



## COVID-19 Global Mobility update

12 - 15 May 2020

Dear all,

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

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

### Updates by country:

[Argentina](#)

[India](#)

[Malaysia](#)

[New Zealand](#)

[Nigeria](#)

[Peru](#)

[South Africa](#)

## 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.

---

## Proactive Perspective—It's what's needed most.

### What is the change?

#### Filing deadline for tax clearance returns further extended

The Inland Revenue Authority of Singapore (IRAS) has announced a further extension to 30 June 2020 for the submission of tax clearance returns (Forms IR21) originally due to be filed with the IRAS in April and May 2020.

#### Background

An employer is required to inform the IRAS in writing of the cessation of employment, or departure from Singapore of a non-Singapore citizen employee, by submitting the tax clearance return (Form IR21) no later than one month before the cessation of employment, or departure from Singapore. Where the tax is wholly borne by the employer, the IRAS is willing to grant a two-month extension of time from the cessation date to file Form IR21.

In view of the COVID-19 situation, the IRAS had announced in early April 2020 that for Forms IR21 originally due to be filed with the IRAS in April 2020, the deadline would be extended for one additional month. We have released a NewsFlash dated 9 April 2020 with this information, click on the link [here](#) to view the NewsFlash.

### What does the change mean?

The IRAS has now announced a further extension of the tax clearance filing deadline to 30 June 2020 for the submission, without penalties, of Forms IR21 originally due to be filed with the IRAS in April and May 2020.

The employer's obligation to withhold monies from the employee, and to release the balance of monies upon receiving tax clearance from the IRAS, or after one month from the filing of the Form IR21, remains. The employees will be allowed to leave the country in the meantime.

[Back to top](#)

---

## Deloitte's view

The extension of the filing deadline provides relief and welcome support to employers in these unprecedented times, particularly considering the extension of the Singapore circuit breaker period until 1 June 2020.

Regardless of the extension, employers are encouraged to submit the tax clearance returns ahead of the filing deadline through the electronic system by logging in to the IRAS portal.

---

## India - Government begins repatriation of Indian nationals

### What is the change?

The government of India has begun repatriating Indian nationals in cooperation with foreign governments. The massive repatriation that began on May 7 aims to help over 200,000 Indian nationals return to India in phases.

#### Country-specific information:

- **Australia:** Indian nationals stranded in Australia with compelling reasons for repatriation are advised to reach out to the Indian embassy
- **Singapore:** Indian nationals seeking repatriation are advised to register [here](#).
- **United Arab Emirates:** The government of India is working with the UAE government to repatriate Indian nationals. Indian nationals seeking repatriation are advised to register [here](#).
- **United Kingdom:** Indian nationals seeking repatriation are advised to check the Indian High Commission in London [website](#) for more information.
- **United States:** Indian nationals seeking repatriation must fill out a form located [here](#).

Requirements for repatriation to India include pre-departure screening (only asymptomatic individuals will be allowed to fly) and completion of an undertaking form. Following arrival in India, all repatriated individuals must download the Aarogya Setu app, undergo medical screening and 14-day supervised quarantine at their own cost. Repatriated Indian nationals are responsible for payment of all repatriation costs. The conditions for repatriation must be compelling (e.g., being laid off, medical emergencies, closure of educational institution where studying, short-term/non-permanent residency expiring).

---

Some flights have already begun, and more flights will be made available during the coming days and weeks as India and other governments implement the phases of the repatriation operation.

[Back to top](#)

---

## Malaysia - Malaysia's movement control order (MCO) to be extended further until 9 June 2020

### What is the change?

Malaysia's MCO will be extended for a further month until 9 June 2020, the fourth extension since it was enforced on 18 March 2020. Under the partial lockdown, non-essential businesses and schools are shut, and both domestic and international travel are prohibited.

The Government has eased some COVID-19 curbs by allowing [the majority of economic sectors to resume their operations](#) beginning 4 May 2020 under a "conditional MCO". All rules and standard operating procedures (SOPs) introduced during the conditional MCO will remain in place until 9 June 2020. Changes to the SOPs or list of sectors allowed to operate, if any, will be announced from time to time.

[Back to top](#)

---

## New Zealand - Moving to Alert Level 2

### What is the change?

New Zealand will move from Alert Level 3 to Alert Level 2 at 11.59 p.m. on 13 May 2020, Wednesday. At Alert Level 2, businesses can operate if they are able to do so safely. Tertiary education facilities, schools and early learning centres will also be open, and social gatherings can have up to 10 people.

Domestic travel will be allowed under Alert Level 2. However, there will be no changes to international air travel restrictions from Alert Level 3, and New Zealand's borders will remain closed to foreign travellers. If a traveller's final destination is not Australia,

---

they are also no longer allowed to transit through New Zealand.

New Zealand citizens and residents may return, but will continue to be placed in managed isolation for 14 days, or quarantine if they are showing symptoms. Foreign nationals may use international air services to travel home.

