



## **Covid-19 Related VAT and Sales Tax Measures**

Global summary

September 1<sup>st</sup> 2021

# 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	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Algeria</b> Last updated: 2021-07-30	No			
<b>Argentina</b> Last updated: 2020-04-09	Yes	<ul style="list-style-type: none"> <li>Other measures</li> </ul>	<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"> <li>Buenos Aires: Decree No. 166/2020 established the suspension of procedural deadlines between 12 and 27 March, inclusive.</li> <li>Catamarca: General Resolution 24/2020 established the suspension of procedural deadlines between 18 and 31 March, inclusive.</li> <li>Autonomous City of Buenos Aires: Resolution 139 / AGIP / 20 established the suspension of procedural deadlines between 16 and 31 March, inclusive.</li> <li>Chaco: General Resolution 2016/2020 established the suspension of procedural deadlines between 16 and 31 March, inclusive.</li> <li>Chubut: Resolution 233/2020 established the suspension of procedural deadlines between 16 and 31 March, inclusive.</li> <li>Córdoba: Decree No. 195/2020, established the days between 17 and 31 March, non-working days, inclusive.</li> <li>Corrientes: General Resolution 197/2020 established suspension of procedural deadlines between 18 and 31 March, inclusive.</li> <li>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.</li> <li>Formosa: General Resolution No. 19/2020 established the suspension to the procedural deadline from 18 to 31 March inclusive.</li> <li>Jujuy: Suspension to the procedural deadlines from 17 to 20 March inclusive.</li> <li>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.</li> <li>La Rioja: No suspension to the procedural deadlines or deadline extension. It has only been announced that there will be restrictions to taxpayer services.</li> <li>Mendoza: Decree 428/2020 declared administrative leave for the personnel of the provincial administration on 20, 25, 26, 27 and 30 March.</li> <li>Misiones: Decree 399/2020 declared non-working days on 20, 25, 26, 27 and 30 March.</li> <li>Neuquén: Decree 371/2020 established the suspension of procedural deadlines between 17 and 31 March, inclusive.</li> <li>Río Negro: Decree 1/20 2020 established the suspension of procedural deadlines between 18 and 31 March.</li> <li>Salta: General Resolution 3/20 established the suspension of procedural deadlines between 17 and 31 March. inclusive.</li> <li>San Juan: Not yet announced any measure in this regard.</li> <li>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.</li> <li>Santa Cruz: Decree 287/2020 established the suspension of procedural deadlines between 17 and 31 March, inclusive.</li> <li>Santa Fe: Decree No. 261/2020 established the suspension of procedural deadlines between 17 March and 15 April, inclusive.</li> <li>Santiago del Estero: Resolution 15/2020, established the suspension of procedural deadlines between 20 March and 10 April. inclusive.</li> <li>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.</li> <li>Tucumán: Decree 634/2020 established the suspension of procedural deadlines between 17 and 31 March, inclusive.</li> </ol>	
<b>Aruba</b> Last updated: 2020-04-09	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>Taxpayers with a turnover of less than AFL 1 million per month affected by COVID-19 and carrying out tourism activities such as:</p> <ul style="list-style-type: none"> <li>Casinos;</li> <li>Transport and tour operators;</li> <li>Bar and restaurants;</li> <li>Cafes;</li> <li>Security;</li> <li>Landscaping;</li> <li>Beauty salons;</li> <li>Travel agencies;</li> <li>Car rental;</li> <li>Water sports;</li> <li>Car washes;</li> <li>Perfumery;</li> <li>Jewelry stores;</li> <li>Clothing, shoes and souvenirs companies;</li> <li>Laundromat and dry cleaning companies;</li> <li>Ground handlers;</li> <li>Employment agencies; and</li> <li>Construction companies,</li> </ul> <p>can upon request receive an extension of payment to pay monthly taxes due related to the months April, May and June 2020.</p> <p>Conditions</p> <p>The taxpayer must:</p> <ul style="list-style-type: none"> <li>Submit a request based on simple reporting requirements to the tax inspector/collector to demonstrate that there are cash flow problems;</li> <li>Submit the required monthly tax returns for April, May and June 2020 in time; and</li> <li>Remit the tax due on resumption of activities in a maximum of six installments.</li> </ul>	<p>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.</p> <p>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.</p>

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<b>Australia</b> Last updated: 2021-05-18	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> </ul>	<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 measures relevant to GST obligations that can be negotiated with the ATO are:</p> <ul style="list-style-type: none"> <li>• Deferral by up to six months (i.e., by up to 12 September 2020) of the payment date of GST liabilities;</li> <li>• Entry into a low interest payment plan arrangement to manage existing and/or future GST tax liabilities;</li> <li>• Remittance of interest and penalties that have been applied after 23 January 2020 in respect of GST obligations of the business.</li> </ul> <p>The ATO has suggested also that:</p> <ul style="list-style-type: none"> <li>• 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 December) and must continue to report monthly for at least 12 months;</li> <li>• 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.</li> </ul> <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 &gt; 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>
<b>Austria</b> Last updated: 2021-05-06	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Other measures</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<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>
<b>Bahamas</b> Last updated: 2021-05-12	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> </ul>	<p>The Government of The Bahamas has introduced a Tax Credit &amp; Tax Deferral Relief Under The Employment Retention Programme. Businesses that employ over 25 employees and have an annual revenue of over \$3m can apply to the Department of Inland Revenue. The tax credit can be applied to Business Licence fees and VAT. For the approval of the tax credit, the business must commit to retaining 80% of non-executive employees through October 31, 2020 and also be in good standing with its taxes.</p> <p>The approved tax credit amount is based on February 2020's non-executive payroll costs. The maximum eligible tax credit is \$200k per month for the months of April, May and June. For businesses that are non-operational during this period the credit can be extended for the period the business resumes its activity. 50% of the tax credit is non-reimbursable and the remaining 50% is an interest-free tax deferral that is payable in January 2021 over a period of 12 months.</p> <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"> <li>• Apply the tax credit as a non-reimbursable credit (NTC) to outstanding taxes;</li> <li>• Apply the tax deferral approved to any unpaid taxes or taxes in excess of the NTC;</li> <li>• 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;</li> <li>• Use any unapplied remaining balance of the NTC, to offset any future VAT liability that may materialize in the qualifying period cumulatively.</li> </ul> <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"> <li>• For 1 to 25 non-executive staff: \$150,000 credit and \$150,000 deferral</li> <li>• For 26 to 300 non-executive staff: \$300,000 credit and \$300,000 deferral</li> <li>• For 301 to 600 non-executive staff: \$600,000 credit and \$600,000 deferral</li> <li>• For 601 to 1,500 non-executive staff: \$1,500,000 credit and \$1,500,000 deferral</li> <li>• For 1,501 to 2,500 non-executive staff: \$2,500,000 credit and \$2,500,000 deferral</li> </ul>	<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>

