



## COVID-19 Global Mobility update

28 - 30 April 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.

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### **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.

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## **IRC Section 139 payments related to COVID-19 relocations**

### **What is the change?**

Employers of all sizes are dealing with unprecedented changes as the Novel Coronavirus (“COVID-19”) has spread around the globe and countries seek measures to contain the virus.

The impact has been profound and wide-ranging, including with respect to the global workforce.

On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing COVID-19 pandemic (Emergency Declaration). On March 18, 2020, the Internal Revenue Service (IRS) issued Notice 2020-17 that provides taxpayers limited relief for tax payments due by April 15, 2020. On March 20, 2020, the IRS issued Notice 2020-18, which automatically postpones the due date for filing Federal income tax returns and making Federal income tax payments from April 15, 2020 to July 15, 2020. Notice 2020-18 supersedes Notice 2020-17.

While it is critical that employers monitor the changing legislative and regulatory environment, it is likewise important for employers to reassess existing tax rules and potential

opportunities in this environment that may be worthwhile to explore. With that need in mind, a summary of Internal Revenue Code Section (IRC) Section 139 qualified disaster relief payments is provided below.

### **IRC Section 139 - Qualified Disaster Relief Payments**

Under Section 139, qualified disaster relief payments may be made by employers and other parties to an individual on a tax-free basis in the event of a qualified disaster.<sup>[1]</sup> To qualify under Section 139, a two-prong test must be met. First, a “qualified disaster” must have occurred, and second, the payments must be considered “qualified disaster relief payments.” Based on the Emergency Declaration and indications by the IRS in Notice 2020-18 that a Federally declared disaster has occurred, it appears that the first prong of section 139 (i.e., that a qualified disaster has occurred) has been satisfied in accordance with Section 139(c)(2). The IRS has not commented or issued any guidance specific to the COVID-19 pandemic as to what sort of tax-free payments and reimbursements may meet the second prong of section 139 and, therefore, be considered qualified disaster relief payments related to the COVID-19 pandemic. Employers should review existing IRS guidance and should continue to monitor IRS guidance on this matter.

Section 139 qualified disaster relief payments are meant to include any amount to reimburse or pay reasonable and necessary personal, family, living or funeral expenses incurred as a result of a qualified disaster. IRS guidance makes clear that qualified disaster relief payments do not include amounts paid for by insurance or other reimbursements, or, notably, income replacement payments, such as lost wages.<sup>[2]</sup> As noted above, IRC Section 139 treats qualified disaster relief payments as tax-free amounts that would ordinarily be included in an employee’s gross income. However, the amounts may continue to qualify as an ordinary and necessary business expense of the employer, and thus, remain deductible under the standards of Section 162.

Please read the previous *Section 139: Qualified Disaster Relief Payments* issued on March 23, 2020 for more detailed information regarding Section 139.

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<sup>[1]</sup> IRC Section 139(b)

<sup>[2]</sup> IRS Publication 3833

## **What does the change mean?**

### **How may IRC Section 139 apply to payments related to COVID-19 relocations?**

Deloitte issued [an alert](#), "Compensation Considerations Related to Coronavirus Relocations" on March 13, 2020. The commentary below addresses the same scenarios included in the prior alert but from the perspective of treating payments as Section 139 qualified disaster payments or not.

Due to the fact that Section 139 applies to amounts paid to, or for the benefit of an individual, in connection with a qualified disaster, it is important to highlight the potential differences between payments made to individuals located in the US as opposed to payments made to individuals located abroad. As noted above, based on the Emergency Declaration and indications by the IRS in Notice 2020-18 that a Federally declared disaster has occurred with respect to COVID-19, it appears that the condition for a qualified disaster under Section 139(c)(2) has occurred. Under Section 165(i)(5)(A), the term "Federally declared disaster" means any disaster subsequently determined by the President of the United States to warrant assistance by the Federal Government under the [Robert T. Stafford Disaster Relief and Emergency Assistance Act](#).

Notably, the IRS has not issued a notice or other guidance declaring a qualified disaster under a different condition, such as Section 139(c)(3), that would cover areas outside of the US. Under Section 139(c)(3), the term "qualified disaster" includes a disaster resulting from an event that is determined by the Secretary to be of a catastrophic nature. A recent example of such a declaration can be found in Notice 2014-65, which addressed the Ebola Virus Disease outbreak occurring in the West African countries of Guinea, Liberia, and Sierra Leone as a qualified disaster.

