



COVID - 19
European measures

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General measures

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Next Steps

- Closure of all educational institutions,
- Stopping of public transport,
- Partial closure of state borders (restrictions were implemented),
- Closure of restaurants, bars and other shops (grocery, pharmacy, gasoline, bank, postal and e-commerce services are excluded),
- Self-isolation of the population, work from home, etc.
- In the following days/hours we expect some affected areas to be quarantined.

- The Slovenian Export and Development Bank (SID Bank) is preparing financial products to mitigate the financial consequences of the spread of coronavirus. Together with the Ministry of Economic Development and Technology, SID Bank will, as of April 2020, offer financial products in the total amount of EUR 800 million to large companies in order to successfully cope with the coronavirus crisis. These funds will primarily address corporate liquidity problems, including liquidity in the supply of services and products, problems due to reduced demand, production downtime, supply chain problems and investment problems, including in the form of collateral and refinancing of loans taken from banks;
- SID Bank will also adjust the assessment of the treatment of existing clients facing the consequences of coronavirus (e.g. financial commitments, insurance, moratoriums, demonstration of eligibility of financing purposes, etc.);
- In addition, SID Bank will modify or supplement some of the already existing financial products in the market in order to help manage liquidity crises in the tourism sector (which will also extend to the hospitality sector);
- At the same time, SID Bank is preparing the introduction of portfolio guarantees under European Cohesion Policy Funds that can be used by participating banks and savings banks to finance SMEs' investment and day-to-day operations. Companies will thus be able to improve their access to financing sources, even with more favorable borrowing conditions;
- A proposal of an Intervention Act to defer payment of tax liabilities to reduce the liquidity of companies is also being prepared. The detailed measures will be known in the following days;
- The Ministry of Economic Development and Technology and the Slovenian Enterprise Fund are currently designing measures to address micro, small and medium-sized enterprises with a total indicative amount of EUR 115 million. The money will be available for a variety of purposes, from new quick liquidity loans by the Slovenian Enterprise Fund, aimed at eliminating the liquidity crashes of SMEs, sole proprietorships and cooperatives due to the coronavirus and existing guarantees for bank credit protection, prioritized for new investments and by adjusting also for financing reverse funds to manage the effects of coronavirus.
- The Slovenian Government is preparing another Intervention Act that will help employers cover at least part of the costs incurred by employers as a result of reduced business volume. The employer may order employees to temporarily lay-off due to a temporary inability to provide work or a business reason on the employer's side (in the absence of orders, materials, work resources, etc.). The Intervention Act stipulates that in such a cases employers' costs will be co-financed at 40% by the state.

- Existing legislation already provides some relief for employers (e.g. infected workers are entitled to temporary absence from work with paid sick leave charged to the Health Insurance Institute of Slovenia from the first day of absence).

- The new government was just sworn in (Friday/Saturday night). We expect new fiscal measures in the following days.



General measures

- Home office: work-from-home strongly encouraged but not enforced.
- Gatherings: limitation of gatherings except those essential to social and democratic life; gatherings of more than 100 people are forbidden;
- Closure: closure of all public places except those essential to life from 14 March and until further notice;
- Schools: closure of all schools (kindergarten, primary school, college, high school, university) for minimum 15 days from Monday 16 March;
- Travel in France: the government suggests reducing travel by public transport and avoiding inter-city travel as much as possible;
- Travel abroad: no prohibition to leave France but the government suggests delaying international travel.

Economic / Fiscal Measures

- Social & fiscal charges: possibility to postpone the payment of social contribution and taxes due in March for all companies who wish without justification or penalty;

Employment law and social protection measures

- Partial unemployment: permission on a case-by-case basis to grant partial unemployment to companies (salaries are co-paid by company and government);
- Other employees: compensation for employees forced to stay at home;
- Food sector: permission to work on Sunday in food sector (e.g. supermarkets);
- French Public Investment Bank (Bpifrance): (i) guarantee for loans and overdrafts; (ii) direct loans to companies.
- Social & fiscal charges: for all companies with no condition;
- Partial unemployment: the company must make commitments to employees (e.g. no layoff) and request government's permission;
- Other employees: no details are communicated at this stage;
- Food sector: no condition;
- French Public Investment Bank: (i) maximum 90% of loans (3-7 years) or overdrafts (12-18 months); (ii) loan (3-5 years) of (a) €0.01m - €10m to SMEs and (b) > €10m to mid-caps."

Criminal law measures

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Next Steps

- [https://www.gouvernement.fr/info-coronavirus#xtor=SEC-3-GOO-\[adgroup\]-\[425081976928\]-search-\[gouv\]](https://www.gouvernement.fr/info-coronavirus#xtor=SEC-3-GOO-[adgroup]-[425081976928]-search-[gouv])

ALBANIA



General measures	Economic / Fiscal Measures	Employment law and social protection measures	Criminal law measures	Next Steps
<ul style="list-style-type: none"> • Prevention of movement, • Restrictions on circulation etc.; • Increasing the hospital network available for Covid 19 by including private hospitals. 	<ul style="list-style-type: none"> • So far there are no fiscal measures/remedies in place 			<ul style="list-style-type: none"> • Discussions are taking place