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<b>Barbados</b> Last updated: 2020-06-04	No measures applicable anymore			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.
<b>Belgium</b> Last updated: 2021-07-06	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Other measures</li> <li>• Reduction of VAT/Sales tax rates</li> </ul>	<p>1. An automatic filing extension was granted for:</p> <ul style="list-style-type: none"> <li>• Periodic VAT return and European Sales Listing for February 2020: Until 6 April 2020 (3 April for VAT returns with a VAT credit)</li> <li>• 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)</li> <li>• Periodic VAT return and European Sales Listing for April 2020: Until 5 June 2020 (24 May for taxpayers with a monthly refund license)</li> <li>• 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.</li> <li>• 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.</li> </ul> <p>2. An automatic payment extension was granted for:</p> <ul style="list-style-type: none"> <li>• The VAT due for February 2020: Until 20 May 2020</li> <li>• The VAT due for March 2020 or Q1 2020: Until 20 June 2020</li> <li>• The VAT due for April 2020: Until 20 July 2020</li> </ul> <p>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.</p> <p>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.</p> <p>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.</p> <p>6. Specific measures are adopted with respect to taxpayers under a flat rate scheme.</p> <p>7. Between 4 May 2020 and 30 September 2021, a reduced rate of 6% applies on the supply, intra-Community acquisition and import of certain face masks and hydro alcoholic gels.</p> <p>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 will be definitively abolished as of December 2021.</p> <p>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> <p>10. The VAT penalty for late payment will also be reduced from 15% to 10% during the second quarter of 2021.</p> <p>11. As of 1 January 2021, start-up companies can ask for a refund of their VAT credit every month. As from the second quarter of 2021, it will be possible to request a VAT refund for smaller VAT credit amounts: minimum EUR 400 for periodic returns, EUR 50 for start-up or end-of-year returns.</p>	<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>
<b>Bolivia</b> Last updated: 2020-05-05	Yes	<ul style="list-style-type: none"> <li>• Delayed filing of VAT/Sales tax returns</li> </ul>	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.
<b>Bonaire</b> Last updated: 2021-01-11	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/Sales tax due</li> <li>• Other measures</li> </ul>	<p>The following measures have been implemented:</p> <ul style="list-style-type: none"> <li>- A special deferral of tax payments on request for qualifying entrepreneurs for a period of three months.</li> <li>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.</li> <li>- The import of personal protective equipment will be exempted from the General Expenditure Tax (GET) on imports for a period of three months.</li> </ul>	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.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Brazil</b> Last updated: 2021-07-12	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Other measures</li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> </ul> Additional measures: <ul style="list-style-type: none"> <li>• Reduction of the federal import duty (II) rate to 0% for medical/hospital goods until the end of 2020;</li> <li>• 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.</li> </ul> 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: <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>	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.
<b>Bulgaria</b> Last updated: 2020-12-11	Yes	<ul style="list-style-type: none"> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	VAT rate of 9% for: <ul style="list-style-type: none"> <li>- Food sold by restaurants and catering (takeaway food and home delivery included);</li> <li>- Book sales;</li> <li>- Sales of certain baby food and diapers;</li> <li>- The use of certain sports facilities.</li> </ul>	They are open, but digital communication has been developed. Some delays are expected for the authorities' decisions/responses.

