



COVID-19 Global Mobility update

24 -27 March 2020

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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

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Australia - Government restricts outbound travel

What is the change?

The Department of Home Affairs has added outbound travel restrictions to its COVID-19 policies.

As of March 25 at noon AEDT, Australian citizens and permanent residents are restricted from traveling overseas. Limited exceptions apply.

- **Implementation time frame:** Immediate.
- **Affected travelers:** Australian citizens and permanent residents.
- **Business impact:** Businesses should anticipate delays and postponement of travel for affected employees.
- **Next steps:** Australian citizens and permanent residents should postpone overseas travel unless they fall under an exempt category.

Exemptions:

- Those who ordinarily reside in a foreign country.

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- Those whose travel is associated with essential work at offshore facilities.
 - Air and maritime crews and related safety workers.
 - Those engaged in day-to-day movement of outbound and inbound freight.
 - Those traveling on official government business, including members of the Australian Defence Force.

Employers should identify travelers affected by the new outbound travel restrictions and postpone travel if necessary. Those who believe they fall under an exemption category should consult their Deloitte contacts to explore in further detail.

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BELGIUM – Travel, visa and permit restrictions strengthened

What is the change?

The Belgian government recently announced new travel, visa and permit restrictions to mitigate the spread of COVID-19.

Key Points:

- Third-country nationals cannot enter the country if they are traveling from places that are not within the Schengen Area.
- This restriction does not apply to the following: visa D holders, long-term residents such as single permit holders, foreigners performing essential work such as medical care or research and foreigners with urgent travel needs because of important family situations.
- These restrictions also apply at internal borders to reduce intra-Schengen travel.
- Travelers should note that it is not possible to have new visa applications accepted at this time, and that great delays may be expected for pending visa applications.
- Many consular facilities have closed temporarily.
- It is still possible to submit work and single permit applications in all regions via email.

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- Pending applications, including renewals, are also being processed though there may be some delays.
 - Because of local town hall closures, residence card renewals are experiencing delays.
 - Foreign visitors who are only visiting Belgium for brief periods, who also are unable to leave the country because of situations like quarantine or flight cancellations, are required to extend their visas in the event of an overstay.
 - Visa-exempt nationals under the same conditions are also required to request an exceptional extension of their stay.
 - Business visitors in the country under the same conditions, who need to stay longer for work reasons, are required to apply for a work permit.
 - Short-term workers in the country under the same conditions, who need to stay longer for work reasons, are required to apply a work authorization extension.

The new travel, visa and permit restrictions will impact the movement of people to and from Belgium. Employers should account for affected travelers and rearrange travel schedules accordingly. Significant delays may occur for consular and in-country processing.

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Brazil - COVID-19: Brazil restricts foreign nationals traveling from Uruguay

What is the change?

Brazil has suspended entry to foreign nationals traveling from Uruguay by land. Those traveling from Uruguay by air are not affected. The move follows action taken last week to ban entry from eight Latin American countries, most of Europe and parts of Asia.

Key points:

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- The measure was implemented to slow the spread of the COVID-19 virus and will remain in effect for the 30-day period beginning March 22. This restriction may be extended at the recommendation of the National Health Surveillance Agency.
 - Exempt from the entry ban are Brazilian citizens, Uruguayan spouses or partners of Brazilian citizens, Uruguayan parents of Brazilian children, immigrants who are authorized to reside in Brazil, foreign nationals working for duly identified international organizations, foreign nationals accredited by the Brazilian government, cross-border humanitarian workers authorized by local authorities and those who are transporting Cargo.
 - As of last week, restrictions are also in place banning foreign nationals traveling from Argentina, Australia, Bolivia, China, Colombia, European Union member states, Guyana, French Guyana, Iceland, Japan, Malaysia, Norway, Paraguay, Peru, South Korea, Suriname, Switzerland, the United Kingdom and Venezuela.

The restriction on travel from Uruguay is Brazil's latest effort to mitigate the spread of the COVID-19 virus. Overall, the restrictions will significantly impact foreign travel to Brazil. It is possible further restrictions may be announced. Deloitte will continue to monitor developments and will provide additional information as it becomes available.

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China - Beijing to redirect inbound flights to other airports for screening

What is the change?

Beijing will redirect all inbound flights scheduled to land at Beijing Capital International Airport to 12 designated airports

starting Monday, 23 March, to ease the capital's mounting pressure to handle imported cases of COVID-19.

All international arrivals into Beijing are required to first fly to 12 designated airports for health screening and quarantine. The airports in Tianjin, Taiyuan in North China's Shanxi province and Hohhot in North China's Inner Mongolia autonomous region have been handling diverted inbound flights since Friday.

Airports in Hebei province's Shijiazhuang, Shandong province's Jinan and Qingdao, Jiangsu province's Nanjing, Liaoning province's Shenyang and Dalian, Henan province's Zhengzhou, and Shaanxi province's Xi'an will be added to the list, as well as Shanghai Pudong International Airport.

Passengers on such flights will be subject to the health and quarantine process at the landing airports, and those who do not exhibit any symptoms will be allowed to re-board the plane to Beijing. The authorities will adopt dynamic adjustment to divert international flights that terminate in Beijing to the designated airports in light of the changing epidemic situation.

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China - 14-day home observation or concentrated medical observation for travellers to Guangdong

What is the change?

With effect from 12.00 a.m. on 21 March 2020, people arriving in Guangdong from other countries or Hong Kong, Macau, Taiwan, and other China provinces, with travel records to other countries in the past 14 days are required to undergo a self-paid 14-day home observation or concentrated medical observation.

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CHINA - Concentrated medical observation and nucleic acid test for travellers arriving in Beijing

What is the change?

With effect from 25 March, all travellers arriving in Beijing will need to undergo concentrated medical observation and a nucleic acid test for COVID-19, regardless of their final destination. Travellers who have entered Beijing from other China ports in the past 14 days will also need to undergo concentrated medical observation and a nucleic acid test for COVID-19.

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CHINA - Redirecting of international flights from Hongqiao International Airport to Pudong International Airport

What is the change?

With effect from 25 March, Shanghai will redirect all international (including Hong Kong, Macao, and Taiwan) flights from Hongqiao International Airport to Pudong International Airport.

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DOMINICAN REPUBLIC – Border closed, flights suspended

What is the change?

The government has closed its border and implemented further travel restrictions and measures to mitigate the spread of COVID-19.