GERMANY



General measures	Economic / Fiscal Measures	Employment law and social protection measures	Criminal law measures	Next Steps
<ul style="list-style-type: none"> • No federal-level announcements • Generally, schools and daycares closed and public events cancelled • In certain cities, clubs, restaurants and pubs closed • Restrictions on cross-border travel to and from France, Austria, Luxembourg, Switzerland and Denmark, except transport of goods and work-related announced 15Mar20" 	<p>01. Acceleration and simplification of access to short-shift subsidies</p> <ul style="list-style-type: none"> – short-shift must impact $\geq 10\%$ of employees (previously 30%) – no requirement to first accumulate negative working hours at employers using flextime – also applicable to temps – gov't pays all payroll taxes (including employer's <p>02. Tax initiatives</p> <ul style="list-style-type: none"> – simplification of process to apply for relief from tax payments – acceleration of adjustments to tax prepayments – tax enforcement actions deferred to 31Dec20 if failure to pay linked to Corona virus <p>03. Protection shield for businesses</p> <ul style="list-style-type: none"> – details and mechanisms have not yet been announced" 	<ul style="list-style-type: none"> • For short-shifting, the government employment agency generally pays 67% of post-tax lost pay to employees with children, and 60% to others • Short-shift subsidy can be drawn for up to 12 months" 		<ul style="list-style-type: none"> • Note: actions listed above apply to all of Germany, as announced by the federal government. Local and state-level actions will vary • Bundesregierung.de



General measures

Economic / Fiscal Measures

Employment law and social protection measures

Criminal law measures

Next Steps

- Emergency powers impacting work attendance - self-isolation
As at 16 March, total of 56 affected patients are confirmed in Croatia with 745 tested samples. Total of 8000 people have been placed under medical surveillance while 59 persons being quarantined. As of 15 March 2020, Ministry of Foreign and European Affairs has strengthened the measures for Croatian and foreign nationals entering Croatia.
- Emergency powers impacting workplace attendance - closure of schools
According to the Prime Minister notice published on Friday 13 March 2020, classes will be suspended in all primary schools, high schools and faculties as well as in kindergartens. Classes will be organized through the TV channel and online. However, teaching personnel will come to schools and people who don't have anyone to take care for their children can bring them to school according to the Prime Minister Andrej Plenkovic and Minister of Education Blazenka Divjak. This means that, in theory, classes' suspension shouldn't impact the people's work attendance but it is doubtful who would expose their children in these extraordinary circumstances.
- Emergency powers impacting workplace attendance - closure of non-food related public places
As at 15 March, a decision was brought for the capital of Croatia (City of Zagreb) about the need on limitations for work and behavior within the Zagreb City area as of 16 March 2020. According to the Decision, following measures were proposed:
 - i. Temporary limitation of working hours to maximum 8 p.m. for food retailers with compulsory abidance to the counter-epidemy measures declared by Croatian Institute for Public Health;
 - ii. Temporary suspension for non-food related retailers and shopping centres;
 - iii. Temporary suspension for all restaurants and cafes, except food producing and delivery companies as well as public kitchens, with compulsory abidance to the counter-epidemy measures declared by Croatian Institute for Public Health;
 - iv. Temporary suspension for cinemas, theatres, museums, public libraries;
 - v. Temporary suspension for service-companies such as hair-dressers, cosmeticians, shavers and similar;
 - vi. Temporary suspension for gyms, sport and fitness centres;
 - vii. Temporary suspension for exhibitions and other fairs;
 - viii. Temporary suspension for dance schools, child workshops and other workshops;
 - ix. Temporary suspension for night clubs.

This Decision is sent for approval to the Civil Protection Pivot of Republic of Croatia and to the Crisis team of the Croatian Ministry of Health. The Decision is effective immediately upon their approval and will be valid until its revocation. This means that all the people employeed within the above listed restricted objects in the City of Zagreb (capital of Croatia) will be restricted from their workplace attendance.
- The state officials held a press conference Monday morning. For now, the borders are not entirely closed. The areas at highest risk, due to the widespread transmission of the disease in the population, are considered to be the following countries/regions/provinces (category 1 - see A above for list of countries)
- Persons coming from category 1 conutries are obliged to undergo a 14-day health supervision in organised quarantines (foreigners) or home quarantines (Croatian citizens). The epidemic affected areas with a particularly high risk are considered to be the following countries/regions (category 2 - see B above for listed countries)
- Persons coming from category 2 countries are required to undergo a 14-day health supervision in home quarantine/self-isolation.
- Travelling within the Croatian border is allowed.

- The Croatian Government is expected to adopt the new crisis-resulting fiscal measures tomorrow
01. Government of the Republic of Croatia: <https://vlada.gov.hr/coronavirus-protection-measures/28950#recommendations>
 02. Ministry of Foreign and European Affairs: <http://www.mvep.hr/en/info-servis/press-releases/coronavirus-control-strengthening-measures-for-croatian-and-foreign-nationals-entering-the-republic-of-croatia.32735.html>

U.K.



General measures

- There are currently no mandatory restrictions on attendance at work.
- Individuals with symptoms of coronavirus infection (COVID-19), however mild, are advised to stay at home and not leave home for 7 days from when symptoms started.
- No current internal restrictions on travel.

