioned extension will not be applicable for:</p> <ul style="list-style-type: none"> - Tax groups that apply the special tax consolidation regime (regulated in Chapter VI of Title VII of Law 27/2014, of 27 November, on Corporation Tax), regardless of their net amount of turnover, nor to groups of entities that pay tax under the special VAT regime for groups of entities (regulated in Chapter IX of Title IX of Law 37/1992, of 28 December, on Value Added Tax), independent of trading volume. <p>Debt deferment is available for amounts lower than EUR 30,000 in total. Such amount is the sum of the remaining amount of certain outstanding amounts of debt of all requests for deferment or splitting of payment.</p> <p>Ability to request a payment extension for VAT (subject to the following conditions):</p> <ul style="list-style-type: none"> - Only applicable for VAT declarations for which the filing and payment period is between 13 March and 30 May 2020. - The extension can be requested only by companies with a turnover under EUR 6,010,121.04 for 2019. - The extension will grant six additional months to make the payment. - During the first three months no interest will be charged. After the third month, payment delay interest will be charged (but no penalty will be applied). <p>Suspension of tax administration procedures:</p> <ul style="list-style-type: none"> - For notifications received from the tax administration before 18 March 2020: Where the period granted to reply to the notification did not expire on 18 March 2020, the new time limit to reply to the notification becomes automatically 30 April 2020. - For notifications received from the tax administration after 18 March 2020: In this case, the time limit to reply to the notification is 30 May 2020. - The period from 18 March 2020 to 30 April 2020 will not count for prescription purposes (i.e., for the purpose of the statute of limitations). - From 1 June 2020, the calculation of the administrative periods that had been suspended will be resumed. - From 4 June 2020, the tax administration procedures suspension is no longer in place and all the procedures (e.g. for the purpose of the statute of limitation) will be resumed. <p>Import VAT and customs duties:</p> <ul style="list-style-type: none"> - Companies with turnover of less than EUR 6,010,121.04 in 2019 (i.e. not large companies) can request an extension to pay import VAT and customs duties, from 1 April until 30 May 2020. Payment can be postponed for up to six months, with an obligation to pay interest from the conclusion of the third month. This measure is not applicable for those companies that are registered under the import VAT deferment scheme. <p>Reduction of VAT rate</p> <ul style="list-style-type: none"> - Charged at zero VAT rate: The supply, import and intra-Community acquisitions of certain goods (medical devices, medical and protective equipment) intended for use by public-law bodies, clinics or hospitals, or private bodies of a public nature. The detailed list of products is in Annex of the RDL 15/2020. This measure has been extended until 31 December 2021. <p>Extension of the due date for payment of VAT returns:</p> <ul style="list-style-type: none"> - There is a payment date extension for the Q1 2021 VAT return, initially due for filing and payment on 20 April. <p>Ability to request a payment extension for VAT (subject to the following conditions):</p> <ul style="list-style-type: none"> - The extension can be requested only by companies with a turnover under EUR 6,010,121.04 for 2020. - Deferred debt does not exceed EUR 30,000. - The extension will grant six additional months to make the payment. - During the first four months no interest will be charged. After the fourth month, payment delay interest will be charged (but no penalty will be applied). 	The offices are currently opened but not all the services are available, so it is reasonable to expect delays. VAT registration in Spain and mandatory registration of legal representatives of a company in its country of origin are performed physically at the authorities' premises. However, due to the current circumstances, this procedure can be undertaken electronically, as an exception (although in practice this is not operating very efficiently).	9/12/2021