Key Points:

- **Border closure.** The border is closed to nationals from all countries for 15 days, from March 19 until April 2, this includes all inbound land, sea and air travel. Exemptions include foreign nationals who are being repatriated and for the export and import of goods.
- **Cruises suspended.** All cruises to and from the Dominican Republic have been suspended from March 16 until April 16.
- **Self-quarantine for select travelers.** Those who have traveled to the EU, China, South Korea, or Iran within the last two weeks are required to self-quarantine for 15 days.
- **Immigration processing.** Effective March 23, The General Immigration Direction (DGM) has limited immigration processing until further notice. Scheduled visa appointments will be postponed and rescheduled. While offices are open, they are still issuing and renewing resident permits, and are not postponing appointments for these services. Consulates abroad, however, are closed until further notice.

The most recent measures to prevent the spread of COVID-19 will suspend all inbound and outbound travel until at least April 2 with few exceptions. Employers should expect delays in immigration processing in the coming weeks. Deloitte will continue to follow developments and alert clients of any changes.

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Finland - Changes in the submission of the residence permit applications and in the operation of the Finnish

Immigration Service 's service points

What is the change?

Finnish Immigration Service has announced that due to the Covid-19 situation, handling matters without a pre-booked appointment with a queuing number is temporarily not possible at the service points of the Finnish Immigration Service.

As of 23 March 2020 visiting the service points is possible only with an appointment. If the residence permit application is submitted on the March 23rd or after, the Finnish Immigration Service is booking the appointments for proving the identity on behalf of the customers.

Normally a visit to the service point must be completed within three months of the date of submission. Due to the COVID-19 situation Finnish Immigration Service is booking the appointments for the customers as soon as possible. The already booked appointments can be completed as normal.

Paper applications

Customers who are not able to use the online service Enter Finland can submit their applications by one of the following ways:

- By scanning the paper application and emailing it to the address asiakaspalvelu@migri.fi. The application becomes pending when receiving the confirmation email from the Finnish Immigration Service
- By sending the paper application by post to this address: Finnish Immigration Service, PO Box 10, 00086 Maahanmuuttovirasto. The application becomes pending when the letter has been recorded as received.

It is possible to pay the processing fee for the paper applications into the bank account of the Finnish Immigration Service. When applying online in Enter Finland, the processing fee can be paid in Enter Finland.

Paper applications cannot be brought directly to the service point without having an appointment.

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Ghana - COVID-19: Additional travel restrictions

What is the change?

The Government of Ghana on Saturday, 21 March 2020 announced additional travel restrictions in response to the increased number of confirmed cases of COVID- 19 in the country. Below is a summary of the main points of the new directive:

- All borders of Ghana (i.e. land, sea and air) are to be closed to all travelers (both entry/exit) from midnight on **Sunday, 22 March 2020** for **two weeks**. The closure will not apply to goods, supplies and cargo.
- All travelers (both Ghanaians and foreign nationals) who arrived before midnight on Sunday, 22 March 2020 are to be quarantined by the Government at designated state facilities.

This is an enhancement to the restrictions currently being implemented by the Government in light of the COVID-19 pandemic to mitigate the spread of the virus.

The Ghanaian borders will be closed to all travelers for two (2) weeks effective Sunday, 22 March, 2020.

This restriction will, without doubt, affect both Ghanaian and foreign national travelers with travel plans into or from Ghana during the two-week period. We recommend that all travelers reconsider their travel plans and make arrangements in line with recent directive by the Government.

Returning Ghanaian citizens and foreign nationals with valid residence permits should consider extending their stay abroad for the next two weeks. Foreign nationals currently present in Ghana whose visas are due to expire in the coming days would

need to apply for temporary of extension of their visas to accommodate the additional period of stay in Ghana.

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Hong Kong - Non-residents to be barred entry under new COVID-19 restrictions

What is the change?

Chief Executive Carrie Lam has announced new measures to fight the COVID-19 virus, including banning entry to all non-Hong Kong residents traveling from overseas by plane. The change will be implemented March 25 and will remain in effect for at least 14 days.

Hong Kong's COVID-19 entry restrictions will be as follows:

- Non-Hong Kong residents traveling from overseas by plane will be denied entry.
- Non-Hong Kong residents traveling to Hong Kong from Mainland China, Macao and Taiwan will be denied entry if they have been to any overseas country or territory in the last 14 days.
- Transit services at Hong Kong International Airport will be suspended.
- Travelers coming from Mainland China, Macao and Taiwan will be subject to a 14-day home quarantine upon arrival in Hong Kong.
- Exemptions are available for spouses and minor children of Hong Kong residents, air crew, sea crew on goods vessels, government officials and personnel involved in fighting the spread of the COVID-19 virus. The full list of exemptions is available [here](#).

Lam also announced that Hong Kong would step up its COVID-19 testing program by testing all travelers from the United States and Europe (including the United Kingdom). Those who test positive will be taken in for isolation and treatment. Those who test negative will still be required to complete the 14-day home quarantine. Those who are found to have violating the

14-day home quarantine requirement may be brought into a quarantine center or face other penalties.

The government has also announced that it will limit public services to essential and emergency services until further notice. The Immigration Department (ImmD) will offer reduced services. The full list of services available this week is available [here](#).

The restrictions the Hong Kong and other jurisdictions have imposed have significantly disrupted business activity and employee mobility. Additional restrictions are still possible, and Deloitte will provide additional updates as information becomes available.

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Hong Kong - Government announces enhanced measures for disease control

What is the change?

The Hospital Authority (HA) and the Department of Health (DH) will provide a greater number of arrivals with specimen containers at the Hong Kong International Airport, and require them to collect their deep throat saliva samples at their own residences in accordance with the instructions for testing. If a sample tests positive, the Centre for Health Protection will arrange for the person concerned to receive treatment as early as possible.

Implementing the compulsory quarantine for people returning to Hong Kong from overseas is crucial to the prevention and control of the infection. The relevant departments will step up inspections and adopt "zero tolerance" towards those contravening the quarantine order. Immediate prosecution will be taken without any warning. Offenders are subject to a maximum fine of HK\$25,000 and imprisonment for six months. The Government strongly urges people under quarantine to exercise self-discipline to abide by the quarantine order, and not to defy the law.

All government departments will provide essential, emergency and limited public services only. The Government hopes that members of the public will stay vigilant, avoid all non-essential travel outside Hong Kong, stay at home as much as possible and maintain an appropriate social distance from other people. More information can also be found in [the transcript of the press conference](#) held by Chief Executive, Mrs Carrie Lam, on 21 March 2020.

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Hong Kong - Immigration **Department services arrangements**

What is the change?

The Immigration Department (ImmD) offices will provide services during normal opening hours. For detailed opening hours of individual offices, please refer to ImmD's official website or mobile application. Meanwhile, other ImmD offices, including all Smart Identity Card Replacement Centres, and other public services will be temporarily closed and suspended.