Economic / Fiscal Measures

- Gov. already indicated that certain food, medicine and materials product prices will be price controlled to avoid sudden increases in prices to consumers. The Chancellor has set out a package of temporary, timely and targeted measures to support public services, people and businesses through this period of disruption caused by COVID-19.
- This includes a package of measures to support businesses including:
 - statutory sick pay relief package for SMEs
 - Business Rate Relief for small businesses and pubs
 - small business grant funding of £3,000 for all business in receipt of Small Business Rates Relief (SBRR) and Rural Rates Relief
 - the Coronavirus Business Interruption Loan Scheme to support long-term viable businesses who may need to respond to cash-flow pressures by seeking additional finance
 - the HMRC Time To Pay Scheme

Employment law and social protection measures

- Statutory Sick Pay will be paid from day 1 instead of day 4 for those affected by coronavirus.
- By law, medical evidence is not required for the first 7 days of sickness (i.e. employees can self-certify). After 7 days, it is for the employer to determine what evidence they require, if any, from the employee. To make it easier for people to provide evidence to their employer that they need to stay at home, the govt is developing an alternative form of evidence to the fit note. These will shortly be available through NHS online.
- Employees not entitled to Statutory Sick Pay, may be able to apply for Universal Credit or Employment and Support Allowance (ESA).
- There are further conditions around eligibility for Government support available via the gov.uk website - these will be summarised in the next iteration"

Criminal law measures

Next Steps

- <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses>

SLOVAKIA



General measures

- Prevention of movement,
- Restrictions on circulation etc

Economic / Fiscal Measures

- So far there are no fiscal measures/remedies in place

Employment law and social protection measures

Criminal law measures

Next Steps

- Discussions are taking place

THE NETHERLANDS



General measures

- There is no overall restriction to physically be at work.
- General approach is that business critical functions should continue to come to work but others are advised to work from home
- Announcement today that Schools will be closed until 6 April
- There are no current restriction to travel within the country
- Public transportation is still running but at a 'Sunday/summer schedule'
- There are many restrictions for Dutch citizens to fly from the Netherlands to other countries; USA, Caribbean, China, etc. More countries to follow.
- all bars, restaurants, coffeeshops, sport clubs are closed (last night at 18:00 CET)

Economic / Fiscal Measures

- Tax / business rates / social security relaxations: none so far
- Debt easements none so far; individual discussions with banks needed
- Short term loans none so far

Employment law and social protection measures

- Reimbursement of sick pay special scheme for temp lay-off people for a short period of time
- Unemployment Agency UWV & Ministry of Social Affairs: 2-24 weeks of at least 20% - 100% less hours worked.
- UWV reimburse 70% of the 'unworked' hours for as long as the reduced activity is ongoing up to 24 weeks.

Criminal law measures

Next Steps

General measures

- Obligatory 14 days quarantine for all individuals crossing Polish border to place of residence;
- Suspended are activities at schools, kindergartens, nurseries and at higher education institutions (from 12 to 25 March).
- Government recommended remote work where possible (not an obligation);
- Obligation of remote work can be imposed freely by the employer, without necessity to agree with employee.

Effective 15 March (as of midnight) Poland implemented following means:

- Full checks on all external boarders
- International flights or trains will be suspended
- Foreigners will not be allowed to enter Polish territory as of 15 March (midnight). Entry ban is introduced until revoked (10 days initially but can be extended for subsequent 20 days)
- All Polish nationals as well as admitted foreigners returning to Poland from abroad will be subject to mandatory quarantine for 14 days
- The following categories of foreign nationals will be still allowed to enter Polish territory despite entry ban:
 - a) Foreigners being spouses or children of Polish nationals,
 - b) Holders of Card of Pole (Karta Polaka)
 - c) Diplomats and members of the diplomat and consular service including their family members
 - d) Foreigners holding right for temporary or permanent stay in Poland (valid residency card must be in place)
 - e) Foreigners who are authorized to work in Poland under same rules as Polish nationals (probably this category would include EU/EEA/Swiss nationals)
 - f) Foreign employees holding right to work in Poland which can be documented by work permit, seasonal work permit or statement on intension to hire foreigner (oświadczenie o powierzeniu pracy)
 - g) Other foreigners whose entry into Poland is justified for any valid reasons under the current law (Foreigner's Act) – to be decided by the Boarder Guards
- Prohibited are public, national and religious gatherings of more than 50 people it applies both to indoor and outdoor gatherings (this does not apply to offices)
- Banks and financial service outlets are operating normally
- Restaurants, cafes and bars will be able to continue selling food. The restrictions only apply to having meals on the premises. Orders may be taken out or delivered.
- Closed are: gyms, swimming pools, dance clubs, fitness clubs, museums, libraries and cinemas
- Restricted is providing accomodation services
- Restrictions on the operation of shopping centers
- All stores which sell: clothes, jewellery, cosmetics, tools and any other products remain open. The restrictions apply solely to shops located in shopping centres.
- The following stores remain open in shopping centres:
 - a. grocery stores,
 - b. pharmacies,
 - c. chemist's stores,
 - d. launderettes
 - e. bank and financial service.