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<p><b>Canada</b> Last updated: 2021-07-30</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> </ul>	<p>On 27 March 2020, the government announced that it is postponing the deadline for Federal Goods and Services Tax (GST) and the Harmonized Sales Tax (HST) payments from 27 March 2020 until 30 June 2020. This extension only applies to Federal Goods and Services Tax (GST) and Harmonized Sales Tax (HST) remittances. The Canadian Revenue Agency encourages registrants to file their GST/HST returns on time, as required by statute. However, if the filing is not made on time, no penalties will be applied until after 30 June 2020. All payment and filing deadlines will be adjusted in the Canadian Revenue Agency's systems so there is no requirement to file for taxpayer relief. This extension applies to all registrants, including non-residents.</p> <p>Paper copies of GST/HST returns will not be processed until normal operations resume. In addition, electronically filed housing and general rebate applications are manually assessed and will not be processed until operations resume.</p> <p>These measures will apply to the GST nationally and to the HST in the five participating provinces (Ontario, Newfoundland and Labrador, Nova Scotia, New Brunswick and Prince Edward Island).</p> <p>The Quebec government announced that it will apply the same measures as above for the Quebec Sales Tax (QST).</p> <p>Customs measures On March 16, 2020, the Canadian Border Services Agency (CBSA) released Customs Notice 20-08 concerning imported goods for emergency use in response to COVID-19, Goods for Emergency Use Remission Order (the Order). The Order, along with the application of Customs Tariff Item No. 9993.00.00, provides for the relief of duty and tax for goods required for an emergency that are imported by or on behalf of federal, provincial or municipal entities (such as centres for health care) as well as by or on behalf of members of first response organizations (such as police, fire and local civil defence groups, including medical response teams). This relief does not extend to persons other than those noted above. As a result, GST/HST and any other taxes applicable under the Excise Tax Act will be covered by the Goods for Emergency Use Remission Order and therefore GST/HST and excise tax will not apply to imported emergency goods. All goods for which this relief is granted must be exported from Canada whenever they are no longer required, except goods that are consumed or destroyed during the emergency. The Temporary Importation (Tariff Item No. 9993.00.00) Regulations waives the requirement to provide proof of export for goods consumed or destroyed in an emergency. It is important to note that importations may be subject to examination at the time of importation and to post-release verification for compliance with the Tariff Classification, Valuation, Origin and Marking programs, and any other applicable provisions administered by the CBSA. On March 18, 2020, Customs Notice 20-09 announced that effective immediately, the period of 90 days for submitting corrections following a CBSA trade compliance verification where errors were found, will automatically be extended by 30 days. While CBSA continues to process adjustments and conduct verifications, additional extensions have been provided on a case-by-case basis to respond to information requests. On March 19, 2020, the CBSA issued Customs Notice 20-10 to waive late accounting penalties for a 45 business days grace period, for transactions released from March 11, 2020 to May 14, 2020, inclusively. It is our understanding from the CBSA that this applies only to administrative monetary penalties and not interest (however, note that the CSBA subsequently extended payment deadlines as noted below). On March 27, 2020, CBSA issued Customs Notice 20-11 to extend to June 30, 2020 all payments due to the Agency (i.e., customs duties and GST on regular imports (commercial), reassessments, penalties, etc.). This also includes charges on the statement of account of March due on April 1, 2020. As many importers transact business with the CBSA through a customs broker, and may be set up for direct payment to the CBSA on duties and/or GST, close consultation will be required with customs brokers to understand how the deferment will be operationalized on particular accounts. Importers should note there is no change to the accounting timeframes prescribed by the Regulations. Importers are required to submit accounting declarations for imported goods released on minimum documentation within the required timeframes; however, note the late accounting penalty waiver specified in Notice 20-10.</p> <p>British Columbia Provincial Sales Tax On 23 March 2020, the British Columbia government announced filing and payment deadline extensions for a number of taxes among which is Provincial Sales Tax (including municipal and regional district tax) until 30 September 2020.</p> <p>The following tax changes announced in Budget 2020 will be postponed until further notice:</p> <ul style="list-style-type: none"> <li>• Eliminating the provincial sales tax (PST) exemption for carbonated beverages that contain sugar, natural sweeteners or artificial sweeteners.</li> <li>• Expanded registration requirements for Canadian sellers of goods, along with Canadian and foreign sellers of software and telecommunication services.</li> <li>• Federal Goods and Services Tax (GST) and the Harmonized Sales Tax (HST) carbon tax rates will remain at their current levels until further notice. The tax measure announced in Budget 2020 aligning the carbon tax rates with the federal carbon pricing backstop is also postponed until further notice.</li> </ul> <p>On 1 April 2020, the British Columbia Ministry of Finance announced that effective 23 March 2020, tax return filing and payment due dates after 23 March 2020 and before 30 September 2020 will now be 30 September 2020.</p> <ul style="list-style-type: none"> <li>• This deferral applies to carbon tax, motor fuel tax (including the International Fuel Tax Agreement), provincial sales tax (including municipal and regional district tax on accommodation) and tobacco tax.</li> <li>• The deferral is automatic.</li> <li>• In September, businesses will be required to make a lump-sum payment. However, separate returns will be required to be filed for each reporting period.</li> <li>• Businesses also have the option of filing their returns according to the usual report periods and deferring payment until 30 September 2020.</li> <li>• After 30 September 2020 sales taxes returns and payments will follow their usual due dates.</li> </ul> <p>Saskatchewan Provincial Sales Tax On 2 April 2020, the Government of Saskatchewan announced (in Information Notice IN 2020-03) the following measures for businesses that are unable to submit their PST returns due to cash flow concerns as a result of COVID-19:</p> <ul style="list-style-type: none"> <li>• PST returns must be filed each month/quarter (with or without payment).</li> <li>• Monthly filers may defer payment of amounts due for February, March and April 2020 reporting periods to 31 July 2020.</li> <li>• Quarterly filers may defer payment of amounts due for the 1 January 2020 to 31 March 2020 reporting period to 31 July 2020.</li> <li>• There is no requirement to submit a request for relief from penalty and interest charges for these returns.</li> <li>• Full payment must be made, or a payment arrangement must be in place, by 31 July 2020 in order to qualify for the automatic deferral and waiver of penalties and interest.</li> <li>• Payment arrangements may be made by submitting a request electronically through the Saskatchewan ETax Service (SETS), located at sets.saskatchewan.ca, or by email at sasktaxinfo@gov.sk.ca.</li> </ul> <p>Manitoba Retail Sales Tax 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. 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>	<p>The CRA is still open, but functioning at slower pace. On 19 March 2020, the federal government announced that collection activities on new debts will be suspended, and flexible payment arrangements will be available. A Request for Taxpayer Relief (form RC4288) may be filed to request to have interest and/or penalties waived or cancelled. The government also announced that the CRA will not contact any small or medium enterprise (SME) to initiate a GST/HST audit for four weeks (i.e., until 19 April 2020).</p>
<p><b>Chile</b> Last updated: 2021-02-17</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>The obligation to pay VAT can be deferred for up to three months. This measure applies from the VAT for September 2020 (which is declared in October) to the VAT for November 2021 (which is declared in December).</p>	<p>Currently mostly digital communication</p>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Colombia</b> Last updated: 2021-02-17	Yes	<ul style="list-style-type: none"> <li>Delayed filing of VAT/Sales tax returns</li> <li>Delayed or spread payment of VAT/ Sales tax due</li> <li>Other measures</li> <li>Reduction of VAT/ Sales tax rates</li> </ul>	<p>1. Deadlines extensions:            -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> <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:            - 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>	<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. All the information about the procedures and services of these channels are available from this link: <a href="https://www.dian.gov.co/Paginas/Hazlo-tu-mismo-2020.aspx">https://www.dian.gov.co/Paginas/Hazlo-tu-mismo-2020.aspx</a>            To consult the locations of the National Network of Self-Management Kiosks, see: <a href="https://www.dian.gov.co/Paginas/Quioscos-Virtuales-de-Autogestion.aspx">https://www.dian.gov.co/Paginas/Quioscos-Virtuales-de-Autogestion.aspx</a></p> <p>2. The Colombian tax authorities (DIAN) are still open but have announced the following restrictions: Attention for procedures and services at the window will be EXCLUSIVELY for clients with appointments or due dates that day:            • 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 used for document alienation.            • Once the process or service is finished, citizens MUST LEAVE THE WAITING ROOMS.            Notices will be provided electronically.</p>
<b>Costa Rica</b> Last updated: 2021-05-18	No measures applicable anymore			Most offices are now opened, however, digital processes have been enabled
<b>Croatia</b> Last updated: 2021-03-05	Yes	<ul style="list-style-type: none"> <li>Other measures</li> </ul>	<p>VATpayers that calculate monthly liability as the difference between sales invoices and purchase invoices may request VAT payment deferral under the following conditions:            (1) They have a decrease of revenues of at least 20% in the month preceding the month in which the deferral request is filed compared to the same month of the previous year; or it is probable that there will be a decrease of at least 20% of revenues in the three-month period following the month of the request filing compared to the same period of a previous year; and            (2) The applicant can prove that the outstanding VAT liability derives from sales invoices that have not been settled and purchase invoices that have not been paid.</p> <p>It is possible to defer the March 2020 VAT liability that becomes due on 30 April 2020 and the April 2020 VAT liability that becomes due on 31 May 2020. The deferral period is three months, so these liabilities become due on 31 July 2020 and 31 August 2020.</p> <p>The deferred amount is calculated as the difference between (1) the VAT liability calculated as the difference between sales invoices and purchase invoices, and (2) the VAT liability calculated as if the cash accounting scheme has been applied (when VAT becomes due upon the customer's settlement of sales invoices while input VAT can be deducted upon payment of the supplier's purchase invoices) as stated in line VIII.2. of the Croatian VAT return.</p> <p>VATpayers that calculate monthly liability by the application of the cash accounting scheme are not eligible for the deferral of VAT liability, i.e. they must settle liabilities on the prescribed due dates.</p> <p>VAT exemption for donations of goods and services Croatian taxpayers provide to combat the effects of COVID-19. The Croatian tax authorities confirmed in guidelines of 16 April 2020 that taxpayers may deduct VAT incurred in relation to donated goods or services, and advised that the exempt donation is to be reported in line I.10. of the VAT return. VAT exemption applies to donations provided from March 2020 to 20 June 2020, but does not apply to donations of goods or services the donor has financed from cash contributions.</p> <p>Settlement of import VAT by reporting of the VAT liability through the VAT return.            This option is applicable to imports from 10 April 2020 to 20 June 2020, and is exercised by entering the appropriate code in the customs declaration upon customs clearance of goods.</p> <p>Implementation of Commission Decision (EU) 2020/491 of 3 April 2020 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of COVID-19 during 2020.            The relief applies to imports by or on behalf of: State organizations including State bodies, public bodies, and other bodies governed by public law, or organizations approved by the Humanitarian Aid Act carried out until 31 July 2020.</p>	Opened, digital communication preferred.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Curacao</b> Last updated: 2021-01-13	Yes	<ul style="list-style-type: none"> <li>Reduction of VAT/ Sales tax rates</li> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>The following measures have been implemented:</p> <ul style="list-style-type: none"> <li>The TOT rate on the import of hygiene, sanitary and cleaning articles has been reduced to 0%</li> <li>There is compensation for entrepreneurs in certain sectors through not having to pay the TOT withheld</li> </ul>	The office of the tax authorities is closed. Digital communication is available and delay is expected on submitted requests.
<b>Cyprus</b> Last updated: 2021-05-17	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<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"> <li>The VAT reporting periods for taxpayers through 30 June 2020;</li> <li>The deadlines for submitting VAT returns for these periods; and</li> <li>The deadlines for payment of the VAT due.</li> </ul> <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.
<b>Czech Republic</b> Last updated: 2021-02-19	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> <li>Reduction of VAT/ Sales tax rates</li> </ul>	<p>Late payment interest for late payment of VAT liability imposed in relation to VAT reports submitted for the September 2020 to March 2021 taxable periods will be automatically waived, provided the payment is made by 16 August 2021. This is applicable only for taxpayers whose economic activities were affected by the Czech government's decisions.</p> <p>The Czech Ministry of Finance also allows all taxpayers to waive late payment interest imposed in relation to an approved request for deferral of VAT liability for the period from 12 March 2020 to 16 August 2021. The administration fee for the request is also waived.</p> <p>Other penalties/interest are/can be waived after an individual request submitted by a VAT payer. The authorities can, however, deny the request.</p> <p>Relief of output VAT which was available until 17 May 2020 for supplies made for free to selected subjects (e.g. hospitals, police, army) has not been prolonged. Relief of output VAT for supplies made for free of selected healthcare goods connected to combating COVID-19 (ventilators, masks, gloves) to any subject has been prolonged, for the period from 1 October 2020 to 21 December 2020. As of 16 December 2020 to 31 December 2022, relief of output VAT for supplies of vaccines against COVID-19 and also for diagnostic medical devices in vitro related to COVID-19 testing is also effective. As a further anti-COVID-19 tax measure, the VAT rate on accommodation, cultural services and sport activities was decreased to 10% effective 1 July 2020.</p>	Tax offices are open but opening hours are limited.
<b>Denmark</b> Last updated: 2020-12-07	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> <li>Delayed filing of VAT/Sales tax returns</li> <li>Other measures</li> </ul>	<p>The filing and the payment due dates are extended for:</p> <ul style="list-style-type: none"> <li>Monthly returns: Previous due date: 27 April -&gt; New due date: 25 May + Previous due date: 25 May -&gt; New due date: 25 June + Previous due date: 25 June -&gt; New due date: 27 July</li> <li>Half yearly returns: 1 January - 30 June 2020: Previous due date: September 2020 -&gt; New due date: March 2021</li> <li>Quarterly returns: January - 31 March 2020: Previous due date: June 2020 -&gt; New due date: September 2020</li> </ul> <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"> <li>Monthly returns: July VAT return: Previous due date: 25 August -&gt; New due date: 9 September + Previous due date: 25 September -&gt; New due date: 2 October</li> <li>Quarterly returns: July - 30 September 2020: Previous due date: 1 December 2020 -&gt; 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.</li> </ul> <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>Small- and medium-sized businesses will be able to apply for a repayment of the VAT paid for the 2nd half or 4th quarter of 2019 as an interest free loan. The rules also include the possibility for certain businesses to apply for a repayment of special payroll duty ("lønsumsafgift") paid for the 1st quarter of 2020 as an interest free loan. Businesses such as dentists, occupational therapists, taxi companies, etc. (businesses paying special payroll duty according to "method 4") would be eligible for the repayment of special payroll duty. If granted, these loans must be repaid by 1 April 2021.</p>	The authorities are closed and all tax officers are working from home. It is possible to contact the authorities by phone or digital communication, but some delay in response must be expected.
<b>Dominican Republic</b> Last updated: 2020-04-09	Yes	<ul style="list-style-type: none"> <li>Delayed filing of VAT/Sales tax returns</li> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	The deadline for filing and payment of the February 2020 VAT return has been postponed to 30 March.	

