All countries information is updated until 09.04.2020
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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 synthetized 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.

All countries information is updated until 09.04.2020

Version 4. Date: 09-04-2020
**General Measures**

**COVID-19**

- **Measure:** Closing until the end of the epidemic caused by COVID-19, of:
  - Facilities that provide night club services or food service in parks or in open areas.
  - Inclined 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).

**Amendment:** Amended by Order No. 223 dated 01.04.2020 **“To take special measures to prevent the spread of COVID-19 infection until the end of the epidemic situation caused by Covid-19”**

- **Measure:** Prohibition until the end of the epidemic caused by COVID-19 of:
  - Staff recruitment procedures.

**Legal Act:** (Order No. 156, of the Ministry of Health and Social Protection, dated 10.03.2020).

**Amendment:** Amended by Order No. 223 dated 01.04.2020 **“To take special measures to prevent the spread of COVID-19 infection until the end of the epidemic situation caused by Covid-19”**

- **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 Shtokëria, Lezha, Elbasan, Lushnje, Pier and Vlorë. 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).

**Amended by Order No. 223 dated 01.04.2020** **“To take special measures to prevent the spread of COVID-19 infection until the end of the epidemic situation caused by Covid-19”**

- **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).

**Amendment:** Order 217 **“For the closure of bars, restaurants and bars, fast-food and the restriction of services provided by accommodation structures that provide service to customers until the end of the epidemic situation caused by COVID-19”**

- **Measure:** Closing of bars, restaurants, fast food, coffee shops and other facilities that provide customer services in the entire country, until the end of the epidemic caused by COVID-19.

**Legal Act:** Order 217 **“For the closure of bars, restaurants and bars, fast-food and the restriction of services provided by accommodation structures that provide service to customers until the end of the epidemic situation caused by COVID-19”**

- **Measure:** Bars and restaurants services of the accommodation structures shall be prohibited only for citizens accommodated in relevant accommodation structures, until the end of the epidemic caused by COVID-19.
  - Accommodation structures are prohibited from offering bar and restaurant services to citizens who are not clients of the accommodation structure, until the end of the epidemic caused by COVID-19.

**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 services”**).

**Amendment:** Order 217 **“For the closure of bars, restaurants and bars, fast-food and the restriction of services provided by accommodation structures that provide service to customers until the end of the epidemic situation caused by COVID-19”**.

- **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 emergency service without the authorization of the Hospital Directorate is prohibited 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;
    - Public or private education institutions and/for kindergartners which do not comply with the obligation to suspend their activity may be subject to a penalty ALL 50,000,000 (five million) for education institutions and ALL 1,000,000 (one million) for kindergartners. 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 will be subject to a penalty of ALL 500,000,000 (five hundred million) for activities, and ALL 1,000,000,000 (one billion) for repeating activities. 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 specific areas and timetables 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 year 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;

- Vehicles 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;

- Prohibitions 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;

- 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”**.

- **Measure:** The suspension of the services provided near the regional tax directorate 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.

**Notice of The General Directorate of Taxes (GDT)**

**Measure:** Starting from 05.03.2020, only the following private activities shall be allowed to operate during the time period 5:00 -13:00: https://militaryduty.merr.gov.al/wp-content/uploads/2020/03/Tabela-e-aktiviteteve-tëlejuara-dhe-të-ndaluara.pdf

- 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.

**Legal Act:** Order of the Ministry of Health and Social Protection no. 193 dated 15.03.2020.
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:
  - Cases 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 defendants, detainees, or their defense 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.


**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 country activities 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:

- **A.** In administrative cases, having as object an injunction measure, if the court evaluates that the examination after the term provided for in this normative act may cause serious and irreparable damage to the parties.
- **B.** In family law cases, having as object, the due case, obligations and observance of juvenile rights, custody and adoption, safeguards against domestic violence, parental responsibility, custody and alimony, and civil cases for which the court considers that delayed hearings may cause serious and irreparable damage to the parties.
- **C.** In criminal cases related to the validation of arrests due to blazing offences or detention, the assignment, verification of the terms and conditions for the application of a precautionary measure, the replacement, revocation or termination of the precautionary measures of “imprisonment” or “house arrest”, when assassins, defendants or their defense counsel request to be examined, as well as in criminal cases related to the imposition of a precautionary measure of “preventive sequestration”.
- **D.** In criminal cases, where the maximum term of detention under article 267 of the Criminal Procedure Code expires during the period of suspension.
- **E.** In criminal cases of an urgent nature, due to the need of pre-trial admission of evidence under article 316 of the Code of Criminal Procedure (the urgency is assessed by the court, examining the case).
- **F.** In criminal cases involving juveniles, where the precautionary measure of arrest or detention under article 15 of the Juvenile Criminal Justice Code has been applied to them.
- **G.** In any other criminal case where the defendant is in precautionary detention or is serving a sentence of imprisonment, if the defendant or his lawyer request a continuation of the trial.