Economic / Fiscal Measures

- Delayed introduction of new tax law regulations, inter alia, new VAT tax declarations;
- Possibility to settle tax after the deadline without penalty interest;
- Amenities to suspension of economic activity by entrepreneurs;
- Possibility to include costs related to annulled tours/holidays as tax deductible costs for the businesses affected by the crisis;
- Changes to the public aid scheme, in particular, extension of its scope for small-medium as well as large businesses;
- Reliefs in settlement of tax obligations as well as social security payments;
- Possibility to deduct tax loss suffered in 2020 from income achieved in 2019;
- Increased level of guarantees and financial aid offered by the Polish national development bank – e.g. level of guarantees increased from 60% to 80% of the loan amount;
- Inclusion of “epidemic” in the scope of crisis fund which enables for financial aid in payments of interest on loans;
- Reduction of statutory threshold to declare “period of crisis” (from 6 to 3 months) which entitles employers to receive public aid in financing employment;

• Business protection package draft
Government is preparing safety net for entrepreneurs facing the impact of the coronavirus epidemic.
Government has started working on the so-called “business protection package”. It will include a number of solutions that will allow entrepreneurs to effectively handle the difficult economic situation arising from the epidemic.
Suggested changes in legislation will include reliefs, solutions to improve liquidity, and measures protecting and supporting the labour market. Below is the list of modifications planned by the government.

The business protection package will guarantee:

01. Simplified tax obligations.
 - A. Provisions regarding new VAT returns for large enterprises (JPK_V7K) will come into force three months later, i.e. on 1 July 2020
 - B. The obligatory split payment mechanism and early VAT settlements will be simplified Companies will now have until July 2020 (instead of 1 April 2020) to report to the Central Register of Beneficial Owners under the AML Act.
 - C. Suspension of business will be simplified.
 - D. For industries (and contributors) impacted by the crisis, expenses related to trips cancelled will be tax-deductible.
 - E. The state aid scheme will be changed, and extended for SMEs and large companies.
02. Improved financial liquidity.
 - A. The government will introduce tax payment reliefs.
 - B. Businesses will have an option to deduct loss from income retrospectively (i.e. deduct loss in 2020 from income for 2019), which will allow them to reduce business losses with respect to income generated in the next five years.
 - C. Bank Gospodarstwa Krajowego (BGK) is working on loan guarantee support and loan subsidy solutions.
 - D. Businesses will be able to obtain de minimis aid. Current one-off de minimis guarantees furnished by BGK cannot exceed 60 percent of the principal or PLN 3.5 million. This is to be increased to 80 percent.
 - E. Additional loan subsidies will be available with the scope of the disaster fund extended to cover epidemics.

Employment law and social protection measures

- Sickness benefit and care allowance for entrepreneurs unable to continue business activity due to the corona virus.

Criminal law measures

Next Steps

- <https://www.gov.pl/web/koronawirus>

General measures

On 08/03/2020, the new Decree of the President of the Council of Ministers was approved, providing further implementing provisions of the Law Decree 23/02/2020, no. 6, containing urgent measures for the whole Italian territory aimed at containing and managing the epidemiological emergency of COVID-19.

In particular, Article 2 of such decree grants the possibility to implement Smart Work, throughout the national territory, for the duration of the emergency phase and, therefore, for a total of 6 months, starting from 31/01/2020 (resolution of the Council of Ministers of 31 January 2020), without a written agreement.

The Decree also provides that the information obligations relating to health and safety at the workplace issues may be fulfilled electronically (also by email) by sending the information standard available on the INAIL website (that should be sent to each specific employee and to RLS, also separately, if any).

It should also be noted that on 11/03/2020 a further decree of the President of the Council of Ministers was enacted, in force between 12/03/2020 and 25/03/2020. Section 1 of such decree, in addition to the suspension of most commercial activities on the overall Italian territory recommends, among other things, the maximum use of smart working for those activities that could be performed from employees' domicile or remotely, even if not affected by suspension, as well as to incentivize the use of accrued vacations' periods and paid leaves and of the other instruments provided for by collective agreements.

This decree also recommends to suspend those activities of a company departments that are not essential to production, to implement anti-contamination security protocols, with the adoption of individual protection instruments (without any specification) where it is not possible to respect the safety distance and, lastly, to implement sanitization operations of the workplace, also using social shock absorbers for this purpose.

In relation to the above and limited to production activities, the decree also encourages the achievement of agreements between employer and trade union organizations.

In addition, given the health emergency situation caused by the spread of the COVID-19, with reference to those areas in which public authorities have ordered or may order the total shut-down of the business, or, in any case, if the necessary requirements will be present, employers in the industrial sector will also be able to apply for the ordinary unemployment insurance ("cassa integrazione guadagni ordinaria"), which can be activated, amongst other instances, even in case of "business situation due to transitory events which do not depend on the company" (companies in the trade sector, on the other hand, to which the CIGO is not applicable, will not be able to benefit from it).

In this regard, different simplifications in the access to this social shock absorbers were introduced, on an emergency basis, by Decree-Law 2/03/2020, n.9. however, such decree, with reference to the ordinary unemployment insurance ("cassa integrazione guadagni ordinaria"), as of today, still makes reference to the original "red zone", that included the eleven municipalities herein listed, i.e. Bertónico, Casalpusterlengo, Castelgerundo, Castiglione D'Adda, Codogno, Fombio, Maleo, San Fiorano, Somaglia, Terranova dei Passerini, Vo' Euganeo and, actually, it no longer seems applicable.

