



**COVID – 19**  
European measures

Version 2. Date: 27-03-2020

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# Introduction

Facing the severe public health emergency, the coronavirus pandemic, the EU countries prepared and implemented immediate measures in order to mitigate the social and economic impact of the outbreak.

Highlighting the most important fields of action of the EU countries, Deloitte puts under a magnifying glass the measures adopted in the fiscal, economic, and social and employment areas, adding a filter for general related initiatives. The Deloitte **COVID-19 EU measures** booklet provides insightful and synthesized information about the major measures taken in the European Union in order to stop the spread of coronavirus, showing their complexity on different layers.

The material is constantly updated as the situation progresses and new measures are implemented daily around the world. Therefore, please, consider the current version a thorough and accurate situation analysis at the publication date, mentioned below.

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## General measures

- Measure: Closing until 03.04.2020 of:
  - Facilities that provide night club services;
  - Indoor facilities dedicated to entertaining children and youth;
  - Activity of gyms, sports centers, swimming pools;
  - Activity of internet centers;
  - Activity of cultural and entertainment centers.
 Legal Act: (Order No. 156, of the Ministry of Health and Social Protection, dated 10.03.2020).
- Measure: Prohibition until 03.04.2020 of staff recruitment procedures.  
Legal Act: (Order No. 156, of the Ministry of Health and Social Protection, dated 10.03.2020).
- Measure: Prohibition of public and private transport, including private vehicles, within Tirana and Durrës and from Tirana and Durrës to other areas of the country and vice versa. Prohibition of circulation of public and private transport, including private vehicles, in Shkodra, Lezha, Elbasan, Lushnje, Fier and Vlora. Vehicles transporting goods shall be an exception to the abovementioned rules.  
Legal Act: (Order of Ministry of Health and Social Protection dated 11.03.2020).
- Measure: Closing of the activity for all entities that exercise their commercial activity as bars, restaurants, nightclubs, in Tirana and Durrës, until further notice. A fine of ALL 2,000,000 (two million) for failing to take the necessary measures to comply with the above order, or for reopening their activity contrary to the provisions of this order.  
Legal Act: (Order of Ministry of Health and Social Protection dated 11.03.2020).
- Measure: Closing of bars, restaurants, fast food, coffee shops and other facilities that provide customer services in the entire country, until 03.04.2020. The exception to the rule set out above shall be only for home delivery, which must be carried out in accordance with approved hygiene rules.  
Legal Act: Order no. 164, dated 12 March 2020 "On the closure of bars, restaurants, coffee shops, fast-food and the restriction of services of Accommodation Structures that provide customer service".
- Measure: Bars and restaurants services of the accommodation structures shall be used and offered only for citizens accommodated in relevant accommodation structures, until 03.04.2020. Accommodation structures are prohibited from offering bar and restaurant services to citizens who are not clients of the accommodation structure, until 03.04.2020.  
Legal Act: (Order no. 164, dated 12 March 2020 "On the closure of bars, restaurants, coffee shops, fast-food and the restriction of services of Accommodation Structures that provide customer service").
- Measures:
  - Entities or individuals which export medicinal and medical equipment without a proper authorization from the Minister of Health may be subject to a penalty ALL 5,000,000 (five million) and the seizure of medicinal and or medical equipment. In case of repeated breach this will be accompanied with the suspension of the activity for a period of 6 months;
  - Entities or individuals which organize public gathering events may be subject to a penalty ALL 5,000,000 (five million);
  - The entry of the family members of the patients in the premises of the medical urgency service without the authorization of the Hospital Directorate is subject to a penalty of ALL 500,000 (five hundred thousand). This penalty is imposed toward the individual member of the family and the person in charge with the application of such limitation;
  - A penalty of ALL 700,000 (seven hundred thousand) is imposed to the following:
    - Any citizen who does not declare entering the Republic of Albania from a country affected with COVID-19;
    - Any citizen entering the Republic of Albania from affected countries and who do not self-quarantine himself for a period of 14 days;
    - Any person infected with COVID-19 who does not comply with the obligation to self-quarantine himself.
  - Private or public education institutions and/or kindergartens which do not comply with the obligation to suspend their activity may be subject to a penalty ALL 5,000,000 (five million) for education institutions and ALL 1,000,000 (one million) for kindergartens. In case of repeated breach this will be accompanied with the suspension of the activity for a period of 6 months;
  - Entities or individuals exercising activities in closed entertainment premises for children and young persons, gyms, sport centers, internet centers, and cultural centers which do not comply with the orders of the competent authorities for their suspension are subject to a penalty of ALL 1,000,000 (one million). In case of repeated breach this will be accompanied with the suspension of the activity for a period of 6 months;
  - Entities or individuals which do not comply with the orders of the competent authorities for the suspension of the activity for bars, restaurant and clubs are subject to a penalty of ALL 1,000,000 (one million). In case of repeated breach this will be accompanied with the suspension of the activity for a period of 6 months;
  - Postal services should regularly continue their services and should take adequate measures for the limitation of the contact of the public with employees. Breaches of this provision will be subject to penalty of ALL 1,000,000 (one million);
  - Drivers of vehicles who do not comply with the limitations set out by the competent authorities for the circulation of vehicles in the areas and timeslots defined by the competent authorities, will be subject to the suspension of the driving license for a period of 3 years and the seizure of the vehicle;
  - The increase of the sale price of food products, medicinal, medical equipment or services compared to their regular price in the foregoing months (for seasonal products in the foregoing years) which are not a result of the increase of the import price are subject to a penalty of ALL 5,000,000 (five million) for wholesale traders and ALL 1,000,000 (one million) for retail traders. In case of repeated breach this will be accompanied with the suspension of the activity for a period of 6 months;
  - All television programs having more than two people in the same studio will be subject to a penalty of ALL 1,000,000 (one million) and in case of repeated breach the full or partial blocking of the transmission;
  - Drugstores, medicinal traders and or producers which offer services by not applying the safety criteria set out by the competent authorities will be subject to a penalty of ALL 10,000,000 (ten million) for wholesale and ALL 50,000 (fifty thousand) for retail traders. In case of repeated breach all the product quantity will be seized and the activity will be suspended for a period of 3 years;
  - Entities/individuals engaged in wholesale and retail of food products which offer services by not applying the safety criteria set out by the competent authorities will be subject to a penalty of ALL 10,000,000 (ten million) for wholesale and ALL 50,000 (fifty thousand) for retail traders. In case of repeated breach all the product quantity will be seized and the activity will be suspended for a period of 3 years;
  - Depending on the spreading dynamics of COVID-19, in case of necessity, upon order of the Ministry of Health, all private hospitals, health and hotel structures as well as ambulances along with the relevant staff will be placed on the disposal of the patients infected with COVID-19. Failure to comply with such order will be subject to a penalty of ALL 5,000,000 (five million) for structure and ALL 100,000 (one hundred thousand) for medical personnel. In case of repeated breach, for the structure will be applied the suspension of the activity and will be forcibly placed at the disposal of the public health service while for medical personnel will be prohibited the exercise of the profession for a period of 10 years.  
Legal Act: Normative Act no. 3, dated 15.03.2020 "On Special Administrative Measures During the Infection Period caused by COVID-19".

## Economic / Fiscal Measures

- Measure: The Ministry of Finance and Economy is monitoring the market behaviour through its structures, aiming to avoid any possible abusive pricing. The toll-free number 0800 14 14 is available for this purpose, where anyone can report any abusive pricing cases. Legal Act: (Notice of the Ministry of Finance and Economy, dated 14.03.2020).
- Measure: The Supervisory Council of the Bank of Albania decided on 14.03.2020 that a temporary provision is added to each regulation which facilitates banks and non-bank financial institutions, as well as savings and loan associations and their unions for the period March - May 2020, that in cases of insolvency of the borrowers, they shall not be subject to the application of the requirements of these Regulations that relate primarily to the classification and creation of provisioning funds.  
Legal Act: Decision of the Supervisory Council of Albania dated 14.03.2020.
- Measure: the Bank of Albania decided to reschedule loan instalments enter into force on 13 March 2020 and last until 31 May 2020:
  - During this period, those borrowers, individuals and businesses, whose financial situation is deteriorated from the current situation, may benefit from a delay of up to 3 months in paying the instalments of their loans received from the licensed financial institutions by the Bank of Albania, i.e. banks, non-bank financial institutions, and savings and loan associations.
  - The process only makes possible to reschedule the borrowers' obligations, but does not constitute a waiver of such obligations.
  - Borrowers should contact the financial institutions (bank, non-bank financial institutions, savings and loan association) they have a credit relationship with and make a request for the rescheduling of the loan instalments.
  - The financial institution (bank, non-bank financial institution, saving and loan associations), in cooperation with the borrower, will evaluate the request and, based on the specifics of the case, will provide the appropriate solution.
  - Borrowers whose solvency is not affected or impaired by this situation should normally continue to discharge their obligations with these institutions.  
Legal Act: Decision of the Supervisory Council of Albania dated 14.03.2020.
- Measures: The Prime Minister of the Republic of Albania and the Governor of the Bank of Albania have ordered the postponement of the repayment term of the loan instalments to the business entities and individuals until 31.05.2020. This measure applies to all borrowers who have experienced difficulties during this period as a result of COVID-19.
  - Borrowers (individuals or businesses) must communicate with lenders (banks, non-bank financial institutions or savings and loan associations), licensed by the Bank of Albania.
  - On their request, directed to the lenders, borrowers must argue their reasons and motives regarding their needs to postpone the repayment of instalments.
  - The above-mentioned lending institutions have the obligation to report on it within a period of 3 days from the receipt of the request.
  - The order has entered into force immediately and is in full force and effect.
  - The process makes possible to reschedule the borrowers' obligations, but does not constitute a waiver of such obligations.  
Legal Act: Joint Order of the Prime Minister's Office and the Bank of Albania dated 17.03.2020.

## Employment law and social protection measures

- Measure: Due to the closure of kindergartens and educational institutions, the Council of Ministers calls on all private employers to find opportunities to give their employees who have children in custody, paid leaves.  
Legal Act: (Decision of Council of Ministers no. 208, dated 10.03.2020).
- Measure: Obligation for private institutions to draft within 11.03.2020 a plan of measures to ensure the provision of priority services, prioritizing the category of service primarily through online service, teleworking and only when necessary to provide service through physical contact.  
Legal Act: (Order No. 156, of the Ministry of Health and Social Protection, dated 10.03.2020).
- Measure: For all businesses and private employers that cannot close their activity in order to sustain the economic chain, they must take measures to establish a safety distance between employees of 1.5 meters and to provide employees with protective equipment in order to maintain their health.  
Legal Act: (Official notice of Ministry of Health and Social Protection dated 11.03.2020).
- Measure: For Call Center businesses, the obligation to reduce as much as possible the staff in the workplace and to act appropriately to guarantee the distances and protective hygiene conditions for each employee.  
Legal Act: (Official Notice of Ministry of Health and Social Protection dated 11.03.2020).

## Criminal law measures

- The Prime Minister has announced that other economic measures for individuals shall be approved during this week.

## Next Steps

- The Prime Minister has announced that other economic measures for individuals shall be approved during this week.

## General measures

- Measure: The suspension of the services provided near the regional tax directorates' service desks and offices from March 17, 2020 until further notice. During this period, the services will be provided to the taxpayers through the online platforms.  
Act: Notice of The General Directorate of Taxes (GDT)
- Measure: Starting from 05:00 on 24.03.2020, only the following private activities shall be allowed to operate during the time period 5:00 -13:00: <https://shendetesia.gov.al/wp-content/uploads/2020/03/Tabela-e-aktiviteteve-të-lejuara-dhe-të-ndaluara.pdf>
- Employees of financial institutions, food and beverage supply businesses, and any permitted activities, according to the table shown in the above link, shall be allowed to circulate only for the home-work itinerary, after obtaining authorization from the State Police.  
Legal Act: Order of the Ministry of Health and Social Protection no. 193 dated 20.03.2020 "On the closure or restriction of movements in the Republic of Albania". Measure: The High Judicial Council has decided to continue the suspension of the activity and judicial services of general and special jurisdiction in all courts of the country for an additional period of 2 weeks, from 25.03.2020 to 07.04.2020. Exception to this rule shall continue to be the following cases:
  - Judicial actions and services related to matters of an urgent nature, assessed as such, on a case-by-case basis by the judge.
  - Hearings regarding the assessment of security measures.
  - Hearings at which arrest security measures are sought or enforced, and where the detainees, defendants, or their defence attorneys expressly request to proceed with the examination.
  - Due to the risk of COVID-19 spreading, the court should in any case avoid public presence during court hearings.  
Legal Act: Decision of the High Judicial Council No.128 dated 24.04.2020.
- Measure: Declaration of the state of natural disaster throughout the Republic of Albania due to the epidemic caused by COVID-19 and the restriction of some constitutional rights to the extent considered necessary to achieve the protection of the health of citizens. The rights that can be restricted are exactly:
  - The inviolability of residence (article 37);
  - The right to choose residence and freedom of movement (article 38);
  - Expropriation for a just reward (article 41, paragraph 4);
  - The right to freely choose a profession (article 49);
  - The right to strike (article 51).
 This Decision provides for specific obligations for public institutions, civil defence system operational structures, private entities and all citizens. Legal Act: Decision of Council of Ministers no. 243, dated 24.03.2020 "On the Declaration of the State of Natural Disaster".
- Measures:
  - Apart from hospitals, health and hotel structures, upon proposal of the Minister of Health and the Minister for Reconstruction any other structure considered indispensable is placed at the disposal of the emergency situation caused from COVID-19.
  - Individuals who do not comply with circulation limitations in the daily hours set from the authorities and without accompanying persons may be subject to a penalty of ALL 10.000, exclusion from the benefits deriving from alleviating financial measures related to the emergency and the seizure of the vehicle (if any) for a period of 3 months.
  - All entities engaged in the wholesale of food and other products indispensable for the situation of the epidemic emergency caused from COVID 19, should take the necessary actions for assuring a trading stock of 3 months or in accordance with the expiration terms of the products. In case that the epidemic emergency ends, and the wholesale traders have not sold the stock accumulated under this provision, upon their request may sell the remaining stock to the General Directorate of State Reserves in accordance with the purchase invoice of the goods.
  - All entities engaged in the wholesale and production of medicines/medical devices and entities that provide health services, should be prepared and should undertake all measures needed to secure the supplies of medicinals and medical devices and to provide necessary health services, in order to tackle the situation of the epidemic emergency situation caused by COVID-19.
  - Failure to comply with the obligations described in points 3 and 4 above may be subject to a penalty of ALL 5.000.000 and the expulsion for 3 years from procedures of public procurement.  
Legal Act: Normative Act no. 8, dated 24.03.2020.