As per article 4, during the term of the epidemic emergency, the participation in the trial of sentenced individuals, individuals under the precautionary measure of “imprisonment” and their lawyers, should be assured, when possible, through online video connection with the use of appropriate computer programs.

**Legal Act:** Normative Act no. 4, dated 25.03.2020.
• **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 9800 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 borrower, 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 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 who 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, savings and loan association), 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 in 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), licenced 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.
  - 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.

• **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:

A. 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.

B. 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.

C. 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. 921/2003.

**Legal Act:** Competition Commission’s decision No. 68, dated 16.03.2020 “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’.

**Legal Act:**

- Provision of financial assistance to self-employed persons and employees employed in business entities with annual income up to ALL 14 million that have interrupted their economic activity based on the orders of the Ministry of Health for Social Protection.

The following categories shall benefit a monthly financial assistance amounting up to ALL 26,008 (approx. EUR 210):
- Self-employed natural persons;
- Unpaid family employees of a commercial natural person;
- Individuals employed in commercial natural persons;
- Individuals employed in legal entities.

In addition to the above, individuals, beneficiaries of economic aid and beneficiaries of unemployment income or individuals that have applied to obtain such benefits before the 10.03.2020 shall obtain a economic assistance of ALL 52,000 (approx. EUR 420).

**Legal Act:** Decision of the Council of Ministers no. 254, dated 07.03.2020 “On determination of procedures, documentation and the amount of financial assistance for employees employed in business entities with annual income up to ALL 14 million, payment of economic aid and unemployment benefit during the period of natural disaster, declared as consequence of COVID-19”.

**Measure:** The Prime Minister, the Deputy Prime Minister and the Ministers, during the period of the epidemic caused by COVID-19 shall receive a net monthly salary of 50% of the current net monthly salary. Also, members of councils, boards or committees of state administration institutions, for the period from April 1, 2020 until the end of the epidemic caused by COVID-19, but for no more than three months, shall not receive the relevant monthly remuneration.

**Legal Act:** Decision of Council of Ministers no. 267, dated 31.3.2020 “On temporary financial treatment of some Officials and employees of the State Administration, during the epidemic caused by COVID-19”.

**Measure:**

- Approval of the state guarantee line, in the amount of 11,000,000,000 (eleven billion ALL, approx. 87,000,000 EUR), in favor of the second level banks, which exercise their activity in the territory of the Republic of Albania, part of the guarantee scheme that will enable lending to cover the salaries of traders or companies, whose activity has been closed or affected by a reduction in turnover, as a result of decisions of the Council of Ministers and orders issued by the Ministry of Health and Social Protection, under management of the situation created by COVID-19.
  - After 60 (sixty)-days from the date of signing the relevant agreements, if necessary, according to the report of the special inter-institutional structure, the Minister of Finance and Economy has the right to propose to the Council of Ministers the reallocation of the guarantee amount, from the lender who has not paid the amount of the guarantee in his favor to the lender who has exhausted it completely.

This decision does not include traders or commercial companies, which before its approval are subject to the benefit of the salary subsidy scheme according to decision no. 254, dated 27.3.2020, of the Council of Ministers, “On determining the procedures, of documentation and the measure of receiving financial assistance for employees in business entities with annual income up to 14 million ALL, economic assistance and payment of income from unemployment during the period of natural disaster, declared as a result of COVID19”.

The guarantee agreement shall be in accordance with the draft attached to the Council of Ministers’ Decision.

**Legal Act:** Decision of the Council of Ministers no. 277, dated 06.04.2020.
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 Amended by Order 223 dated 01.04.2020 “To take special measures to prevent the spread of COVID-19 infection until the end of the epidemic situation caused by Covid-19”.

• 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).