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Ecuador</b> Last updated: 2021-03-09	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	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.
<b>El Salvador</b> Last updated: 2021-09-01	Yes	<ul style="list-style-type: none"> <li>Other measures</li> </ul>	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.	
<b>Estonia</b> Last updated: 2021-03-05	No			Estonian tax authority functions as usual.
<b>Finland</b> Last updated: 2021-03-31	Yes	<ul style="list-style-type: none"> <li>Other measures</li> </ul>	<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.
<b>France</b> Last updated: 2021-02-25	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> <li>Reduction of VAT/ Sales tax rates</li> <li>Other measures</li> </ul>	<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.</p> <p>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"> <li>By default, 80% of the VAT amount declared for M-1 or M-2 if an installment was already paid for M-1;</li> <li>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;</li> <li>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.</li> </ul> <p>Reduction of rates (i.e. 5.5%) on:</p> <ul style="list-style-type: none"> <li>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 2021;</li> <li>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 2021.</li> </ul> <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.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Germany</b> Last updated: 2021-06-07	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>VAT rate changes            In order to strengthen domestic consumption in Germany, the VAT rate will be 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 1 July 2021, 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 December 2020 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 December 2020 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.</p>	Most of the tax authorities' offices are closed for public access but all tax authorities can be reached via digital communication.

<p><b>Greece</b> Last updated: 2021-07-07</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<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' 5003/14-12-2020), 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>3. 25% offset against other liabilities for full payment of VAT debts 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. 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. 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. 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. 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. 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. 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. If an amending VAT return reducing the initial VAT debt has been filed, the amount to be offset shall be reduced proportionately. In terms of the method of carrying out the offsetting, this may be carried out either: • 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. 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. 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. 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 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</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-</p>
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Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Guatemala</b> Last updated: 2021-05-13	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.
<b>Honduras</b> Last updated: 2020-04-20	Yes	<ul style="list-style-type: none"> <li>• Delayed filing of VAT/Sales tax returns</li> </ul>	<p>The purchase and import of raw materials, supplies, materials, among others, for the production of sanitizing products and medicines to combat COVID-19 is exempt from taxes: Decree No. 29-2020, established that individuals and legal entities are not subject to the Sales Tax and Production and Consumption Tax (VAT), for the local purchase and imports of raw materials, supplies, packaging material and containers necessary for the manufacture of sanitizing products and medicines to attend to the sanitary emergency caused by COVID-19. The measure will be in effect until 31 December 2020.</p> <p>Additionally, a communication published on 16 March 2020 by the Revenue Administration Service (SAR) informed taxpayers, attorneys, legal representatives and the general public that legal terms that have begun to take effect in procedures initiated at the request and ex officio of the SAR will be suspended during the COVID -19 lockdown period, due to the fact that under the Emergency Alert issued by the National Risk Management System (SINAGER), public offices and commerce in general will close their doors to prevent the spread of COVID-19.</p> <p>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.</p> <p>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.</p>	<p>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.</p>
<b>Hungary</b> Last updated: 2021-06-09	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>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.</p> <p>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.</p> <p>During the emergency period, the VAT rate is reduced to 5% for takeaway and home delivery of food and drink.</p> <p>During the emergency period, taxpayers are not required to declare and pay the tourism development contribution.</p>	<p>The tax offices are open and the front offices are also operating without any limitation on the opening hours.</p>