In addition, according to the existing arrangements by the Hong Kong Special Administrative Region Government, except for the Hong Kong International Airport, Hong Kong-Zhuhai-Macao Bridge and Shenzhen Bay Control Points, passenger immigration clearance services in other immigration control points will remain suspended until further notice. The hotline of the Assistance to Hong Kong Residents Unit on (852) 1868 will continue to operate as normal to provide practicable assistance for Hong Kong residents in distress outside Hong Kong.

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India - List of essential services that will remain operational during India's 21-day lockdown

What is the change?

India's Prime Minister Narendra Modi has imposed a nationwide lockdown in an attempt to slow the spread of COVID-19. The restrictions came into force at midnight on 25 March and will be enforced for 21 days.

The Ministry of Home Affairs has since released a guideline containing a comprehensive list of essential services that will remain operational during the nationwide lockdown. Key points to note include:

- Offices of the Government of India, its Autonomous/Subordinate Offices and Public Corporations shall remain closed.
- Offices of the State/Union Territory Governments, their Autonomous Bodies, and Corporations, shall remain closed.
- All air, rail, roadways shall remain suspended. The only exceptions are transportation for essential goods, and fire, law and order, and emergency services.
- Hospitality services shall remain suspended. The only exceptions are hotels, homestays, lodges and motels which are accommodating tourists and persons stranded due to the lockdown, medical and emergency staff, air and sea crew, as well as establishments used/earmarked for quarantine facilities.
- All persons who have arrived in India after 15 February are subjected to strict home/institutional quarantine for a period to be decided by the local health authorities, failing which they will be liable to legal action.

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Indonesia –FY2019 tax return filing deadline for individual taxpayers

In line with the government's efforts to reduce and control the spread of coronavirus (COVID-19), the Directorate General of Taxation (DGT) has announced that any face-to-face service at all tax offices will temporarily cease beginning 16 March 2020 until 5 April 2020.

During this period, any consultation, registration, or other services will be served by the DGT officials through DGT online system, email, or phone.

As for individual tax return payments and the initial filing deadline of 31 March—the DGT has extended the deadline; therefore, individual taxpayers can settle their annual FY2019 income tax due and file their FY2019 income tax return before 30 April 2020 without any penalty. Individual taxpayers who have an obligation to submit a yearly "Tax Amnesty" assets declaration also have until 30 April 2020 to submit the declaration for the 2019 tax year to the tax office.

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Japan - Visitors arriving from US face quarantine

What is the change?

The government has announced mandatory quarantine for all visitors arriving from the United States.

As of Thursday, March 26 all visitors arriving from the United States will have to undergo 14 days of quarantine in locations designated by the quarantine office.

- **Implementation time frame:** March 26
- **Who is affected:** Visitors arriving from the United States.
- **Business impact:** Companies with employees traveling from the United States will face delays related to employee mobility and availability.

- **Next steps:** Employers should consider the quarantine period when moving employees from the United States to Japan.

Last week, Japan announced visa and entry restrictions for visitors arriving from European countries including the United Kingdom, as well as Egypt and Iran. The restrictions included suspension of visa-free entry and single/multiple-entry visas issued by Japanese embassies/consulates in the affected countries on or before March 20, as well as mandatory quarantine for visitors arriving from those countries

As Japan continues to implement travel restrictions and quarantine measures, employers should anticipate significant delays and disruptions to employee mobility, as well as further restrictions. The response to the COVID-19 pandemic continues to develop, and Deloitte will provide additional updates as information becomes available.

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Kenya - International flights suspended, quarantine measures implemented and a Daily Curfew

What is the change?

Effective March 25, the government has suspended all international flights until further notice and imposed mandatory quarantine on those arriving in the country before the flight suspension.

Key Points:

- All international flights are suspended, with the exception of cargo flights.
- Those who arrived before the March 25 deadline must undergo quarantine at a government-designated facility at their own expense.

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- Kenyans who remain abroad after the deadline are advised to follow the guidelines of the country where they are located.
 - Kenya's National Emergency Response Committee is imposing social distancing requirements, closing bars and banning religious gatherings. Restaurants are to remain open only for take-away service.
 - Effective Friday, 27th March, 2020; a daily curfew from 7 p.m. to 5 a.m. shall be in effect in the territory of the Republic of Kenya, with all movement by persons not authorized to do so.

Earlier this month, the government imposed a travel ban and limited immigration services to mitigate the spread of the COVID-19 virus.

Employers should prepare for significant disruptions to employee mobility and postponement of business travel. Foreign nationals are strongly advised to comply with self-quarantine measures, as those who disobey them may face 14-day quarantine in a government facility at their expense, as well as criminal prosecution. The response to the COVID-19 pandemic continues to develop, and Deloitte will provide additional updates as information becomes available.

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Malaysia - Prime Minister Muhyiddin extends movement control order in Malaysia until 14 April

What is the change?

Malaysia will extend the movement control order (MCO) by two weeks until 14 April to contain the further spread of COVID-19, said Prime Minister Muhyiddin Yassin on Wednesday. The Malaysian government had earlier imposed the MCO for two weeks from 18 March until 31 March to curb the spread of COVID-19.

As part of the order, Malaysians are barred from travelling overseas while visitors are not allowed to enter the country. It also involves the closure of all government and private premises except for those providing essential services. All houses of worship and business premises are also closed except for supermarkets, grocery shops and convenience stores selling daily necessities.

The government has announced that offenders could be fined up to RM1,000 or jailed up to six months, or both.

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New Zealand - Government implements extension measures for temporary visa holders, updates transit guidelines

What is the change?

The government has implemented visa extension measures for temporary visa holders who cannot leave the country owing to COVID-19 travel restrictions. Additionally, it has updated its transit guidelines.

Key Points:

- Temporary visa holders whose visa will expire on or before April 1 must apply online for a new visa if they are unable to leave New Zealand because of travel restrictions. An interim visa will be issued for these applicants.
- Temporary visa holders whose visa will expire between April 2 and July 9 will receive an automatic visa extension until Sept. 25.
- Visa holders who do not comply with instructions from health officers can be detained and deported.
- Immigration New Zealand (INZ) overseas offices are closed until further notice. INZ is currently processing only urgent visa requests related to COVID-19, e.g., for health workers.
- Anyone transiting through New Zealand to anywhere save Australia must depart by 2:00 a.m. March 26. Australian citizens, residents and their immediate family, and New Zealand citizens, residents and their immediate family, who normally live in Australia may transit New Zealand but must not enter the country. Returning New Zealand citizens, residents and their immediate family may transit Australia but must not enter that country.