• 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:
    i. ALL 6.5 billion as contingency for social package anti COVID-19;
    ii. ALL 1 billion for other emergencies in the context of anti COVID-19 measures;
    iii. 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 anti COVID-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 fulfillment 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 fulfillments 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

• The Prime Minister has announced that within the next week the Parliament of Albania shall approve several criminal law measures;

• Lockdown restrictions could be slightly relaxed during the next week (opening of SME-s, excluding bars, restaurants, entertainment activities and gyms).
Austria has committed, by a federal law, budget funds of up to EUR 38 billion for intended to finance, inter alia, the following measures:

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

- **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 tourism industry, a reduced cappping of EUR 0.5 million per entrepreneur.

- **Corona-Relief-Fund:**
  - Companies that have particularly been affected by bans on access, travel and/or assembly restrictions, respectively, are confronted with a high scale loss of revenue or of which the business foundation is threatened, shall be supported by guarantees and direct subventions. A total amount of EUR 15 billion is at the fund’s disposal. The guarantee granted by the republic of Austria collaborates 99% of operating loans with a limit of 3 months’ revenues or EUR 120 million. Applications are possible as of 8 April 2020 and have to be filed at the principal bank. Moreover, the government grants direct subventions to help covering companies fixed costs. Registration in this regard is possible as of 15 April 2020.

- **Deferral/Reduction 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 and/or reduction of tax prepayments, which would be due in the next coming months. 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. Application for a reduction of tax prepayments have to be filed by 31 October 2020.

- **Limitation of default interest:**
  - The default interest rate for all contractual relationships becoming due between 1 April 2020 and 30 June 2020 has been limited to 4% p.a.

- **Exemption from contractual penalty:**
  - Contracting parties are exempted from penalty if fulfilling the contractual obligations has been made impossible considering the economical limitations caused by the COVID-19 pandemic.

- **Additional aid at province level:**
  - At province level, there are additional financial aid measures like funding for interest payments for loans which were supported by the Republic of Austria by default guarantees. 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.
• 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 10% (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 Third
  Act on COVID-19 has raised the fund for the working-time reduction measures to
  EUR 1 billion.

• 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
  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 relatives in need, as well as for disabled persons who have
  used personal assistance before, if such assistance cannot be ensured anymore
  due to COVID-19. Apart from this, also legal time-limits have been extended.

• 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.
Bosnia and Herzegovina

Federation of Bosnia and Herzegovina

- **General Measures**
  - **Movement of citizens**
    - Movement of persons under the age of 18 and over 65 is prohibited; exceptionally, persons older than 65 years are allowed to move from 8 AM to 12 AM from 6 April to 10 April 2020, and persons younger than 18 years are allowed to move in a vehicle.
    - Movement of persons between 8 PM and 5 AM is prohibited except for drivers of trucks in domestic and international transport, who are required to possess a Certificate on Driver Engagement.
    - Movement and restraint in the open air of more than one person at a distance of less than 1.5 meters is prohibited.
  - **Activities of business entities**
    - All public gatherings are canceled.
    - Provision of following services is suspended:
      - services of cinemas, theaters, museums, concert halls, art galleries, public swimming pools and baths, sports and recreation centers, etc.
      - services in catering objects of all categories and in hookahs, cafes and bistros, clubs, discos, casinos, sports betting facilities, etc.
      - services in hairdressing and beauty salons and playrooms.
    - Movement of persons in road and rail traffic, except for registered taxi traffic.
    - Work in the retail sector, except for the explicitly listed types of shops, e.g., grocery stores, pharmacies, bakeries, etc.
    - The operation of open markets and premises around them, with the exception of open market premises with agro-food products.
    - The work of private dental offices and private dental laboratories.

- **Deadlines for filing tax returns and salary specifications have been extended to 30 April 2020.**

- **All products in jurisdiction of the canton, city and municipality, prescribed within Article 9 of the Law on Price Control, as well as other essential groceries and basic hygiene supplies, should not have a price higher than the price they had on 5 March 2020.**

- **Decisions of the Federal Banking Agency regulate that banks and non-depository financial institutions can approve to clients special measures: a moratorium, a grace period of up to 6 months, granting of an additional amount of exposure to overcome liquidity difficulties.**

- **Decreasing the lease amount (i.e. rent) for 50%, for business premises managed by the Office for joint affairs of FBiH authorities and bodies, it is suggested that, if the pandemic would last longer, payment of rent should be completely suspended as of 1 April 2020 until the state of disaster ceases to exist.**