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<b>India</b> Last updated: 2020-04-16	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Other measures</li> </ul>	<p>Extension of due dates for filing monthly and annual returns due between March to June 2020:</p> <ul style="list-style-type: none"> <li>- The due date for filing Form GSTR-3B is extended for taxpayers with aggregate annual turnover of more than INR 50 million - Returns due in March, April and May 2020 may be filed by the last week of June 2020. Reduced interest at 9% from 15 days after the relevant due date (as opposed to the current 18%) would be charged. No late fee or penalty would be charged.</li> <li>- Taxpayers with aggregate annual turnover of less than INR 50 million - Returns due under Form GSTR-3B in March, April and May 2020 may be filed by 30 June 2020. No interest, late fee, and penalty would be charged.</li> </ul> <p>The due date for filing the annual return (Form GSTR-9) for FY 2018-19 has been extended to 30 June 2020.</p> <p>There is an extension to the validity of e-way bills (i.e. the document required for the transport of goods).</p> <p>The time limit for payment by the declarant under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has been extended to 30 June 2020.</p> <p>The conditions for availing tax credits under GST have been relaxed up to September 2020.</p> <p>24X7 clearance has been introduced at all ports in India for addressing any delay or surge in imports from and exports to China up to May 2020.</p> <p>There is a waiver of the late fee on filing documents for import consignments from China.</p> <p>A helpdesk has been instituted for resolving trade related issues.</p> <p>Due dates for the filing of appeals, furnishing applications, etc. and other compliance under the customs law and other allied laws, where the time limit is expiring between 20 March and 29 June 2020, has been proposed to be extended to 30 June 2020.</p> <p>Duty on the import of ventilators, masks, PPE kits, testing kits and inputs for the manufacture of equipment has been exempted up to 30 September 2020.</p> <p>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.</p> <p>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.</p> <p>Extension of timelines under Customs, GST, Excise and Service Tax laws:</p> <ul style="list-style-type: none"> <li>- Any time limit, falling between 20 March and 29 June 2020, for completion of any proceedings or issuance of any order, notice, intimation, notification or sanction or approval, by any authority, commission or tribunal has been extended to 30 June 2020 or any later date to be notified by the government in this regard.</li> <li>- Any time limit, falling between 20 March and 29 June 2020, for filing of appeal, reply or application or furnishing of any report, document, return or statement has been extended to 30 June 2020 or any later date to be notified by the government in this regard.</li> </ul> <p>Pending refunds under GST are to be processed on a fast track basis.</p> <p>Special relaxations for Special Economic Zones:</p> <p>There have been directions for no punitive action against developers/co-developers/units in the case of delayed compliances, such as:</p> <ul style="list-style-type: none"> <li>- The requirement to file a Quarterly Progress Report (QPR) attested by independent chartered engineers by developers/co-developers.</li> <li>- The SOFTEX form to be filed by IT/ITES units.</li> <li>- The filing of Annual Performance Reports (APR) by SEZ units and the extension of Letter of Approvals (LoA).</li> </ul> <p>There is an ad-hoc interim extension up to 30 June 2020 in the case of expiring LoAs and other compliances during the period of disruption.</p> <p>Special measures relation to Foreign Trade Policy (FTP)</p> <ul style="list-style-type: none"> <li>- FTP 2015-2020 and underlying procedures (Handbook of Procedures) have been extended by one year until 31 March 2021.</li> <li>- Conditions in respect of the export of certain APIs and formulations have been relaxed; whereas the export of diagnostic kits has been restricted.</li> <li>- The export obligations period under relevant schemes has been extended for six months.</li> <li>- There are extensions to the due dates for filing rebate claims under relevant schemes (such as SEIS, MEIS etc.).</li> </ul> <p>There has been relaxation of the requirement to submit the original copy of Certificate of Origin (CoO). A 'digitally signed' or 'unsigned copy' of CoO would be accepted for provisional clearance of goods subject to final assessment to be made on the final submission of the original copy at a subsequent date.</p> <p>The retrospective issuance of CoO under India's trade agreements with other countries will be made after the offices are open in India. In the interim period, the Government has urged its trading partner countries with which India has Free Trade Agreements (FTA) to allow eligible imports under preference on a retrospective basis subject to subsequent production of CoO by Indian exporters.</p>	<p>The authorities have been advised to process applications and requests through digital means to avoid hardship to taxpayers.</p>
<b>Indonesia</b> Last updated: 2020-04-16	No			<p>Activity involving direct contact with the taxpayer is removed temporarily. All communication is made by using whatsapp, email, video call/conference and other online platforms.</p>
<b>Ireland</b> Last updated: 2021-03-16	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>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:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Debt enforcement – With immediate effect, all debt enforcement activity has been suspended until further notice.</li> <li>• Tax clearance – Current tax clearance certificates will remain in place over the coming months.</li> </ul> <p>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.</p>	<p>Revenue is functioning, prioritizing VAT repayments, and has suspended audits due to be carried out on clients' premises.</p>

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<b>Italy</b> Last updated: 2020-10-28	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/Sales tax due</li> <li>Delayed filing of VAT/Sales tax returns</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> <li>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"> <li>- 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).</li> <li>- 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),</li> <li>- 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.</li> </ul> </li> <li>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.</li> </ul> <p>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.</p> <p>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.</p> <p>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 <a href="http://www.agenziaentrate.gov.it">www.agenziaentrate.gov.it</a> to gather correct tax information/updates.</p> <p>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.</p> <p>Amongst them, the most significant VAT clarifications relate to the following topics:</p> <ul style="list-style-type: none"> <li>- Confirmation that the Intrastat reporting obligations also fall within the list of the tax obligations subject to the postponement to 30 June 2020.</li> <li>- 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.</li> <li>- 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.</li> <li>- 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.</li> </ul> <p>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:</p> <p>Postponement of the VAT payments due on 16 April 2020 and 16 May 2020:</p> <p>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:</p> <ul style="list-style-type: none"> <li>• 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;</li> <li>• 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;</li> <li>• In any case, where operations commenced from 1 April 2019.</li> </ul> <p>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.</p> <p>These payments will be made by 30 June, in one or up to five equal monthly installments. No penalties shall apply.</p> <p>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>	<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).</p> <p>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 <a href="https://www.agenziaentrate.riescossione.gov.it/it/Per-saperne-di-piu/covid-19/">https://www.agenziaentrate.riescossione.gov.it/it/Per-saperne-di-piu/covid-19/</a>).</p>
<b>Japan</b> Last updated: 2021-06-16	Yes	<ul style="list-style-type: none"> <li>Other measures</li> </ul>	<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.</p>	<p>Japan Customs temporarily suspends face-to-face investigation. Japan Customs temporarily accepts electronic submission of evaluation declaration.</p>
<b>Latvia</b> Last updated: 2021-02-18	Yes	<ul style="list-style-type: none"> <li>Other measures</li> </ul>	<p>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.</p>	<p>Tax offices are closed for face to face meetings with visitors. The tax authorities are communicating with clients electronically. Ongoing tax audits will be postponed following a written request from the taxpayer.</p>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Lithuania</b> Last updated: 2021-05-31	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<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 publically 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"> <li>• Exempt from late payment interest.</li> <li>• Exempt from tax recovery procedures during the extreme situation and for two months following.</li> </ul> <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"> <li>• 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).</li> </ul> <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"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>	The tax authorities are open, but the work takes place remotely. Therefore, there could be some delays.
<b>Luxembourg</b> Last updated: 2021-06-07	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> </ul>	<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, but only on appointment.
<b>Macedonia</b> Last updated: 2021-02-16	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	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.
<b>Malaysia</b> Last updated: 2020-04-29	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Other measures</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>Delayed filing/payment: The deadline for filing/payment of SST-02/02A returns which are due by 31 March 2020 or 30 April 2020 has been extended to 30 April 2020 (in respect of return submission) and 31 May 2020 (in respect of payment of sales/service tax). Remission can be provided for penalties imposed (if any) on payments made after the default due dates but not later than 31 May 2020.</p> <p>Service tax exemption for hotels: Operators of accommodation premises are exempted from levying service tax on the provision of accommodation services and other services within the accommodation premises, for a period of six months from 1 March 2020 to 31 August 2020.</p> <p>Import duty and sales tax exemption on equipment and machinery for port operators: Port operators whose ASPs incentive period have ended will be given import duty and sales tax exemption on imported or locally purchased equipment and machinery used directly in port operations subject to the following criteria: (a) basic equipment and machinery used directly in port operations and (b) this import duty and sales tax exemption is not applicable to the import or purchase of spare parts and consumables including those used for maintenance purposes. Effective: Application for exemption submitted to Ministry of Finance (MOF) between 1 April 2020 and 31 March 2023.</p> <p>Import duty and sales tax exemption for port operators whose period of approved service project has ended: The exemption is granted on importation and domestic purchase of machines and equipment that are fundamental and used directly in port operations. The exemption is not applicable for spare parts and consumables, including those used for maintenance. Applications are to be made from 1 April 2020 to 31 March 2023.</p> <p>Import duty and sales tax exemption on the acquisition of face masks.</p> <p>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.</p> <p>Import duty, excise duty and sales tax exemption provided for the acquisition of undenatured ethyl alcohol and denatured ethyl alcohol used for the manufacture of hand sanitizers: Applications will need to be made to the Ministry of Finance complete with documents/information that include:</p> <ol style="list-style-type: none"> <li>1) The manufacturing licence issued by the Malaysian Investment Development Authority;</li> <li>2) Information on the finished goods;</li> <li>3) The maximum quantity of the factory's output in a year;</li> <li>4) The input/output ratio;</li> <li>5) Manufacturing flow;</li> <li>6) The manufacturing licence issued by the Ministry of Health.</li> </ol>	All dealings, applications or queries to Customs should be made either via phone call or online.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Malta</b> Last updated: 2021-02-08	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>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 installments with the two quarterly returns immediately following the quarter whose dues have been deferred. The May and June VAT payment deadlines were also be extended, upon successful application with Malta Enterprise. Eligible taxes were to be settled by 31 October 2020.</p> <p>Persons who have opted to pay VAT under the Mini-One Stop Shop (MOSS) are not eligible for the tax deferral scheme.</p> <p>There has been a reduction in the VAT rate from 18% to 5% on protective face masks and visors, excluding diving equipment.</p> <p>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"> <li>• 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</li> <li>• 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.</li> </ul>	Digital communication
<b>Mexico</b> Last updated: 2020-04-16	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.

