



COVID-19 Global Mobility update

12 – 16 June 2020

Dear all,

Please find below our most recent Mobility related global updates specifically related to the COVID-19 crisis and current guidance or measures that different countries are putting into place.

If you have any questions on below, please don't hesitate to reach out to us.

Updates by country:

[Malaysia](#)

[Singapore](#)

[United Kingdom](#)

Combating COVID-19 with resilience

[Visit our Deloitte COVID-19 webpage](#) to see a collection of Global Deloitte insights to help businesses manage and mitigate the risk associated with COVID-19.

United Kingdom - COVID-19: Visa centers continue to reopen, some visa requirements updated

What is the change?

As of June 22, many visa application centres (VAC) will reopen abroad. Additionally, the government has updated visa extensions.

Key Points:

Application Centres:

- The following VACs will reopen by June 22:
 - o Africa: Banjul and Tunis.
 - o Asia: Bandar Seri Begawan, Changsha, Chengdu, Chiang Mai, Danang, Fuzhou, Hangzhou, Hanoi, Ho Chi Minh City, Jinan, Kunming, Nanjing, Osaka, Phnom Penh, Seoul, Shenyang, Shenzhen, Tokyo, Wuhan and Xi'an.
 - o Europe: Barcelona, Belgrade, Brussels, Geneva, Lisbon, Madrid and Paris.
 - o Middle East: Adana, Alexandria, Amman, Ankara, Baku, Bursa, Cairo, Gaziantep, Istanbul and Izmir.
 - o Oceania: Auckland.
- For more information on which VACs are open, see the following websites:
 - o Europe, Africa and parts of the Middle East visit: uk.tlscontact.com
 - o All other countries visit: vfsglobal.co.uk
- As of June 1, the following UK Visa and Citizenship Application Centres (UKVCAS) have reopened: Birmingham, Birmingham Premium Lounge, Chelmsford, Croydon, Exeter, Leeds, London Mark Lane Premium Lounge, London Victoria, Manchester Fountain Street Enhanced Service Point, Manchester Premium Lounge, Sheffield and Southampton. Click [here](#) for more information.

- Some English Testing Centres are also resuming services. [Individuals are advised to visit the International English Language Testing System \(IELTS\)'s website](#), the [Pearson Test of English website](#) or the [LanguageCert website](#), or contact their testing center for more information on reopening and how they can book their Secure English Language Test.
- Service and Support Centres remain temporarily closed owing to COVID-19.
- The immigration status of those who are unable to attend their appointment will not change.

Visa Extensions:

- Visas are extended until July 31 for those who are legally in the U.K. and whose visa expired or will expire between Jan. 24 and July 31. Those who have already had their visa extended until May 31 will have their visa automatically extended to July 31. Those whose visa is expiring between Jan. 24 and July 31 can apply to switch to a long-term visa until July 31, including those who would normally have to apply outside the U.K. Those who were planning to leave the U.K. and whose visa is expiring must contact the [Coronavirus Immigration Team \(CIT\)](#). Note, this only applies to those who already in the UK and not those who are aboard and need to extend their UK status.
- Some frontline health workers and their dependents will have their visas automatically extended.

UK Border exemptions:

U.K. Border rule exemptions have been extended to Scotland, and some travelers will be exempt from the new border rules, meaning they may not need to provide their journey/contact details or self-isolate for 14 days after they arrive. Self-isolation rules and penalties differ for England, Wales, Scotland and Northern Ireland.

- A small number of people traveling to the U.K. to maintain essential supply chains, critical national infrastructure, to contribute to crisis response or other essential government work, will not need to self-isolate or provide contact details.
- Registered health or care professionals traveling to the U.K. to provide essential healthcare, including where this is not related to coronavirus, must self-isolate for 14 days.
- Frequent travelers for work who live in the U.K. but work in another country and travel between the U.K. and the country of work at least once a week; and/or live outside the U.K. but work in the U.K. and travel between their country of residence and the U.K. at least once a week, must self-isolate for 14 days. Further information can be found [here](#).

Other updates:

- Those working or volunteering for the NHS as a doctor, nurse or paramedic are no longer limited to how many hours they can work, provided they are a:
 - o Tier 4 student.
 - o Tier 2 worker whose NHS job is a second job.
 - o Visiting academic researcher.
 - o Short-term visa holder permitted to volunteer.

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Malaysia - Entry procedures for expatriates, dependents, and foreign domestic workers under the Recovery Movement Control Order (RMCO)

What is the change?

