



COVID-19 Global Mobility update

27 March - 03 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.

Updates by country:

[Brazil](#)

[China](#)

[Columbia](#)

[Costa Rica](#)

[Cyprus](#)

[Finland](#)

[France](#)

[Ireland](#)

[Myanmar](#)

[Nigeria](#)

[Rwanda](#)

[Saudi Arabia](#)

[Singapore](#)

[Thailand](#)

[India](#)
[Indonesia](#)

[United Kingdom](#)
[United States](#)

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.

Brazil - Entry suspended for foreign nationals traveling by air

What is the change?

Brazil has suspended entry to foreign nationals traveling by air for 30 days as the country looks to slow the spread of the COVID-19 virus. The ban does not apply to Brazilian nationals.

Key Points:

- Foreign nationals will not be permitted to enter Brazil by air for the 30-day period beginning today unless they have an exception under the ban.
- Exceptions may be available for (1) those who are landing in Brazil for medical assistance or for air return to their country of origin; (2) immigrants who have permanent residence in Brazil; (3) foreign nationals who are part of a duly authorized international organization; (4) foreign employees who are accredited by the Brazilian government; (5) close family of Brazilian citizens; (6) foreign nationals whose entry is deemed in the public interest by the Brazilian government; (7) foreign nationals who hold a National Migration Registry card; (8) cargo transportation; (9) those who are transiting through Brazil and do not leave the international area of the airport; (10) airplanes landing to refuel if restricted passengers do not disembark; (11) travelers who have permission from authorities to enter

Brazil to cross a land border in order to return to their country of origin.

Brazilian authorities have taken a number of steps to limit the spread of the COVID-19 virus. Earlier this month, authorities imposed an entry ban on travelers from most of Europe, and several countries in South America and Asia. Last week, authorities said they would ban entry to all foreign nationals by sea or land.

COVID-19 travel restrictions have dramatically slowed business travel to Brazil and dozens of other countries around the world. Employers should identify affected employees and alter travel and business schedules accordingly.

[Back to top](#)

Finland - Deadline extended for proving identity during residence permit application process

What is the change?

Finland has extended the deadline for residence permit applicants who need to prove their identity at a Finnish consulate in order to have their permit processed.

Key points:

- The time limit for proving identities, a required part of the resident permit application process, has been extended to August 31, 2020 for individuals who are abroad and cannot undertake the normal process because of COVID-19.
- The new time limit is subject to change, depending on what happens during this emergency period.
- Once emergency conditions are lifted, individuals will be able to begin booking appointments to prove their identities. Such announcements can be found on these sites: [Ministry for Foreign Affairs](#) and [customer bulletins](#).
- Those interested in canceling a residence permit application can do so at the following website: migri.fi/en/cancelling-an-application.

Under normal circumstances, resident permit applicants abroad are required to go to a Finnish mission within three months of applying for their permit to prove their identities. Because of COVID-19, these missions are temporarily no longer processing new applications. Individuals can submit resident permit applications online via Enter Finland, which is provided by the Finnish Immigration Service. Application processing begins after the applicant has proven her or his identity. Pending resident permit applications are still being processed.

The new time limit extension will allow resident permit applicants abroad more time to prove their identities in order to complete their resident permit applications. While this is good news, applicants should note that their permits will not be processed until they can complete this step of the application process. Employers may need to adjust schedules because delays related to the COVID-19 pandemic.

[Back to top](#)

France - Labor Office closures, limited services affect application processing

What is the change?

Labor Office application processing is halted or delayed as a result of France's COVID-19 self-isolation mandate.

Key Points:

- The Labor Offices have either suspended operations or are only partially operational, affecting work permit application processing.
- When normal operations resume, longer processing times are anticipated.
- During mandatory home confinement, people may only leave their residence for essential purchases of food and medicine, to seek medical care, to assist those in need, and for work. Anyone who leaves home must hold an

individual statement explaining the reason for leaving confinement.

Employers must be prepared for significant disruptions to employee mobility and all but essential business activity and government services.

[Back to top](#)

Cyprus - COVID-19: Travel and permit restrictions announced

What is the change?

The Cyprus government recently announced travel and permit restrictions to mitigate the spread of COVID-19.