<p><b>Netherlands</b> Last updated: 2021-08-11</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Other measures</li> </ul>	<p>VAT</p> <p>Deferral of payment for three months</p> <p>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.</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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> <p>Gifts of medical devices and equipment (abolished as of 1 January 2021)</p> <p>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"> <li>• The donated goods are listed in the updated classification reference list of medical supplies issued by the World Customs Organization;</li> <li>• 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. 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.</li> </ul> <p>Vaccines and testing kits</p> <p>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</p> <p>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"> <li>• The healthcare staff are hired by healthcare institutions applying the medical exemption;</li> <li>• The supplier includes a reference to this rule on its invoice and keeps a record of the application (for possible tax audits afterwards);</li> <li>• The consideration cannot exceed the gross salary costs of the healthcare staff increased by a 5% administrative fee.</li> </ul> <p>This temporary measure has been extended and applies until 30 September 2021.</p> <p>0% VAT on supply of protective face masks</p> <p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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 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.</p>
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Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>New Zealand</b> Last updated: 2021-05-12	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	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
<b>Nicaragua</b> Last updated: 2020-04-09	No			
<b>Norway</b> Last updated: 2020-04-30	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>The due date for payment of VAT for the 1st VAT period (Jan-Feb) has been extended from 14 April to 10 June 2020. The deadline to file the VAT returns, however, has not been extended and is still 14 April 2020.</p> <p>Enforcement fines have been temporarily ceased. This includes tax returns for VAT due from March up to and including 10 June (1 and 2 period), VAT returns that are submitted with an annual deadline (due 10 March), and the annual statement for the primary industry (due 14 April). The extended payment deadline only applies for businesses ordinarily registered for VAT (with bi-monthly reporting), i.e. the extension in payment deadline does not apply for companies with a simplified VAT registration because of their supplies of electronic services B2C.</p> <p>The reduced VAT rate which applies for domestic travel, overnight stays (hotels and similar accommodations), public broadcasting and entry to cinemas, sporting events, amusement parks, and adventure centres has been reduced from 12% to 6% as from 1 April 2020 through 31 October 2020. The applicable VAT rate is determined based on the time of the supply. The order date/invoice date does not have any impact on which rate to use.</p>	
<b>Panama</b> Last updated: 2020-04-16	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> </ul>	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 filing purposes to 15 July 2020.	N/A
<b>Paraguay</b> Last updated: 2020-04-09	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> <li>• Delayed filing of VAT/Sales tax returns</li> </ul>	<p>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%).</p> <p>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%).</p>	The tax authorities are partially closed. Digital communication is preferred. Any questions from taxpayers can be addressed by phone.
<b>Peru</b> Last updated: 2021-05-20	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Other measures</li> </ul>	<p>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.</p> <p>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).</p> <p>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.</p>	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.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<p><b>Poland</b> Last updated: 2021-06-11</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>Reduction of VAT rates 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. 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. The 0% VAT rate will apply to donations of certain IT equipment to selected education bodies under certain conditions.</p> <p>It will be possible to issue electronic cash receipts in B2C transactions, provided certain conditions are met (generally applying to on-line cash registers).</p> <p>Reduction of VAT rates - applicable until 30 June 2020 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: - 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. 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>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>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<p><b>Portugal</b> Last updated: 2021-05-18</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Reduction of VAT/ Sales tax rates</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>Filing of VAT returns for the periods of February, March and 1st quarter of 2020 This measure applies to taxpayers that have: - Turnover for 2019 up to EUR 10 million; or - Started their activity on or after 1 January 2020; or - Restarted their activity on or after 1 January 2020 and did not receive turnover in 2019. It was possible for the periodic VAT declarations referring to the periods of February and March 2020 (monthly regime) and to the 1st quarter of 2020 (quarterly regime) to be delivered based only on the data contained in E-Fatura, and then rectified (if applicable) by submitting VAT return amendments. The submission of amendment forms for those periods will not give rise to any penalties, provided their submission and correspondent payment/settlement occurs by 20 December 2020. As this day is a Sunday, the deadline is extended to the next business day, i.e. 21 December 2020.</p> <p>VAT returns for the periods of May and June (monthly regime) can be submitted, respectively, by 17 July and 17 August (instead of the 10th of those months). The deadline to pay the VAT due (if applicable) has been postponed to 25 July and 25 August (instead of the 15th of those months), respectively. The VAT return for the 2nd quarter of 2020 (quarterly regime) may be submitted by 22 August (instead of the 15th), and the VAT must be paid by 25 August (instead of the 20th), if applicable.</p> <p>The possibility to circulate invoices in pdf format in April, May and June, which are treated as electronic invoices for tax purposes.</p> <p>The deadline for implementing e-invoicing in public contracts was postponed, as follows: a) Small and medium-sized companies to 30 June 2021; b) Micro companies to 31 December 2021; c) Other companies to 31 December 2020.</p> <p>Local supplies and acquisition of goods (for consideration or free of charge) mentioned in the annex of the Law no. 13/2020 of May 7th are VAT exempt provided that: They are acquired by the following entities: - The state, autonomous regions or local authorities, as well as any of their services, establishments and bodies, even if personalized, including the public institutes; - Establishments and health care units that are part of the National Health Care System (NHCS), including those that take the legal form of public entities business enterprises; - Other establishments and health care facilities of the private or social sector, as long as they are included in the strategic plan of NHCS to fight the COVID-19 outbreak, having for this purpose contracted with the Ministry of Health for that obligation; - Charitable and philanthropic entities previously approved for this purpose. They are intended for one of the following uses: - Distribution free of charge by the mentioned entities to people affected by the COVID-19 outbreak or exposed to this risk, as well as those involved in the fight against COVID-19; - Treatment of persons affected by the COVID-19 outbreak or for the purposes of its prevention, provided the goods remain in the property of the entities previously mentioned. The invoices issued on the sale of those goods should disclose the reference to Law No. 13/2020, as a reason for the VAT exemption. This VAT exemption entitles the taxpayer the recovery of the input VAT incurred, on the goods or services acquired or imported in order to supply the goods exempt by the Law No. 13/2020. The VAT exemption applies for the period from 30 January to 31 July 2020. It is expected that there will be an extension of this VAT exemption until 31 October 2020.</p> <p>Introduction of the VAT reduced rate to the supplies, imports and intra-Community acquisitions of the following goods: - Mouth protection masks; - Hand sanitizer with specificities contained in the Order no. 5335-A/2020. The VAT reduced rate applies from 8 May to 31 December 2020.</p> <p>The submission of the annual return can be complied, without any penalties, by 15 September 2020.</p> <p>Deadline for requesting a refund of VAT by micro-, small- and medium-sized enterprises When the amount of VAT assessments is higher than the tax due, the refund is made within 15 days after the taxpayer submits the respective return.</p> <ul style="list-style-type: none"> <li>• Periodic VAT returns to be submitted in June and July 2021 under the monthly scheme may be submitted until the 20th of each month, and payment can be made until the 25th of each month.</li> <li>• Temporary VAT exemption, from 18 February to 31 December 2021, for transmissions of medical devices, in vitro diagnosis of COVID-19, and vaccines against the same disease, as well as in relation to services closely linked to those products.</li> <li>• Until 30 September 2021, PDF invoices will be considered as electronic invoices for all purposes provided for in tax legislation.</li> <li>• 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.</li> <li>• For the first half of 2021, 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: o by taxable persons classified as micro-, small- or medium-sized enterprises on the basis of 2019 turnover (in accordance with Article 2 of the Annex to Decree-Law No 372/2007 of 6 November); or o by taxable persons with a main economic activity of accommodation, catering and the like, or culture; or o by taxable persons which have initiated or resumed their activity from 1 January 2020. Such taxable persons must declare and demonstrate a decrease in turnover, communicated through e-invoices, of at least 25% of the monthly average of the full calendar year 2020 compared to the same period of the previous year.</li> </ul>	<p>The Portuguese tax authorities are currently teleworking (in general). We are not aware of delays.</p>
<p><b>Puerto Rico</b> Last updated: 2020-04-20</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<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:</p> <p>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.</p> <p>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>	<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).</p>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Romania</b> Last updated: 2021-04-06	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> </ul>	<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><b>Tax amnesty</b>            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.            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><b>Foreclosure measures</b>            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.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Saudi Arabia</b> Last updated: 2020-04-09	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Other measures</li> </ul>	<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"> <li>• 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.</li> <li>• The implementation of procedures to stop services and the seizing of funds during the initiative period.</li> <li>• Fines for late payment of installments during the initiative period.</li> <li>• The imposition of fines for amendment of returns on taxpayers during the initiative period.</li> <li>• The fine for non-cooperation of the taxpayer and the fine for examination during the initiative period.</li> <li>• The requirements associated with requesting to submit bank guarantees to GAZT.</li> <li>• 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.</li> </ul> <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"> <li>• These benefits are extended to all taxpayers who are registered or required to be registered under the KSA VAT legislation.</li> <li>• This includes any non-resident person who is obligated to pay VAT in the KSA.</li> <li>• 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.</li> </ul> <p>Late registration:</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul> <p>Returns and voluntary disclosures:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• All taxpayers can make corrections on previously submitted VAT returns without incurring any penalties up until 30 June 2020.</li> </ul> <p>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.</p> <ul style="list-style-type: none"> <li>• VAT returns can also be amended for periods which have already been audited by the GAZT.</li> </ul> <p>o In the event that the return is under an ongoing audit, the amendment can be made through contacting GAZT directly.</p> <p>Limitation:</p> <ul style="list-style-type: none"> <li>• GAZT will not cancel any penalties imposed before the date of the initiative.</li> <li>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.</li> </ul> <ul style="list-style-type: none"> <li>• 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.</li> <li>• To claim the benefit under these announcements, all the additional liabilities should be paid before 1 July 2020.</li> </ul> <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>	<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.</p>
<b>Serbia</b> Last updated: 2021-01-27	No			<p>As regards the tax authorities, they have been working with reduced capacity. That said, live meetings and visits have been cancelled, there could be delays in proceedings, communication and the exchange of documentation have been maintained via email or via post.</p> <p>As regards courts, they decided on the most urgent matters in the period from 15 March to 11 May 2020. As of 11 May, they have continued their work in a normal way.</p>
<b>Singapore</b> Last updated: 2021-02-16	Yes	<ul style="list-style-type: none"> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<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>	<p>The government has mandated office closures from 7th of April to 4th of May.</p>
<b>Sint Maarten</b> Last updated: 2021-01-14	No			<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>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Slovakia</b> Last updated: 2021-06-01	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<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>	<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).</p>
<b>Slovenia</b> Last updated: 2021-06-04	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>It is possible to defer payment of tax (including VAT) for up to two years, or to pay tax in a maximum of 24 monthly installments over a period of 24 months, due to the loss of ability to generate revenue as a result of COVID-19. No interest shall be charged for the deferred amount of tax or unpaid taxes (including default interest). 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.</p>	<p>Tax officers are mainly working from home, meaning there is a strong focus on digital communication (i. e. e-filing system and email). Certain non-urgent matters have been put on hold, which can potentially bring about delays with some administrative procedures, such as VAT registrations.</p>