With Malaysia's replacement of the Conditional Movement Control Order (CMCO) with the RMCO, effective from 10 June 2020–31 August 2020, the following entry procedures have been issued for expatriates, dependents, and foreign domestic workers:

1. **Expatriates, dependents, and foreign domestic workers with valid passes currently stranded abroad** can now submit an entry permission application, together with a Support Letter from the relevant approving agency or regulatory body (such as the Expatriate Services Division [ESD] or Malaysian Investment Development Authority [MIDA]), to the Director General of Immigration Malaysia at pbf@imi.gov.my.
For new applications for expatriates who are currently abroad, companies may now submit pass applications (Employment Pass [EP], Professional Visit Pass [PVP] or Dependant Pass [DP]) to the relevant approving agency or regulatory body (ESD, MISA, or Malaysia Digital Economy Corporation [MDeC]) to obtain an Approval Letter and Support Letter. They can then submit an entry permission application, together with the Approval Letter and Support Letter, to the Director General of Immigration Malaysia at pbf@imi.gov.my.

2. Approval will be given within seven working days from the date of submission; and applications that do not receive a response within this timeframe can be considered to be rejected.
3. If the application is approved, ESD will issue an Entry Approval Letter to the company with copies sent to the approving agency or regulatory body, National Disaster Management Agency Malaysia (NADMA), National Security Council Malaysia, Malaysian Mission Abroad, Foreign Missions, and related agencies.
4. The individual will then need to undergo a COVID-19 PCR test abroad, and be medically confirmed to be free of COVID-19 before entering Malaysia.
5. For nationalities that require a visa to enter Malaysia, the individual will also need to obtain a visa from the respective Malaysian embassy or consulate.
6. Upon arrival in Malaysia, both the Entry Approval Letter and COVID-19 PCR test results must be presented to the immigration officer at the entry checkpoint. The individual may also be required to undergo an additional COVID-19 swab test if instructed to do so by officials from the Ministry of Health (MOH) at the point of arrival.
7. The individual would then be required to undergo a 14-day home quarantine at their residence or a hotel, and download/install the 'MySejahtera' mobile app issued by MOH for monitoring purposes.

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Malaysia—Short-term economic recovery plan: Incentives for employees and employers

Overview

The government announced the fourth economic stimulus package (the Short-Term Economic Recovery Plan, or “PENJANA”) worth RM35 billion on 5 June 2020. PENJANA is a targeted plan and its goals, amongst others, include protecting jobs as well as empowering small and medium enterprises (SMEs). The government, through PENJANA, has also introduced new and/or enhanced existing measures for employers and employees (individuals) to support the reopening of the economy under the new normal.

What is the change?

PENJANA has provided the measures below for employees and employers. Please note that these proposals will only be effective upon issuance of gazette orders.

Employees/individuals

Tax deductions/reliefs/incentives

No.	Measures	Effective date
1	<p>Income-tax exemption for electronic devices received from employer</p> <ul style="list-style-type: none"> • Individual income tax exemption of up to RM5,000 to an employee who receives a handphone, notebook, or tablet from his or her employer <p>Currently, a gift of a fixed-line telephone, mobile phone, tablet, pager, or PDA that is registered under the name of the employee is fully exempted from tax. The exemption given is limited to one unit for each asset category.</p> <p>At the point of writing, it is unclear whether the exemption of RM5,000 acts as a replacement or extension of the current tax exemption that is already in place. We expect that the Malaysian tax authorities shall provide clarification regarding the above.</p>	1 July 2020
2	<p>Income tax relief for purchase of electronic devices</p> <ul style="list-style-type: none"> • Special individual income tax relief of up to RM2,500 on the purchase of a handphone, notebook, and tablet <p>This is in addition to an existing lifestyle tax relief of RM2,500 that is applicable to similar purchases, as well as other items such as reading materials, sports equipment, and broadband subscriptions.</p>	1 June 2020
3	<p>Extension of period for income tax relief for domestic tourism expenses</p> <p>Personal income tax relief of up to RM1,000 granted for expenses incurred on domestic travel between 1</p>	1 March 2020 to 31 December 2021

	<p>March 2020 and 31 August 2020 will be extended to 31 December 2021.</p> <p>Expenses are limited to:</p> <ul style="list-style-type: none"> (a) Accommodation expenses at premises registered with the Ministry of Tourism, Arts and Culture (MOTAC) (b) Entrance fees to tourist attractions 	
4	<p>Increase in income tax relief on childcare services expenses</p> <ul style="list-style-type: none"> • Increase in income tax relief for parents on childcare services expenses, from the current limit of RM2,000 to RM3,000 	Years of Assessment 2020 and 2021
5	<p>eVouchers for mobile childcare</p> <p>The government will provide eVouchers of RM800 per household for mobile childcare which can be utilised from now until the end of August 2020.</p> <p>More details on how the eVouchers can be obtained are expected to be forthcoming.</p>	Beginning June 2020