As of the date of this communication, it appears that Section 139 applies with respect to qualified disaster relief payments related to the Federally declared disaster in the US, however, payments made to, or for the benefit of an employee, for expenses related to the pandemic but not covered by the Federally declared disaster may not qualify for Section 139 relief. An employer should examine each situation involving employees in order to specifically assess expenses incurred by the employee and the potential for tax-free payments under Section 139. Employers should monitor IRS guidance with

respect to any additional disaster declarations that may impact areas outside the US and for additional information regarding Section 139 relief. The information provided below is only applicable to the Federally declared disaster related to COVID-19 and the term “Qualified Disaster Area” as used hereafter refers to the area covered by the Federally declared disaster.

### **Temporarily Relocating Employees**

A temporary relocation of an employee is any relocation that is expected to last for 1-year or less, assuming that the employee has a “tax home”.<sup>[3]</sup> To the extent an employer wishes to temporarily relocate an employee to work at a different location, a deduction for certain travel related expenses (i.e., airfare, temporary lodging, etc.) may be allowable as a deduction for the employee under Section 162 as unreimbursed business expenses.<sup>[4]</sup> To the extent such expenses are paid directly or reimbursed by an employer, the amount of expenses may be excludable from compensation of the employee as a working condition fringe benefit.<sup>[5]</sup> Therefore, there should be no need to consider additional relief under IRC Section 139. However, in the event a relocation expense does not constitute a working condition fringe benefit, the facts and circumstances of the expense should be examined in order to assess if the amount paid to the employee, or for the benefit of the employee, may be treated as a tax-free Section 139 qualified disaster payment.

### **Permanently Relocating Employees**

A permanent relocation of an employee would be any relocation that is expected to last for more than 1-year, assuming that the employee has a “tax home”.<sup>[6]</sup> For tax years 2018 through 2025, the deduction of moving expenses is suspended for nonmilitary taxpayers.<sup>[7]</sup> Therefore, to the extent an employer wishes to permanently relocate an employee, the travel and move related expenses are ordinarily nondeductible to the employee and included in compensation.

However, an employer permanently relocating an employee as a result of COVID-19 may be able to provide an employee with

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<sup>[3]</sup> Various rulings that address temporary assignments and establishing a tax home. For example, see Rev. Rul. 93-86.

<sup>[4]</sup> IRC Section 162(a) provides for the deduction of ordinary and necessary business expenses. However, effective for taxable years beginning after December 31, 2017 under the Tax Cuts and Jobs Act, all miscellaneous itemized deductions that were subject to the two-percent floor under prior law are eliminated. As a result, unreimbursed employee business expenses are not deductible by an individual, but they are an *allowable* deduction under Section 162.

<sup>[5]</sup> IRC Section 132(d)

<sup>[6]</sup> Rev. Rul. 93-86

<sup>[7]</sup> Tax Cuts and Jobs Act, Pub. L. No. 115-97, Section 13304, 131 Stat. 2054, 2123 (2017)

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a payment under IRC Section 139 to cover some of those costs on a tax-free basis. In order to do so, the employer would need to consider if the costs are reasonable and necessary personal, family and living expenses that meet the requirements of Section 139. It may be difficult for employers to argue that all costs for a permanent relocation can qualify as a tax-free qualified disaster payment and may require a review of each expense under the standard that its incurred as a result of a qualified disaster. For instance, the transportation of household goods may not qualify whereas travel assistance may be permissible. The tax treatment will be determined by the facts and circumstances of each situation.

### **Employee Family Expenses**

While expenses that are related to an employee's family are typically taxable if paid or reimbursed by the employer, it may be possible that an employer can provide an employee with a payment under IRC Section 139 to cover certain expenses on a tax-free basis. As discussed above, the employer would need to determine that these are reasonable and necessary personal, family and living expenses incurred with respect to a qualified disaster before excluding the reimbursements or payments from wages. As an example, if an employee requires assistance with the transport of his or her family out of the Qualified Disaster Area, those expenses may qualify for relief under IRC Section 139. In the alternative, expenses which are not incurred as a result of the current Federally declared disaster related to COVID-19, such as relocating the employee's family from locations outside the Qualified Disaster Area, may not meet the requirements for a qualified disaster relief payment.