## Economic / Fiscal Measures

- Measure: The Competition Commission has decided:
  - Opening of the preliminary investigation procedure in the wholesale and retail market of paramedical materials.
  - Preliminary investigation shall cover the period from 1 January 2020 to 31 May 2020.
  - The preliminary investigation report shall be submitted to the Competition Commission no later than 2 (two) months after the end of the investigation period.  
Legal Act: Decision of the Competition Commission no. 684, dated 18.03.2020 "On the opening of a preliminary investigation regarding the wholesale and retail market of paramedical materials"
- Measure: The Competition Commission has decided taking the following interim measures:
  - Prohibition of the conduct of undertakings operating in the wholesale and retail network (importer, pharmaceutical warehouse and pharmacy) of paramedical materials, which directly or indirectly impose unfair trading prices or conditions.
  - In order to avoid abuse in the trading chain, forcing all enterprises operating in the import and wholesale market of paramedical materials to be transparent when deciding the market price of sanitizing materials, alcohol and masks.
  - Applying cost-oriented pricing and publishing it on official enterprise websites or other communication channels.
  - The interim measure shall be effective for a period of time until the conclusion of the investigative procedure (According to Decision No. 684 dated 18.03.2020).
  - In case of non-enforcement of the decision on interim measures referred to in point (1) of this Decision, the undertakings found to be in breach shall be fined up to 10% of the annual turnover for a serious breach of competition pursuant to Article 74, point 1, letter b) of law no. 9121/2003.  
Legal Act: Competition Commission's decision No. 685, dated 18.03.2020 "On the provisional measure for establishing competition in the wholesale and retail market of paramedical materials",
- Measure:
  - Increase in central government units guarantee to the benefit of third parties, by ALL 11 billion, which are intended to be allocated to the private sector in the form of sovereign guarantee, for companies that will face difficulties in paying their employees' salaries.
  - Legal Act: Normative Act no. 6, dated 21.03.2020 "On some additions and amendments to the law 88/2019 "On the state budget for year 2020".

## Employment law and social protection measures

- Other Measures on Social protection:
- Increase of the reserve fund from ALL 1.7 billion to ALL 9.2 billion, that shall be used by the Council of Ministers on the following:
    - ALL 6.5 billion as contingency for social package anti COVID-19;
    - - ALL 1 billion for other emergencies in the context of anti COVID-19 measures; and
    - - ALL 1.7 billion for unpredicted situations of the general governmental units;
  - Health insurance budget increased, among which an amount of ALL 2.5 billion will be used for current and capital expenditure as a fund for antiCOVID-19 measures.
  - Additionally, through the Decision of Council of Ministers No. 240, dated 21.03.2020 "On an addition to fund in the state budget of the year 2020, approved for the Ministry of Health and Social Protection, on measures for the fulfilment of preliminary necessities as a result of COVID-19 outbreak", a fund of 46,105,800 ALL (forty six million and a hundred and five thousand and eight hundred) has been accorded to the Ministry of Health and Social Protection in the programme "Planning, management and administration" for the measures for the fulfilments of preliminary necessities as a result of COVID-19 outbreak, in the current expenses category.  
Legal Act: Normative Act no. 6, dated 21.03.2020 "On some additions and amendments to the law 88/2019 "On the state budget for year 2020"

## Criminal law measures

## Next Steps



## General measures

- Interruption of time limits in court proceedings**  
 In court proceedings (civil proceedings, non-contentious proceedings, land register and commercial register proceedings, execution proceedings and insolvency proceedings), pending statutory and judicial time limits are interrupted until the end of 30 April 2020. The time limits shall restart on 1 May 2020. In addition, the period from 23 March 2020 until the end of 30 April 2020 shall not be included in the period in which an action or application is to be brought before a court or a declaration is to be made. This concerns in particular limitation periods.
- Reduction of court operations**  
 For the period of the general measures to prevent the spread of COVID-19, consultations and oral hearings shall only be held under certain conditions (prevention of danger to life and limb, security and freedom, etc.). Urgently required consultations or oral hearings can also be held using suitable technical means of communication (e.g., video conference).
- Suspension of deadlines in tax and fiscal penal law procedures.**  
 As further facilitation for taxpayers in connection with the COVID-19-pandemic, the Austrian Parliament adopted a suspension for certain – explicitly defined – deadlines in tax as well as fiscal penal law procedures. This includes, in particular, deadlines for filing appeals (“Beschwerden”), objections (“Einsprüche”), requests of referral (“Vorlageanträge”), etc. Furthermore, the deadline for tax returns 2018, that have not yet been filed, will be extended until 31 August 2020. Not included – according to the current level of information – are deadlines for filing an application for deferred payment as well as the deadline for filing an application for the annulment of a tax assessment pursuant to Sec. 299 Austrian Fiscal Code (within one year after notification). Whether or not additional measures in this connection will be announced, remains to be seen.
- Interruption of time limits in other administrative procedures**  
 On 22 March 2020 the Federal Act on accompanying measures to COVID-19 in administrative proceedings, in proceedings of the administrative courts and in proceedings of the Administrative Court and the Constitutional Court entered into force, which will expire at the end of 31 December 2020. The act provides for the following regulations regarding the interruption of time limits in administrative proceedings: In pending administrative proceedings of the administrative authorities to which the administrative procedure acts (“AVG”, “VStG” and “VVG”) are applicable, all time limits whose triggering event falls within the period after the entry into force of this act, as well as time limits which have not yet expired by the time this act enters into force, shall be interrupted until the end of 30 April 2020. The time limits shall restart on 1 May 2020. This also applies to limitation periods (Sec. 31 VStG), but not to maximum periods laid down in the Constitutional Law and to periods under the Epidemic Law. In certain cases (averting a danger to life, safety and freedom or to prevent a substantial and irretrievable damage to a party, etc.) the authority may declare in the respective proceedings that a period is not interrupted. At the same time, the authority must set a new reasonable time limit. The time from the entry into force of the act until the end of 30 April 2020 shall not be included in the period in which an application to initiate proceedings (Sec. 13 para. 8 AVG) is to be filed. The Federal Chancellor is authorised to extend or shorten the interruption of time limits or to provide for further general exceptions to the interruption by regulation, insofar as this is necessary to prevent and combat the spread of COVID-19. These provisions shall also apply to the proceedings of the administrative courts, if at least the AVG is also applicable to the respective proceedings, as well as to the proceedings of the Administrative Court and the Constitutional Court.
- Extension of the time limit for petitions for insolvency**  
 Pursuant to Sec. 69 of the Austrian Insolvency code (“IO”), a debtor is obliged to apply for the opening of insolvency proceedings no later than 60 days after the occurrence of illiquidity. In the event of illiquidity caused by a natural disaster, this period is extended to 120 days. In Sec. 69 IO it is now expressly clarified that an epidemic and a pandemic also fall under the term natural disaster. This extends the period for applying for the opening of insolvency proceedings to 120 days after the event of insolvency if caused by the COVID-19-pandemic.

## 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. The government has further announced its plan to increase the funds’ capital up to 38 billion EUR given the critical economic consequences that still might surface. These funds are intended to finance, inter alia, the following measures:

- Bridge financing**  
 The government 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 of 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. Despite this, tax declarations have to be submitted in due time nonetheless, just the payment is deferred broadly. Regarding tax payments, taxpayers are able to apply for a deferral of payment until 30 September 2020 at the most. An already imposed late payment fine will be removed upon request. Furthermore, it is also possible to apply for a reduction of tax prepayments, in certain cases even down to EUR 0,00. Applications have to be filed until 31 October 2020.
  - Extended deadlines for tax declarations**  
 The deadlines for all tax returns concerning income tax, corporate tax as well as the determination of income (e.g. for partnerships) have been extended to 31 August 2020. Furthermore, all tax authorities have been instructed to restrain from levying any administrative fines for the filing of declarations that would have been regarded as “delayed” under the previous provisions.
- The details of certain measures (e.g. application requirements, amounts granted) haven’t finally been determined yet, however, will be officially announced in the days and weeks to come.

## Employment law and social protection measures

- Working-time reduction model (“Corona-Kurzarbeit”)**  
 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 government pays the difference up to 90% (e.g., if the employer reduces the working hours of an employee down to 20%, the employer will have to cover such 20% and the government will pay the remaining up to 70%). Pursuant to the Second Act on COVID-19, the Public Labour Office (“Arbeitsmarktservice” – “AMS”) will now also refund the employer’s contributions to the social security provider. It is not a binding prerequisite anymore for employees to consume remaining vacation and overtime entitlements; instead, consumption of overtime and vacation entitlements may be regulated by company agreement. The Act also clarified that working-time reduction can also apply to apprentices and members of the executive body, if they are covered by the Social Security Act (“Allgemeines Sozialversicherungsgesetz” – “ASVG”). There are also slight changes regarding the application procedure. Employers shall send the company agreement or individual agreement(s) (in companies without a works council) directly to the competent social partners, together with a statement regarding the economic necessity of the working-time reduction. After the social partners have signed the agreement(s), the employer has to fill in the new application form for working-time reduction and send all of the documents to the AMS. Moreover, the Second Act on COVID-19 has raised the fund for the working-time reduction measures to EUR 400 million.
- Businesses with entry-ban – consumption of vacation entitlements**  
 Art. 10 of the Second Act on COVID-19 concerns businesses affected by an entry-ban or operating restrictions based on the First Act on COVID-19. It provides that employees can be requested by their employer to consume remaining overtime entitlements, as well as vacation entitlements of past years. Overtime entitlements based on the conversion of monetary entitlements as stipulated in collective bargaining agreements are excluded, as well as vacation entitlements arising in the current year. An employee can be asked to consume the latter to the maximum amount of two weeks. Overall, an employee can be requested to consume vacation and overtime entitlements to a maximum extent of eight weeks.
- Deferrals of an employer’s social security contributions**  
 Businesses affected by an entry-ban or operating restrictions based on the First Act on COVID-19 may defer contributions for the months of February, March and April 2020 without late payment interest fees. Other businesses may also apply for a deferral, if they can show that the contributions cannot be paid due to the COVID-19-pandemic, and the resulting threat to the company’s liquidity.
- Further employment law amendments**  
 For the public sector, the Act provides that if it is in the public interest, public servants and contract staff can be requested to consume remaining overtime and vacation entitlements to a maximum extent of two weeks. Other changes include provisions on pre-retirement part-time-work (“Altersteilzeit”), the extension of mandates of employee representatives, and the special care leave (“Sonderbetreuungszeit”), which can now also be requested to care for persons with disabilities. Apart from this, the Act contains provisions regarding the extension of legal time-limits.

## Criminal law measures

- Measures regarding company law**  
 Along with the second COVID-19 legislative package, the new COVID-19 Corporate Law Act (“COVID-19-GesG”) entered into force, which will expire at the end of 31 December 2020. The law provides for the following new regulations in the area of company law: For the duration of measures taken to prevent the spread of COVID-19 according to the COVID-19 Measures Act (“COVID-19-Maßnahmengesetz”), meetings of shareholders and members of corporate bodies of a corporation, a partnership, a cooperative, a private foundation or association, a mutual insurance association or a small insurance association may be held without the physical presence of the participants (e.g. by means of a video conference) in accordance with a regulation to be issued by the Federal Ministry of Justice. In addition, notwithstanding Sec. 104 para. 1 of the Austrian Stock Corporation Act, ordinary general meetings of a stock corporation may be held within the first twelve months of the financial year of the company concerned. Both the provisions regarding the holding of meetings of shareholders and members of corporate bodies and the longer period for ordinary general meetings take precedence – as special statutory provisions – over any deviating provisions in articles of association.
- Adaptions in criminal proceedings and the penitentiary system**  
 The Federal Minister for Justice will be authorized to issue regulations adapting the Austrian Code of Criminal Procedure (“StPO”) and the Austrian Penitentiary System Act (“StVG”) for the duration of the measures to prevent the spread of COVID-19. In criminal proceedings, for example, the local jurisdictions may be adapted more easily, the appeal deadlines are extended (attention: the appeal deadline pursuant to Sec. 294 para. 2 StPO might not be included!) and the visitation rights may be limited to telephone contact only. Furthermore, detention hearings may be suspended and decisions with regard to the possible continuation of pre-trial detention shall be taken in writing within the legal time limits. With regard to the penitentiary system, among other things, the persons infected with COVID-19 and any contact persons shall be considered unfit for detention and contact with the outside world shall be restricted (e.g. contact only by telephone). Also, the time limit for re-entering detention shall be interrupted.