- **Decreasing health contributions for employees who work abroad (i.e. seconded workers) for BAM 10, and decrease of other social security contributions for seconded workers per BAM 10.**

- **On 3 April 2020, the Government of FBiH held its session and proposed the Draft Law on Mitigation of Negative Economic Consequences; the law is sent to parliament in emergency procedure; the following 10 measures are introduced by the law: subsidizing mandatory contributions; cessation of calculation and payment of default interest on public revenues; abolition of the obligation to pay corporate income tax advance payment; abolition of the obligation to pay personal income tax advance payment, from an independent business activity (i.e. self-employment); interruption of all administrative, litigation, non-contentious and enforcement proceedings during the lasting of state of an accident; suspension of calculation of default interest on late payments, in debtor-creditor relations; suspension of enforced of pecuniary claims; keeping the stability of individual payments; delayed application of regulations; establishment of a Guarantee Fund.**

- **The Insurance Supervision Agency of FBiH has issued an official notice that insurance policy is valid even without the signature of the insurance contractor, as regulated within the Obligations Act of FBiH.**

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The Government of FBiH has adopted a series of labor recommendations:

- Implement special protection measures to prevent the adverse effects on employees' health, by shortening working hours, if possible due to work process requirements.
- Employers who employ a large number of employees should reorganize their working hours, if possible due to work process requirements; labor that is performed in one shift should be split in two shifts, to avoid the concentration of more workers in one place.
- Provide employees with the instructions for work from home, if possible due to the nature of work, i.e. work process requirements.
- Allow employees to take annual leave, as well as to use leave according to the law, collective agreement or labor rulebook.
- Allow employees, parents of children under 10 years, absence from work to one parent, in case both parents are employed.
- Cancel all business trips, in the country and abroad, especially business trips of workers with diagnosed chronic diseases.
- Employers are obliged to, pursuant to labor protection regulations, ensure regular and intensive implementation of hygiene measures.
- Cancel meetings organized for a larger number of participants. Meetings which are necessary to be held, should be organized in as large an area as possible, ensuring distance between participants (1 – 2 meters).
- The Federal Ministry of Health has published Guidelines for Regulation of Temporary Disability for Work based on which temporary disability for work is medically indicated also for insured individuals, subject to prevention measures from coronavirus spreading (including e.g. home isolation, health surveillance, isolation, hospitalization, quarantine, etc.).

Criminal Code of the Federation of BiH

Whoever fails to comply with regulations or ordinances whereby a competent health care body orders medical examinations, disinfecting, quarantine or other measures for the suppression or prevention of a contagious disease with people, and where consequently a danger of the spreading of a contagious disease occurs, shall be punished by imprisonment for a term not exceeding one year.

Failure to Comply with Sanitary Regulations during an Epidemic

Whoever, at the time of an epidemic of a contagious disease, in contravention of sanitary regulations employs or keeps employed a person suffering from a contagious disease, and where consequently a danger of transmission of a contagious disease occurs, shall be punished by imprisonment for a term not exceeding one year.

Employing Persons Suffering from Contagious Disease

Whoever, in a hospital, maternity hospital, boarding school, school, business enterprise or another legal entity, or with an individual as an entrepreneur, in a business activity in which foodstuffs are handled or that provides cleaning services or in a similar activity, in contravention of sanitary regulations employs or keeps employed a person suffering from a contagious disease, and where consequently a danger of transmission of a contagious disease occurs, shall be punished by imprisonment for a term not exceeding one year.

Establishment of a special fund for stabilizing the economy, with the aim to support business entities affected by spread of coronavirus.
General Measures

- The Decree-Law on time limits and procedure in court proceedings during a state of emergency and the Decree-Law on misdemeanor of causing panic and disorder are adopted and published in the „Official Gazette of RS“, no. 32/20 as of 6 April 2020.

- Movement of citizens
  - Movement of persons from the age of 65 and over is prohibited, as well as moving of all persons on public surfaces from 8 PM to 5 AM, except for domestic and foreign drivers who transport goods in road traffic, who hold the evidence on transport operations.
  - Movement of all citizens outside of their residence address/temporary stay address from Saturday 12 AM to Sunday 6 PM is prohibited.
  - Public transport of persons in road traffic on republic bus (routes up to 50 kilometers) is suspended.