For more details on the different sets of measures to be taken at each alert level, please click [here](#). More information on all aspects of domestic and international travel can also be found [here](#).

[Back to top](#)

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.

---

## Nigeria - Airport closures extended

### What is the change?

Nigeria has extended the closure of all airports for another four weeks to mitigate the spread of COVID-19.

#### Key Points:

- The closure of all airports has been extended for an additional four weeks until June 7. It is anticipated the closure will be reviewed then.
- Employers should anticipate significant disruptions to employee mobility and all but essential business.

In March, visa-on-arrival was suspended for nationals from 13 countries and international airports were closed for incoming flights. Additionally, the three cities of Abuja, Lagos and Ogun were placed on lockdown and all businesses and offices were suspended there. The lockdown was then extended in April.

[Back to top](#)

## South Africa - Limited immigration services resume as lockdown is eased

### What is the change?

The Department of Home Affairs has announced the resumption of limited services and protocols for certain travelers, such as returning South African citizens and permanent residents and departing foreign nationals.

As of May 1, the country moved from a Level 5 to Level 4 alert, and President Cyril Ramaphosa relaxed the nationwide lockdown, allowing some businesses to reopen.

The Department of Home Affairs is providing the following services during the Level 4 phase:

- Issuance of temporary identity certificates.
- Collection of identity cards or documents. Smart ID cards may be collected at all live capture offices, but no new applications will be accepted during this period.
- Registration of births and deaths, excluding late registration of birth.
- Re-issuance of birth and death certificates.
- Applications and collection of passports for those traveling across the country's borders to deliver essential goods and those traveling outside the country to receive medical treatment.

South African citizens and permanent residents returning to South Africa must follow these protocols:

- Obtain prior approval from the South African mission in the country where they are by applying within 72 hours of their intended entry into South Africa.
- Submit with their application a copy of their passport, ID card or document; a copy of their permanent residence permit, if applicable; and their travel itinerary in the previous two months.
- If allowed to enter South Africa, the individual will be referred for mandatory quarantine upon arrival.

Foreign nationals who are repatriated to their home country or country of residence must follow these procedures before departing:

- Obtain approval from the relevant foreign mission or consulate in South Africa within 72 hours of intended departure. The application must include a copy of the applicant's passport, temporary residence visa or permanent residence permit, and proof of the applicant's means of travel.

- The foreign mission or consulate must notify the Minister of Home Affairs in writing and obtain prior approval of the intended exit.

Though DHS is resuming some functions, applicants seeking immigration services should anticipate significant delays, as only skeletal staff will return to work. Expatriates returning home should be aware of the pre-approval process and factor in the new requirements when planning their departure. Borders remain closed to international inbound travel with limited exceptions.

[Back to top](#)

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

---

## Argentina - Flights suspended until Sept. 1

### What is the change?

Argentinian officials have moved to ban international and domestic commercial flights until Sept. 1 in an effort to mitigate the spread of the COVID-19 virus. Additionally, they have extended the lockdown until May 26.

#### Key points:

- Commercial international and domestic flights have been banned until Sept. 1. Only repatriation flights are permitted.
- Argentina has also imposed internal measures, including requiring people to stay home unless they are going out for food, medicine or other supplies. Schools are closed, though some business activities have been permitted to resume under special conditions.
- Masks are required when going out in some provinces, including in Buenos Aires city and province.

**Argentina has taken a number of measures to limit the spread of the COVID-19 virus, and its recent flight ban is among the most aggressive. The suspension of flights will continue to slow the movement of people into Argentina.**

[Back to top](#)

## Peru - Lockdown extended, curfew hours changed

### What is the change?

The government has announced the extension of the lockdown and modification of curfew hours.

#### Key Points:

- The lockdown is extended until May 24.
- The curfew hours are now 8:00 p.m. to 4:00 a.m. in Lima and all regions with the exception of Loreto, Tumbes, Piura, Lambayeque and La Libertad, where the curfew starts at 4:00 p.m.
- Sundays will continue to be under curfew the entire day.
- Government entities continue to be closed during the lockdown.
- Border closures remain in force.

The government initially imposed the lockdown and restrictions in March and has extended the lockdown several times since. Curfew hours were originally 6:00 p.m. to 4:00 a.m.

[Back to top](#)

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.



This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte AG accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte AG is an affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see [www.deloitte.com/ch/about](https://www.deloitte.com/ch/about) to learn more about our global network of member firms.

Deloitte AG is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).

© 2020 Deloitte AG. All rights reserved.



[Home](#) | [Terms of Use](#) | [Privacy](#) | [Cookies](#)

Not interested anymore? Unsubscribe from all email communications. Please be aware that this will unsubscribe you from all Deloitte marketing and events communications.

[Unsubscribe](#) | [Abmelden](#) | [Se désabonner](#) | [Annulla l'iscrizione](#)