## Next Steps



## General measures

For Bulgarian citizens planning trips abroad, compulsory health insurance is introduced;

- Notarial certifications are limited to only to urgent and non-delayable certifications, the Notary Chamber will be providing at least one notary on duty for each country region
- Traveling and training sessions on business purposes are suspended
- Amendments to the Social Security Code are envisaged, related to the suspension and extension of statutory time limits and the filing of complaints, applications and documents.
- In the Bulgarian Identity Documents Act is foreseen that the validity of ID cards and driving licenses, expiring in the period from the entry into force of the Draft Act until October 31, 2020, is extended by 6 months.

UPDATE 25.03.2020:

As of 13th March, 2020 until the lifting of the state of emergency, the following terms shall cease to run:

- procedural time-limits for judicial, arbitral and enforcement proceedings, with the exception of time-limits: for criminal proceedings; under the Extradition Act; under the European Arrest Warrant; and for proceedings related to duress measures;
- prescription periods and other periods provided for in the statutory acts, on expiry of which rights are terminated or extinguished or obligations arise for individuals and private entities, except for the time-limits under the Criminal Code and the Administrative Violations and Sanctions Act;
- the terms for implementation of instructions issued by an administrative authority to parties or interested persons in proceedings, except for the proceedings under the Management of Resources from the European Structural and Investment Funds Act.

The following terms shall be extended by one month after the lifting of the state of emergency:

the terms beyond those specified above, set out in an act, which expire during the state of emergency and are related to the exercise of rights or the fulfillment of obligations of individuals and private entities;

The effect of administrative acts which is restricted by a time-limit and expires during the period of the state of emergency.

Until the state of emergency is lifted, the prescription period under the Tax and Social Security Procedure Code (TSSPC) ceases to run, and the absolute prescription period for the payment of public claims under TSSPC will not apply.

The payment deadlines for the electricity supply of household customers are extended from 10 days to 20 days.

At the request of an assignee under public procurement, there is a possibility the performance deadline to be renegotiated, but not more than the term of the emergency state.

The terms for establishment, declaring, depositing, securing and collecting duties on customs duties, taxes, excise duties and social security contributions are not changed, except in the cases explicitly listed in the Act.

A foreigner with a long-term residence permit for residence in Bulgaria, in case the residence term expires during the period of state of emergency, may apply for continuation of residence within 14 days after the state of emergency is lifted.

A foreigner who is a long-term resident and whose long-term residence permit expires during the state of emergency, may enter the territory of the country without a visa within 14 days after the state of emergency is lifted.

The right of residence of a foreigner in Bulgaria will not be revoked if in cases of emergency the foreigner who has been granted a long-term or permanent residence permit has been absent from the EU territory in 12 consecutive months.

The period of validity of the documents for residence of certain categories of foreigners in Bulgaria, which expire from 13 March 2020 to 31 October 2020, is extended by 6 months.

The legislator has also provided a number of other measures and actions, related to the state of emergency, such as the following:

- Notarial proceedings are restricted, except for the urgent\* ones, observing the health and hygiene requirements;
- The Notary Chamber ensures the availability of notaries on duty under a ratio of at least one notary per 50,000 inhabitants in the respective area;
- The servicemen of the armed forces, jointly and/ or in coordination with other authorities, may participate in the implementation of anti-epidemic measures and restrictions under conditions and in order determined by an act of the Council of Ministers;
- The Public Procurement Act shall not be applied for certain supplies, related to the anti-epidemic measures;
- The possibility of distance education is regulated;
- Specific rights are conferred on the management authorities of the European Structural and Investment Funds;
- Amendments and supplements are being made to the Penal Code and the Health Act;
- The preliminary adopted on 20 March 2020 rules against price speculation during the state of emergency and disasters were repealed by the National Assembly after the Bulgarian President imposed veto thereon.

## Economic / Fiscal Measures

- Government announced plans to cover 60% of the salary costs for businesses critically affected by the corona virus.
- All announced public sale, entry into force procedures announced by state or private bailiff are terminated. After the end of the state of emergency, these proceedings shall be resumed and reopened.
- The imposition of preservations on bank accounts of natural persons, preservations on salaries and pensions, as well as the inventories of the movable and real estate of natural persons are suspended.
- Until the end of the state of emergency, the managing authorities of EU funds will have the right to unilaterally modify grant contracts - both to reduce and to increase the amount of agreed funds.
- Opportunities for providing funds under simplified rules and the possibility of shortening the time limits are foreseen. An opportunity for awarding grants directly to a candidate approved by a program monitoring committee after a reasoned proposal by the head of the relevant managing authority of a program with resolution in default is proposed.
- Until the state of emergency is lifted, the effects of late performance of the obligations of individuals and private entities, including interest and penalties for late payment, as well as non-monetary consequences such as early repayment, contract termination due to default and seizure of property, shall not apply. All announced public sales and entries into possession shall be suspended; after the state of emergency is lifted, they shall be re-scheduled, and no new fees and expenses shall be due.
- No distraints shall be imposed on the bank accounts of individuals and medical centers, salaries and pensions, no security measures shall be imposed on medical facilities and equipment, as well as no inventory shall be performed of movable property and real estate owned by individuals, except for liabilities for maintenance, for damages caused by delict and for remuneration claims from employment relations.
- No enforcement proceedings shall be initiated under the TSSPC unless such initiation is necessary for the protection of important state or public interests or in case the execution of the act may be seriously impeded, or if significant damage may result from the implementation delay.
- The enforcement under TSSPC shall be suspended; after the suspension the public bailiff may not perform new enforcement actions, but may perform actions to secure the claim, as well as distribution of amounts received under the enforcement case; prior to the expiration of the term of the state emergency, the enforcement shall be resumed with an order of the public bailiff at the debtor's request for enforcement over: a) receivables and funds from banks; b) receivables from third parties; c) treasury values, including the content of safe deposits, as after the enforcement is completed, the enforcement proceedings shall be suspended.

The following deadlines are extended until 30 June 2020:

- The deadline for filing annual tax returns under the Corporate Income Tax Act (CITA) and the Personal Income Tax Act (PITA) (for merchants and individuals – sole traders) for 2019 and payment of taxes, including tax on expenses;
- The deadline for usage of 5% discount when pre-paying the tax on real estate and/or vehicle for the whole year.
- The deadline for usage of 5% discount when filing the annual tax return under PITA and the term for additional payment of the due tax shall be extended until 31 May 2020 (for merchants and individuals – sole traders);
- The due advance contributions for the period from January to June 2020 shall be determined by a declaration until 15 April 2020, in case the enterprises did not file an annual tax return prior to the entry into force of the Act. The deadlines for payment of the down payments remain unchanged.
- The term for filling the annual financial statements, consolidated financial statements and annual reports of the enterprises shall be extended up to 30 September 2020.
- The signing of the annual financial statements for 2019 could be made by means of qualified electronic signatures.
- The deadline for filing a declaration that an enterprise has not operated during the reporting period shall be extended to 30 June 2020.

## Employment law and social protection measures

- All announced public sale, entry into force procedures announced by state or private bailiff are terminated. After the end of the state of emergency, these proceedings shall be resumed and reopened.
- The imposition of preservations on bank accounts of natural persons, preservations on salaries and pensions, as well as the inventories of the movable and real estate of natural persons are suspended.
- Until the end of the state of emergency, the managing authorities of EU funds will have the right to unilaterally modify grant contracts - both to reduce and to increase the amount of agreed funds.
- Opportunities for providing funds under simplified rules and the possibility of shortening the time limits are foreseen. An opportunity for awarding grants directly to a candidate approved by a program monitoring committee after a reasoned proposal by the head of the relevant managing authority of a program with resolution in default is proposed.
- Until the state of emergency is lifted, the effects of late performance of the obligations of individuals and private entities, including interest and penalties for late payment, as well as non-monetary consequences such as early repayment, contract termination due to default and seizure of property, shall not apply. All announced public sales and entries into possession shall be suspended; after the state of emergency is lifted, they shall be re-scheduled, and no new fees and expenses shall be due.
- No distraints shall be imposed on the bank accounts of individuals and medical centers, salaries and pensions, no security measures shall be imposed on medical facilities and equipment, as well as no inventory shall be performed of movable property and real estate owned by individuals, except for liabilities for maintenance, for damages caused by delict and for remuneration claims from employment relations.
- No enforcement proceedings shall be initiated under the TSSPC unless such initiation is necessary for the protection of important state or public interests or in case the execution of the act may be seriously impeded, or if significant damage may result from the implementation delay.
- The enforcement under TSSPC shall be suspended; after the suspension the public bailiff may not perform new enforcement actions, but may perform actions to secure the claim, as well as distribution of amounts received under the enforcement case; prior to the expiration of the term of the state emergency, the enforcement shall be resumed with an order of the public bailiff at the debtor's request for enforcement over: a) receivables and funds from banks; b) receivables from third parties; c) treasury values, including the content of safe deposits, as after the enforcement is completed, the enforcement proceedings shall be suspended.
- The following deadlines are extended until 30 June 2020:
  - The deadline for filing annual tax returns under the Corporate Income Tax Act (CITA) and the Personal Income Tax Act (PITA) (for merchants and individuals – sole traders) for 2019 and payment of taxes, including tax on expenses;
  - The deadline for usage of 5% discount when pre-paying the tax on real estate and/or vehicle for the whole year.
  - The deadline for usage of 5% discount when filing the annual tax return under PITA and the term for additional payment of the due tax shall be extended until 31 May 2020 (for merchants and individuals – sole traders);
  - The due advance contributions for the period from January to June 2020 shall be determined by a declaration until 15 April 2020, in case the enterprises did not file an annual tax return prior to the entry into force of the Act. The deadlines for payment of the down payments remain unchanged.
  - The term for filling the annual financial statements, consolidated financial statements and annual reports of the enterprises shall be extended up to 30 September 2020.
  - The signing of the annual financial statements for 2019 could be made by means of qualified electronic signatures.
  - The deadline for filing a declaration that an enterprise has not operated during the reporting period shall be extended to 30 June 2020.

## Criminal law measures

- Strict sanctions are provided for distribution of false or misleading information about the spread of a contagious disease, such as Covid-19.

## Next Steps



## General measures

- As of 27 March 2020, there is a total of 495 affected patients, 3 patients have deceased and 22 patients have been cured.
- 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  
1. The Croatian Civil Protection Headquarters adopted the decision limiting working hours of certain businesses and imposing public behavior restrictions:
  - Temporary limitation of working hours to maximum 5 p.m. for food retailers with compulsory abidance to the counter-epidemic measures declared by Croatian Institute for Public Health;
  - Temporary suspension for non-food related retailers, shopping centers and public markets;
  - 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;
  - Temporary suspension for cinemas, theatres, museums, public libraries;
  - Temporary suspension for service-companies such as hair-dressers, cosmeticians, shavers and similar;
  - Temporary suspension for gyms, sport and fitness centres;
  - Temporary suspension for exhibitions and other fairs;
  - Temporary suspension for dance schools, child workshops and other workshops;
  - Temporary suspension for night clubs.
 This restriction results in all the people employed within the above listed restricted objects will be restricted from their workplace attendance.
- For now, the borders are entirely closed for natural persons, except for e.g. diplomats, health-related staff and certain types of transportation.
- Persons coming from category 1 countries are obliged to undergo a 14-day health supervision in organised quarantines (foreigners) or home quarantines (Croatian citizens).
- 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 prohibited except in certain cases for which special travelling permits have to be issued for the pre-defined work or health purposes.
- Other measures in agricultural, cultural, sea and transport sectors.
- Following the example of other European countries and due to COVID-19 pandemic, the Croatian Bar Association initiated the adoption of the Act on Intervention Measures in the Area of Judicial and Administrative Proceedings. The most important measures proposed include: (i) suspension of the deadlines in judicial and administrative proceedings, (ii) different work modes of courts and other public authorities, and (iii) the suspension of monetary interests' periods in judicial and administrative proceedings
- Due to the emergency situation regarding coronavirus, the Croatian Ministry of Tourism has adapted new rules for the registration in the eVisitor system (IT system tailor made for on-line tourists check ins) for the following categories of taxpayers: new users of holiday homes and residents of municipalities/towns receiving guest

## Economic / Fiscal Measures

- Deferral of payment of taxes (corporate income tax, personal income tax, and other tax liabilities), social security contributions and other public charges (fees, concession fees, fines for tax offenses and any charges that are determined and / or collected and / or supervised under special regulations within the jurisdiction of the tax authority). Subject to deferral are all liabilities due within 3 months from 20 March 2020, with possibility of extension to additional 3 months. Taxpayers liable to settle the deferred tax liability at maturity can request installment payment without any interest. Late penalty interest would not be charged during that period and statute of limitation does not run. As an exception, only VAT payers that determine VAT liability per invoiced supplies that have not recorded more than HRK 7,500,000 (excluding VAT) of supplies in previous year can request deferral of VAT liability that becomes due from 1 April 2020 (i.e. March 2020 liability).