The decree, moreover, in addition to the above, provides for a special ad hoc regulation, concerning the hypotheses in which the ordinary unemployment insurance ("cassa integrazione guadagni ordinaria") could not be applied, by providing the "Cassa Integrazione in Deroga", with reference to the abovementioned municipalities of the original red zone and to the Lombardy, Emilia Romagna e Veneto regions.

The Decree of the President of the Council of Ministers dated 8 March 2020 puts in place the following main measure, effective until 3 April 2020:

a) avoid any movement of natural persons in entry and exit of the territories referred to in this Article, as well as within those territories, except for movements motivated by proven working needs, situations of necessity or transfers for health reasons. It is permitted to return to one's domicile, home or residence;

The same DPCM and the following one of 9 March 2020 have specifically provided for criminal sanctions against individuals in case of violation of the abovementioned measure. In particular, persons involved are required to fill out a special self-declaration attesting the reasons for their movement (i.e. work needs, health reasons, and situation of necessity).

Economic / Fiscal Measures

- The suspension for up to six months of loans granted by the Regional Administration and a twelve-month postponement of the monitoring of the fulfillments following the conclusion of the investments co-financed by the Region (Apulia Region);
- Financing, through a call for tender worth € 4.5 million, the adoption of smart working business plans (Lombardy Region);
- Establishment of a Guarantee Fund for loans to support working capital worth € 5.5 million and a Revolving Fund for the granting of repayable loans for working capital worth € 1.7 million (Liguria);
- Allocations worth € 38 million for the activation of the redundancy fund in derogation ("cassa integrazione in deroga") (Emilia Romagna).

Employment law and social protection measures

Criminal law measures

Next Steps



General measures

- Focusing on the prevention and stabilization of the Czech healthcare system
- Traveling abroad will be restricted to passenger cars only, as cross-border bus, train and ferry passenger transport will be suspended.
- Czech citizens and foreigners resident in the Czech Republic are not allowed to leave the country starting at midnight from Sunday to Monday, 16 March, with certain exceptions. At the same time, a similar ban will also apply to foreigners who would like to come to the Czech Republic and do not have permanent or long-term temporary residence.
- Banning the attendance of the public at selected premises. With effect from 14 March 2020 at 6:00, the ban will also apply to swimming pools and tourist information centres. Indoor and outdoor sports grounds may be used only on condition that no more than 30 people can occupy them at any one time. As of 14 March 2020 6:00, retail sales at market places and street markets are also prohibited.
- The government has also approved the release of CZK 500 million from the government budget reserve for the benefit of the Ministry of Health. The Ministry will use these funds to secure the operational purchase of necessary protective equipment and other equipment necessary to manage the COVID-19 epidemic.
- From Saturday 14 March 2020 at 6:00 to 24 March 2020 at 6:00 all shops are closed except for shops selling foodstuffs, sanitary and drugstore goods, pharmacies and dispensaries of medical devices, heating materials and fuels, spectacles and contact lenses, computer and telecommunications technology, consumer electronics and household products, tobacco products, small household pets, pet food and other pet supplies, newspapers and magazines, laundry and dry cleaning services, and sales via the Internet and other remote means."

Economic / Fiscal Measures

- The general deadline for filing the 2019 income tax return is 1 April 2020. However, no penalty and late-payment interest will apply, as long as the tax return is filed by 1 July 2020. This measure will effectively permit taxpayers to defer without sanctions the income tax filing and payment deadlines by 3 months. Taxpayers will not be required to demonstrate that the delay was caused by COVID-19.
- In the case of other late tax filings, including the late filing of the control statements, taxpayers will not be subject to penalties (for late filing and payment), provided that they can demonstrate that the delay was caused by COVID-19 .
- All taxpayers will be exempt from the second penalty of CZK 1,000 for a late filing of the VAT control statement, without the need to demonstrate the connection with COVID-19 and also there will be possibilities for waiver of penalties in connection with VAT control statement if proved the connection with COVID-19.
- Taxpayers will benefit from reduction of the administrative fee for the deferral of tax payments or the payment of tax in instalments or for waivers.
- Although the final stages of the electronic reporting of revenues (ERR) will still be introduced from 1 May 2020, the tax authorities will be more lenient in cases of non-compliance, where such non-compliance was demonstrably caused by COVID-19.
- The state will also provide loans without any interest if business person is damaged by COVID-19.

Employment law and social protection measures

- The government also imposed on full-time students of tertiary professional schools and universities in educational disciplines focused on social work and social pedagogy, social and humanitarian work, social work, social legal work, charity and social activities or in any programme focusing on social work, social policy, social pedagogy, social care, social pathology, law or special education work the obligation to secure the provision of care in social services facilities.
- The government will announce any specific engagement of students on a operational basis in cooperation with the governors and the Mayor of Prague."

Criminal law measures

- Ministers have also approved an amendment to the Government Decree laying down, for the purposes of the Criminal Code, what are considered to be contagious human diseases, contagious animal diseases, contagious plant diseases, and pest crops. The SARS-CoV-2 coronavirus has been added to the list. This means that anyone who deliberately spreads the coronavirus is at risk of prosecution.