Key points:

- Until 4th April 2020, all passenger flights into Cyprus are prohibited.
- The travel suspension does not apply to either cargo flights or non-passenger flights to the Republic of Cyprus to carry persons out of the Republic of Cyprus and flights of humanitarian nature (humanitarian/ ambulance/ repatriation flights) or flights for emergency circumstances (provided the Minister of Transport, Communications and Works authorises such flights).
- Residence permit applications and renewals are not being accepted for the time being, except in the event of great urgency. A suspension is also in effect on the granting of all entry permits.
- Alien employment approvals will occur automatically and will be active for one year, so it is not necessary to send applications. The approvals will be sent to employers as well. An extension of current foreign employment contracts will be granted until the approval that will be sent has expired.

Within Cyprus, a wide range of containment measures have been implemented, such as closing parks, playgrounds, athletic fields and spaces for open markets. Non-essential movement has been halted until April 13, 2020.

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

[Back to top](#)

Nigeria - Government imposes internal travel restrictions

What is the change?

Nigeria has imposed internal travel restrictions in addition to the strict international restrictions imposed last week.

Key Points:

- Effective on March 30, for 14 days, the cities of Abuja, Lagos and Ogun are under lockdown.
- All businesses and offices in the above cities are to remain closed.
- Interstate travel is suspended.

The new restrictions follow a sharp increase in COVID-19 cases in Abuja and Lagos. Last week, the government closed airports to international flights and suspended visa on arrival issuance.

Employers should anticipate significant disruptions to employee mobility and all but essential business. The response to the COVID-19 pandemic continues to develop.

[Back to top](#)

Ireland - Irish Government implements contingency arrangements to process

employment permits during the Covid-19 pandemic

What is the change?

Department of Business, Enterprise and Innovation (DBEI), who issue employment permits in Ireland, have published their [contingency plan](#) to keep the Employment permits system operational during the COVID-19 pandemic. The plan allows for the online submission of a number of immigration processes and has indicated they will be flexible during this pandemic.

The changes are set to take effect 30 March 2020. There is currently no end date.

Who is affected: All employers who have non-EEA employees in their workforce or are seeking to hire non-EEA employees during COVID-19

Key Points:

- **Employment permits will be issued electronically.** Authorities will issue PDF versions of Employment permits to the employer, employee and immigration agent. The employment permit will be accompanied by a letter from DBEI. Both the permit and the letter should be kept for verification purposes. Once operations return to normal, the original and certified copies of the employment permit will be distributed to the employer and employee.
- **Applications for Stamp 4 letters of Support (renewals of CSEPs) may now be submitted electronically.** The form should be submitted to EPStamp4@dbei.gov.ie. Decisions, including grant letters, will be communicated via email. Applications that have recently been submitted by post can be resubmitted online. Applications can be submitted after 20 months of continuous employment on a Critical Skills Employment permit, but will not be processed until after 21 months.

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- **Appeals may now be submitted electronically.** The form should be submitted to EPReviews@dbei.gov.ie. Decisions will be communicated via email.
 - **Employees retain permission to continue to work whilst renewal is processing.** Applications to renew an employment permit can be submitted between 1-4 months before the expiry of the current permit. Employment permit holders will be allowed to remain in Ireland and continue working while their renewal is processed. Once a new Employment permit is issued, permit holders can apply to the Department of Justice and Equality to update their immigration permission.
 - **Trusted Partner (renewal and new) applications, Statement of Loss and Transfer of Undertakings can be submitted electronically.**
 - **Rules requiring the surrender of Employment permits have been suspended.** Neither companies nor individuals will be required to return employment permits within the standard four-week period after the cessation of employment. DBEI expects that originals and certified copies will be returned only after normal operations resume.
 - **Accommodations may be made for applicants with pending applications.** DBEI has said it can hold applications in the processing queue, change start dates or cancel applications with a full refund if the withdrawal is related COVID-19.
 - **Applicants from visa-required countries will be contacted about their applications.** Ireland has [stopped processing of entry visas](#) because of the COVID-19 pandemic. Emergency entry visa applications may be accepted for a limited number of applicants, including for health care professionals or immediate family members of Irish nationals. The suspension of visa issuance, however, will make it impossible for some Employment permit applicants from visa-required countries to enter Ireland at this time. In these cases, both the employer and employee will be contacted. DBEI can hold applications in the queue, amend start dates or return applications with a full refund.
 - **The Employment permit Section should be contacted by email rather than post.**
 - **Employment permit holders working from home:** An employer should send a blanket notification to DBEI.