Individuals will be entitled to an early personal income tax refund. Under the present legislation, a personal income tax refund based on an annual tax assessment is made upon expiry of the deadline for objection to the provisional notice of assessment issued in June, which was usually during August of the current year. The tax refund procedure has been changed so that the refund will be made at the time of delivery of the provisional assessment notice to the individual, who remains entitled to the objection rights. Based on this new measure, the individuals will receive their personal income tax refund for 2019 during June 2020

- Croatian Employment Service has issued measures that would preserve jobs due to the special circumstances of COVID-19 pandemic – entrepreneurs will receive an aid amounting up to HRK 3,250 per employee monthly starting from March 1, 2020 and further, up to three months, subject to prescribed conditions.  
Grants to self-employed individuals used to alleviate the effect of the current crisis would not be regarded as taxable receipts (i.e. they will not be subject to personal income tax from self-employed activity);

The Government also proposed financial and other measures outlined below.

- Granting interest free loans to municipalities, cities and counties, Croatian Health Insurance Fund and Croatian Pension Insurance Institute, up to the amount of personal income tax, surtax and contributions payments which has been deferred and/or payment in instalments was granted;
- Reprogramming of existing loan obligations with an introduction of a grace period in repayment of the loan principal. This measure will be available to all beneficiaries of HBOR loans, regardless of whether the loan is approved directly or through commercial banks
- Granting new liquidity loans to economic operators for financing salaries and other basic operating expenses, in cooperation with commercial banks;
- Granting guarantees (insurance policies) to commercial banks of exporters and to HBOR under the export guarantee fund with the aim of granting new loans for working capital - liquidity.
- Increasing the scope of the export guarantee fund by including the tourism sector with the aim of enabling the issuance of guarantees (insurance policies) for loans to banks and HBOR, for additional liquidity funds to exporters and the tourism sector.
- Provide for the possibility of introducing, through the Amendments to the Investment Promotion Act, the extension of deadlines for the implementation of investment projects and the introduction of an additional grace period of three years for preserving jobs;
- Intervention purchase of surpluses in livestock and crop production, fruit and vegetables, and other products from potentially endangered industrial and agricultural producers;
- Interventional procurement of disinfectants, soaps and detergents, indoor disinfectants, disinfectants for hospitals and other facilities, and protective equipment to combat coronavirus, other products from potentially vulnerable industrial and agricultural producers, and their inclusion in the Balance Sheet of Strategic Commodities.
- Increasing the rate of HAMAG-BICRO's guarantee from 65% to 80% of the loan principal
- More favorable terms of ESIF Micro working capital loans of up to EUR 25,000 with faster processing, with a maximum interest rate of 1%
- More favorable terms for ESIF Micro and Small Investment Loans, with a maximum interest rate of 0,5%L. Moratorium on all installments of ESIF (EU) Micro and Small Loans by 31DEC2020
- The possibility of mobilizing part of the budget as a contribution to sectoral intervention grants to entrepreneurs (national grant);
- Introduction of the Stand still, i.e. suspension of execution of all enforcement against all debtors (legal or natural persons) for a period of three months;
- Loans for liquidity and working capital (salaries and working capital excluding liabilities towards financial institutions) with maturity of up to three years;
- Conducting reprogramming by credit institutions to designated clients in an expedited manner without reclassification to default;
- New FI - Micro loan for rural development for working capital of up to EUR 25,000, with a maximum interest rate of 0,5%
- New FI - „COVID-19 loan“, up to EUR 100,000 – conditions TBD
- Prolongation of terms of use, repayment periods and moratorium on repayment of loans / leases guaranteed by the guarantee programs of HAMAG-BICRO
- A three-month moratorium on all loan related obligations due after 29FEB2020. After the end of the moratorium, clients will be able to pay commitment that are due, interest free, in 12 equal monthly installments

- Based on the decision of the Croatian Financial Services Supervisory Agency (HANFA), the insurance companies operating in Croatia, as well as the Raiffeisen Pension Insurance Company (MOD), are prohibited to use retained earnings for dividend payments all until 30 April 2021 (which date may be prolonged). The prohibition relates to retained earnings from 2019 and previous years. According to HANFA, such decision is aimed to straighten the liquidity of affected companies under the ongoing COVID-19 pandemic, and shall result in an amount of approx. HRK 4 billion staying in Croatia, on the affected companies' balance sheets;

- The Croatian National Bank has modified the means of its supervisory access to the business of credit institutions in order to make it easier for the banks to provide liquidity and thus support the maintenance of economic activity and the preservation of jobs

- Companies receiving grants to alleviate the effect of the current crisis will be exempt from paying corporate income tax on such grants.

## Employment law and social protection measures

- Aid for preserving jobs in coronavirus affected sectors;
- Interim measure of suspension of self-employment and employment grants with aim of securing additional funding for job retention in coronavirus-affected sectors;
- Extension of duration of permanent season worker measure;
- Ensuring payment of minimum wages for persons with disabilities with aim of employment retention, and deferral of payment of financial compensation for all employers of the quota for employment of persons with disabilities;
- Deferral of payment of tourist membership fees for business entities and private renters;
- Deferral of payment of sojourn tax for private renters (flat rate);
- Working ban for hospitality facilities (cafés, restaurants etc.);
- The new draft Law on the Regulation of the Employment Relationships in the COVID-19 Crisis Circumstances has been proposed and is currently undergoing public discussion. Its main terms are the following:
  - The employer's unilateral right to decrease the salaries down to the mandatory minimum salaries pursuant to the employment by-law, and to restrict payment of other material contributions
  - The employer's unilateral right to suspend application of certain terms of the collective bargaining agreement
  - The employer's unilateral right to decrease the working hours
  - The employment's unilateral right to change the employee's working place
  - The employment's unilateral right to declare the vacation period immediately without the mandatory notification period of 15 days
  - The employer's right to suspend its mandatory obligation to consult with working counsel
  - Otherwise mandatory applicable rule on the mandatory application of most beneficial regulation for employees' rights could be suspended

## Criminal law measures

## Next Steps

- The Croatian Government is expected to adopt the new crisis-resulting fiscal measures tomorrow
- Government of the Republic of Croatia: <https://vlada.gov.hr/coronavirus-protection-measures/28950#recommendations>
- 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>
- The Government also launched central Internet website covering all COVID-19 developments in Croatia that can be accessed through the following link: <https://www.koronavirus.hr/>



## 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.

Government proposal of 23 March 2020 contains the following reliefs. Amendments will be considered in the Parliament under the regime of legislative emergency on 24 March 2020.

### Remission of June income tax prepayments

- The Ministry of Finance (MF) will issue a blanket decision on remission of personal and corporate income tax prepayments due on 15 June 2020. Please note, that the decision does not relate to prepayments due on 15 March 2020; however, there is an option to cancel these prepayments with retrospective effect. Remission of other sanctions and fees
- In addition, the MF will apply a blanket remission of sanctions for late filing of tax returns on immovable property acquisition (also with retrospective effect) until 31 July 2020 and remission of other sanctions, such as those within the competence of the Customs Administration. The MF also promises to remit certain other administrative fees. Possibility to apply a 2020 loss retrospectively
- The MF should prepare a draft on a retrospective effect of a tax loss, i.e. that a tax loss for 2020 may be utilised against a tax liability for 2018 and 2019 (probably through an additional tax return). This is a forward-looking measure that may have an impact on taxpayers' cash flows no sooner than in 2021. Proposal to postpone electronic sales records
- The Government has approved the postponement of the obligation resulting from electronic sales records to three months after the end of the emergency situation. Possible exemption from customs duty on the import of selected medical supplies
- The MF will ask the European Commission for an exception in order to exempt imports of medical supplies (exclusively intended for the COVID fight and measures) from the customs duty.

### Support to businesses through advantage loans and subsidies

- Following the great demand for interest-free and free operating loans provided by ČMZRB (the COVID loan), the application collection of which has already been closed, the Government approved additional support to small and mid-sized business and sole traders in the form of guarantees for loans from commercial banks and contributions to interest payments. CZK 5 billion is allocated to the guarantee programme (COVID II), which anticipates CZK 30-35 billion of loans granted to businesses by commercial banks. A guaranteed loan could be used for the payment of operating expenses, such as wages, rental, energy, supplier-customer invoices, material, inventory, etc. Collection of applications is expected to be announced within two weeks (i.e. early April 2020). The minimum loan amount is expected to be CZK 10,000; a guarantee for a loan at 80% of the commercial loan over a three-year period is considered for loans from CZK 500,000 to CZK 15 million. Detailed terms and conditions of the guarantees will be published on ČMZRB's sites.
- The Government made a new announcement on 23 March 2020 that it was going to prepare a programme for further guarantees to be provided by EGAP and intended also for "larger" businesses. This anticipates additional CZK 330 billion of loans granted using the guarantees. Details will be published in the following days.
- The Government has already announced that it may allocate a direct support of up to CZK 100 billion and an additional volume of guarantees for loans in the amount allowing for granting loans of up to CZK 900 billion.
- At the same time, the Government has approved a CZK 200 million subsidy for investment projects intended for the production of medical supplies for the fight with the coronavirus and an additional CZK 300 million for projects focusing on the development of medical tools, technologies and equipment relating to the coronavirus.
- Last but not least, ministries and their agencies opened a number of subsidy programmes (both national and from the EU funds) before the coronavirus outbreak, which are focused on projects in research, development, IT, energy savings, marketing, waste management, etc. The subsidies are intended for both operating and investment costs in the amount of 25-70% depending on the programme type.

Additional options that may contribute to an effective solution of current problems (as currently offered by the Tax Code):

- Decrease in tax liability prepayments, including complete cancellation (including with retrospective effect)
- Extension of the deadline for filing the tax return, thereby extending the tax due date (by as much as three months, or ten months from the end of the taxation period if the subject of the tax includes income taxed abroad)
- Tax deferment request, or deferment of due date or set-up of a payment schedule (with a positive impact on reduction of interest from 14% plus repo to 7% plus repo, which may additionally be remitted)
- The provisions regarding social security and health insurance also include certain options
- Possibilities of remission based on the current guidelines, whereby extraordinary reasons may usually lead to reduction of potential sanctions (including remission beyond the scope of the guidelines)

## 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 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."
- The Antivirus Programme (the so called kurzarbeit) – the existing regimes A and B were completed with regimes C, D and E
- Regime A – Quarantine ordered to employees. Wage or salary compensations will be paid to employees at 60% of their average assessment base. Employers will receive contributions in the full amount of the paid wage compensation.
  - Regime B – Impossibility to assign work to employees due to the Government's extraordinary crisis measures. Employer are required to close their operations based on the Government resolution on the adoption of crisis measures relating to the COVID-19 infection. Full wage or salary compensations are paid to employees. Employers will receive contributions at 80% of the wage paid.
  - Regime C – Impossibility to assign work to employees due to a significant portion of employees being quarantined or taking care of a child. The significant portion means namely 30% of employees of firms, establishments or other organisational units depending on an employer's operational situation. Full wage or salary compensations are paid to employees. Employers will receive contributions at 80% of the wage compensation paid.
  - Regime D – Limited availability of inputs (raw materials, products, services) needed for an employer's activities as a result of quarantine measures (or general production failures) on the part of a supplier, including abroad. This includes, for example, agreements proving the origin of inputs, bans of events or taking other measures having a demonstrable impact on supplies to employers. Wage or salary compensations will be paid to employees at 80%. Employers will receive contributions at 50% of the wage compensation paid.
  - Regime E – Reduction of demand for services, products and other articles of an employer as a result of quarantine measures taken in the location of the employer's supply (Czech Republic and abroad). Wage or salary compensation will be paid to employees at least at 60%. Employers will receive contributions at 50% of the wage compensation paid.
- Proposal for remission of pension and health insurance payments for sole traders
- Up to the minimum payment amount and for six months (March to August). This relates to both primary and secondary activities. In total, this will account for about CZK 30,000 per self-employed person.
  - Proposed extension of a care-giver's allowance
  - To be paid to employees also after the statutory nine days, over the entire period when schools and other childcare facilities are closed. Parents with children of up to 13 years will be entitled to the allowance over the period of extraordinary measures. The adjustment will be considered in the Parliament under the legislative emergency regime on 24 March 2020.
  - Financial contribution to self-employed persons
  - To be paid to self-employed persons who stayed at home at present due to childcare. The State will pay CZK 424 per day, i.e. nearly CZK 14,000 per month, to all sole traders taking care of children between 6 and 13 years if the caregiver's allowance is not drawn by any other family member.

## 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

- 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"
- <https://www.deloitte-tax-news.de/german-tax-legal-news/covid19-german-federal-cabinet-launched-a-package-of-measures-with-law-amendments.html>

## Economic / Fiscal Measures

01. Acceleration and simplification of access to short-shift subsidies
    - 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
  02. Tax initiatives
    - 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
  03. Protection shield for businesses
    - details and mechanisms have not yet been announced"
    -
- <https://www.deloitte-tax-news.de/german-tax-legal-news/two-decrees-with-tax-relief-measures-to-boost-liquidity-published.html>

## Employment law and social protection measures

- 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"
- <https://www2.deloitte.com/dl/en/pages/legal/articles/kurzarbeit-kurzarbeitergeld-covid-19.html>
- <https://www2.deloitte.com/dl/en/pages/legal/articles/arbeit-von-morgen-gesetz.html>

## Criminal law measures

## Next Steps

- Note: actions listed above apply to all of Germany, as announced by the federal government. Local and state-level actions will vary
- [Bundesregierung.de](https://www.bundesregierung.de)



## General measures

- Universities, primary and secondary educational institutions are closed and the education is continued online. Cultural institutions (theatres, museums, cinemas) are closed.
- Restaurants, clubs, bars and other businesses can operate until 3:00 PM.
- Only grocery stores, pharmacies, gas stations and tobacconists can operate without limitation.
- Outdoor and indoor public events, gatherings have been banned.
- The borders are closed for all passenger transport, only Hungarian citizens can enter the country.