Next Steps

- Fiscal measures still being discussed
- Updated (ongoing list of measures): <https://www.vlada.cz/en/>
- Deloitte CZ has prepared a short list of other possible measures: We have also some present possibilities how to solve the situation and tax authorities should be more open to approvals.
 - o reduction of advance payments of tax including its full termination
- Extension of the period for submission of income tax return, which in fact extend the period for payment as well (by 3 months and by addition months in case of foreign income)
- Request for deferment of tax payment, in other words deferment of tax maturity or division into instalments (with positive outcome in reduction of interest from 14 % + repo rate to 7 % + repo rate, which can be partly waived as well)
- Some opportunities are available under social and health insurance regulation
- Possibilities of waiver pursuant to current methodology which states that extraordinary circumstances may lead to reduction of possible sanctions (including waivers beyond the possibilities mentioned in the methodology)



General measures

- The main measures of Government and emergency powers that impact on attendance at the workplace are the following:
 - self-isolation at home,
 - closure of all learning centres including kindergartens, schools and universities,
 - closure of all shops and other business that are not related to primary needs (supermarkets, pharmacy, oil stations and banks)
- As part of the self-isolation guidance, commute to work is permitted, however, home base work is highly recommended.
- Private transport companies are obliged to reduce volumes at least 50% of its normal capacity. Private commute by car will be permitted following self-isolation guidance scenarios permitted.
- Public transport capacity will be reduced by 50%, except for transports used for commute to work in main cities which will keep higher frequency to avoid agglomerations.

Economic / Fiscal Measures

- Administrative proceedings have been suspended
- Small and medium companies' tax liabilities have been deferred
- Tax breaks (not clear if apply to all companies or only to self-employed workers)

Employment law and social protection measures

Criminal law measures

Next Steps

- The government explained that the list of measures to be adopted from 17/03/2020 could be categorised in three (3) blocks:
 - measures to support companies, self-employed workers, employees and families;
 - measures to regulate temporary lay-off of staff; and
 - iii) measures to guarantee liquidity to companies and employees.
- According to the UE parliament, public spending related to COVID-19 impact will not compute for deficit requirements.
- All measures and laws are published in this website: <https://boe.es/>



General measures

- No restrictions, but all have been asked to work from home to the extend possible. Non-essential public sector employees have been working from home since 13 March and is suggested to do so for 14 days.
- All (Public and private) schools, universities etc. have been closed as of 13 March and is suggested for 14 days
- Advise against all non-essential travel to all countries worldwide, and all travel to red areas:
 - China: Hubei Province
 - Italy: the regions of Piedmont, Lombardy, Emilia-Romagna, the Aosta Valley, Veneto and Marche
 - Iran
 - South Korea: the city of Daegu and the province of Gyeongbuk
 - Austria: the state of Tyrol
- The Danish foreign ministry consideres all but the above red areas as orange.
- All Danish borders have been closed. Danish citizens can still enter and leave the country and all danes abroad are recommended to return ASAP, however only foreigners with a ""commendable purpose"" are allowed to enter Denmark. Border shutdown started 14 March, enforced by police and military
- law against gathering more than 100 people at one place

Economic / Fiscal Measures

- Danish companies need to pay the installment for corporate tax for H1 2020 on 20 March. Under normal legislation a company can lower the payment if the expect lower income than planned for.
- Postponed VAT payments: Payment terms for large corporations VAT payments are postponed for 3 months (March, April and May) Large corporations are defined as companies with VAT subjected revenue of more than DKK 50m. The initiative is forecasted to boost liquidity with DKK 35b.
- Postponed labor market contributions and payroll tax: Payments terms extended for 4 months (April, May and June). Forecasted liquidity effect is DKK 90b. First time effect will be at 30. april 2020 for large companies and 11. may 2020 for small and medium sized companies.
- Compensation for cancellation of larger events: Must be more than 1000+ attendees or 500+ attendees if they are elderly. Must be held in Denmark and open to the public. Covers loss of income and costs if event is postponed.

Employment law and social protection measures

- The Danish government have announced a temporary salary compensation programme for employees that are within a chance of being laid off. The programme is specifically aimed at companies that face a shortage of orders and fewer customers. All private companies are eligible, but have to prove they are warning of layoffs of more than 30% or 50 employees.
- The salary compensation programme: The programme runs for 3 months, starting 9 March and covers up to 75% of an employees salary, although maximum 23.000 DKK per month. For hourly staff the compensation can be as high as 90% or 26.000 per month. The companies in return agree to not lay of employees in the period where they receive the compensation.

Criminal law measures

Next Steps

- <https://politi.dk/corona>
- <https://um.dk/en/>
- <https://www.regeringen.dk/>



General measures

- Government announced Quarantine for the upcoming 2 weeks, with possible prolongation.

Economic / Fiscal Measures

01. To grant, as soon as possible, tax credits by deferring or setting out the fees on an agreed schedule without interest;
02. Suspend recovery actions for tax debts on the basis of reasonability criteria;
03. To exempt taxpayers from fines;
04. Make it possible to postpone or arrange for the payment of the tax personal income tax;
05. Increase the guarantee coverage of the Farm Loan guarantee fund in INVEGA by 500 million euro and extend the conditions for granting guarantees;
06. Compensate small and medium-sized enterprises for the amount of interest actually paid from 50% to 100%;
07. Recommend to municipalities to relieve commercial taxpayers of real estate and land taxes.