- Activities of business entities
  - Measures for business entities aiming to prevent the spread of virus disease “COVID-19” are stipulated within the Conclusion of the Republican Headquarters for Emergency Situations and they refer to prohibition of performing activities of numerous categories of business entities until 13 April 2020, and to time limitation of working hours of business entities; The Conclusion repeals the previous Conclusion as of 17 March 2020.

- The Decree on Price Control (“Official Gazette of the RS“, no. 30/20) which has entered into force on 2 April, regulates margin limits for all goods and products specified in the Decree; the Decree stipulates penalty provisions for retailers in the amount up to BAM 10,000 and repeals the previous Decree on Return of Prices to the Previous Level (“Official Gazette of the RS“, no. 25/20).

- Urgent payment of tax and social security contributions refund, for increase of salaries in 2019, has began on 16 March 2020.

- Deadline for filing annual tax returns has been extended to 30 April 2020, pursuant to Decision as of 20 March 2020.

- Deferral of payment of corporate income tax and all liabilities under the final account for 2019 is enabled until 30 June 2020, as well as payment in instalments until the end of 2020; the Tax Authority of RS has issued an announcement on submitting the statement for deferred payment of tax liability.

- Lump-sum payment of tax on the total income of small entrepreneurs with one or two employees is decreased for 60%.

- Pursuant to Decision as of 20 March 2020, all borrowers from IIRB-managed funds have been granted a three-month repayment moratorium, commencing as of 1 April 2020.

- Pursuant to Decision as of 20 March 2020, banks can approve to clients special measures: a moratorium at least until the end of extraordinary situation, a grace period of up to 6 months, granting of an additional amount of exposure to overcome liquidity difficulties; similar decision has been adopted for microcredit organizations.

- The Government of RS has announced that:
  - Funds raised the Solidarity Fund from voluntary payments of public sector employees should be used solely to assist employees in the real sector, affected by extraordinary measures.
  - The Government will pay taxes and social security contributions to employees of entities directly affected by Government decisions (e.g. catering, retail, small entrepreneurs) under condition that their employers pay out net salary.
  - It will actively work on establishing the Fund for economy aid, which should be operational in May.

- The Ministry of Agriculture, Water Management and Forestry of RS has diverted BAM 2.2 million of current IFAD Project loan funds, to encourage agriculture production.

- The Ministry of Finance, during the session of Republican Headquarters for Emergency Situations, held on 31 March 2020 announced that it will:
  - Reconcile taxes and duties for March 2020, for all employees of companies that have been prohibited to perform their business activities.
  - Secure a minimum wage with taxes and mandatory contributions for April 2020.

Economic Measures

- The Ministry of Agriculture, Water Management and Forestry of RS has diverted 2.2 million of current IFAD Project loan funds, to encourage agriculture production.

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  - Reconcile taxes and duties for March 2020, for all employees of companies that have been prohibited to perform their business activities.
  - Secure a minimum wage with taxes and mandatory contributions for April 2020.
No special measures or recommendations have been announced in regard to employment law and social protection yet.

Presidency of the Confederation of Trade Unions of RS has submitted a request to the Ministry of Labor, War Veterans and Disabled Persons’ Protection of RS, to clarify and explain on their official website institutes stipulated within the Labor Law, applicable during the state of emergency.

The Government of RS is currently preparing following measures (yet to be announced):

- Subsidizing minimal gross salary for April 2020 for all business entities whose performance of business activities is prohibited, that have suspended their work due to objective reasons or perform work in decreased capacity and did not lay off the workforce;
- Decrease of non-tax fees;
- Supporting economy aid through the Solidarity Fund.

Criminal Code of Republika Srpska

Transmission of Contagious Disease

Whoever fails to abide by the regulations or ordinances whereby a competent body orders medical examinations, disinfecting, quarantine or some other measures for suppressing or preventing contagious diseases in people, and who by doing so causes a contagious disease to be transmitted, shall be punished by a fine or imprisonment for a term not exceeding two years.

Failure to Comply with Sanitary Regulations during an Epidemic

Whoever, at the time of an epidemic of a contagious human disease, fails to abide by the regulations, ordinances and decisions which order measures for its suppression or prevention, shall be punished by a fine or imprisonment for a term not exceeding one year.