- **Impact on the employment permit in the event of a temporary layoff, reduced working hours or redundancy as a result of covid-19:** DBEI should be informed in advance of the temporary layoff/ reduced working hours so that it can be noted on the permit file. At renewal stage, the salary and working hours as per the conditions of the permit granted may not have been achieved, however, DBEI have noted that where it is related to COVID-19, they will take this into account when considering applications for renewal. The [COVID-19 Pandemic Unemployment Payment scheme](#) is available to any employees or self-employed workers, including non-EEA nationals, who lost their job on or after March 13 because of the pandemic. [The Temporary COVID-19 Wage Subsidy Scheme](#), meanwhile, is available to employers to help them keep employees, including Employment permit holders, on payroll throughout the pandemic. Our Deloitte tax team have produced [this article](#) to give further information.
- **Impact if an employment permit holder has been made redundant:** DBEI should be informed of the redundancy within four weeks of the date, via the relevant Redundancy Form. The employment permit holder may seek employment in any eligible occupation and apply for a permit within six months of the date and the Labour Market Needs Test is waived within the six months. The Employer is unable to secure an employment permit for that particular occupation for a period of 6 months.

The contingency plan addresses many of the policy points raised by Deloitte to the Department of Business, Enterprise and Innovation. It will ease immigration procedures for employers and employees impacted by the COVID-19 pandemic. The Department have indicated that they will be flexible on a case by case basis for employers affected by covid-19. Employers are urged to review the [plan](#) and reach out to Deloitte for issues or queries that arise as part of their covid-19 planning to ensure that they address any immigration implications. Processing delays should be expected as Employment permits for medical personnel will be prioritised.

[Back to top](#)

Colombia - Government extends restrictions

What is the change?

The government of Colombia has implemented strict immigration measures to mitigate the spread of COVID-19.

Key Points:

- **International air travel.** Airports are closed to inbound flights from other countries. Both Colombian and foreign nationals will not be able to enter the country for the 30-day period that began on March 23.
- **Land, maritime and river borders.** Land, sea and maritime borders are closed until May 30.
- **Domestic air travel.** The country has been on lockdown since March 25. Domestic air travel has been halted with limited exceptions, such as providing medical services or supplying food.
- **Applicants outside of Colombia.** Colombian consulates are closed. The Ministry of Foreign Relations will not process visa applications from foreigners who are outside Colombian territory.
- **Applicants in Colombia:** Until April 13, the Ministry of Foreign Affairs will accept visa applications for processing and electronic approval, but will not stamp visas in passports.
- **Extensions:** Colombian Immigration is suspending the deadline for extensions of the following until May 30: Special stay permits (PEP), temporary stay permits (PTP) and permits for other activities (POA), excluding shore passes. Colombian Immigration may also decide not take administrative action for failure to register a visa or obtain a foreigner ID card following arrival because of mandatory self-isolation.
- **Public notaries.** Public notaries will operate on a limited schedule and will be open to the public only from 10 a.m. until 1 p.m. Exact schedules vary depending on location and the number notaries working at locations in question.

Employers must be prepared for significant disruptions to employee mobility and all but essential business activity. The response to the COVID-19 pandemic continues to develop, and

Deloitte will provide additional updates as information becomes available.

[Back to top](#)

China - 14-day concentrated medical observation for all travellers entering Shanghai from abroad

What is the change?

With effect from 28 March, all travellers entering Shanghai from abroad are subjected to a 14-day concentrated medical observation. Travellers currently undergoing home quarantine should undergo concentrated medical observation instead, until they meet the 14-day quarantine requirement.

Diplomats and those working in fields of important economic and trade, scientific and technological cooperation will be subjected to another set of regulations. Travellers who are under the age of 18, over the age of 60, pregnant, or with medical conditions may undergo home quarantine following a strict assessment, and a negative nucleic acid test result for COVID-19.

[Back to top](#)

China - 14-day concentrated medical observation for all travellers entering Chengdu from abroad or other China ports

What is the change?

With effect from 27 March, all travellers entering Chengdu from abroad or other China ports are subjected to a 14-day concentrated medical observation. Travellers with destinations in other cities in the Sichuan province should undergo their

concentrated medical observation in their destination cities, while travellers whose destinations are other provinces in China should undergo their 14-day concentrated medical observation in Chengdu. Special circumstances requiring home quarantine will be subjected to strict assessment.

[Back to top](#)

Myanmar - Announcement on temporary suspension of all types of visas for foreign nationals from all countries visiting Myanmar

What is the change?