### **Expenses of a Quarantined Employee**

The tax treatment of any expenses incurred while an employee is quarantined will be driven by facts and circumstances of each case. If the employee is quarantined away from their "tax home" for a temporary period, the living expenses (i.e., lodging and meals) should be excludable from compensation as a working condition fringe benefit, to the extent paid directly or reimbursed by the employer.<sup>[8]</sup> In addition, it may be possible these expenses could qualify for relief under IRC Section 139(b). For example, such expenses may include amounts incurred for lodging and meals because the employee is unable

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<sup>[8]</sup> IRC Section 132(d)

to return to their normal place of business as a result of a travel ban or quarantine.

When an employee is working from home on a temporary or permanent basis, certain ordinary and necessary business expenses incurred while carrying on the employer's business may be treated as a working condition fringe benefit and excludable from income.<sup>[9]</sup> However, the type of qualified business expenses (e.g., monitors, headsets, other necessary computer hardware) that be treated as a working condition fringe benefit will depend on the facts and circumstances of each situation. In addition, depending on facts and circumstances, it may be possible to treat expenses as a qualified disaster relief payment under Section 139.

### **Childcare Expenses**

If child or dependent care costs are incurred as a result of the current Federally declared disaster related to COVID-19 (e.g. school or care home closures), it may be possible to apply the provisions of IRC Section 139(b) to payments made by an employer. Employees should also consider utilizing other employer tax-favored plans, such Section 125 Flexible Spending Accounts for Dependent Care, to assist with their needs. In addition, employees may wish to seek advice from their own personal tax advisors about Child and Dependent Care Tax Credits.

### **What should employers do now?**

Employers considering making qualified disaster relief payments or delivering new compensation and benefits to employees should consider taking steps to ensure the payment achieves the desired level of assistance to the employee and the desired tax treatment. Employers should consider the following:

- Monitor the status of new legislation and regulatory guidance on a regular basis given the current pace of change
- Bring stakeholders to the decision-making process early in order to address issues on a holistic basis (for instance, Human Resources, Tax and Legal)
- Identify the scenarios and types of expenses where the organization is prepared to provide assistance to its

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<sup>[9]</sup> IRC Section 162(a) & 132(d)

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employees, such as qualified disaster relief payments or working condition fringes

- Establish a process for deciding which expenses are eligible for payment or reimbursement by the company and confirm tax requirements for making tax-free payments or providing compensation and benefits
- Establish dollar limits on the relief provided, with escalation or review processes for requests in excess
- Establish a process by which an employee can request assistance or reimbursement for those scenarios, and enable tracking of such requests (e.g. specific expense system codes to be used)
- Document and communicate the assistance available to employees

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## **Deloitte's view**

Events related to COVID-19 are changing and evolving daily and employers are continually prioritizing the health and well-being of their employees and, in some cases, proactively relocating employees or encouraging them to work from home. It's important for employers to consider the income and payroll tax aspects of arrangements that may be considered to support employees in order to achieve the desired goals in a potentially tax-efficient and compliant manner.

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## **Indonesia – Indonesia to ban air and sea travel to early June over COVID-19**

### **What is the change?**

Indonesia will temporarily ban domestic and international air and sea travel starting 24 April 2020 (Friday), barring a few exceptions, to prevent further spread of coronavirus.

The ban on air travel will be in place until 1 June 2020, Novie Riyanto Rahardjo, Transport Ministry's director general of aviation said. The ban on travel by sea will be in place until 8

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June 2020, sea transportation director general Agus Purnomo said.

Cargo transportation is exempted from the ban, the officials said. Other exceptions would include flights to repatriate Indonesian and foreign citizens, as well as travel by state officials, diplomatic staff and representatives of international organizations.

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## **Philippines – Travel restrictions stand during extension of Enhanced Community Quarantine (ECQ)**

### **What is the change?**

The Bureau of Immigration (BI) has clarified that the travel restrictions set in place during the ECQ shall remain during its extension.

BI Commissioner Jaime Morente made the clarification following the announcement of President Rodrigo Duterte to extend the ECQ in several “high risk” areas until 15 May 2020. Areas not mentioned in the President’s announcement shall be under General Community Quarantine (GCQ).

Morente stated that travel restrictions remain, and the entry of foreign nationals is still highly restricted. Only Filipinos, their foreign spouses and children, accredited foreign government and international organisation officials, and foreign airline crew shall remain eligible to enter the Philippines.

In addition, only foreign nationals, permanent residents, student visa holders abroad, and overseas Filipino workers, shall be allowed to exit the country.

BI has previously scaled down its operations and downsized its workforce, after several airlines cancelled operations upon implementation of travel restrictions due to the COVID-19 outbreak.