Failure to Apply Measures for Prevention of Contagious Disease

Whoever, in a hospital, maternity hospital, boarding school, school, company or another organization or a store handling foodstuffs or providing cleaning services, in contravention of sanitary regulations, fails to apply hygienic measures or employs or keeps employed a person suffering from a contagious disease and who by doing so causes the contagious disease to be transmitted, shall be punished by a fine or imprisonment for a term not exceeding one year.
General Measures

- **Movement of citizens**
  - The gathering and joint movement of three or more persons in public places is prohibited (Order of Brčko District Crisis Staff as of 22 March 2020)
  - Movement of persons within the area of Brčko district from 9 PM to 5 AM is prohibited (Order of Brčko District Crisis Staff as of 22 March 2020)
  - A special Order for drivers of vehicles in international transport has been adopted

- **Activities of business entities**
  - Measures for business entities aiming to prevent the spread of virus disease “COVID-19” are stipulated within the Order of Brčko District Crisis Staff; they refer to prohibition of performing activities of numerous categories of business entities, and to time limitation of working hours of business entities

Economic Measures

- **On 18 March 2020, the Decision on Return of Prices to the Previous Level, i.e. to the level as of 5 March 2020, has been adopted**

- **Deadline for filing tax returns have been extended**

- The Government of Brčko District of BiH has adopted the following measures for remediation of economy:
  - All business entities whose performance of business activities has been prohibited, will be entitled to a refund of minimal gross salary (meaning net salary in the amount of BAM 520 plus taxes and social security contributions) for March 2020.
  - All other business entities (which are not explicitly exempt, e.g. banks, public institutions, entities that laid off employment contract for at least one employee, etc.) will be entitled to a 30% subsidy on paid taxes and social security contributions for March 2020.

- **On 6 April 2020, the Department for Economic Development, Sport and Culture of the Government of Brčko District of BiH announced a Public Call for allocation of funds for business entities whose business activities are limited due to pandemic**
No special measures or recommendations have been announced in regard to employment law and social protection yet.

Measures for April 2020 are yet to be announced.

- **Criminal Code of Brčko District of BiH**

- **Transmission of Contagious Disease**
  A person who fails to abide by regulations or orders by which the competent body of the health service prescribes check-ups, disinfection, isolation of a patient or some other measures for suppressing or preventing contagious diseases among people and thereby causes the transmitting of a contagious disease, shall be sentenced to prison up to one year.

- **Failure to Comply with Sanitary Regulations during an Epidemic**
  A person who during the epidemic of any contagious disease fails to abide by orders or decisions issued on the basis of the competent body's regulations which establish the measures for suppression or prevention of epidemic, shall be sentenced to prison up to one year.

- **Hiring Persons Infected with Contagious Disease**
  A person who hires or keeps a person infected with a contagious disease at work, contrary to the health care regulations, thus causing danger of transmitting the contagious disease in a hospital, maternity hospital, public center, school, business enterprise or other legal entity, craft and trade shops or a private business that deals with food products or which renders sanitary services or in a similar business shall be sentenced to prison up to one year.

**Next Steps**

- Measures for April 2020 are yet to be announced.
The COVID measures in Bulgaria are set out in the Measures and Actions during a State of Emergency Act. This act provides for various measures and actions in different areas during the time of the state of emergency and the fundamental ones are listed here. It comes into force with retroactive effect as of 13th March, 2020 with the exception of some provisions which will come into force on the date of the promulgation – 24 March 2020.

The general measures during the state of emergency are as follows:

- Notarial certifications are limited to only urgent and non-delayable certifications, obtaining 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. Full list of the notaries on duty in all judicial districts can be found here.
- The service 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 possibility of distance education is established. Currently all educational institutions are closed and the courses are carried through online.
- Traveling and training sessions on business purposes are suspended. The law regulates what happens to the unrealized trips due to the epidemic. The tour operator is entitled to unilaterally modify grant contracts – both to reduce and to increase the amount of agreed funds.
- During the state of emergency, the court could hold on-line sessions. The minutes will be prepared and published immediately, and the minutes of the meeting will be kept until the deadline for amendments and completion of the minutes. Such meetings will also be held by the Competition Commission.
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- During the state of emergency, the court could hold on-line sessions. The minutes will be prepared and published immediately, and the minutes of the meeting will be kept until the deadline for amendments and completion of the minutes. Such meetings will also be held by the Competition Commission.