New Zealand closed its borders on March 19, and the visa extension measures and transit restrictions represent the government's latest effort to mitigate the effects of the COVID-19 pandemic on immigration processes.

The visa extension policy is good news for employers and their foreign national employees, as it should lessen compliance

concerns amid travel restrictions and quarantine measures related to the COVID-19 pandemic. The closure of the INZ offices overseas as well as INZ operating with skeleton staff in NZ will most likely result in visa processing times being increased. Deloitte will alert clients to additional changes or restrictions as information becomes available.

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Nigeria - Government updates travel, visa restrictions

What is the change?

The government has announced further travel and immigration restrictions to mitigate the spread of COVID-19. The restrictions are in force for the next four weeks.

Key Points:

- As of March 23, all airports are closed to international flights.
- Issuance of visas on arrival and Temporary Work Permits is suspended
- Immigration offices remain open for in-country services, though there may be delays.

Last week, Nigeria suspended visas on arrival for travelers from countries deemed high risk for COVID-19.

Although the international flight ban is initially in force for four weeks, employers and affected foreign national employees should anticipate that it may be extended and that further restrictions may be imposed.

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NORWAY – Foreign travel restrictions tightened and online applications

What is the change?

The Norwegian government recently announced the tightening of foreign travel restrictions to mitigate the spread of COVID-19.

Key points:

- Effective from March 16, Norwegian airports and ports are closed to foreigners that do not have a resident permit for Norway.
- The borders are also closed to foreigners without Norwegian residence permits.
- Foreigners who have been granted a residence permit and who are from a country that has a visa free agreement with Norway can travel to Norway. The same applies for foreigners (from outside of EU/EEA) who have been granted a residence permit and have received an entry visa from the embassy. All persons who have been abroad, will be subject to a 14-day quarantine upon arrival in Norway.
- Normally, inbound travelers will not be subject to quarantine, as long as they have completed the mandatory 14-day quarantine which applies to all foreign travelers. However, several counties in the North of Norway have implemented local quarantine regulations. The Minister of the Department of Justice has stated that such regulations must be repealed and the government has stated that they will assess the legality of this practice.
- For the internal Schengen area border, entry and exit checks will be implemented.
- Domestic flights remain in operation.
- The Directorate of Health has advised against all foreign travel.

The new travel restrictions will impact the movement of foreigners to Norway. Employers should account for affected travelers and rearrange travel schedules accordingly.

Significant delays may occur for consular and in-country processing.

The immigration authorities have implemented a regulation that temporarily will make it possible to submit applications for work and residence permits online. This will be possible until the service center for foreigners (SUA) and police administrative services have re-opened. The regulation came in to effect on 23 March 2020. This applies to applicants who are in Norway, or that have a power of attorney in Norway who will apply for a residence permit in their behalf. Foreigners who have been granted a residence permit will however be subject to the foreign travels restrictions as described below.

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Paraguay - Border closed, preventive social isolation implemented

What is the change?

Paraguay has temporarily closed its border in response to growing concerns over the spread of COVID-19.

Key Points:

- **Border closure.** Effective March 24 until March 29, Paraguay has closed its borders to all non-Paraguayan and non-resident foreign nationals, excluding members of diplomatic missions and international organizations with authorized entry.
- **Flights suspended.** Paraguay has suspended all inbound and outbound commercial and private flights until April 12. This deadline may be extended and does not apply to cargo service aircraft and aircraft that provide medical, relief and relief services, and foreign nationals who are repatriating.
- **Self- quarantine.** Those entering the country from abroad will be subject to self-quarantine for 14 days.
- **Social isolation.** The government has introduced general preventative isolation from March 21 until March 28. During this time, all Paraguayan and foreign nationals must remain in their place of residence, and may only leave for essential travel such as stocking up on food, medicines, and cleaning supplies. Effective March 29, the government will enforce social isolation from 8:00 p.m. until 4:00 a.m. nationwide, meaning that non-necessary travel will be banned during these hours.
- **Immigration services.** Paraguayan embassies have temporarily limited their services to all except Paraguayans returning to the country, and members of Diplomatic Missions and International Organizations with authorized income

Employers should anticipate that the border closure will significantly disrupt business and work travel to and from Paraguay. The response to the COVID-19 pandemic continues to develop, and Deloitte will provide additional updates as information becomes available.

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PHILIPPINES - Department of Labour and Employment (DOLE) suspends issuance of Alien Employment Permit (AEP)

What is the change?

The DOLE has suspended the processing, issuance, and renewal of the Alien Employment Permit (AEP) until further notice.

However, no penalty/administrative fine will be imposed on all soon to expire AEPs or permits that expired during the suspension period. Hence, said application will still be treated as renewal.

Furthermore, new AEP applications of foreign nationals whose employment contracts are effective during the suspension period or the 15 days grace period already lapsed will not be imposed with penalty.

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Singapore - All travellers arriving in Singapore from 27 March 2020, 9.00 a.m., must submit health declaration via the SG Arrival Card e-Service

What is the change?

From 27 March 2020, 9.00 a.m., all travellers arriving in Singapore, including residents (Singapore Citizens, Permanent Residents), and Long Term Pass (LTP) holders (Student's Pass, Dependant's Pass, Work Pass and Long Term Visit Pass Holders), must submit a health declaration before proceeding with immigration clearance. They will have to do so via the SG Arrival Card (SGAC) e-Service.

All residents and LTP holders who are submitting their health declaration will need to select "Residents" on the SGAC e-Service, after which they will be directed to provide their health and recent travel information, as well as personal and contact details.

All travellers can submit their health declaration up to three days prior to arrival in Singapore. Travellers who have not submitted their health declaration electronically before arriving in Singapore will be required to do so upon arrival at the checkpoint, which could delay their immigration clearance.

The SGAC e-Service is available at ICA's website at <https://eservices.ica.gov.sg/sqarrivalcard> and the mobile application can be downloaded for free from Apple App Store and Google Play.

Separately, with effect from 27 March 2020, 9.00 a.m., the paper-based disembarkation/embarkation card will be discontinued, and travellers will have to provide their arrival and departure information via the SGAC e-Service instead.

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Singapore - Actions to be taken by employers to bring pass holders into Singapore

What is the change?

To better manage the risk of importing the COVID-19, the entry of pass holders into Singapore will be restricted. **All employers are strongly urged to defer bringing pass holders into Singapore.**

If you need to extend the validity of the pass holders' in-principle approval (IPA), you can do so:

- Work Permit: Submit your request using [WP Online](#).
- Employment Pass, S Pass, Dependant's Pass or Long Term Visit Pass: Submit your request using the [Extend IPA validity request form](#) at least two weeks before the IPA expires.