The Government of the Republic of the Union of Myanmar has decided to adopt the following entry visa restrictions for visitors from all countries with effect from 29 March, 00.01 hours MST. These temporary measures will be in force till 30 April:

- Suspension of the issuance of all types of visas (including social visit visas) to all foreign nationals, except diplomats accredited to Myanmar, United Nations officials resident in Myanmar and crew of ships and aircraft operating to and from Myanmar.
- Suspension of visa exemption granted to all foreign nationals on the basis of bilateral arrangements, including those from Association of Southeast Asia Nations (ASEAN) member countries, except those holding diplomatic and official passports.
- All diplomats accredited to Myanmar and United Nations officials resident in Myanmar may obtain entry visas through the respective Myanmar Missions abroad. They shall be required to provide certification of the absence of COVID-19 infection issued by a recognised laboratory no more than 72 hours prior to the date of travel and before boarding any aircraft destined for Myanmar. They shall be subject to home quarantine for 14 days on their arrival in Myanmar.
- Crew of ships or aircraft operating to and from Myanmar may also obtain entry visa through respective Myanmar

Missions abroad. They shall be required to follow the latest guidelines and directives issued by the Ministry of Transport and Communications of the Republic of Union of Myanmar.

Foreign nationals who are required to visit Myanmar on urgent official mission or for a compelling reason may contact the nearest Myanmar Missions abroad for possible exceptions on certain entry restrictions from the authorities.

[Back to top](#)

Myanmar - Landing restrictions for all international commercial passenger flights

What is the change?

The landing of all international commercial passenger flights will not be allowed at Yangon International Airport (YIA) and any other airport in Myanmar, with effect from 30 March, 23.59 hours MST up to 13 April, 23.59 hours MST.

All landing permissions previously granted by the Department of Civil Aviation have been suspended. The above temporary measures will not apply to relief flights, all-cargo flights, medical evacuation flights, and special flights specifically approved by the Department of Civil Aviation. However, if any such flight involves night stop(s), the flight crew and cabin crew (if applicable) of the said flight may be subject to quarantine requirements.

[Back to top](#)

Thailand - Advisory for foreigners entering Thailand

What is the change?

Under the Emergency Decree effective from 26 March to 30 April, foreigners are banned from entering the Kingdom of Thailand at all points, with the following exceptions: carriers of essential goods, vehicle operators, and crew members of vehicles, persons on diplomatic/consular missions or who are representatives of international organisations/governments (including their families), non-Thai nationals who have a work permit or have been granted permission from government agencies to work in the Kingdom, Thai nationals or exempted persons deemed essential by the Prime Minister or Chief Official responsible for remedying the emergency situation.

Accordingly, foreigners **without** a work permit—that is, foreigners holding dependent visas (family members of the foreigner holding a work permit) or retirement visas; who are permanent residents; or covered under the visa on arrival or national waiver visa schemes—can no longer enter Thailand from 26 March to 30 April, unless otherwise provided by other regulations.

This regulation affects travellers holding long-term visas but **no** work permits, such as dependant family members of foreigners, and foreigners with long-term visas or Non-Immigrant B visas with no work permit. These travellers will not be permitted to enter Thailand before 30 April, or until further orders have been issued.

Foreigners holding valid work permits must present their original work permits, Fit to Fly certificate, and evidence of health insurance to immigration officials at the point of entry to Thailand. More information on the Fit to Fly certificate and health insurance requirements can be found on this [website](#).

[Back to top](#)

United Kingdom - Offices closed, services suspended due to COVID-19 pandemic

What is the change?

The Home Office has announced that in-country immigration-related processes deemed “non-essential” are suspended owing to office closures.

Key Points:

- All Visa Application Centres in the UK are closed until further notice.
- There will be no penalties for failure to attend a pre-booked online appointment or being unable to book an appointment. Those who booked an online appointment should receive an email canceling the appointment.
- Although, applications under the EU Settlement Scheme can still be made online using the ‘EU Exit ID Document check app’, the postal route for submitting identity evidence is suspended. Documents by post can not be accepted at this time.
- Visiting the Overseas Visitors Records Office (OVRO) to register under the Police Registration Scheme is suspended. Those returning to their home country before completing registration should not face any difficulties when re-entering the U.K.
- Life in the UK test centers are closed until April 13. For those who have booked an appointment, these will be rescheduled automatically to a date after April 13.
- English language test centers are temporarily closed with the earliest appointment available mid April, which could be subject to cancellation.

Last week, the government announced that it would be [extending visas](#) for those unable to return to their home country owing to COVID-19 related travel restrictions/quarantine. There is still 15 months before the deadline of 30 June 2021 for applications to the EU Settlement Scheme.