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Sri Lanka	Yes	Delayed filing of VAT/Sales tax returns. – In addition, delayed payment dates were also granted for certain taxable periods	Delayed filing of returns and payments for the relevant taxable periods as per notices issued by the Tax authority	Department of Inland Revenue. - http://www.ird.gov.lk/en/sitepages/default.aspx Updates on tax notices are published on the website.	11/02/2022
Suriname	No. -- For the period March through June 2020 it was possible to file a request for postponement of filing and payment of sales tax. There is no official publication on extension of the aforementioned period.			The offices of the tax authorities have adjusted opening hours. Returns and requests can be filed by email.	12/05/2021
Sweden	Yes	Delayed or spread payment of VAT/Sales tax due, Other measures	Companies can defer payments of VAT that are reported monthly, quarterly or yearly. The payment respite covers tax payments for six months during January 2020-January 2021 and is to be granted for up to 12 months. As from February 2021 it is also possible to apply for an extension of up to 12 months of an already approved payment respite. The government has also proposed that it should be possible to apply for payment respite of up to 9 instead of six months from February 2022, and a new extension period with another 15 months. 2022. No decisions has however yet (January 2022) been taken. Interest of 1.25% is charged on the deferred amount plus an additional monthly deferral fee of 0.1-0.2%. With reference to the Council Directive (EU) 2021/1159 of 13 July 2021, Sweden has also with effect from 1 January 2022 introduced temporary exemptions on importations of goods, as well as certain supplies of goods or services to the Commission or to an agency or a body established under Union law where the Commission or such an agency or body imports or purchases those goods or services in the execution of the tasks conferred on it by Union law in order to respond to the COVID-19 pandemic.	The Swedish Tax Agency is open. No specific information is available on general delays or similar.	27/01/2022
Switzerland	Yes	Other measures			7/02/2022
Taiwan	Yes	Delayed or spread payment of VAT/Sales tax due	Deferred payment for VAT due for affected taxpayers: - 31 May 2021 for the March-April 2021 VAT return (due 15 May 2021) - 2 August 2021 for the May-June VAT 2021 return (due 15 July 2021)	Tax authorities are open but some delay is expected.	9/02/2022
Thailand	Yes	Other measures, Delayed filing of VAT/Sales tax returns, Delayed or spread payment of VAT/Sales tax due	Accelerated VAT refund for Good Exporter - A VAT registrant who is awarded with Good Exporter Status will receive VAT refunds faster than normal timeline: 15 days in case of online filing (from 30 days) and 45 days in case of paper filings (from 60 days).	Revenue Offices remain open to public. With the social distancing measures implemented, tax officers at each office have been divided into two groups – with one group working from home, while the other group works in the office. It is intended for these groups to alternate each week. Based on the protocol in contacting Revenue Department during COVID-19 dated 1 April 2020, starting from 1 April 2020 until further notice, any letter to be submitted to Revenue Department shall be sent through email to <email.saraban@rd.go.th> unless the original document is required.	28/04/2020
Tokelau					23/03/2020
Trinidad and Tobago	No			The authorities are operating on a limited basis and practicing social distancing. As such, taxpayers having to pay VAT can either drop a cheque off in a drop box, or execute a TTD wire transfer directly to the Inland Revenue's account.	27/01/2022
Uganda	No			Taxpayers are encouraged to submit any physical documents using the electronic channels of the tax authority.	9/02/2021

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United Arab Emirates	No	Other measures. -- Relaxations in administrative penalties: The amendments give taxpayers greater incentive to be compliant and encourage early correction of errors		The FTA publishes all information on the website tax.gov.ae.	27/01/2022
Uruguay	Yes	Delayed or spread payment of VAT/Sales tax due	Tax due dates between the period 23 March to 26 March 2020 were postponed to 27 March.	New services are available online, or by submitting documentation by e-mail.	13/07/2021
Venezuela, Bolivarian Republic of	Yes	Other measures. -- Presidential Decree N° 4166, exempting the definitive import of certain body goods and chattels from the payment of the Value-added Tax (VAT), Import Tax and Custom System determination Rates, and any other tax or rate applicable, was published in Official Gazette N° 41841 of the Bolivarian Republic of Venezuela, dated March 15, 2020.	The exoneration covers the definitive import of body goods and chattels (half masks, mufflers and other related goods), made by the National Public Administration agencies and institutions in order to prevent the Coronavirus pandemic (Covid-19) from spreading. This exoneration will apply to the VAT, Import Tax and Custom System determination Rates and any other tax or rate applicable in conformity with the current legal system. Additionally, the presentation of any legal system applicable to the import of the exonerated body goods is exonerated. Likewise, the sale of such goods at national level is exempted from the VAT payment.	The Tax Administration is working to provide the minimum assistance required in order to continue with the tax operations.	7/02/2022
Vietnam					10/03/2021

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