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## **Singapore – All employers must ensure their work pass holders' details are updated in Online Foreign Worker Address Service (OFWAS) and Employment Pass Online (EPOL) by 29 April 2020**

### **What is the change?**

During this circuit breaker period, many work pass holders have had changes in their residential addresses. In an email circular to employers from the Ministry of Manpower (MOM), employers are reminded to ensure that MOM has up-to-date information of all their work pass holders' addresses and mobile numbers. In light of the COVID-19 situation, it is crucial that all workers' information is updated in the [OFWAS](#) and [EPOL](#) for contact tracing purposes by **Wednesday, 29 April 2020, 6 p.m.**

The requirement to provide updated address information in OFWAS or EPOL also includes the following categories of work pass holders:

- i. Those relocated to stay in [Temporary Living Quarters \(TLQ\)](#)
- ii. Those affected by the Malaysia Movement Control Order and are currently staying in Singapore.
- iii. Those relocated from dormitories, and are now staying at government-identified sites.

Changes have recently been made to OFWAS to make it easier for employers to update their workers' addresses. If employers had previously tried and were not able to update the details successfully, they are requested to try again. If employers continue to face issues updating OFWAS, they can contact MOM at [MOM\\_FWAS@mom.gov.sg](mailto:MOM_FWAS@mom.gov.sg) with a screenshot of the problem.

Employers are reminded that inaccurate or false declaration of address information of their work pass holders would result in enforcement action.

**[Malaysians who wish to return to Malaysia by land must first obtain an entry permit from the Malaysian High Commission \(MHC\)](#)**

The MHC in Singapore has announced that from 27 April 2020, all Malaysians in Singapore who wish to return by land will need to apply for an “entry permit” from the MHC prior to leaving Singapore. As there may be changes to the requirements from time to time, employers are advised to check the [MHC website](#) for the latest updates, and/or verify the requirements with the MHC if their Malaysian employees intend to return to Malaysia.

In an email circular to employers from MOM, employers are reminded that to facilitate the return of their Malaysian employees to Malaysia, they should also ensure that their workers fill in the Exit Declaration Form<sup>1</sup> and obtain a “fit to travel” certification (i.e., free from COVID-19 symptoms) from a local doctor, prior to leaving Singapore.

Even if these are satisfied, Malaysian employees would still have to present an entry permit from the MHC, based on MHC’s prevailing requirements.

Employers should carefully consider manpower needs, and are reminded that the prevailing work pass criteria, entry approval, Stay-Home Notice and other MOM requirements will apply if a Malaysian employee wishes to re-enter Singapore.

If the Malaysian employees have chosen to stay in Singapore, employers **must** continue to ensure that they have proper housing. Employers may provide housing for them directly, or have a mutual agreement with them on housing arrangements.

<sup>1</sup> Workers should fill in [this form](#) if they are returning for home leave, or [this form](#) if they are ending their employment in Singapore

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## **British national deported for falsely declaring his travel history at the Family Justice Courts (FJC)**

### **What is the change?**

The Police have issued a stern warning to a 60-year-old male British national for the offence of Providing False Information to a Public Servant under Section 182 of the Penal Code. He was then deported and barred from re-entering Singapore, despite being married to a Singapore Permanent Resident.

The Police's investigations found that on 25 March 2020, the man visited the FJC to obtain a certified true copy of a document. As part of precautionary measures for the COVID-19 situation, FJC requires all visitors to declare their travel history for the last 14 days. The man declared that he had not been abroad in the last 14 days, and was therefore allowed to enter FJC. However, in actual fact, he had arrived in Singapore from Hong Kong on 13 March 2020, which was still within the 14-day travel history period, at the time when he visited FJC on 25 March 2020. He had thus made a false declaration.

Upon completion of investigations and in consultation with the Attorney-General's Chambers, the man was administered a stern warning on 25 April 2020. He was then deported to Hong Kong on 26 April 2020, and barred from re-entering Singapore.

The Police would like to remind members of the public to take all health and travel declarations seriously, and submit truthful and accurate information, including during this COVID-19 crisis.

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## **Ireland – Covid-19 temporary measure allows Third Level**

## **Graduate Programme applications to be submitted electronically**

### **What is the change?**

The Irish government has announced that any non-EEA nationals holding student permission (on an Irish Residence Permit Stamp 2) who are eligible for the Third Level Graduate Programme may, under a temporary measure, apply electronically, rather than at an in-person appointment. It will allow them to move to an Irish Residence Permit Stamp 1G with which they can work on a full-time basis.