However, if you are unable to defer the pass holders' arrival, you must do the following:

1. Ensure you can fulfil the [additional responsibilities](#) to bring your work pass holders in. If they have dependants who are not issued any work passes, including Letter of Consent (LOC), they must also fulfil their [responsibilities towards their dependants](#).
2. [Request for MOM's entry approval](#) before the pass holders can enter Singapore.
3. Wait for MOM's approval before arranging for the pass holders to enter Singapore.

Note: For pass holders with Hubei-issued passports or recent travel history to Hubei, please defer their entry into Singapore as far as possible.

Applications open daily from 12.01 p.m. and close at 12 p.m. the next day. Requests received during this period are for arrivals within 10 days after the application closes (e.g., for arrivals in Singapore from 17 March to 26 March 2020, you can submit the request from 15 March 2020, 12:01 p.m. to 16 March 2020, 12 p.m.).

For IPA holders, you need to wait for them to complete their 14-day Stay Home Notice before you can get their passes issued.

[More Information](#)

SINGAPORE - Actions to be taken by employers to bring pass holders (work pass holders and their dependants) into Singapore

What is the change?

Due to the heightened risk of importing the COVID-19 cases, the MOM is restricting the entry of pass holders into Singapore. In granting entry approval, priority will be given to companies that provide essential services (e.g., healthcare and transport) and are supported by the relevant government agencies, while those that are not will be rejected.

All employers are **strongly urged** to defer bringing pass holders into Singapore. To facilitate this, MOM will automatically extend the validities of all in-principle approvals (IPAs) by two months. You can check the new validities using:

- [WP Online](#) for Work Permit holders
- [EP Online](#) for Employment Pass, S Pass holders and their dependants

If you are unable to defer the pass holders' arrival, only proceed with the following if your company provides essential services (e.g., healthcare and transport) and is supported by the relevant government agencies:

1. Ensure you can fulfil the [additional responsibilities](#) to bring your work pass holders in. If they have dependants who are not issued any work passes, including Letter of Consent (LOC), they must also fulfil their [responsibilities towards their dependants](#).
2. [Request for MOM's entry approval](#) **before** the pass holders can enter Singapore.
3. Wait for MOM's approval **before** arranging for the pass holders to enter Singapore.

Applications open daily from 12:01 p.m. and close at 12 p.m. the next day. Requests received during this period are for arrivals within 10 days after the application closes (e.g., for arrivals in Singapore from 17 to 26 March, you can submit the

request from 15 March, 12:01 p.m. to 16 March, 12 p.m.).

Applications are on a first-come-first-served basis.

Applications submitted:

- By 12 p.m.: Will receive the outcome on the same day.
- After 12 p.m.: Will receive the outcome the next day.

Note: For pass holders with Hubei-issued passports or recent travel history to Hubei, please defer their entry to Singapore as far as possible.

[More information](#)

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SINGAPORE - Further measures to help companies cope with COVID-19 situation

What is the change?

MOM will introduce further measures to help businesses cope with the COVID-19 situation by providing:

- i. A three-month extension of the levy payment timeline to small-and-medium size enterprises (SMEs)¹ with immediate effect, for more flexibility in their cash-flow management;
- ii. Levy waiver for up to 90 days with immediate effect for foreign workers on overseas leave; and
- iii. Man-Year Entitlement (MYE) refund for construction firms affected by disruptions arising from COVID-19, with effect from 1 April.

In addition, firms with excess manpower are urged to prioritise locals to be retained in their jobs. These firms should also give consent for their existing foreign workers to be transferred other employers facing manpower shortages.

For the full details of each of the three measures, please refer to the link below.

¹ SMEs refers to companies incorporated in Singapore employing not more than 200 workers.

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Singapore - Safe distancing measures for foreign workers

What is the change?

In an email circular from the MOM to employers on 26 March, employers are strongly advised to remind all foreign work pass holders to strictly observe the following:

- Workers are to only commute between their accommodation and work places.
- Workers are permitted to go out to get meals or essential items. They are to keep any visit short. Avoid crowded places.
- Avoid eating out. Take away food and consume it at home. Lunching together with others should be limited in numbers.
- Observe a safe distance (at least one metre apart) when queuing or sitting in public places. If seats are fixed, sit at the seats marked for usage.
- Workers who feel unwell, e.g., having mild flu-like symptoms, should see a doctor and stay at home to prevent spreading illness to others.

Employers to monitor and report health conditions of workers who entered Singapore between 14 March and 20 March to MOM daily

If employers have any workers who entered Singapore between 14 March and 20 March and are not issued with a Stay-Home-Notice (SHN), the employers should monitor their health for 14 days. This includes taking their temperature twice daily.

From 26 March until 3 April, employers are to submit a daily health declaration of all your affected workers to MOM. If any workers fall sick (e.g., having mild flu-like conditions), ensure that they see a doctor. Employers are to submit the declaration via this [form](#).

Update MOM with the contact details of foreign work pass holders who recently entered Singapore; MOM will conduct checks to ensure workers are socially responsible

If employers have foreign work pass holders who entered Singapore between 14 March and 20 March (including work pass holders affected by Malaysia's MCO and are currently

staying in Singapore), they are required to update the mobile numbers of these affected workers through this [form](#). Ensure that the mobile number provided is a local (Singapore) phone number.

Employers are required to **update MOM by 26 March**. MOM will periodically check on the workers' whereabouts. They will receive an SMS and they are to respond. Failure to do so will result in enforcement action being taken against the employer and worker.

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Singapore - Travellers arriving In Singapore will receive advance notification of SHN requirements

What is the change?

From 27 March, 9.00 a.m., all travellers arriving in Singapore, including residents (Singapore Citizens, Permanent Residents), and Long-Term Pass holders (Student's Pass, Dependant's Pass, Work Pass and Long-Term Visit Pass Holders), must submit a health declaration before proceeding with immigration clearance. They will have to do so via the SG Arrival Card (SGAC) e-Service. The health declaration will be made available before 27 March as part of the SGAC e-Service, so that travellers who are due to arrive in Singapore after 27 March, 9.00 a.m., can complete it in advance of their arrival.

Upon submission of their health declaration, travellers will be notified electronically via email on the need to comply with the 14-day SHN on arrival in Singapore. This allows travellers to be notified of their SHN requirements earlier, instead of only during immigration clearance in Singapore. At the same time, they will be made aware of the penalties under Section 21A of the Infectious Diseases Act (IDA) if they fail to comply with the requirements.