## Economic / Fiscal Measures

- 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.
- Moratorium on loan payments until year-end for companies and individuals as well
- Short-term loans of enterprises extended until July 30
- Cap on the interest of future consumer loans (taken after 18 March)
- Waiver of employers' social security liabilities in sectors particularly affected: tourism, hospitality, entertainment, sports and cultural services, taxi service; potential reduction of employee's social security liabilities (full waiver in certain cases)
- Restriction on the cancellation of property rental agreements and on the increase of rental fees in the above mentioned sectors

## Employment law and social protection measures

- Introducing more flexible employment law provisions (no details known yet)

## Criminal law measures

## Next Steps

- Status is rapidly changing and new measures are implemented continuously

## General measures

Through Government of Kosovo Decision No. 01/07, dated 11/03/2020, the government ordered:

- The suspension of the academic year in both private and public institutions until 27 March, where one parent is allowed to be freed from employment (except the parents employed in the health sector or security sector);
- The temporary suspension of the air traffic and as well as ground traffic from countries of high risk and medium risk (until further notice);
- Mandatory examinations of travelers from “epidemic zones”, from the medical teams of the Center for Family Medicine, in order to detect and undertake measures to prevent the spread of the virus. These examinations will be conducted in all of the entry and exit points in the Republic of Kosovo, with the support of the Kosova Police force;
- Mandatory self-quarantine for all the citizens of the Republic of Kosovo from “epidemic zones” with high or medium level of risk, in accordance with WHO instructions (any violation is punishable as per the “Law No. 02/L-109 on Prevention and Fighting Against Infectious Disease”). In cases where the persons cannot be self-quarantined it is recommended that these persons shall be placed in joint quarantine as designated by the Government of the Republic of Kosovo;
- Public activities and non-public activities may take place in closed/without the presence of an audience as in: event/sporting event, assemblies, concerts, conferences, roundtables until further notice;
- The suspension of exports of medical materials, items medication from economic operators as well as producers, except with a decision from the Government.
- All governmental institutions, as well as public and private organizations are obliged to undertake protective measures as well as the disinfection in all the institutions in accordance with the instructions from the Ministry of Health regarding the reinforcement of hygienic measures;
- All public and private enterprises having the activity of public transportation, are obliged to disinfect their transport vehicles regularly;
- Organized international travel (with bus, minibus or similar) towards and back from places with high and medium risk, is suspended;
- Physical and legal persons who do not comply with this decision and disregard the recommendations within this decision shall be punished in accordance with applicable legislation.

In addition to Government of Kosovo has rendered Decision No.01/08 “On Establishing Special Commission for Preventing infection of Corona Virus COVID -19”, dated 12/03/2020, which forms Special Committee for Preventing Corona Virus COVID – 19, composed by more than 20 members form various public institutions and it is chaired by the Prime Minister.

The Committee among others is obliged to ensure:

- The necessary materials to be disbursed throughout medical centers in every municipality, police force, border police, customs, and every other emergency service;
- To prepare the necessary equipment for the persons that may be affected by the virus;
- The entries and exits shall be examined by the medical personnel;
- The business enterprises shall conduct their services with integrity and responsibility, to not change the prices, as well as the relevant institutions shall conduct inspections on the field (grocery shops, pharmacies, other places where basic materials are obtained) in accordance with their legal rights.
- To communicate with the public and private media, by contributing in correctly informing the citizens regarding the measures which to need, also by not causing panic;
- To offer citizens notices and guidance from the relevant institutions.
- To conduct other tasks depending on the created circumstance.

On 13/03/2020, the Government of Kosovo through Decision No. 01/09, has imposed following measures:

- The prohibition of entries and exits for citizens in the municipality of Klina;
- The prohibition of entries and exits for citizens in the municipality of Viti;
- The suspension of inter-urban transport within the Republic of Kosova, as well as organized international transport, with immediate effect;
- The closure of land borders for travelers who wish to enter Kosova (not applicable to Kosovan citizens). The citizens who enter through these borders shall be subject to strict medical examination and with order to self-isolation with duration for 14 days;
- From the 16th of March 2020, 12 am, air traffic lines in Prishtina Airport will be suspended excluding military flights as well as medical emergencies (MEDIVAC). In addition airlines that are excluded from the suspension are arriving airlines with crew and without no passengers, which serve only for the departure of travelers from Kosova;
- The following business activities shall be closed: Cafés, Bars, Pubs, Restaurants, Shopping Malls, excluding pharmacies and markets;
- Cultural and Sporting activities have been suspended;
- Animal markets and automotive markets are closed;
- Public institutions are to reduce activities to essential activities as well as to reduce their staff, only to the essential staff. Excluding the medical sector and the security sector;
- Private sector is ordered to organize their work in that way in which most of the activities from their employees to be conducted from home.
- Recommendation: The government calls upon all of the citizens to avoid frequented environments with people as well as to abide by the measures undertaken by the Government and the recommendation provided by the National Institute of Public Health in Kosova;
- The Ministry of Health and other relevant institutions are ordered to implement this decision.

Moreover, the Government of Kosovo through approval of the Decision No. 01/10 ordered prohibition of entries and exits in the Municipality of Malisheva. Through this decision, the Ministry of Internal Affairs and Public Administration and Ministry of Health is obliged to implement this decision.

On 15/03/2020, the Government of Kosovo, through Decision No. 01/11, has proclaimed state of public health emergency. Through this decision, the governmental institutions are obliged to act in accordance with Plan for national reaction and activation of supportive emergency function 8 known as FME8.

Based on the clause 3 of the Decision No.1/11, the Ministry of Health is responsible to manage the proclaimed health emergency.

The Minister of Finance based on the Law on Tax on Immovable Property, the Minister of Finance and Transfers has issued decision for extending the term for issuance of invoices for immovable property tax. Namely payment of first installment for year 2020.

On 23/03/2020, the Government of Kosovo with Decision No. 01/15, put in place new measures to deal with the virus COVID-19 and its prevention:

- As of 24th of March 2020, the circulation of private vehicle and citizens is prohibited from 10:00 to 16:00 and from 20:00 to 06:00, with an exception for medical needs, production, supply purposes as well as the sale of essential goods (food and medication for persons, and animals/birds).
- Also activities and services that are correlated with the management of the pandemic (management and essential governmental and municipal personnel, from the medical, security and state administration sector are excluded from these measures) are exempt.
- The free movement of economic operators classified as important in accordance with NACE codes from the Ministry of Economy, Employment, Trade, Industry, Entrepreneurship and Strategic Investments allows these operators to continue their work in this emergency period of COVID-19. Additionally the transportation of goods/services in order to ensure the supply chain is also allowed to operate regularly. For more information which economic activities are allowed to operate and move freely during the during hours of restriction movement based on Ministry of Economy, Employment, Trade, Industry and Strategic Investments Decision No. 01/05 can be found in this link: <https://mti.rks-gov.net/Page.aspx?id=1,3,894>
- The amount of people walking on the road together cannot be more than 2 persons, who have to be at least two (2) meters distance from each other.
- Gatherings on all open spaces and closed premises is prohibited, with the exception for when it is necessary to conduct activities for the prevention of the pandemic where the two (2) meter distance is allowed with the other persons. In cases of death, only close family members and the persons provide the burial service can be part of the funeral.
- Other public institutions are ordered to undertake all necessary measures to implement this decision.

## Economic / Fiscal Measures

- The Ministry of Finance and Transfer is monitoring the market behaviour through its structures, aiming to avoid any possible abusive pricing. The toll-free number 0800 80 800 and 038 222 165 .
- The Minister of Finance and Transfers based on the Law on Tax on Immovable Property, the Minister of Finance and Transfers has issued decision for extending the term for issuance of invoices for immovable property tax. Namely payment of first installment for year 2020. This decision applies also to business organizations in capacity of titleholders of the immovable property.
- Measures undertaken by the Central Bank of Kosova:

The Central Bank of Kosova(hereafter :CBK) has undertaken the following measures:

- For business organizations and individuals who, due to the situation created in the country and the decline of their income levels, will be allowed suspension of payment of loan instalments from 16 March 2020 to 30 April 2020 and depending on situation, this suspension could be last even longer. Suspensions of payment of loan installments will be decided on a case-by-case basis for the purpose of helping the banking sector and its clients to overcome the current situation;
- In cases of suspension of payment of loan installments, CBK has undertaken all the necessary legal measures to prevent the loans to be classifying, to require no additional provisions and not to be classified as non-performing loans in the Credit Registry.

The abovementioned measures will be applicable for specific borrower, under following conditions:

- If borrower faced financial difficulties as a result of decreases in their personal or business income, afterwards the bank must be contacted with a request to suspend loan installment payments. In case of bank approval, penalty rates will not apply during this period.
- Kosovan Competition Authority declared that it has engaged its inspectors to initiate the potential inquiry procedures for abuse of prices in the market.

- On 24th of March 2020, the Ministry of Finance and Transfer through Decision No. 28/2020, has ordered following measures:

- Temporarily exempted from the payment of Value Added Tax (hereafter VAT) all imports of grain, flour as well as the production of bread and bread related products;
- Economic operators (and their contractors) that import flour or produce grain, bread and bread related products, will be automatically exempt from customs tax as well as VAT, with not special request needed.

- On 23/03/2020, the Ministry of Economy, Employment, Trade, Industry, Entrepreneurship and Strategic Investments, approved Order No. 01/05 on the performance of economic activities during the public health emergency that is applicable for all economic operators.

This order has the following measures:

- Bars, pubs, cafeterias, public kitchens, kebab shops, restaurants, and other beverage and food service activities, are prohibited to serve walk-in clients, furthermore, these operators must demobilize the tables and chairs used to serve clients within their premises, and close their doors to visiting clients.
- Shopping malls (that operate in open and closed environments, including here bazars) are to be closed, excluding here pharmacies (medical and agricultural) and grocery shops in these shopping malls.
- Retail trade of textile and other similar products is to be closed, the sale of metal any similar activity as well. Also the libraries are to be closed to. The selling points of these products in larger markets will have to be demobilized.
- Hairdressing activities are to be closed, as well as esthetic treatments, gyms, and similar activities in accordance with codes of “NACE” (as registered in KBRA).
- Gastronomic activities in bars, pubs, cafe’s, public kitchens, kebab shops, restaurants, and other similar activities in the service of providing drinks or food or servicing visiting clients (walk in clients). These operators are subject to the following conditions:
  - Takeaway is not allowed;
  - They are allowed to provide products/services by delivery;
  - Shops, food markets, bakeries, medical and agricultural pharmacies, gas stations, car wash, utilities and financial services, and any other activities that are permitted to work have to:
    - Gas stations and car washes, their food market, lubricants and accessories shop are permitted to work, but will have to close their gastronomic activity (drinks and food) as well as “Take-away”. Vending machines will have to be removed, nevertheless the delivery of ordered products/services is permitted.
    - Food and beverage service are prohibited inside the dining halls, nevertheless the employers must ensure the distribution of suitable foods to be consumed at the workplace/workspace.
    - All gastronomy activities in hotels are prohibited. Guests can be served with suitable food for consumption in their rooms. The hotel must ensure that it has accurate customer information, including the country of origin. The hotel must take action in accordance with the instructions provided by the Ministry of Health.
  - Manufacturers, Constructors and other bussiness activities not mentioned in this order may continue to operate their economic activity including during the timing of restriction of movement imposed by the Government Decision No. 15/01, if they fulfill following conditions:
    - (i) disinfection of business premises, (ii) equipment of employees with personal preventing measures as its is guided by Public Health Insitute ; and (iii) guided social distance for their clients and employees.
- It is important to note that the distribution of printed promotional materials, such as leaflets, coupons, catalogs, etc. are prohibited.
- The mobile sale of food, beverage and vending machines is prohibited in public places and within the premises of various economic operators.