#### **Key points:**

- **Implementation time frame:** This measure takes effect from April 17, 2020. As a temporary measure, the time frame will be kept under review, amended and withdrawn when considered appropriate. In any event, the measure will cease to apply no later than Sept. 20, 2020.
- **Who is affected:** All holders of student permission (Stamp 2) who are eligible for the Third Level Graduate Programme but are unable to apply because of the temporary closure of the Registration Offices or because they have returned to their home countries due to the Covid-19 pandemic. Employers wishing to hire an eligible third-level graduate to undertake full-time employment may also take advantage of this.
- **Next Steps:** Employers should update any employees or potential employees who may be eligible for the Third Level Graduate Programme. Eligible applicants should submit their applications, including electronic copies of all required documentation, to the Burgh Quay Registration Office by email ([burghquayregoffice@justice.ie](mailto:burghquayregoffice@justice.ie)). Successful applicants who are granted Stamp 1G permission will still be required to register in person once the Registration Office and local Registration Offices reopen.

This will allow employers to hire graduates on the basis of their Irish Residence Permit Stamp 1G with which they can work on a full-time basis until the expiry of their permission.

It will allow students to move to graduate permission, which can be counted in later naturalisation applications.

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## **France - COVID-19: France closes borders indefinitely**

### **What is the change?**

France has closed its borders until further notice amid the ongoing COVID-19 pandemic.

- Further to the President Macron's last announcement on April 13, land and sea borders remain closed until further notice.
- Travelers entering France under an exception to the entry ban (e.g., French nationals, third-country nationals holding a residence permit or those performing worked deemed essential) must print out an "International Certificate" and carry it with them when they travel.
- The domestic lockdown implemented last month has been extended until May 11, as per President Macron's speech.
- Under a March 22 order, residence permits expiring between March 16 and May 15 have been extended to 180 days. This extension, up from an initial extension of 90 days, applies to French residence permits, long-stay visas, temporary residence permits and temporary authorization of stay (APS).

Employers should expect ongoing disruptions to employee mobility.

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## **COLOMBIA – COVID-19: Immigration processes suspended**

What is the change?

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Colombian Immigration has temporarily suspended many procedures and services. The suspension is in force through May 30.

**Key points:**

- Visa application processing for foreign nationals outside of Colombia is suspended until the COVID-19 health emergency ends.
- Visa expiration for foreign nationals outside Colombia is suspended, provided they have one of the following valid visas on April 21, 2020:
  - Visitor Visa for temporary services or intercompany transfer.
  - Migrant Visa for any purpose.
- Suspension of early termination of Migrant and Resident Visas for foreign nationals who are outside of Colombia on April 21, 2020.
- Suspension of the three-month limit to print electronic visas once approved.
- The following apply to Colombian nationals only:
  - Suspension of deadline to claim the passport once it is issued.
  - Suspension of ordinary and executive passport issuance while the health emergency remains in force.
  - Suspension of the process of renouncing Colombian nationality.
  - Suspension of certificate of resignation or recovery of Colombian nationality issuance.

Foreign nationals currently in Colombia may submit visa applications electronically; however, Visitor Visa holders can only apply for the same type of visa they already hold (i.e., they cannot change to a different type of visa). The suspension of international passenger flights will continue until the end of May, and domestic flights will not resume until the COVID-19 emergency ends. The government is allowing the construction and manufacturing sectors to operate under strict health protocols. The national mandatory lockdown is extended until May 11.

Employers should anticipate significant disruptions to employee mobility. The suspension of expiration for some immigration documents will, however, ease compliance concerns for affected foreign national employees.

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## **Djibouti - COVID-19: Commercial flight suspension, national lockdown**

### **What is the change?**

Djibouti has suspended commercial flights and implemented a number of other measures to mitigate the spread of COVID-19.

- A travel ban has been in place since March 18, and commercial flights have been suspended at Djibouti airport.
- A nationwide lockdown was also implemented. Only private companies conducting essential business related to food and fuel, and so forth are operating. Government offices are closed except for ones providing services for water, electricity and telecommunications.
- Applications for permits and passes are also not being processed currently.

The travel ban, commercial flight suspension, government office closures and other measures will impact the movement of people into Djibouti.

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## **Italy - COVID-19: Travel restrictions, quarantine measures extended**

### **What is the change?**

The government will extend measures to mitigate the spread of COVID-19 until May 17, while preparing to open certain essential sectors of the economy beginning May 4.