Travellers will receive the following when they submit their health declaration:

- a. An acknowledgment email after submission of the health declaration via SGAC e-Service.
- b. A reminder on the SHN requirements 24 hours prior to their arrival, if the health declaration was submitted more than 24 hours before arriving in Singapore.

On arrival, travellers will need to show their acknowledgement email, either on their mobile device or a printout copy, to ICA officers. Travellers must therefore provide a valid email address and contact number when submitting the electronic health declaration, as they will be used to send the acknowledgement. Travellers who do not have the acknowledgement email will experience delays during immigration clearance.

[**More Information**](#)

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Singapore - MOM entry approval and SHN requirements for Work Pass Holders from Malaysia

What is the change?

With immediate effect, the MOM will require all new and existing work pass holders (including dependants) planning to enter Singapore from Malaysia, to obtain MOM's approval before they commence their journey. This is applicable regardless of the mode of travel into Singapore.

The entry approval requirement applies to:

- a. Existing work pass holders currently out of Singapore; and
- b. In-Principle Approval holders who have yet to enter Singapore.

Upon arrival in Singapore, all affected work pass holders will be placed on a mandatory 14-day SHN. When applying for entry approval, employers will be required to declare to MOM that they have arranged for suitable housing premises for these employees and have made appropriate arrangements for food for the duration of their SHN.

Employers are required to apply for entry approval using this online facility. Employers should inform their affected employees (including their dependants) not to make travel plans to Singapore until approval has been received from MOM. Employers will be required to send the MOM approval letter to the employees who will need to show it to the airline staff upon check-in (if travelling by air) and at the ICA checkpoint upon arrival in Singapore.

Exemptions for Malaysians and Work Pass Holders conveying essential services or supplies

The Singapore-Malaysia Special Working Committee has agreed that the transport of all types of goods between Malaysia and Singapore will be facilitated during the duration of Malaysia's MCO. As such, those conveying essential services, or supplies (e.g., lorry drivers, vegetable supply truckers, frozen supply truckers) via land and sea crossings will be exempted from MOM's entry approval and SHN requirements.

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Singapore - MOM will revoke work passes of migrant workers in large gatherings if they refuse to disperse

What is the change?

In a statement on Wednesday, 25 March, the MOM said it would step up inspections on the ground to disperse large gatherings by foreign workers, in particular foreign domestic workers (FDWs).

"As outdoor gatherings among FDWs tend to be large, MOM will take action to disperse them as an added precaution... Workers who do not cooperate will have their work passes revoked," said the statement.

MOM advised foreign workers to remain in their residence on rest days, and said their employers and dormitory operators should "educate" them on this.

Workers should minimise time spent outside when running important errands, while employers should know where they are and have them return home once their tasks are complete. If they meet indoors, workers must observe the latest rules on gatherings, the MOM added.

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SOUTH AFRICA – Government orders country lock down for 21 days

What is the change?

President Cyril Ramaphosa ordered the country to lock down to help slow the spread of COVID-19, citing the increasing numbers of cases worldwide and a high risk of overwhelming the country's health care system. The measures are detailed below.

- All individuals are ordered to stay home during the lockdown from midnight Thursday, March 26 until midnight April 16. Critical workers, such as medical personnel, those involved in food production, and other essential services, are exempt.
- Individuals will only be allowed to leave their homes under strictly controlled circumstances, such as to seek medical care, buy food, medicine and other supplies or collect a social grant.
- All offices, shops and businesses will be closed, except for essential services. Companies that are able to operate remotely should do so.
- South African citizens and residents arriving from high-risk countries will be automatically placed under quarantine for 14 days.
- Non-citizens arriving on flights from the high-risk countries (currently China, France, Germany, Iran, Italy, South Korea, Spain, Switzerland, the United Kingdom, the United States) will be turned back.
- International travelers who arrived in South Africa from high-risk countries after March 9, 2020 will be confined to their hotels until they complete a 14-day quarantine.
- International flights to Lanseria Airport are temporarily suspended.

Companies and their employees should prepare for the national lockdown measures and consider implementing telecommuting policies for employees if possible.

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South Korea - South Korea eyes stricter screening on all arrivals from United States (US) starting 27 March

What is the change?

South Korea's prime minister said in a [statement](#) on Wednesday that the government is targeting to implement stricter screening procedures for all arrivals from the US over the new coronavirus starting no later than Friday, 27 March.

From 27 March, all passengers departing from the US and entering Korea will be subjected to a COVID-19 test if they have symptoms.

For those who have no symptoms of COVID-19,

- Korean nationals or foreign nationals on long-term stay will return to their residence and will be quarantined for 14 days.
- Foreign nationals on short-term visit will move to a facility and undergo a COVID-19 test. If the result is negative, they will be monitored.

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SPAIN – COVID-19 travel restrictions strengthened again

What is the change?

The Spanish government recently announced stronger travel restrictions to mitigate the spread of COVID-19.

Key points:

Effective from March 23 at midnight, third-country nationals and EU nationals and their dependents, are no longer allowed to enter the country, with a number of exceptions:

- Spanish residents or residents in transit to their homes in other Schengen or Member states.
- Long-term visa holders who have visas from Schengen or Member states who are traveling to those places.
- Professionals engaging in healthcare and elder care who are traveling for work.
- Transportation personnel who are working to ship goods and flight crew who are working while engaging in commercial aviation tasks.
- Consular office personnel, diplomatic mission members, and military and international organization personnel who are performing professional work.
- *Individuals with very important family reasons for traveling.*
- *Individuals who have documentation of a need or an unforeseen circumstance.*
- Individuals whose movement is allowed because of humanitarian reasons.
- The suspension also does not apply to these two areas: the inland border with Andorra and at a checkpoint for the Gibraltar territory.
- Additionally, the inland borders with Ceuta and Melilla are temporarily closed for entering and exiting the country.

The new travel restrictions will impact the mobility of third-country, and EU nationals and their dependents into Spain. It is likely the current state of alert will be extended. Employers should account for affected travelers and rearrange travel schedules accordingly. Significant delays may occur for consular and in-country processing.

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Switzerland - Additional travel restrictions announced

What is the change?

The Swiss government recently announced additional travel restrictions to mitigate the spread of COVID-19.

Key points:

- All inbound foreign travel has been suspended except for Swiss and Liechtenstein nationals, and holders of Swiss residence permits. Individuals who are required to travel to the country due to their work, or who are experiencing an emergency situation can also be admitted. Examples of emergency situations are an urgent medical care scenario or the death of a family member.
- Individuals trying to enter the country who have a current Assurance or Certificat d'engistrement and who are traveling in a professional capacity may be denied entry. Exceptions can be made for professionals with such credentials who are working in service of the greater good, such as healthcare specialists and suppliers of necessary products or materials.
- New work permit approvals are being restricted to ones that are directly related to the COVID-19 pandemic. This restriction also covers pending work permit cases. The new restriction applies to online registrations as well.
- The new, tighter measures are in effect until further notice.
- Travelers who are in transit within Switzerland may pass through.
- Movement of goods is still allowed.