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<p><b>Spain</b> Last updated: 2021-05-18</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>Extension of the due date for filing VAT returns:</p> <ul style="list-style-type: none"> <li>- 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"> <li>- 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.</li> <li>- 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. The above-mentioned extension will not be applicable for: <ul style="list-style-type: none"> <li>- 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.</li> </ul> </li> </ul> </li> <li>- 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.</li> </ul> <p>Ability to request a payment extension for VAT (subject to the following conditions):</p> <ul style="list-style-type: none"> <li>- Only applicable for VAT declarations for which the filing and payment period is between 13 March and 30 May 2020.</li> <li>- The extension can be requested only by companies with a turnover under EUR 6,010,121.04 for 2019.</li> <li>- The extension will grant six additional months to make the payment.</li> <li>- 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).</li> </ul> <p>Suspension of tax administration procedures:</p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- 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.</li> <li>- 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).</li> <li>- From 1 June 2020, the calculation of the administrative periods that had been suspended will be resumed.</li> <li>- 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.</li> </ul> <p>Import VAT and customs duties:</p> <ul style="list-style-type: none"> <li>- 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.</li> </ul> <p>Reduction of VAT rate</p> <ul style="list-style-type: none"> <li>- 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.</li> </ul> <p>Extension of the due date for payment of VAT returns:</p> <ul style="list-style-type: none"> <li>- There is a payment date extension for the Q1 2021 VAT return, initially due for filing and payment on 20 April.</li> </ul> <p>Ability to request a payment extension for VAT (subject to the following conditions):</p> <ul style="list-style-type: none"> <li>- The extension can be requested only by companies with a turnover under EUR 6,010,121.04 for 2020.</li> <li>- Deferred debt does not exceed EUR 30,000.</li> <li>- The extension will grant six additional months to make the payment.</li> <li>- 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).</li> </ul>	<p>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).</p>
<p><b>Suriname</b> Last updated: 2021-05-12</p>	<p>No</p>			<p>The offices of the tax authorities have adjusted opening hours. Returns and requests can be filed by email.</p>
<p><b>Sweden</b> Last updated: 2021-06-08</p>	<p>Yes</p>	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> <li>• Reduction of VAT/ Sales tax rates</li> </ul>	<p>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.</p> <p>The regulation took effect on 30 March 2020, but can be retroactively applied from 1 January 2020. This means that companies that paid VAT to their tax account for January to March 2020 could receive a repayment of the tax from the Swedish Tax Agency.</p> <p>Interest of 1.25% is charged on the deferred amount plus an additional monthly deferral fee of 0.1-0.2%.</p> <p>With reference to the EU Commission's decision on 3 April 2020, Sweden has introduced the possibility to apply for customs relief, with a corresponding VAT exemption, for the import of certain medical equipment used to combat COVID-19. The measure can be applied by governmental bodies such as regions, municipalities and certain not for profit organizations and applies to the period 30 January to 31 July 2020.</p>	<p>The Swedish Tax Agency is open. No specific information is available on general delays or similar.</p>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Switzerland</b> Last updated: 2021-06-04	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> </ul>	<p>As of 20 March 2020            Interest on late payment does not apply for the period from 20 March to 31 December 2020. However, in order to benefit from the extended payment deadlines, a written request should still be submitted to avoid any late payment penalty. Furthermore, refunds of input VAT credits are intended to be processed quicker than the usual standard period, which is 60 days upon filing. The above applies for all VAT payers, Swiss resident and foreign Swiss VAT registered companies with a fiscal representative in Switzerland. The Swiss Federal Tax Administration (SFTA) is also planning to issue a publication on the agreed procedures by the Federal Council.</p> <p>As of 24 March 2020            In a publication dated 24 March 2020, the Swiss Federal Custom Office indicated that it is also possible, until revocation, to consider for preferential taxation:  <ul style="list-style-type: none"> <li>• CCM (movement certificate)/CO (origin certificate) established digitally (stamped/ signed digitally or signed/coded digitally [with or without illustrated signature/stamp]) in countries with which this is not usually foreseen;</li> <li>• Copies of these documents; or</li> <li>• Copies of CCM/CO established in a conventional manner</li> </ul>           as valid proof of origin when imported into Switzerland.            Subsequent checks of such proofs of origin will be requested in the usual context, regardless of this facility.</p> <p>As of 26 March 2020            Exports of medical protective equipment from Switzerland are subject to authorization from SECO (State Secretariat of Economic Affairs). This concerns in particular protective eyewear, gloves, masks, safety goggles, etc. Exports from Switzerland to countries of the EU/EFTA zone remain not subject to authorization unless such countries introduce prior authorization for exports to Switzerland.</p> <p>As of 27 March 2020            In a communication dated 27 March 2020, the Swiss Federal Customs Office indicated that imports of protective clothing and other means of protection for the population (for example, hygiene masks, disposable gloves, protective gowns) intended for the cantons or the Confederation are exempt from customs duties without authorization until there is a new order. The conditions for granting exemption from customs duties are:            a) If the goods are destined directly for a canton or the Confederation (the importer is a cantonal or federal office):            &gt;&gt; duty free admission without a permit and without confirmation.            b) If the goods are imported through an importer:            &gt;&gt; duty-free admission without a permit, but with confirmation from a cantonal or federal office (for example by email) demonstrating that the goods are intended for a canton or the Confederation.            Import VAT is still due in all cases.</p> <p>As of 1 April to 30 June 2020            In a publication dated 31 March 2020, the Swiss Federal Custom Office indicated that the 30 days timeframe for authorized consignees to clear goods imported into Switzerland is abolished from 1 April to 30 June 2020.            Under the authorized consignee process, authorized consignees can make the import custom clearance (in principle within 30 days upon entry of the goods in Switzerland) at an approved place (generally the company's headquarters). Shipments are shipped from the border to the approved place in transit. The competent customs office decides within a specified period whether the shipment should be checked. The necessary checks are carried out at the approved place.</p> <p>As of 10 April to 9 October 2020            Customs duties on medical products that deviate from the general customs tariff have been set to 0 for the period 10 April to 9 October 2020.            Tariff codes of the relevant products can be consulted on the second page of the customs ordinance dated 8 April 2020:  <a href="https://www.news.admin.ch/news/message/attachments/60922.pdf">https://www.news.admin.ch/news/message/attachments/60922.pdf</a>.</p> <p>As of 1 Jan 2020 to 31 December 2022            The SFTA has modified its practice regarding the attribution of second net tax rates/flat rates due to the current COVID-19 situation.            As from 7 April 2020, if the turnover associated with activities that previously represented less than 10% of the total turnover of the taxable person increases suddenly and significantly during the fiscal period, these activities will be considered as new activities and the rules relating to new activities/the attribution of a second net tax rate/flat rate will then be applicable. This change eases the process for the attribution of a second net tax rate/flat rate and allows businesses to adapt their VAT liability to the current situation.            The new practice applies retroactively to 1 January 2020 and until the end of 2022, if the change is to the benefit of the taxable person.</p>	<p>The Swiss Federal Tax Administration (SFTA) is still open, however some measures have been taken.            All procedural deadlines at federal and cantonal level are at a halt from 21 March 2020 until 19 April 2020.            The SFTA confirmed in an FAQ published on 25 March 2020 regarding the tax measures foreseen in the framework of COVID-19 that onsite VAT audits will be suspended until further notice, unless the onsite venue is seen as essential and appropriate by the VAT inspector and the taxable person, and the measures taken by the taxable person against COVID-19 are in line with the recommendation from the OFSP (Public Health Office).</p>
<b>Taiwan</b> Last updated: 2021-06-07	Yes	<ul style="list-style-type: none"> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>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)</p>	<p>Tax authorities are open but some delay is expected.</p>
<b>Thailand</b> Last updated: 2020-04-28	Yes	<ul style="list-style-type: none"> <li>• Other measures</li> <li>• Delayed filing of VAT/Sales tax returns</li> <li>• Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>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).</p> <p>Delayed filing of returns and delayed payments for VAT: all taxpayers will be granted the deadline extension for the filing of returns and payment for VAT for a specific period, according to the Ministerial Notification of 3 April 2020, regarding the extension.</p> <p>Extended due dates for the filing of returns and payment for VAT are summarized below:</p> <p>- Monthly VAT Return (P.P.30)            For filing of the monthly returns and payment for March 2020 and April 2020 which are due in April 2020 and May 2020 respectively, the due date of filing and payment is extended to 23 May 2020*.</p> <p>- VAT Remittance Return (Form P.P.36)            For filing of the returns and payment for March 2020 and April 2020 which are due in April 2020 and May 2020 respectively, the due date of filing and payment is extended to 15 May 2020.</p> <p>- SBT Return (Form P.T.40)            For filing of the returns and payment for March 2020 and April 2020 which are due in April 2020 and May 2020 respectively, the due date of filing and payment is extended to 23 May 2020* (except in the case of sale of property in commercial or profit-seeking manner at the time of registration of the transfer.)</p> <p>* This is an extended due date specified by the notification. However, as 23 May 2020 falls on a weekend, the extended due date should be adjusted forward to the next working day, i.e., 25 May 2020.</p>	<p>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.</p> <p>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 unless the original document is required.</p>