The suspension policy is good news for employers, as it will ease immigration requirements for affected foreign national employees and their dependents. The response to the COVID-

19 pandemic continues to develop, and Deloitte will provide additional updates as information becomes available.

[Back to top](#)

United Kingdom - Right to work check requirements relaxed

What is the change?

The government has made temporary adjustments to ease requirements for right to work checks.

Key Points:

- Right to work checks can now officially be completed over video calls.
- Job applicants and current workers can send scans or photographs of documents for right to work checks using email or a mobile app, rather than sending originals.
- Employers should use the [Employer Checking Service](#) for prospective or current employees who are unable to provide documents for the right to work check. If the employee has a right to work, the service will send the employer a Positive Verification Notice that will provide a statutory excuse valid for six months.
- For employees/applicants with a current Biometric Residence Permit/Biometric Residence Card or EU Settlement Scheme status employers can use the online right to work [checking service](#) during a video call. Employees/applicants must give the employer [permission](#) to view their details.
- Once the temporary measures are lifted, employers must conduct retroactive right to work checks for employees who either began working during the temporary measures or required a follow-up check within 8 weeks of the COVID-19 measures ending. The government will announce when this occurs.

Employers carrying out virtual right to work checks must have employees send a scan or photograph of their original documents and then have them hold up the original

documents to the camera during a video call. Employers can check the [gov.uk website](#) for more information on right to work checks and employer obligations during COVID-19 measures.

The ability to carry out virtual right to work checks is good news for employers, as it will allow them to complete the process while adhering to social distancing and self-isolation requirements. Please reach out to your Deloitte contact should you have any questions. The response to the COVID-19 pandemic continues to develop, and Deloitte will provide additional updates as information becomes available.

[Back to top](#)

United States - USCIS to process EAD extensions using previous biometrics

What is the change?

U.S. Citizenship and Immigration Services today [announced](#) a flexible measure that will allow the agency to process certain applications to extend employment authorization documents (EADs) during the COVID-19 related closures of USCIS Application Support Centers (ASCs).

Key points:

- USCIS will use previously submitted biometrics to process EAD extension applications.
- Applicants who had a biometrics appointment scheduled at an Application Support Center on or after March 18 will have their applications processed using their previously submitted biometrics.
- Applicants who have filed a valid Form I-765 extension application for employment authorization will also have their applications processed using their previously submitted biometrics.
- This policy will remain in effect until ASCs are open for appointments to the public. The agency is scheduled to reopen ASCs on April 7, unless the closures are extended.

The measure gives employees the ability to have their employment authorization documents extended without sitting for a new biometrics appointment. However, it does not apply to new applicants for EADs who have not previously submitted their biometrics. Companies are reminded that USCIS Service Centers, where immigration petitions and applications are adjudicated, remain operational, but they should expect ongoing delays in processing. Updated information about USCIS's response to COVID-19 can be found on the [USCIS website](#).

[Back to top](#)

India—Parliament enacts Finance Act 2020 with amendments

Background

The 2020 budget, presented by India's finance minister on 1 February 2020, was passed by the Lok Sabha on 23 March 2020, with some amendments. Further, with presidential assent on 27 March 2020, the budget was enacted as Finance Act 2020. In the ensuing paragraphs, we have listed the key amendments from a personal tax perspective. Please also refer our earlier newsflash dated 6 February 2020 for the budget proposals on personal taxation.

What is the change?

Change in residency rules

In the budget presented in February 2020, the stay-in-India threshold for triggering tax residency for an Indian citizen or person of Indian origin (PIO) who is visiting India was reduced from 182 days to 120 days. Now this threshold has been further amended to apply only if an individual's total income exceeds INR 1.5 million, excluding foreign-sourced income.

Further, Indian citizens who are not liable for taxes in any other jurisdictions (by reason of their domicile or residence) and who have India-sourced total income exceeding INR 1.5 million shall be deemed residents of India.

As per the current provisions, a resident individual qualifies as a not ordinarily resident (NOR) in India in a tax year if he or she is a nonresident in 9 out of 10 of the preceding tax years or if he or she has stayed in India for up to 729 days in the preceding seven tax years. The Finance Bill 2020 had proposed to amend these dual conditions. However, these proposals have since been dropped.