The new travel restrictions will significantly impact travel to Switzerland. It is possible further restrictions may be

announced. Employers should account for affected travelers and rearrange travel schedules accordingly.

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Taiwan - Automatic 30-day extension for foreigners entering Taiwan on or before 21 March 2020 with visa waiver, visitor visa, or landing visa

What is the change?

All travellers who entered Taiwan on or before 21 March 2020, on a visitor visa, a landing visa, or through a visa-waiver program, and who have not overstayed their legal stay period will be granted an automatic 30-day extension. No application is required. The total period of stay cannot exceed 180 days. These conditions are subject to change and may be adjusted as circumstances require.

In addition, the National Immigration Agency (NIA) has announced the Expanded Overstayers Voluntary Departure Program. Foreign nationals who have overstayed their legal stay period and turn themselves in from 20 March to 30 June 2020 are entitled to penalty relief measures. They will not be detained or receive an entry ban, and will be given only a minimum fine. For further information, please visit the [NIA website](#).

[More Information](#)

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Thailand - Announcements from the One Stop Service Centre (OSSC)

What is the change?

The following measures may affect the timeline for in-country processing of on-going visa extensions and/or re-entry permit applications:

- **Employment Department at OSSC**

The Employment Department at OSSC has announced that foreigners who have travelled to or transited at any of the 20 locations below should refrain from attending to immigration matters at the OSSC until 14 days after their arrival: Austria, Belgium, China, France, Germany, Hong Kong, Iran, Italy, Japan, Macao, Netherlands, Norway, Singapore, South Korea, Spain, Sweden, Switzerland, Taiwan, United Kingdom and United States.

Foreigners who need to obtain their work permit booklet at the OSSC, but have not fulfilled the 14-day requirement may appoint a representative to obtain the booklet on their behalf so that they need not be physically present at the OSSC. The representative must arrange for the work permit holder to sign the work permit and cover the signature with a clear sticker provided by the Employment Department.

Foreigners arriving from areas not on the above mentioned list are still required to visit the OSSC to obtain the work permit booklet in person as usual.

- **Immigration Department at OSSC**

The Immigration Department at OSSC has announced that all foreigners should refrain from attending to immigration matters at the OSSC until 14 days after their arrival in Thailand. They should postpone their applications for visa extension and/or re-entry permits until 14 days after their arrival if their physical presence is required, except for emergencies.

This announcement does not apply to immigration applications where the foreigner's physical presence is not required, such as 90-day report submission, visa cancellation, and transfer of visa endorsements to a new passport.

- **Board of Investment (BOI)**

For digital work permits and visas applied under BOI, applications to fill the employees in the approved position (last step of the new work permit and visa extension approval process), work permits, and visa renewals can be submitted to BOI through the Single Window from 14 days after the foreigner's date of arrival.

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Thailand - Announcements on the postponement of the Songkran holidays

What is the change?

To control the spread of COVID-19, the Songkran holidays will be postponed to limit public gathering and movement. Accordingly, 13 April to 15 April will no longer be public holidays, and will be designated as normal working days for government agencies including the Immigration Bureau, and Employment Department. The government will set replacement holidays to compensate for the loss of these holidays when the situation returns to normal.

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Thailand - Health certificate and health insurance required for all foreigners travelling to Thailand

What is the change?

With effect from 22 March, all foreigners travelling to Thailand are required to present the following documents:

- Health certificate issued no more than 72 hours prior to the date of travel certifying that the person shows no evidence of COVID-19; and
- Health insurance policy covering COVID-19, with a minimum medical coverage of US\$100,000 in Thailand.

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Thailand - Immigration Bureau to grant Temporary Tourist Visas

What is the change?

Due to flight cancellations, tourists in Thailand may face difficulty in returning home. From 18 March, the Immigration Bureau will accept visa extension applications, and grant an extension not exceeding 30 times to applicants who fulfil the following conditions to enable them to legally remain in Thailand:

- Foreigner who has entered Thailand on a Tourist Visa, and has applied for a one-time visa extension; or

Foreigner who has entered Thailand with other types of visa, but is unable to present a certifying letter issued by their national embassy in Thailand required to support their visa extension.

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United Arab Emirates - Inbound, outbound air travel to be suspended for two weeks

What is the change?

The United Arab Emirates will halt inbound and outbound air travel for two weeks beginning March 25.

Key Points:

- The National Emergency and Crisis and Disasters Management and the Civil Aviation Authority is halting air travel to and from the UAE in an effort to slow the spread of the COVID-19 virus. Transit through the UAE will also be suspended.

-
- The decision came after the UAE took a number of other steps last week to halt the spread of COVID-19, including prohibiting most UAE visa and permit holders abroad from reentering the country and suspending the issuance of work permits, tourist visas and visas on arrival.

The restrictions the UAE and other countries have imposed have significantly disrupted business activity and employee mobility. The decision to halt all inbound and outbound flights is subject to reassessment, and additional measures are still possible. Deloitte will provide additional updates as information becomes available.

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United Arab Emirates - Closure of immigration offices

What is the change?

Effective 26 March 2020, the Dubai government temporarily closed all government departments, including those relating to visa processing and issuance. This includes the main immigration offices, and medical and Emirates ID centre. This has resulted in a suspension of medical and Emirates ID appointments and a suspension of the endorsement of UAE residence visas on passports for in-country visa applications. Similar measures are being implemented across the UAE's other emirates.

The announcement was made without prior warning, and the government has said that it expect all government departments to implement a full remote work system from 29 March. Clarifications on how the authorities will handle visa processes are expected then.

Amer centres have also been instructed to close temporarily for two weeks until 9 April.

Visas/permits/applications affected

- All types of visa applications

To curb the proliferation of COVID-19, the UAE has put into place a series of restrictive measures. These have often come without prior warning, and without alternative arrangements for how government departments can continue prepared.

For any residence visas approved, urgent visa stamping is discretionary and available at the immigration department at Dubai International Airport (DXB).

Until the immigration authorities issue clarifications, all visa processes should be deemed to be on hold. From next week, the authorities are expected to announce how it will continue to function.

It is expected that there will be an increased reliance on certain online systems that the UAE immigration authorities had been trialling in beta mode, but which had not been fully set up. There may also be a series of temporary measures, including approving visas in-principle, with medicals, biometrics and visa stamping to follow at a later date.