Measures to boost economy:

- Accelerate investment programmes (EUR 1.2 billion) by accelerating payments and increasing the funding intensity (EU funds and the State Investment Programme);
- Reallocating EU investment funds in the fields of health, employment and business (EU funds). This measure is estimated to be EUR 250 million.
- Accelerate the use of State budget appropriations for current expenditure (state budget);
- Allow the use of all funds from the climate change programme and the road maintenance and development programme and accelerate the renovation programme of multi-storey houses (public budgets, EU funds, other public funds). This measure is estimated to be EUR 250 million.
- Setting up a COVID-19 mitigation fund and making it possible for legal and natural persons to donate funds;
- To introduce additional limits on State guarantees in order to create or supplement financial instruments, assuming primary risk. This measure is estimated to be EUR 500 million.
- Recommend to the Bank of Lithuania to take regulatory measures for these credit institutions in order to achieve the bank's lending potential of EUR 2 billion;
- Reduction of (a) capital adequacy requirements for credit institutions;(b) liquidity buffers; (c) of other supervision measures."

Employment law and social protection measures

- The State shall contribute, jointly and severally to three months, to the employers' efforts to preserve jobs by covering partial downtime or downtime in proportion to workers. The worker must be guaranteed at least a minimum monthly salary. The share of public funds is 60% but not more than minimum wage. The promised amount is EUR 250 million. It will be allocated from the Guarantee Fund and EU funds.
- Ensure the availability of sickness benefits for carers and persons with disabilities when establishing a restrictive regime for the spread of infections in educational establishments or social care and employment centers. The promised amount is EUR 200 million. The funds will be allocated from the State Social Insurance fund and loans.
- To pay up to three months in the case of self-employed workers who have paid social security contributions, a fixed payment of EUR 257 per month, where because of the prescribed regime limiting the spread of infections cannot carry out its activities. The promised amount is EUR 50 million. The funds will be allocated from the State Social Insurance fund and loans.
- Extend the period of suspension of the payment of mortgage deposits (other than interest) from 3 to 6 months, with the provision of a State guarantee.

More info (and updates): <https://www2.deloitte.com/lt/en/pages/legal/articles/covid-19-crisis--employment-law-in-lithuania.html>

Criminal law measures

Next Steps

HUNGARY



General measures	Economic / Fiscal Measures	Employment law and social protection measures	Criminal law measures	Next Steps
	<ul style="list-style-type: none"> • The Central Bank of Hungary (“CBH”) ordered the banks to apply repayment moratorium for the benefit of the companies. If this measure is not applied by the banks, then the CBH will request the government to apply debt moratorium for corporate loans. • The CBH provided repayment moratorium regarding its Funding for Growth Scheme programme (“FGS”). The CBH allowed for the banks, which provide loans for the small and medium-sized enterprises within the FGS, to provide restructuring and rescheduling possibilities in terms of FGS loans. • The CBH involved the loans provided by large companies to the hedges. • The Government dedicated 2 milliard HUF (approx. 6 million EUR) budget to State Healthcare Center from the state budget reserves. The purpose of the budget is the improvement of health care centers. • The Government dedicated 2 milliard HUF (approx. 6 million EUR) budget to the Ministry of Health from the state budget reserves. • The Government sifted 6,7 milliard HUF (approx. 20 million EUR) extra budget for the implementation of protective measures. 			<ul style="list-style-type: none"> • Status is rapidly changing and new measures are implemented continuously

BULGARIA



General measures	Economic / Fiscal Measures	Employment law and social protection measures	Criminal law measures	Next Steps
	<ul style="list-style-type: none"> • Court (excluding penal) and enforcement proceedings are suspended. It is expected the term for filing financial statements and corporate tax returns to be prolonged. • Government announced plans to cover 60% of the salary costs for businesses critically affected by the corona virus. 			



General measures

Economic / Fiscal Measures

Austria has committed, by a federal law, budget funds of up to EUR 4 billion for mitigating the economic consequences of the Covid-19-pandemic. These funds are intended to finance, inter alia, the following measures:

- Bridge financing
The government further guarantees financing to entrepreneurs, which would be economically “healthy”, however do not possess any or enough liquidity due to the Covid-19 crisis. The financing is done by way of the government taking over a liability of up to 80% of debt if entrepreneurs, whereas the liability is capped at EUR 2.5 million per entrepreneur. Concerning business in the tourist industry, a reduced capping applies of EUR 0.5 million per entrepreneur.
- Guarantees;
- Deferral of tax prepayments
In case companies experience liquidity problems caused by the Covid-19 pandemic, the government has simplified the approach to apply for a deferral of tax prepayments, which would be due in the next upcoming months. However, tax declarations have to be submitted in due time nonetheless, just the payment is deferred broadly.

The details of these measures (e.g. application requirements, amounts granted) aren't finally determined”

Employment law and social protection measures

• New short-time work

Under a new, more flexible, short-time work regime, companies are able to reduce the working hours down to 0% of the normal working hours, with the limitation that within a 3-months' period of time, at least 10% of the normal working hours have to be actually carried out on average. Despite the reduction of working hours, employees still receive up to 90% of their net salary. Hereby, the employer pays the salary equivalent to the actual working hours, whereas the difference up to 90% is paid by the government. If the employer reduces the working hours of an employee down to eg 20%, the employer, therefore, has to cover only 20% of the employee's net salary. The difference up to 90% (thus 70%) will be paid by the government.