Additionally, the following people will qualify as NOR, regardless of their past stays in India:

- Indian citizens and PIOs with total income exceeding INR 1.5 million, excluding foreign-sourced income, who stayed in India for 120 days or more but less than 182 days during the relevant India tax year
- Indian citizens with total income exceeding INR 1.5 million, excluding foreign-sourced income, who are not liable for taxes in any other jurisdictions

Simplified personal tax regime

In the budget presented in February 2020, taxpayers who meet certain conditions were given the option to select a simplified tax regime that offers lower tax rates.

Further, upon exercising the simplified tax regime option, individuals with business income will have to continue with the simplified tax regime for all subsequent years. The original proposal covered only individuals with business income, but was silent on professional income. Now, upon exercising the simplified tax regime option, even individuals with professional income will have to continue with the new regime for all subsequent years. Similar to individuals with business income, professionals can withdraw from the simplified tax regime option and return to the old tax regime only once. Accordingly, professionals who enroll and then withdraw from the new simplified tax regime will become ineligible to use the new

regime again in the future, unless they cease to earn professional income.

[Back to top](#)

Deloitte's view

The residency provisions in the original budget proposal could have significant tax and reporting implications for Indian citizens and PIOs who reside abroad. Subsequently, it was clarified via a press release by lawmakers that the intention was not to bring Indian citizens who are bona fide workers in other countries into the India tax net. The aim was to plug any gaps that would help individuals evade paying taxes in India.

The Finance Act 2020 now supports the above intent. Specified categories of Indian citizens and PIOs shall qualify as NORs, regardless of their past stays in India. Accordingly, their business or professional work in India will be taxed in India.

The provisions of the Finance Act 2020 will be applicable from India tax year 2020 to 2021 (1 April 2020 to 31 March 2021).

Rwanda - Government implements strict lockdown, travel restrictions

What is the change?

The government has implemented country-wide lockdown and suspension of commercial flights to mitigate the spread of COVID-19.

Key Points:

- As of March 20, all commercial passenger flights to and from Rwanda are suspended for 30 days. Cargo flights are not affected.
- Domestic travel is limited to those seeking medical care or providing essential services.

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- All borders are closed. Rwandan citizens and legal residents may return but must undergo 14 days of quarantine at a designated location.
 - All businesses are to remain closed, and employees must work from home, save those offering essential services and goods. The lockdown went into effect March 21 and will remain in force for two weeks, though it could be extended.

[Back to top](#)

Saudi Arabia - Flight suspension continued, government agencies remain closed

What is the change?

Saudi Arabia has extended its suspension of international flights in an effort to mitigate the spread of the COVID-19 virus.

Key points:

- The extension comes after Saudi officials initially suspended flights for two weeks beginning March 15. Flights have now been suspended indefinitely.
- A small number of flights may be allowed in as exceptional cases, but little information on this point is available at this time.
- Travel within Saudi Arabia, including travel by airplane, bus and train, will also remain suspended until further notice.
- Most government and private sector workers will continue working from home, meaning in-country immigration services will be limited.
- Visitors currently in Saudi Arabia with expiring visas may be able to extend their stay for up 180 days after paying the fee.

[Back to top](#)

Costa Rica - New foreign travel restrictions issued

What is the change?

The Costa Rica government recently announced new travel restrictions to mitigate the spread of COVID-19.

Key points:

- It is recommended by the Costa Rica government that resident foreign nationals should not leave Costa Rica from March 25 to April 12. Resident foreign nationals in Costa Rica who leave the country during this period will receive an official impediment to return to Costa Rica for a period of time the Health Ministry considers necessary. This period will last until at least April 12th, but it could be extended.
- Resident foreign nationals that have received the impediment to re-enter Costa Rica will have their immigration statuses revoked if they attempt to come into the country through an unauthorized border.
- It is possible the new foreign travel restrictions may be strengthened in the coming weeks, depending on the COVID-19 situation.

Foreign nationals that are legal residents or that have a legal immigration status in Costa Rica are not allowed to re-enter Costa Rica for an indefinite period, if they leave the country at this time.

[Back to top](#)

United States – Stimulus recovery rebates to individuals due to COVID-19

What is the change?

On March 27, 2020 President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act ("the Act" or "the CARES Act"). Among significant other provisions

related to economic stimulus and employers, the Act included a provision for the payment of “recovery rebates” to individual taxpayers. This rebate shall be provided in the form of a tax credit to be applied on an individual’s 2020 income tax return. The Internal Revenue Service (“IRS”) will issue an advance payment to individuals for the anticipated amount of the credit, based on historical tax information. The Act instructs that these payments be made “as rapidly as possible.” The CARES Act includes other provisions that impact both individuals and businesses. For an overview of the other tax provisions included in the Act and the potential implications, please refer to [COVID-19 stimulus: A taxpayer guide](#), a new publication from Deloitte Tax LLP.