- On 17/03/2020, the Ministry of Finance and Transfers has rendered the Decision for purpose of implementing the Decisions approved by the Government of Kosovo regarding the public health emergency to postpone up to 20 April 2020, the declarations of taxes and requests for reimbursment that are related to the enforcement of tax legislation based on following laws:

- Law Nr.03/L-222 on Tax Administration and Procedures, as amended;
- Law No.05/L-028 on Personal Income Tax;
- Law Nr.06/L-105 on Corporate Income Tax;
- Law No.05/L-037 on Value Added Tax;
- This decision is applicable for all taxpayers, natural and legal persons (employees, corporates, business organizations, Non-Governmental Organizations, and similar), not including the public sector.
- The Tax Administration of Kosova is obliged to enforce this Decision.
- On 18 March 2020, the Minsitry of Finance and Transfers through Decision No. 25/2020 has postponed up to 30 June 2020, declaration and submission of:

- The declarations for previous financial year with Kosovo Council for Financial Reporting (“KCFR”) for passive business organizations which they did not conduct business activities and did not register any data on assets and liabilities in the accounting books, basde on Article 18, paragraph of the Law No.96/L-32 “On Accounting, Financial Reporting and Auditing.
- The submission of annual financial statements and consolidated annual financial statements with KCRF, management report, consolidated audited financial statements by the business organizations as it is provided in Article 18, paragraph 1.1, of Law No. 06/L-32 on “Accounting, Financial Raporting and Auditing”.
- The submission with KCRF of annual Financial statements, respectively consolidated annual financial statemtns and revised report of consolidated financial statements from business organizations as it is provided in Article 17, paragraph 1, of the Law No.06/L-32 “On Accounting, Financial Reporting and Auditing”.
- The Submission with KCRF of audited financial statements in accordance with ISA, and their submission in the Ministry of Trade and Industry as Provided in Article 17, paragraph 1, of Law No. 06/L-31 “On Accounting, Financial Reporting and Auditing”.
- The submission with the Kosovo Agency of Statistics and KCRF of position of financial statements, accounts of profits and losses and additional information for previous financial year for statistical and other purposes in accordance with Article 19, paragraph 1, of the Law No.06/L-32 “On Accounting Financial Reporting and Auditing”

## Employment law and social protection measures

- One parent is allowed to be free from employment except employees employed in the health and security sector. This decision applies for both private and public sector. (Government Decision no.01/07, dated 11/03/2020)

- Private sector is ordered to organize their work in that way in which most of the activities from their employees to be conducted from home. This decision is not applicable for essential services such as pharmacies and groceries (Government Decision No.01/09)

- Based on Order No. 01/05, dated 23/03/2020, the business organization in order to continue to conduct their business activities, they must esnure following measures for their employees: (i) personal equipments for prevention of COVID – 19 as guided by the Public Health Insititution and (ii) to keep social distancing for their employees; and (ii) their clients.

- The business organizations that are allowed to operate even during the hours of restriction of movement imposed by the Government Decision No. 01/15, dated 23/03/2020 must equip their employees with verification form issued by the Kosovo Tax Administration “

## Criminal law measures

## Next Steps

- The President on 17/03/2020, through its decree has asked the Parliament of Kosovo to declare state of emergency following convention of the Security Council meeting held on 17/03/2020. The Parliament of Kosovo is expected to be convened in coming hours, whether to declare the state of emergency.

- The Government of Kosovo is expected to render decision on postponing the obligation for business organizations to conduct their financial reporting for previous financial year.

- The Ministry of Finance and Transfer has pledge to approve the emergent fiscal package for immediate recovery of the economy.



## 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 borders
- 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 Border 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 accommodation 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. laundrettes
  - 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

The government will amend the Act on special solutions for employment protection, in that it will reduce the crisis period (involving a 15-percent decline in business turnover and sales of goods or services) from six to three months. This, in turn, will provide job preservation financing for employers.

- Sickness and protective allowances will be provided to entrepreneurs if they cannot perform work due to the spread of the coronavirus.

- Businesses will be able to avail themselves of social security reliefs or remissions.

The government's preliminary measures described above are to mitigate the impact of the epidemiological crisis on businesses. However, we have identified several other solutions that could further help companies survive those difficult times and deal with the troubles they are facing. These include:

- Restricting the application of new solutions that aim at preventing payment backlogs (with financial penalties for excessive payment delays not to be longer imposed by the Office of Competition and Consumer Protection (UOKiK));
- Temporarily extending the employers' rights with respect to employees (referring them to perform other work – also on other terms and conditions; recommending leave of absence; and referring employees for medical examination before they return to work);
- Postponing the deadline for implementing Employee Capital Plans (PPK) for companies with 50 to 249 employees;
- Temporarily deferring all tax reporting obligations to a later date – not only with respect to PIT or CIT (annual returns) but also with respect to VAT or MDR;
- Extending the scope of liquidity measures (payment reliefs) to cover local taxes, including real property tax (which would especially be important for the industries impacted by the crisis, such as the hospitality industry);
- Allowing enterprises acquired by other companies to settle losses caused by the coronavirus epidemic (as acquisition of business sometimes being the only way to ensure their business continuity);
- Introducing a simplified procedure for applying for a tax arrears instalment payment plan;
- Allowing business operating within SEZs to settle tax losses arising from the epidemic crisis;
- Introducing simplified tax payment deferral and tax instalment payment procedures;
- Suspending the application of Article 15c of the CIT Act with respect to emergency crediting related to the crisis.

## Criminal law measures

## Next Steps

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



## General measures

Minister of Health in a regulation dated 24 March 2020 extended restrictions in commuting.

Currently, it is generally forbidden to commute except e.g. in order to go to work, satisfy the necessary day-to-day needs, performing voluntary and unpaid services to counteract the effects of COVID-19.

- Only two people can move simultaneously on foot at a distance of not less than 1.5m from each other (this restriction does not apply to family members). There are also limitation in means of public transport.
- Activities at schools, kindergartens, nurseries and at higher education institutions are suspended till 10 April 2020. Online teaching is introduced in case of both schools and universities.
- Obligatory 14 days quarantine applies for all individuals crossing Polish border to place of residence.
- Public gatherings are generally prohibited (with some exceptions).
- There are full checks on all external borders and international flights and trains are suspended.
- Foreigners are not allowed to enter Polish territory, however the following categories of foreign nationals will be still allowed to enter Polish territory despite entry ban:
  - Foreigners being spouses or children of Polish nationals,
  - Holders of Card of Pole (Karta Polaka),
  - Diplomats and members of the diplomat and consular service including their family members,
  - Foreigners holding right for temporary or permanent stay in Poland (valid residency card must be in place),
  - Foreigners who are authorized to work in Poland under same rules as Polish nationals,
  - 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),
  - Other foreigners whose entry into Poland is justified for valid reasons – to be decided by the Border Guards,
  - Drivers (if on duty) of means of transport aimed at transportation of passengers or goods.
- Restaurants, cafes and bars may continue to sell food but orders may be only taken out or delivered.
- Gyms, swimming pools, dance clubs, fitness clubs, museums, libraries and cinemas remain closed.
- Restrictions on the operation of shopping centers (only limited types of shops may be opened).

## Economic / Fiscal Measures

As mentioned above, the draft bill (published on 26 March 2020) is very extensive. Below we present only some of the measures, which in our view may be the most interesting for entrepreneurs. The draft bill foresees inter alia the following:

- **Financial incentives**

- Possibility to deduct tax loss suffered in 2020 from income achieved in 2019;
- Exemption from income tax in case of guarantee support and co-payments to certain credits and co-payments to credit interest;
- Entitlement for Local Authority to introduce exemption from Real Estate Tax to certain groups of entrepreneurs;
- Entitlement for Local Authority to grant to a self-employed person not employing any employees, co-financing of part of costs of business activity in case of drop of economic turnover due to COVID-19;
- Entitlement for self-employed persons and persons engaged based on civil-law agreements to obtain a one-off “stand-by benefit” in the amount of 80% of the minimum wage for 2020 under certain conditions;
- Possibility to deduct the donations made in 2020 to counteract COVID-19 to entities carrying out medical activities, indicated in a separate act from the tax base for calculating the income tax or advance;
- 0% VAT rate for donation of certain products aimed at counteracting COVID-19;
- Exemption from PIT for “stand-by-payments” to employees;
- Postponement of retail sales tax’ applicability till 1 January 2021,
- No interests on deferred tax payment based on authorities’ decisions (prolongation interests);
- Non-application of provisions concerning additional income on certain “bad debts”;
- Possibility for small taxpayers to resign from simplified form of advance payments if they bear negative economic consequences due to COVID-19;

- **Deadline postponements**

- Entitlement for the Minister of Finance to postpone deadlines related to i.a. obligation to submit financial statements. It seems that the deadline for submission of annual CIT returns and related payments as well as deadline for financial statements may be postponed;
- Postponement of PIT advance payments remitted in March and April 2020 from employment till 1 June 2020;
- Postponement of new SAF-T obligations for large entrepreneurs;
- Postponement of new provisions regarding reduced VAT rates;
- Postponement of the deadline for annual payment for perpetual usufruct right for 2020;
- Changes in Mandatory Disclosure Rules (MDR) deadlines;
- Postponement of deadlines for submission of TP information for certain entities;
- Prolongation of deadline for notification that the payment was made to other bank account than announced on the so-called Whitelist;
- Changes in procedural and judicial deadlines in majority of the proceedings (i. a.: court proceedings, administrative proceedings, criminal proceedings, tax proceedings, customs controls, enforcement proceedings) - deadlines do not start and are suspended if started;
- Prolongation of the deadlines for issuance of individual ruling (up to six months with the possibility to further postponement);
- Entitlement for tax authorities to suspend tax proceeding or tax controls or proceedings;
- Entitlement for the authorities to suspend administrative execution of cash receivables.

- **Other measures**

- Non-application of Law on Public Tenders to i. a. certain orders for services necessary for counteracting COVID-19;
- Suspension of the ban on trade on Sundays with respect to unloading, accepting and exposition of first-necessity goods;
- Entitlement for the respective ministers to set maximum prices or maximum wholesale and retail margins used in the sale of goods or services of significant importance for health protection or human safety or household maintenance costs;
- Determination (limitations in) of calculation of the amount of non-interest costs in consumer loan;
- Decrease of rents payable for the period during the state of epidemic danger/epidemic by 90% (under some conditions);
- Entitlement for banks to change conditions / deadlines of credit repayment with respect to credit / cash loan granted to microentrepreneur, small or medium entrepreneur, under certain conditions.

## Employment law and social protection measures

As mentioned above, the draft bill (published on 26 March 2020) is very extensive. Below we present only some of the measures, which in our view may be the most interesting for entrepreneurs. The draft bill foresees inter alia the following:

- Additional care payments for caregivers (e.g. parents) for no longer than 14 days if the facility such as school/kindergarten is closed;
- Possibility for an entrepreneurs to obtain (under certain conditions) benefits for protection of workplaces, covering co-financing of wages of employees being at economic standby or with shortened work time;
- Entitlement for local authority to grant to an entrepreneur co-financing of part of wage costs of employees (and social security contributions) in case of drop of economic turnover due to COVID-19;
- Possibility for entrepreneurs to decrease agreed work time and consequently related wages while these wages may be co-financed from the State Fund (certain limitations and conditions apply);
- Possibility for an employer to change the system or time schedule of employees in a way necessary to ensure the continuity of the enterprise's or station's operation;
- Exemption from social security payments for microentrepreneurs in the period from 1 March 2020 to 31 May 2020 under certain conditions;
- Specific provisions (including more flexibility with respect to Labour Law application e.g. worktime/rest hours etc.) for entrepreneurs whose activity is key to functioning of “critical infrastructure” – with some additional PIT and social security burdens on benefits in the form of food and housing for their employees.

## Criminal law measures

As mentioned above, the draft bill (published on 26 March 2020) is very extensive. Below we present only some of the measures, which in our view may be the most interesting for entrepreneurs. The draft bill foresees inter alia the following:

- Changes in deadlines in criminal proceedings - deadlines do not trigger and are suspended if triggered;
- Potential suspension of imprisonment under some conditions.

## Next Steps

- The Polish Parliament is to vote on the recent proposal of measures.
- Latest updates may be found on the Polish governments’ website concerning COVID-19 <https://www.gov.pl/web/koronawirus>



**General measures**   **Economic / Fiscal Measures**   **Employment law and social protection measures**   **Criminal law measures**   **Next Steps**

- Limited movement (various exceptions apply to the restrictions - e.g. buying food, medical or professional purposes etc.)
- People over the age of 65 can travel only between 11AM and 1PM. Exceptions: travelling for agricultural activities or for professional purposes.
- Every person who enters in the country shall be placed in isolation at domicile or, as the case may be, quarantine.
- All flights by air operators to France and Germany and from France and Germany to Romania are suspended for a period of 14 days.
- Limited interaction with public authorities / national courts / postal office
- Promoting of the online interaction with the authorities / online payments
- Full time limited movement between (various exceptions apply to the restrictions - e.g. buying food)
- Meetings (groups) of more than 3 people are forbidden.