Criminal law measures

Next Steps



General measures

- Measures focusing on the healthcare system - ensuring that enough drugs, materials and hospital spaces are available in order to cope with an influx of new patients.
- Restriction of movement - Public meetings with more than 50 people are restricted
- Limited interaction with public authorities / national courts / postal office - promoting of the the online interaction with the authorities / online payments

Economic / Fiscal Measures

Measures announced by the National Tax Administration Agency:

- The suspension or, as the case may be, the postponement of the commencement of enforcements for recovering budgetary debts (with the sole exception of sums surging from judgments handed down in criminal matters);
- VAT reimbursement shall occur in the month of March for all settled VAT returns for which up-to-date reimbursement decisions have been issued;
- Starting with April 1, 2020, the implementation of a new VAT reimbursement mechanism, aimed to expedite the settling of the refund requests;
- The suspension of all tax audits (tax inspections, anti-fraud controls) with the exception of (a) checks that can be carried out remotely and (b) cases of tax evasion
- The suspension of some cross-border anti-fraud actions and of the specific activities in the Border Crossing Points with Hungary and Bulgaria;
 - the postponement of the deadline for submitting fiscal declarations from March 25, 2020 to April 25, 2020.

Decree of the President of Romania was published, establishing the state of emergency on the territory of Romania in the context of the COVID-19 pandemic.

- The government may now take measures in order to support economic operators working within the fields affected by the virus;
- Central authorities may commandeer material production units and equipment necessary to combat the pandemic;
- Public procurement derogation - public authorities (as well as legal entities in which the state is a majority shareholder) can now directly purchase materials and equipment necessary;
- The Ministry of Economy, Energy and Business Environment may issue, upon request, emergency situation certificates to the economic operators whose activity is affected in the context of COVID-19;
- The validity of the documents issued by the public authorities that expire during the state of emergency is prolonged;
- During the period of emergency, the prices for drugs and medical equipment, for the food of strict necessity and for the public utility services (electricity, heat, gas, water supply, sanitation, fuels, etc.) can be capped to the limit of the average price of the last 3 months before declaring the state of emergency.

The beneficiaries of the European funds that are affected by the adoption of the emergency measures provided in the decree may decide, together with the authorities, to suspend the financing contracts concluded according to the law

- Clawback tax (1st trimester 2020) is capped to the value of the one of the 3rd trimester 2019

Other measures will be taken to ensure continuity in the supply, respectively extraction, production, processing, transport, distribution, supply, maintenance and repair of the resources, raw and/or semi processed materials necessary for the proper functioning of the national energy system, as well as to ensure the continuity of all public utility services.

Employment law and social protection measures

- Measure 1:

It was decided that all employees who have children up to 12 years of age / 18 years (in case of disabled children), are entitled to paid days off (in case it is not possible for them to telework) during the time schools are closed, due to exceptional situations, decided by the competent authorities.

In this case, only one parent is entitled to days off (the other parent has to fill a declaration attesting that he does not benefit from days off).

The employer is under the obligation to approve the employees' request and pay him an indemnity amounting to 75% of the remuneration he would have been entitled to per working day, but not more than the amount corresponding to 75% of the daily amount of the gross medium wage used for the substantiation of the social insurance budget. By way of exception, in certain sectors (such as energy, operational units from nuclear sectors, continuous flow units, health and social assistance, telecommunications, radio, public television, rail transport, public transportation and cleaning of cities, supply to population of gas, water, electricity), the time off is granted only with the employers' approval - to ensure that there are not major disruptions. The amounts are deducted from the Fund for guaranteeing the salary debts - these amounts will be paid back to the Fund for guaranteeing the salary debts by the state budget, until the end of the fiscal year (no additional costs from the employers' side, in the end).

During the state of emergency, it was decided the above measures do not apply in the national defense sector, to employees working in prisons, public health care units and other sectors to be decided under ministerial order.
- Measure 2:

Under the Presidential Decree for establishing the state of emergency it was expressly provided that telework/work from home can be implemented through the employers' (unilateral) decision. Therefore, during the state of emergency the employers are unilaterally entitled to impose employees to work from home/telework. Nevertheless, it is recommendable to have in place a policy regarding telework setting the general rules to be followed/applicable during the work from home/teleworks
- Measure 3

Employees are entitled to benefit from medical leave/ quarantine leave. In principle, the amount of the indemnity during medical leave/quarantine leave is borne by the state insurance budget - with the exception off the indemnity in case of medical leave for thr first 5 days of incapacity, which is borne by the employers.
- Measure 4

During the state of emergency (30 days, starting yesterday), the valability of collective labor agreements is prolonged.
- Measure 5

Labor inspections are suspended, with the exception of those aiming at verifying the observance of measures imposed by the National Committee for Emergency Special Situations, or those related to the commission of dangerous acts and work accidents.

It is expected in the following days for other relief measures to be adopted."

Criminal law measures

Next Steps

- In case of escalation - new measures will be taken in order to limit the spreading of Coronavirus / limit the potential impact of an economic downfall



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