Employers

No	Measures	Effective Date
1	<p>Further tax deduction for employers that implement flexible work arrangements (FWAs) or undertake enhancement of their existing FWAs</p> <p>Currently, a double deduction is given on consultation fee and training costs incurred to implement FWA, and it shall be for a period of three consecutive years of assessment commencing from the year of assessment in the basis period in which the certification is given by Talent Corporation Malaysia Berhad. More details on the type of qualifying expenses for the double deduction are expected to be forthcoming.</p>	1 July 2020
2	Extension of the Wage Subsidy Programme	Mid-June 2020 to 30

	<p>The Wage Subsidy Programme will be extended for a further three months with a subsidy of RM600 per employee for all eligible employers up to a maximum of 200 employees.</p> <p>The current Wage Subsidy Programme will also be enhanced as follows:</p> <ul style="list-style-type: none"> • Allow employers receiving wage subsidy to implement reduced work week (e.g., four-day work week with a reduced pay of 20%). • Allow employers to receive wage subsidy for employees on unpaid leave, subject to employees receiving the subsidy directly. However, this only applicable to tourism sector and businesses that are prohibited from operating during the Conditional Movement Control Order. <p>It is uncertain at this juncture if the conditions imposed under the existing Wage Subsidy Programme will continue to apply. One of the conditions was that the programme only applies to employees earning a monthly salary below RM4,000.</p>	September 2020
3	<p>Incentives to encourage hiring of the unemployed</p> <p>The government will introduce incentives to encourage the hiring of the unemployed as follows:</p> <ul style="list-style-type: none"> • Youth: RM600 per month for apprenticeships for school leavers and graduates for up to six months • Unemployed workers: <ul style="list-style-type: none"> - Below 40 years old: RM800 per month for employment of unemployed for up to six months - 40 years old and above: RM1,000 per month for employment of unemployed for up to six months - Training allowance of RM4,000 will also be extended to individuals who are 	Applications open from mid-June 2020 to 31 December 2020

	retrenched but are not covered under the Employment Insurance System (EIS)	
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Others

No.	Measures	Effective date
1	<p>SOCSO coverage for employees working from home</p> <p>With an increasing number of Malaysians working from home, the Social Security Organisation (SOCSO) will provide coverage for workers who are involved in accidents while working at home under the EIS.</p>	Beginning June 2020
2	<p>Matching grant for gig economy workers' Employees Provident Fund (EPF) and SOCSO contribution</p> <p>The government will provide a matching grant of up to RM50 million for gig economy platforms that contribute the following for their gig workers:</p> <ul style="list-style-type: none"> • SOCSO's EIS of up to RM162; and • EPF's i-Saraan contribution of up to RM250 yearly 	Beginning August 2020
3	<p>Upgrade of National Employment Services</p> <p>The National Employment Services under SOCSO will be upgraded as follows:</p> <ul style="list-style-type: none"> • Enhancement of the job portal and employment placement services • Collaboration with private job sites for employment matching 	

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Deloitte's view

The above measures are extremely timely—as the government moves into the “recovery” phase of its approach, it has endeavoured to implement policies to encourage businesses to operate amid very fragile circumstances, while also trying to

alleviate the burden and concerns of employers and employees to operate under the new normal.

Singapore - New transit holding areas at Changi Airport for Singapore Airlines (SIA) travellers from Australia and New Zealand

What is the change?

Changi Airport has set up new Transit Holding Areas (THA) in Terminals 1 and 3 as it prepares for the gradual resumption of transit passenger services. In an update on its website, SIA said that travellers will be able to transit through Changi Airport from selected cities in Australia and New Zealand, to any destination in SIA's group network operated by SIA, SilkAir or Scoot, from 11 June 2020.

The transit flights are only for outbound journeys from Australian cities Adelaide, Brisbane, Melbourne, Perth, Sydney, as well as New Zealand cities Auckland and Christchurch. Passengers will not be able to transit from other places in SIA's group network through Singapore into these cities. Customers should ensure that they meet the entry requirements for their final destination.

Transfers to and from flights operated by other airlines are currently not permitted.

[More Information](#)

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For the latest country-specific travel restrictions and immigration information in relation to COVID-19, visit [gowork.ges.deloitte](https://www.gowork.ges.deloitte.com) to view Deloitte's Digital travel Map.



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