- The Romanian State shall provide guarantees for SMEs, micro-enterprises and small businesses, under conditions detailed in the following table (see: Conditions around Government support)
- Granting paid leave to one of the parents, in case of suspension or temporary closure of educational units, with an allowance of 75% of the salary but no more than 75% of the average gross salary in the country, under the conditions established by Law and with certain restrictions. The sums paid by the employer shall be settled by the state within 60 days from the transmission of the documents via e-mail, including the proof of payment of the income tax and the contributions related to the indemnity.
- The insertion incentive is granted both in case of suspension of the employment agreement, as a result of temporary interruption of activity or emergency situation, and in case of termination of the employment agreement, following the same measure, in accordance with the law.
- The allowance due for the period of suspension of the employment agreement, during the state of emergency (technical unemployment), is covered from the unemployment insurance budget, in the amount of 75% of the base salary but no more than 75% of the average gross salary in the country (for 2020 this is 5429 lei). The beneficiaries of the facility are: (i) employers who completely or partially interrupt the activity following the decisions of the authorities and hold the emergency situation certificate; (ii) employers who reduce their activity and who do not have the financial capacity to pay the salaries of their employees, for up to 75% of the employees who have individual employment contracts active at the date of entry into force of the law - based on an affidavit stating a decrease of revenue by at least 25% compared to the average of January-February 2020 and that they do not have the financial capacity to pay the salaries. The facility is granted at the express request of the interested employer accompanied by the proof of payment of contributions and taxes for the month in which the allowance was paid. The amounts will be paid by the employer and will be settled by the state within 30 days from the submission of the documents."
- Regarding the measures in relation to local authorities were adopted, the deadline for payment of the tax on buildings, land and vehicles, due on March 30, is extended until June 30; the deadline for granting a 10% discount for the full payment of these taxes is extended until the same date.
- Several measures in relation to the state budget and other authorities, such as: -during the entire period of state of emergency as well as for a period of 30 days from its termination, interest and late payment penalties for the fiscal obligations due after the date of entry into force of the GEO are not calculated and due; these will not be considered as outstanding obligations
- The validity of the documents issued by the public authorities that expire during the state of emergency is maintained etc.
- Suspension of the deadlines provided by law for maintaining ongoing payment facilities.
- Suspension or, as the case may be, the non-commencement of enforced recovery of debts to the Environmental Fund, except for the amounts derived from court rulings in criminal matters
- Suspension of the fiscal inspections carried out by the Administration of the Environmental Fund, except for checks that can be carried out at a distance and the cases of tax evasion, where there are indications in this regard
- Postponement of the deadline for submitting declarations regarding obligations to the Environmental Fund, from March 25, 2020 to April 25, 2020.
- VAT refund, during March, for all settled returns and for which reimbursement decisions have been issued to date, within the limit of 9 billion lei.
- The implementation of a new VAT refund mechanism starting with April 1, 2020.
- Suspension of fiscal control actions, with the exception of checks that can be carried out from a distance and the cases of tax evasion, where there are indications in this regard.
- Suspension of the anti-fraud activities regarding Filter II and of the specific activities in the Border Crossing Points with Hungary and Bulgaria
- Deferred payment for utility services - electricity, natural gas, water, telephone and internet services, as well as deferred payment of the rent for the registered office and secondary offices for the SMEs that have totally or partially interrupted their activity based on measures imposed by the authorities and that hold the emergency situation certificate.
- 1. For SMEs, the Romanian State will provide guarantees covering up to 80% of the principal amounts borrowed in the form of one or more credit (s) for the realization of investments or credit lines for working capital granted by credit institutions. The maximum cumulative value of the financing granted to an SME is to be capped at RON 10 million, and there is also a sub-ceiling for the credit lines for working capital of RON 5 million (but cannot exceed the average of the expenses related to the working capital of the last two fiscal years) and finally, RON 10 million for investment loans
- 2. For micro-enterprises (companies which, among others, employ up to ten employees and obtain a net turnover below EUR 2 million) the state guarantees granted for working capital credit lines can be up to 90% if the principal amounts borrowed is up to RON 500,000 (but cannot exceed the average of the expenses related to the working capital of the last two fiscal years)
- 3. For small businesses (companies which, among others, employ up to fifty employees and obtain a net turnover below EUR 10 million), the state guarantees granted for working capital credit lines can be up to 90% if the principal amounts borrowed is up to RON 1,000,000 (but cannot exceed the average of the expenses related to the working capital of the last two fiscal years)
- 4. In all the scenarios 1-3 above, the credit interest is fully subsidized by the Romanian State for an initial period up to March 31, 2021 (which may be extended) and the administration fees are borne by the state. The facility mentioned under point 1 above shall be applicable as well for lawyers, public notaries, bailiffs, based on certain criterias which shall be established by the Government and under the condition of fulfilling of certain conditions, the main one being the undertaking of all measures for continuing of the activity. Breach of this obligation constitutes a disciplinary misconduct and is sanctioned with exclusion from the profession.
- 4.The facility is also applicable for family physicians and dental offices that have a maximum of 20 employees / collaborators and whose activity is directly affected by the measures imposed by the authorities. The criteria based on which the beneficiaries of this measure are established will be established by a subsequent Government decision.
- 5.The facility is also applicable for national sports federations and sports clubs holding a sports identity certificate and whose activity is directly affected by the measures imposed by the authorities. The criteria based on which the beneficiaries of this measure are established will be established by a subsequent Government decision.
- As per Order no. 791/25.03.2020, Companies whose activity was affected under the context of pandemic SARS-CoV-2 and which are legally entitled according with the legal provisions issued under the context of state of emergency, might ask the issuance of the Emergency Situation Certificate (ESC). There are two types of certificates: (i) TYPE 1 certificate (the blue one) - is issued to companies whose activity was affected by total or partial interruption of activity, following decisions issued by the authorities and (ii) TYPE 2 certificate (the yellow one) - is issued to companies whose activity was affected through a decrease with at least of 25% of the cash collections recorded in March 2020 compared with the average of the cash collections recorded in January and February 2020. The company justify the fulfillment of the conditions through a affidavit. A company might request only one certificate.
- Announced by the Minister of Public Finance - the Suspension (on request) of the payment of credit rates. The Beneficiaries of the measure are natural persons, authorized natural persons, SMEs, whose incomes have been directly or indirectly affected by the situation generated by the COVID-19 pandemic. Subject - loans granted by credit institutions and non-bank financial institutions. The period for which the suspension can be requested: from 1 to 9 months but not more than 31.12.2020; Conditions - the credit agreement had been concluded prior to the issuance of the ordinance, the credit had not reached maturity, the debtor did not record payment arrears on the date of the emergency status and the anticipated maturity was not declared. In addition, SMEs must comply with the provisions of art. XI al. 2) of GEO 30/2020 and not to be insolvent at the date of application.

• 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).

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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."

• Violation of the restrictive (general) measures will result in fines, while the violation of quarantine/auto-isolation measurs will result in either fines or jail time (depending on the outcome - whether the individual has infected other people).

• Documents that expire during the state of emergency, issued by the public authorities, can be exchanged within 90 days from the date of cessation of the state of emergency. Full content of the Military Ordinance no. 3/2020 <https://www.juridice.ro/677347/ordonanta-militara-privind-masuri-de-prevenire-a-raspandirii-covid-19-din-24-martie-2020-text-integral.html>





## General measures

### State of Emergency

- The President of Serbia, President of the National Parliament and Prime Minister have proclaimed State of Emergency (similar to war conditions) due to Coronavirus outspread. During this time (up to 90 days), the Government may introduce measures limiting some human rights.

### Public Institutions (general)

- All public institutions are closed for public with some exceptions.

### Judicial Institutions

- Ministry of Justice issued recommendation that all personnel work from home if it is possible. For proceedings that are not urgent it was recommended to delay it.

### Post Offices

- They are still open with shorten working hours.

### Movement

- At the moment free movement in Serbia is allowed only between 5 A.M. and 5 P.M. while people older than 65 years of age (70 in rural areas) are not allowed to leave their homes at all.
- Ministry of Internal Affairs may limit any other movement based on the government Decree on Measures during the State of Emergency.
- Public gatherings
- Prohibited for more than 5 persons.

### Borders

- As of 20 March borders are completely closed for indefinite period with exceptions upon approval of the Government / Ministry.
- Serbian citizens and foreigners with residence permit are to be quarantined for 14 to 28 days depending on specific situation, decided on the spot by border police.

### Airport(s)

- As of 19 March, all commercial flights are banned on Belgrade International Airport. Only flights with special approval of the Government are allowed.

### Schools and Universities

- All schools and universities are closed, while elementary school lessons are broadcasted on national television.

### Business

- Catering and accommodation facilities with inner serving space are closed for public (delivery is allowed).
- Shopping malls and shops in which the entrance is from the inside are closed.

### Export Bans

- - 30 days ban on exporting medicaments from the Republic of Serbia was introduced on 17 March 2020.
- - In order to prevent shortages, a 30 days ban on exporting basic life products was introduced on March 14th (wheat flour, sugar, oil, hygiene products etc.).

### Capping Prices

- Wholesale and retail essential food and safety equipment prices are capped to the level as of March 5, 2020 (for 30 days).

### Statutory Deadlines

- Both court and administrative proceedings deadlines are frozen. However, not all aspects were covered (e.g. statute of limitation). Details yet to be analyzed.

## Economic / Fiscal Measures

### Loans Repayment Moratorium

- On March 17th the National Bank of Serbia has adopted decision on suspension in the repayment of debtor liabilities (for those debtors that opt for it). Namely, during the state of emergency, banks and leasing agencies will not compute interest on due and unpaid receivables, no enforced collection proceedings will be initiated and no other legal actions will be taken against clients in arrears. In addition, banks and leasing agencies will not be able to refund any expenses arising due to the aforementioned decisions from clients.

### Reference Interest Rate

- National Bank of Serbia has reduced the reference interest rate to 1,75%.

### Payment services costs

- Costs for payments service in respect to donations related to Covid19 will not be charged.

### Initiative for projects financing

- The Innovation Fund of the Republic of Serbia has announced a public call for innovative projects that will help in the control of the effects of the COVID-19 pandemic.
- The initiative is intended for micro, small and medium companies, which already have developed prototypes, products, services and technologies that might be scaled in the short period of time and become available for utilization and that provide solutions for shortcomings and problems related to health and well-being of population, caused by pandemic and state of emergency.
- Financed projects may last up to 30 days, with the possibility of extension, in case of specific circumstances.
- Maximum amount of financing is RSD 6 million per project, whereas Innovative Fund's co-financing could cover up to 85% of total project costs, while remaining 15% should be provided by user, from its own resources.
- Applications submitted earlier will have priority in evaluation procedure.

### Digital platform for services opened during the state of emergency

- Digital Solidarity platform has been established, in order to facilitate overall functioning during the state of emergency. Companies that intend to participate are required to provide information about service name, category (remote work, remote learning etc.), logotype (of platform or company), name of company which is the owner of service, access link, period in which service can be used free of charge, short description of service. Information should be provided on the address kancelarija@ite.gov.rs, with nenad.paunovic@gov.rs in cc.

### Decree on Administrative Deadlines

- The Government issued this Decree, that will impact various aspects of the tax procedure, primarily in the area of tax administrative procedures.
- Essentially, most tax administrative deadlines are frozen. However, not all aspects are covered (primarily the impact on the reporting and payment of taxes). Details yet to be analyzed.

## Employment law and social protection measures

### Decree on Employment Matters

- During the state of emergency, the employer is obliged to enable employees to dislocate from its premises, i.e. to allow remote work (teleworking and work from home), at all posts where such organization of work activities is possible. Employer whose nature of activity is such that it is not possible to organize remote work, is due to organize its business with the conditions of emergency, namely:
  - to arrange shift work, if possible and without requiring additional resources, so that as least as possible number of employees work simultaneously in one room,
  - enable all business meetings to be held electronically or by other appropriate means (video link, video call, etc.),
  - postpone official travel in the country and abroad, in accordance with the decision of the competent authority on the ban, i.e. temporary restriction of movement.
- In order to ensure the protection and health of employees and customers, the employer is obliged to provide all general, special and extraordinary measures related to the hygienic safety of facilities and persons in accordance with the Law on Protection of Population from Infectious Diseases.
- For employees who are in direct contact with clients or share a work space with several persons, it is necessary to provide safety equipment in accordance with special regulations.

## Criminal law measures

### Criminal Offence

- Whoever, during an epidemic of a dangerous contagious disease, does not act in accordance with regulations, decisions or orders which determine measures for its suppression or prevention, shall be imprisoned up to three years

## Next Steps

- The Minister of Finance has, as part of an interview published March 17 2020, announced discussions with various union representatives and employer groups on ways of assisting working parents (especially single parents) and their employers, specifically regarding salary expenses, remote working and parental/ sick leave.
- Government announced introduction of measures for the whole economy (details not available yet).



## General measures

- Shutdown of all shops with exception of groceries, drugstores and pharmacies; even these must be closed on Sundays in order to allow sanitation and staff rest;
- Shutdown of taxi services (with the exception of grocery deliveries) and limited operations of public transportation services;
- Restrictions in cross-border movement (entry into Slovakia is restricted with the exception of repatriation of citizens);
- Prohibition on organizing public events until further notice;
- Shutdown of schools, universities, cinemas, limitation of activity of government agencies/bodies etc.;
- Obligatory 14-days quarantine for any person coming to Slovakia from other country;
- Declaration of „exceptional status“ for all medical facilities and social services providers;
- Closure of day-care facilities for pensioners;
- Adoption of bill allowing state authorities to use localisation data from mobile operators in order to monitor quarantines;
- Obligation to wear a protective face mask in public (i.e. anywhere except home);
- Body temperature measuring will be obligatory when entering hospitals, factories or supermarkets (as of March 30 2020);
- People are asked to keep a distance of 2 meters while standing in any line/queue in public (only recommendation, not obligation);
- Special opening hours (9:00 – 12:00) for people older than 65 years have been introduced (only recommendation, not obligation);
- Designation of some hospitals for treating COVID-19 patients only;
- Drive-through testing stations in front of hospitals;
- Recommendations for elderly not to use public transport and not to leave home unless absolutely necessary;
- People older than 65 years will be informed about important measures through text messages;
- Each Ministry shall identify the measures needed to secure postponement of relevant legal deadlines;
- Preparation of ban on export of selected drugs and protective materials from the country;
- Talks with health insurance companies to guarantee income for GP doctors in order to prevent closure of their practices.

## Economic / Fiscal Measures

- Suspension on execution of lien/pledge, guarantee or public auction until April 30 2020;
- Option to vote and participate per rollam in general meeting of company even without relevant internal regulation;
- Suspension of legal deadlines for exercising rights from contracts or other relevant legal deadlines, which must be exercised in court from March 12 2020 to April 30 2020;
- Preparation of bill allowing public notaries and attorneys to provide their services to general public in their offices;
- Proposed exemption from VAT and customs duty for goods related to treatment of COVID-19;
- Talks with banks' representatives in order to allow postponement of payments of the loan instalments without the negative effect for debtor recorded in loan registry;
- Declared intention to allow drawing of the funds from European structural and investments funds to cover COVID-19 related costs/expenses;
- Declared intention to not impose the penalty for breach of selected obligations toward the state authorities;
- Further economic measures are to be expected.