Amount of the rebate

The maximum amount of the credit is \$1,200, or \$2,400 for taxpayers filing a joint income tax return. An additional credit of \$500 per qualifying child will also be available.

Generally, a qualified child:

- Is the taxpayer’s son, daughter, stepchild, adopted child, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them who was under age 17 at the end of the tax year, lived with the taxpayer for more than half of year;
- Did not provide over half of his or her own support for the year;
- Was a US citizen, US national, or US resident;
- Is claimed as a dependent on the taxpayer’s tax return; and
- Has a social security number (or other identification number) that is reported on the tax return.

The maximum credit will be paid to individuals with adjusted gross income (AGI) below the following thresholds:

- \$150,000 for joint filers
- \$112,500 for individuals filing as head of household
- \$75,000 for single filers

The credit is reduced (but not below zero) by 5% of the amount of AGI in excess of the above thresholds. Thus, the credit is fully eliminated at the following thresholds:

- \$198,000 for joint filers
- \$146,500 for individuals filing as head of household
- \$99,000 for single filers

It is anticipated that the phaseout thresholds will be based on the full amount of the credit, including the credit for qualifying children. Thus, the threshold at which the credit is fully eliminated would be higher for joint filers with qualifying child(ren).

Identification number and residency requirement

The credit is not available to nonresident alien individuals, or to individuals who do not have a US SSN (Social Security Number). Thus, individuals, including children, who have a US ITIN (individual taxpayer identification number) rather than an SSN will not be eligible for the credit.

Use of prior year tax information

The IRS will make the advance payments to individuals based on the adjusted gross income reported on the individual's 2019 income tax return. If the 2019 income tax return has not yet been filed, the IRS will use information available from the 2018 income tax return.

Reconciliation with 2020 income tax return

When individuals file their 2020 income tax return, they will calculate the amount of the credit to which they are entitled based on 2020 tax year adjusted gross income. This amount will then be reduced, but not below zero, by the amount of the advance payment (if any) that the individual received during 2020. Thus, if an individual's income from the 2018 or 2019 tax return qualifies them to receive a payment in 2020, but their 2020 income is above the thresholds, they are not required to repay the amount that was received.

Delivery of payments

The IRS is authorized to make payments electronically directly into any account which has been authorized on a tax return filed after January 1, 2018. Within 15 days of making such payment, the IRS will issue a letter to the taxpayer through the mail to confirm the amount paid and the method of the payment. This letter will be sent to the individual's last known address.

Impact to global mobility programs

Social Security Number (SSN) vs. Individual Taxpayer Identification Number (ITIN) - The requirement that recipients of the credit must have a US SSN is important to note. While most inbound taxpayers to the US will obtain an SSN as part of their work authorization, many of their spouses

and children are not eligible for an SSN and are included on tax filings with an ITIN. Individuals who have an ITIN rather than an SSN will not be eligible for the tax credit.

Tax Equalization Policy Implications - Employees of companies who administer a tax equalization program may have received a 2019 Form W-2 with reported income higher than their pre-assignment income due to the inclusion of assignment benefits (e.g., housing, cost of living adjustments, foreign tax payments). The income reported on an individual's tax return is the amount from this Form W-2, which may prevent some assignees from receiving the recovery rebate tax credit based on the inclusion of assignment compensation.

[Back to top](#)

Deloitte's view

The advance payment of the credit will provide cash to certain taxpayers soon, rather than waiting until the filing of their 2020 income tax return in 2021. The use by the IRS of prior year tax filing information presents many questions for taxpayers. For example, some individuals will have income that exceeded the thresholds at which they would receive a payment in 2019 but will be below the thresholds if income decreases in 2020; these individuals will not receive a payment now and would instead receive a benefit when they file their 2020 income tax return.

There are also many open questions as to how to handle a change in address or bank account information. As of the release of this NewsFlash, the process for how the IRS will address these potential issues has not yet been addressed.

In most cases, there is no need for individuals to rush to file their 2019 tax return. As a reminder, [IRS Notice 2020-18](#) extended the deadline for 2019 individual income tax returns to July 15, 2020. Taxpayers anticipating a refund of federal income tax should still consider filing their return sooner than the postponed deadline, as the IRS has indicated that they are processing returns and paying out refunds.