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
<b>Trinidad and Tobago</b> Last updated: 2020-04-09	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.
<b>Uganda</b> Last updated: 2021-02-09	No			Taxpayers are encouraged to submit any physical documents using the electronic channels of the tax authority.
<b>United Arab Emirates</b> Last updated: 2020-04-23	Yes	<ul style="list-style-type: none"> <li>Delayed filing of VAT/Sales tax returns</li> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	<p>VAT - VAT returns and payment of due tax which would have been due on 28 April 2020 will instead be due on 28 May 2020. This applies to VAT returns with a monthly tax period of 1 March 2020 to 31 March 2020, and VAT returns with a quarterly tax period of 1 January 2020 to 31 March 2020. Any payable tax amount must be received by the Federal Tax Authority (FTA) by the revised deadline of 28 May 2020.</p> <p>Excise Tax - Excise Tax returns are ordinarily filed on a monthly basis in the UAE. However, as part of the FTA's package of measures to support taxpayers impacted by COVID-19, the FTA has notified that excise tax registrants with tax periods commencing 1 March 2020 have been given an extension for one month on an exceptional basis. The extended tax period now covers the months of March 2020 and April 2020 (i.e. two tax periods). This is to allow businesses registered for excise tax additional time to fulfill their excise tax obligations within this period before the deadline.</p> <p>According to the notification from the FTA, excise tax registrants must fulfill the following obligations:</p> <ol style="list-style-type: none"> <li>1. File two separate tax returns- one for March 2020 and one for April 2020 no later than Sunday, 17 May 2020; and</li> <li>2. Ensure that the FTA has received the payable tax for the tax period as reported in the March 2020 and April 2020 tax returns no later than Sunday, 17 May 2020.</li> </ol>	The FTA publishes all information on the website tax.gov.ae.
<b>United Kingdom</b> Last updated: 2021-07-02	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> <li>Reduction of VAT/ Sales tax rates</li> </ul>	<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>--</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>It is our understanding that tax offices are still open, but maybe operating with reduced staffing given home working.</p> <p>4 July 2020 HMRC are encouraging increased use of email correspondence, for example, applications for non-statutory clearances are no longer being accepted by post, and must be submitted via email.</p>
<b>Uruguay</b> Last updated: 2021-07-13	Yes	<ul style="list-style-type: none"> <li>Delayed or spread payment of VAT/ Sales tax due</li> </ul>	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.

Country	Measures implemented	Types of measures implemented	Description measures	Functioning of tax authorities
Vietnam Last updated: 2021-03-10	No measures applicable anymore			Open

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