- Mandatory 14-day quarantine for all travelers entering Italy, including those who are asymptomatic. Exceptions

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to the quarantine rule include: health care personnel, cross-border workers entering for essential employment reasons and returning to their country of residence, flight and maritime crew members, as well as those visiting Italy for 72 hours for urgent work reasons.

- Certain business sectors will be allowed to reopen beginning May 4, including manufacturing, construction, real estate brokers and wholesale trade linked to manufacturing and construction. These businesses may begin preparing for reopening starting April 27.

All travelers entering the country must continue to inform the authorities of their arrival. Those infected with the Covid-19 virus who violate home quarantine can face imprisonment from three to 18 months and a fine ranging from € 500 to € 5,000. Italy closed all non-essential services and extended the domestic travel ban earlier this month.

Non-essential travel to Italy, as well as domestic travel, continue to be limited to essential work-related travel. The response to the COVID-19 pandemic continues to develop.

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## **United Kingdom - Home Office updated guidance on replacing expired 30 day entry visas**

### **What is the change?**

The Home Office updated its [guidance](#) for visa applicants who are currently outside the UK and whose recently approved 30 day entry visas to work, study or join family in the UK have expired or is due to expire.

The key points in the guidance are as follows:

- If the 30 day visa to travel to the UK has expired or is due to expire, a replacement visa can be requested free of charge until the end of 2020. Note, you cannot travel

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on an expired vignette but will need to follow the steps outlined below.

- Those affected are required to contact the Home Office's Coronavirus Immigration Help Centre via email. Details must be provided of the visa applicant's name, nationality, date of birth and the 'GWF' visa application reference number. The subject line of the email must be entitled 'REPLACEMENT 30 DAY VISA'.
- Affected applicants will be contacted once the visa centres reopen to allow the replacement 30 day visa to be endorsed in the passport.
- Once the individuals arrive in the UK on the re-issued 30 day visa labels, they will be able to collect their Biometric Residence Permit (BRP). The guidance confirms any such individuals will not be penalised for late collection of the BRPs while the coronavirus measures are in place.

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## **Deloitte's View**

The new guidance is welcome as it provides a clear process for how to replace the expired 30 day visa label from outside the UK; thus removing any previous uncertainty.

Deloitte will provide additional updates as further information becomes available.

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## **China - 14-day quarantine for all inbound travellers to Shenzhen**

### **What is the change?**

With effect from 8 a.m. on 28 April 2020, all inbound travellers to Shenzhen are required to undergo a 14-day collective quarantine for medical observation upon arrival.

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## **Mozambique - COVID-19: State of emergency, visa changes**

### **What is the change?**

Mozambique has declared a state of emergency and made changes to visa services to mitigate the spread of COVID-19.

- Entry visa issuance is temporarily suspended and all existing entry visas are cancelled.
- Temporary work and stay visas will remain valid until June 30. Identification and residence documents of foreigners will as well.
- Migration Services is not accepting new requests and has limited activities for delivering previously issued documents.

Entering and exiting the country are restricted, except for humanitarian aid, health reasons, matters of interest to the country and the transporting of goods.

The state of emergency and visa changes will impact the movement of people into Mozambique.

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## **Myanmar - Extension of precautionary restriction measures until 15 May 2020**

### **What is the change?**

The following temporary entry restrictions for visitors from all countries have been extended until 15 May 2020:

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- Precautionary measures for all travellers visiting Myanmar ([announcement](#) dated 15 March 2020).
  - Additional precautionary measures for travellers visiting Myanmar and temporary suspension of issuance of Visa on Arrival and e-Visa ([announcement](#) dated 20 March 2020).
  - Additional precautionary for travellers from all countries visiting Myanmar ([announcement](#) dated 24 March 2020).
  - Temporary suspension of all types of visas (including social visit visas) and visa exemption services ([announcement](#) dated 28 March 2020).

Furthermore, all incoming travellers, including Myanmar nationals, will be subjected to a 21-day facility quarantine and 7-day home quarantine upon arrival in Myanmar.

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## **Myanmar - Further extension of effective period of temporary measures to prevent importation of COVID-19 to Myanmar through air travel**

### **What is the change?**

The Department of Civil Aviation has announced that the restrictions for all airlines operating international air services to and from Yangon International Airport (YIA) have been further extended until 15 May 2020, 11.59 p.m. (MST).

These restrictions had been [previously extended](#) to 30 April 2020, 11.59 p.m. (MST) to temporarily suspend the landing of all international commercial passenger flights at YIA.

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



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