Employers who administer a tax equalization program should carefully consider the impact of the limitation thresholds on the ability of their assignees to qualify for this tax credit and determine how this will be handled on the 2020 income tax equalization calculations.

Indonesia - Temporary entry ban for foreign nationals

What is the change?

With effect from 2 April, 00.00 Western Indonesian Time, a temporary ban has been imposed on the entry and transit of foreign nationals, with the exception of:

- a) Foreign nationals holding Limited Stay Permits (E-ITAS) and Permanent Stay Permits (ITAP)
- b) Foreign nationals holding Diplomatic Visas and Official Visas
- c) Foreign nationals holding Diplomatic Stay Permits and Official Stay Permits
- d) Support workers for medical, sustenance, and humanity causes
- e) Transportation crew
- f) Foreign nationals working on strategic national projects

Foreigners who meet the abovementioned definitions will also need to fulfil the following requirements to gain entry:

- Present statement letter in English issued by the local government health authority certifying that the requestor is healthy
- Resided in a territory/country declared free from COVID-19 for the past 14 days
- Consent to be quarantined for 14 days under the supervision of the Government of the Republic of Indonesia

Foreign nationals holding Visitor Stay Permits (visas on arrival, visa exemptions, single and multiple visit visas), Limited Stay Permits or Permanent Stay Permits that have expired and/or are non-extendable shall be automatically granted an Emergency Stay Permit without having to file a request with the immigration office. The provision of the Emergency Stay Permit shall be free of charge.

[Back to top](#)

Singapore - Work pass cancellation for Malaysian employees will only be allowed after 14 April

What is the change?

In an email circular sent to employers on 1 April, the MOM stated that cancellation of work passes for Malaysian employees will only be allowed after 14 April, in view of Malaysia's extension of the Movement Control Order (MCO) until 14 April.

Employers are urged not to send employees home while the MCO is in place, unless the employee wants to return on his or her own accord. In this case, the employee must sign a [declaration](#), which must be handed over at the Immigration and Checkpoints Authority (ICA) checkpoint before leaving Singapore. Once the employee has left Singapore, please [notify MOM](#) to cancel the work pass.

Failure to comply with these conditions may result in suspension of employer work pass privileges. Employers are also responsible for the housing arrangements of their employees until 14 April.

[Back to top](#)

Singapore - Expansion of temporary scheme to help businesses manage manpower needs

What is the change?

Under the six-month temporary scheme which started from 2 March, firms in these sectors can hire existing People's Republic of China (PRC) Work Permit Holders (WPHs) with the agreement of their employers, without the workers having to leave Singapore.

With prior approvals for work pass holders to enter Singapore being restricted to a very small number to reduce the risk of importation, the MOM will be expanding the temporary scheme to help more firms hire workers who are already in Singapore. From 1 April, the scheme will be expanded as follows:

- a. **Allow inter-sectoral transfer of foreign workers for all sectors:** Firms in all sectors can hire existing WPHs (who are in Singapore) from other sectors, with the agreement of their current employers. This relaxes the current rule that only allows transfers within the respective sectors.
- b. **Allow transfers of foreign workers whose work permits are nearing expiry for all sectors:** Firms in all sectors can hire existing WPHs from their own or another sector, where the work permits are within 40 days of expiry. This is an extension of a scheme that exists for the construction and process sectors for transfers within their own sectors. Agreement from the current employer is not needed.

Hiring firms will be required to meet prevailing criteria under their respective sectors. This temporary scheme will be in place for five months until 31 August.

[More Information](#)

[Back to top](#)

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

What is the change?

All employers are **strongly urged** to defer bringing pass holders into Singapore. If you are unable to defer the pass

holders' entry, you may proceed with the following. However, please note that chances of getting an entry approval are **very slim**:

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.

For the full details on the actions to be taken by employers to bring pass holders (work pass holders and their dependants) from overseas into Singapore, please refer to the link below.

[More Information](#)

[Back to top](#)

Singapore - Employers in Singapore must allow staff to work from home or risk penalties

What is the change?

Employers must allow their staff to work from home as far as possible or risk facing penalties. "This applies to all workplaces regardless of size, and it should be for all times, all days, and not some times, some days," said Manpower Minister Josephine Teo.

The Manpower Ministry is looking to amend laws to increase potential penalties – including stop-work orders and fines—for firms who fail to implement these advisories.

MOM will be stepping up enforcement in coming weeks. But Mrs Teo also reassured firms that a "measured approach" will be taken when it comes to punishment meted out in what is already a period of economic hardship for many companies.

[Back to top](#)



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