These changes may also expedite future changes that had been planned, including replacing the endorsement of residence visas with the Emirates ID.

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UNITED KINGDOM – Visas extended, other measures implemented to ease immigration requirements

What is the change?

The government has announced visa extensions and other measures to ease immigration requirements during the COVID-19 pandemic.

Key Points:

- Leave has been extended to May 31 for those whose leave expires between Jan 24 and May 31, and who are unable to return to their home country because of COVID-19 travel restrictions or quarantine.
- The Home Office is temporarily expanding in-country switching provisions until May 31 for those wishing to apply for a visa to stay in the U.K. long term, e.g., from Tier 4 (Student) to Tier 2 (General Worker), while remaining in the U.K.
- Visa sponsors may allow non-EU nationals currently in the U.K. for study or work to study or work from home.
- Many U.K. Visa Application Centres (VAC) abroad remain closed or are offering limited services. Appointments for applicants at a VAC that is now closed will be canceled. Affected applicants in Europe, the Middle East and Africa can contact [TLS contact](#), and all other applicants abroad can contact [VFS global](#) for more information.
- British nationals abroad who require a passport, and whose local VAC is closed, can apply for an [emergency travel document](#) should they need to travel urgently.

Background

The Home Office will continue to review the situation and may extend the current date accordingly. UKVI has set up a COVID-19 immigration team to assist with the visa-extension process, and those whose visa has expired can contact the team via [email](#) for help with their extension. Deloitte can also

support with this process. For more information and advice regarding immigration and the COVID-19 virus, visit the gov.uk [website](#).

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Mexico - Additional immigration services reductions

What is the change?

The Mexican government recently announced additional changes to immigration services to mitigate the spread of COVID-19.

Key points:

- For fingerprinting, the number of opportunities to have this procedure completed is capped at 100 each day. Additionally, groups entering immigration spaces for fingerprint registration are now limited to 20 at a time. Fingerprint registration opportunities are available from about 8:30 a.m. to 12 p.m. with lines forming at 7:00 a.m.
- For application filings, the number of opportunities has also been reduced to 100 each day. Groups entering for application filings are now limited to 20 individuals as well. Application filing opportunities follow the same schedule: from about 8:30 a.m. to 12 p.m. with lines forming at 7:00 a.m.
- Most of the opportunities have been taken by 9:00 am, so arriving before that time is recommended in order to submit fingerprint registrations and application filings.
- The new restrictions are in effect until April 17, 2020.

- Staff reductions and the new restrictions will result in processing delays and prolonged waiting periods, for the time being.

The new immigration services restrictions will impact the movement of people into Mexico. Employers should account for affected travelers and rearrange travel schedules accordingly. Significant delays may occur for consular and in-country processing.

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United States – Relief from timely filing 2019 federal income tax returns and timely paying federal income tax/estimated income tax due to COVID-19

What is the change?

On March 13, 2020, the President of the United States issued an emergency declaration in response to the ongoing Coronavirus Disease 2019 (“COVID-19”) pandemic (“Emergency Declaration”). The Emergency Declaration instructed the Secretary of the Treasury (the “Secretary”) “to provide relief from tax deadlines to Americans who have been adversely affected by the COVID-19 emergency, as appropriate, pursuant to IRC § 7508A(a).” Pursuant to the Emergency Declaration, the Internal Revenue Service (“IRS”) issued [Notice 2020-18](#) (the “Notice”) which provides relief to individuals with respect to timely filing federal income tax returns due April 15, 2020, as well as relief from timely paying federal income tax payments or estimated income tax payments due April 15, 2020.

Specifically, the Notice includes the following relief provisions:

- (1) The due date for federal income tax payments (including payments of tax on self-employment income) and federal income tax returns due on **April 15, 2020** in respect of the 2019 taxable year is **automatically postponed until July 15, 2020**, and
- (2) The due date for federal estimated income tax payments (including payments of tax on self-employment income) due on **April 15, 2020** in respect of the 2020 taxable year is **automatically postponed until July 15, 2020**.

Taxpayers do not have to file a Form 4868 (Application for Automatic Extension of Time to File U.S. Individual Income Tax Return) for the automatic postponement to July 15, 2020. There is no limitation on the amount of the payment that may be postponed (a prior notice from the IRS that included limitations has been superseded).

To obtain an extension of time to file a federal income tax return beyond July 15, 2020, individual taxpayers will need to file Form 4868 by July 15, 2020.

No extension is provided for the payment or deposit of any other type of Federal tax (gift tax, generation-skipping transfer tax, estate tax, and employment tax), or for the filing of any Federal information return. Therefore, the deadline to file or request an extension of time to file Form 3520 (Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts) and other information returns remains April 15, 2020.

As a result of the postponement of the due date for filing Federal income tax returns and making Federal income tax payments from April 15, 2020, to July 15, 2020, the period beginning on April 15, 2020, and ending on July 15, 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file the Federal income tax returns or to pay the Federal income taxes postponed by the Notice. Interest, penalties, and additions to tax with respect to such postponed Federal income tax filings and payments will begin to accrue on July 16, 2020.

This relief is only applicable to federal income tax payments due April 15, 2020 and does not change the due dates for tax payments due after this date, such as federal estimated

income tax payments due on June 15, 2020. Thus, taxpayers may be required to pay a second quarter federal estimated income tax payment by June 15, 2020 and the first quarter payment by July 15, 2020. Nevertheless, there is pending legislation that may postpone these later payments as well.

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United States - USCIS in-person services remain suspended until April 7

What is the change?

U.S. Citizenship and Immigration Services announced today it is extending its office closures and suspension of in-person services until at least April 7.

Key points:

- On March 18, USCIS temporarily [closed](#) its field offices, asylum offices and Application Support Centers until April 1 to mitigate the spread of COVID-19.
- Today's [announcement](#) extends the current closures, and says that offices will reopen April 7 unless the closures are further extended.
- The announcement only applies to in-person services at public USCIS offices, and does not affect USCIS Service Centers, where immigration petitions are processed.

Background

The closures affect in-person services, including interviews, biometric collection appointments and naturalization ceremonies. USCIS will send cancellation notices to applicants and petitioners with scheduled appointments affected by the closures. The agency will automatically reschedule Application Support Center appointments, and affected individuals will

receive a new appointment letter in the mail. Applicants who had InfoPass or other appointments at a [field office](#) must reschedule through the [USCIS Contact Center](#) when field offices reopen. Those seeking emergency appointments may contact the USCIS Contact Center. USCIS also has a [COVID-19 webpage](#) where it is posting updates

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