## Employment law and social protection measures

- Recommendation to use home office;
- Possibility of applying for social insurance instruments, such as sick leave or treatment of family member (e.g. for parents);
- Possibility of ordering vacation by employer;
- All measures related to employment law are governed by Labor Code (or employment contract) without any specific changes/amendments to it due to the COVID-19;
- Postponement of mandatory health checks required for certain professions;
- Modification of conditions for social benefit while treating a family member and for sick leave benefit, mainly claim for such social benefits are paid by the Social Insurance from the first day of situation (previously paid by the employer for first part of the period);
- Possibility to apply for sick leave benefit while being in quarantine;
- Social welfare support for self-employed persons;
- Possibility for employers to apply for financial support to preserve jobs.

## Criminal law measures

## Next Steps

- Ongoing re-evaluations of measures taken on daily/weekly basis, introduction of new measures is to be expected.



General measures	Economic / Fiscal Measures	Employment law and social protection measures	Criminal law measures	Next Steps
<ul style="list-style-type: none"> <li>• Closure of all educational institutions,</li> <li>• Stopping of public transport,</li> <li>• Partial closure of state borders (restrictions were implemented),</li> <li>• Closure of restaurants, bars and other shops (grocery, pharmacy, gasoline, bank, postal and e-commerce services are excluded),</li> <li>• Self-isolation of the population, work from home, etc.</li> <li>• In the following days/hours we expect some affected areas to be quarantined.</li> <li>• The Slovenian Government has adopted a Regulation, which provides for a ban on gathering people in public places (residents will only be allowed to go to grocery shops, pharmacies, gas stations and go to work). With regard to the grocery shops, it should be noted that according to the Regulation, priority will be given for purchases and entry into grocery shops for vulnerable groups of people, including disabled people, pensioners and pregnant women (between 8AM and 10AM).</li> <li>• Please note that today the Slovenian Parliament approved the so-called Provisional Measures Act in relation to judicial, administrative and other public-law cases to control the spread of the contagious disease SARS-CoV-2 (COVID-19).</li> <li>• Pursuant to the provisions of this Act, no deadline shall expire in the period from the entry into force of the Act until 1.7.2020 (or earlier if the reasons for the measures taken cease):             <ul style="list-style-type: none"> <li>– court deadlines for exercising the rights of parties in court proceedings (whereby urgent court cases are excluded, unless otherwise decided by the President of the Supreme Court of the Republic of Slovenia);</li> <li>– court deadlines for lodging constitutional appeals;</li> <li>– court deadlines in administrative and other public-law matters that do not have the character of an administrative matter, for the performance of procedural actions of the parties, the fulfillment of their material obligations, and the court deadlines for such performance of procedural actions of administrative and other bodies;</li> <li>– court deadlines in misdemeanor cases.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• 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;</li> <li>• 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.);</li> <li>• 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);</li> <li>• 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;</li> <li>• 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;</li> <li>• 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.</li> <li>• 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.</li> <li>• In order to mitigate the effects of the epidemic, the Parliament adopted an Emergency Measures Deferral Act. The Act stipulates that banks (including foreign branches) and savings banks shall grant a deferral of credit for 12 months to all borrowers who apply for and qualify. According to the Act, the following are considered as borrowers: companies based in Slovenia, cooperatives, sole proprietors, self-employed persons and agricultural holders.</li> <li>• The Parliament also adopted an Act on Interventional Measures in the Public Finance Area, which determines:             <ul style="list-style-type: none"> <li>– the basis for extending tax returns deadlines and submitting annual reports (the new deadline is extended from 31 March 2020 to 31 May 2020);</li> <li>– provisions on deferral or installment payment of tax liabilities. In accordance with the Act it will be possible to defer tax for up to two years, or to pay tax in a maximum of 24 monthly installments over a period of 24 months, due to the loss of ability to generate revenue as a result of the COVID-19;</li> <li>– that no interest shall be charged for the deferred amount of tax or unpaid taxes (including default interest) during the period of validity of this Act.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• 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).</li> <li>• The Parliament also adopted an Act on the intervention measure of partial reimbursement of salary compensation, which aims to contribute to job retention for companies in the industries most affected by the SARS-CoV-2 virus outbreak.</li> <li>• The Act regulates the partial reimbursement in the amount of 40% of salaries paid to employees who are temporarily unable to perform work due to the effects of the virus (if the employer fulfills the conditions laid down in the Act). Furthermore, the Act also regulates the reimbursement of salaries to employees who cannot work because due to the quarantine.</li> </ul>	<ul style="list-style-type: none"> <li>• No deadline for criminal proceedings shall expire until 1.7.2020</li> <li>• Urgent matters are being processed as planned but the public is being generally excluded</li> <li>• Special regime in prisons apply – loosening of measures</li> </ul>	<ul style="list-style-type: none"> <li>• It is expected that the Government will submit a comprehensive Act on systematic measures to deal with the national budget, economy, education, society etc. The mentioned measures will be sent to the Parliament in the following week.</li> </ul>

## 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.
- Movement of people has been restricted. Movement has only been allowed for the performance of certain activities (such as the acquisition of food, assistance to health centres, etc.).
- Temporary requisitions of all kinds of necessary goods may be carried out by the Government, as well as establishing personal obligations.
- On-site educational activity has been suspended.
- Commercial activities, cultural facilities, recreational establishments, hotel and restaurant activities and other additional activities have been suspended.
- Attendance to places of worship and civil and religious ceremonies has been limited.
- Measures to strengthen the national health system have been established (i.e. disposal by the Government of militar and private hospitals).
- Measures to ensure the provision of goods and services (necessary for the protection of public health and food supply) have been established.
- Measures to ensure effectiveness in the following sectors have been established:
  - Transport.
  - Guarantee the supply of electrical energy, petroleum products and natural gas.
  - Ensure the provision of essential services.
  - Obligation to publish notices or communications from the competent authorities.
- With some exceptions, periods of limitation and expiration of any actions and rights and terms and deadlines forseen in procedural laws have been suspended during the alarm estate.
- Administrative terms have been suspended and the time limits for the processing of procedures by public sector entities have been interrupted.
- A penalty system has been established in relation to non-compliance with the authorities' orders.

Royal Decree Law 8/2020, of 17 march:

- Measures to protect employees, families and the most vulnerable groups:
  - Care has been guaranteed for the elderly, the disabled or anyone in a dependency situation.
  - The supply of electricity, natural gas and water has been guaranteed.
  - The maintenance of electronic and telephone communications has been guaranteed.
  - The price of liquefied petroleum gas (butane) has been settled.
  - Mortgage payments delays have been allowed with respect to the main residence of the most vulnerable borrowers (unemployed borrowers, entrepreneurs or some professionals).
  - The deadlines related to products purchased online or in person have been interrupted.
- Measures to support productive stability:
  - The deadline to expire for entries, annotations and marginal notes subject to cancellation has been suspended.
  - The deadlines to request a declaration of bankruptcy have been extended.
  - Measures related to certain public contracts have been established (in case of unfeasibility and extension of deadlines) as well as a specific procedure related to the suspension of public sector contracts.
  - Simplification of agreements with Public Administrations related to COVID-19 has been established.
  - The suspension of the regime of liberalization of certain foreign direct investments in Spain affecting public order, public security and public health has been regulated.
- Extraordinary measures have been set out for legal persons governed by private law:
  - Governing bodies, delegated commissions and other compulsory or voluntary meetings may be held by videoconference or in writing.
  - The deadline to formulate annual accounts has been suspended.
  - The possibility of amendment or revocation of the call of the Shareholders` Ordinary General Meeting of Companies which had been published before the alarm state.
  - The deadline to exercise the right of separation of the shareholders has been suspended (even if there is a legal or statutory cause).
  - The reimbursement of contributions to cooperative shareholders (who cease to be shareholders during the alarm state) has been extended.
  - The term for the call of the shareholders meeting by the administrators of a Company which is in a compulsory dissolution legal situation has been extended until 2 months after the end of the state of alarm.
- Measures have been established for listed companies:
  - The obligation to publish and submit its annual financial report to the CNMV and the audit report of its annual accounts may be fulfilled up to 6 months from the end of the financial year. This period will be extended to 4 months for the publication of the interim management statement and the half-yearly financial report.
  - The Ordinary General Meeting of Shareholders may be held within the first 10 months of the financial year.
  - The Board of Directors may provide in the call of the General Meeting the attendance by telematic means and remote voting, even though not being foreseen in the by-laws.
  - Specifications have been established in the event that the measures imposed by the public authorities prevent the General Meeting from being held in the place and physical location set out in the call.
- Measures to strengthen the action against the disease:
  - Extraordinary credits have been authorised in order to provide the “Consejo Superior de Investigaciones Científicas” (CSIC) and the “Instituto de Salud Carlos III” (ISCIII) with the necessary budgetary resources to meet the scientific and research challenges arising from the health emergency caused by COVID-19.
- Rules applicable to possible compensation for damages arising from the current health crisis:
  - The application of Royal Decree 307/2005, of 18 March, which regulates subsidies in response to certain needs arising from emergency situations or of a catastrophic nature, has been excluded and the procedure for granting them has been established.

## Economic / Fiscal Measures

- In general terms, the deadlines to file assessments and self-made assessments remain unchanged and therefore no extensions have been granted.
- Deadlines related to the following proceedings that had been on-going prior to 18 March 2020 have been extended to 30 April 2020:
  - Payment of tax due following an assesment from the Tax Office as well as payments of those liabilities that are overdue and in the “periodo ejecutivo” of collection.
  - Deadlines on filing extensions granted prior to 18 March 2020.
  - Deadlines on auctions and asset adjudications (adjudicación de bienes)
  - Deadlines to address requests from the Tax Office, embargo notices, and tax-related information requests.
  - Deadlines to submit certain pleadings with the Tax Office.
  - Deadlines on the execution of real estate warranties that are in the procedimiento de apremio stage.
- Deadlines related to the following proceedings that are announced as from 18 March 2020 have been extended to 20 May 2020, unless the deadline under the general rules for each particular circumstance is after this date, in which case the latter shall apply:
  - Payment of tax due following an assesment from the Tax Office as well as payments of those liabilities that are overdue and in the “periodo ejecutivo” of collection.
  - Deadlines on filing extensions granted starting 18 March 2020.
  - Deadlines on auctions and asset adjudications (adjudicación de bienes)
  - Deadlines to address requests from the Tax Office, embargo notices, and tax-related information requests.
  - Deadlines to submit certain pleadings with the Tax Office.
- The period between 18 March 2020 and 30 April 2020 shall not be taken into account for the purposes of:
  - The maximum time granted to the Tax Office to perform proceedings/ audits related to the application of taxes and levies; penalty proceedings; or review proceedings.
  - The statute of limitations and expiration periods (generally in Spain, four years).
- For the purposes of computing the deadlines for submitting administrative appeals, a first intent by the Tax Office to notify the taxpayer of the end such proceedings, shall be deemed as a effective notification, if such first intent is credited to have taken place in the period running 18 March 2020 and 30 April 2020; therefore, computation of such deadline will start as from that first intent.
- In general terms, the filing window to bring certain actions before certain administrative bodies shall not begin to compute until 30 April 2020, unless certain notices are made.

### OTHER MEASURES RELATED TO CADASTRAL PROCEEDINGS

- The deadline to address requests from the Cadastral Office that are still on-going at 18 March 2020 has been extended to 30 April 2020.
- The deadline to address the commencement of pleadings from the Cadastral Office that are notified starting 18 March 2020 has been extended to 20 May 2020, unless the deadline under the general rules for each particular circumstance is after this date, in which case the latter shall apply.
- The period between 18 March 2020 and 30 April 2020 shall not be taken into account for the purposes of the maximum time allotted to proceedings initiated by the Cadastral Office.

### OTHER MEASURES MISCELLANEOUS

- Various customs proceedings are simplified, and the use of information technology resources enabled as an extarodinary measure, in order to facilitate the import of goods in the industrial sector, as well as proceedings related to exports, with the purpose of alleviating supply chain issues arising from the COVID – 19 crisis.
- An exemption from the gradual Stamp Duty rate on notarial deeds formalizing qualifying moratoriums on mortgage loans to finance the acquisition of a primary residence.

## Employment law and social protection measures

ROYAL DECREE 8/2020, OF 17 MARCH

- The self-employed workers have been protected as follows:
  - Extraordinary payment has been provided for in the event of cessation of activity.
  - Mortgage payments delays have been allowed for main residence.
  - The possibility of granting guarantee lines (for a maximum amount of € 100,000 million to obtain loans from financial entities) has been provided. The ICO (“Instituto de Crédito Oficial”) has extended its debt limit to € 10,000 million to provide additional financing.
- Preference and priority has been given to teleworking.
- Measures for labour conciliation have been established (timetible and reduction of working hours for the care of relatives).
- Measures to support the digital environment have been established. Measures have been provided for the development and provision of SMEs (digital development).
- Procedures for suspension and reduction of working hours for economic, technical, organizational and production reasons have been established:
  - Temporary employment regulation file (“ERTE”) by force majeure.
  - Temporary employment regulation file (“ERTE”) for productive, technical and organizational reasons.
  - Guarantee lines.
  - Possibility of extending by 1 year the repayment period of loans taken out by farmers affected by the 2017 drought.

## 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/>



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