- Until the state of emergency is lifted, state and local authorities, councils, committees, commissions, including the management or control bodies of funds; act syns; and other non-legal entities, may hold distance meetings, ensuring direct and virtual participation and observing the requirements for a quorum and a personal vote. They may also take decisions in absentia. Minutes of the meeting shall be drawn up.
- The Measures and Actions during a State of Emergency Act also provides for cease or extension of general statutory and administrative terms. As of 13th March, 2020 until the lifting of the state of emergency, the below terms cease to run:
  - Procedural time-limits for judicial, arbitral and enforcement proceedings, with the exception of the time limits for cases listed in an appendix to the act (21 types of criminal, 7 types of civil and commercial and 16 types of administrative cases);
  - Prescription periods and other periods provided for in the statutory acts, on expiry of which rights are terminated or established;
  - Some periods regarding the identification of conflicts of interest and procedures for the seizure of illegally acquired property under the Law on Anti-Corruption and the Forfeiture of Illegally Acquired Property;
  - The terms under the Law on the Judiciary with respect to filing of declaration of property and interests; The Measures and Actions during a State of Emergency Act also extends by one month after the lifting of the state of emergency:
  - The terms beyond those listed above, 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 state of emergency.

Measures regarding the enforcement proceedings:

- Until the lifting of the emergency state and in case of late payment by debtors under credit agreements (other forms of financing) and leasing contracts, no interest and penalties for late payment shall be due. Additionally, the obligation cannot be declared early due, the contract cannot be terminated due to non-performance and no property can be seized. All announced public sales and entries into possession shall be suspended, after the state of emergency is lifted, they shall be rescinded, and no new fees and expenses shall be due.
- No enforcement proceedings shall be initiated under the Tax and Social Security Procedure Code (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 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:
  - receivables and funds from banks;
  - receivables from third parties;
  - treasury values, including the content of safe deposits, after the enforcement is completed, the enforcement proceedings shall be suspended. 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 Measures and Actions during a State of Emergency Act.

- The terms of the Financial Instruments Markets Act, the Public Offering of Securities Act, the Law on the Activities of Collective Investment Schemes and Other Collective Investment Enterprises, the Special Purpose Investment Companies Act, the Financial Supervision Commission Act, the Insurance Code and Part Two of the Social Security Code does not change, except in the cases of § 8 and § 44 – 47 of the Measures and Actions during a State of Emergency Act.
- Authorities, that have leased state or municipal property, may adopt decisions to reduce the rent or exempt from payment, in whole or in part, natural and legal persons who have limited or terminated their business activity as a result of the measures.
- The time limits regarding the Internal Rules for Control and Prevention of Money Laundering under the Law on Measures against Money Laundering shall cease to run until the state of emergency is lifted.
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The Measures and Actions during a State of Emergency Act provides numerous measures with respect to protection of employees and socially vulnerable persons. During the state of emergency, for no more than three months, the National Social Security Institute will pay 60% of employees’ remunerations for January 2020 to insurers/employers whose businesses are critically affected by the epidemic measures. The state will also pay the social insurance installments that are at the employee’s expense for the compensated 50% of the remuneration. The application process is open from 31.03.2020 and can be completed online. It takes place before the Employment Bureau and the funds are paid by the National Social Security Institute. Basically there are three categories of employers who may benefit from the aid:

- Employers whose enterprise’s work (the whole or a part of it) is suspended by virtue of governmental order;
- Employers whose enterprise’s work (the whole, a part of it or for some of the employees) is suspended by virtue of an order issued by the employer;
- Employers who have introduced reduced working hours during the state of emergency.

An appendix to the Decree explicitly lists some activities for which compensation may be applied for. All other employers with economic activities that are not covered in the appendix may apply under the condition that they have declared a 20% decrease in sales revenue. Also the employers should meet some additional requirements. As per the Decree employers utilizing this support should pay the full salary and social insurance installments of the employees.

In order to prevent the spread of the disease to and protect the workers and the business, employers may undertake any of the following measures:

- Issue an order to assign work from home or telework to their workers and employees without their consent.
- Grant up to one-half of the paid annual leave without the consent of the employees or workers.
- Establish a part-time work for the full-time employees and workers for the whole or part of the state of emergency period.
- In the event of a state of emergency, the employer may issue an order to suspend the work of the entire or part of the enterprise or of individual employees for the whole or part of the period until the state of emergency is lifted. When a state of emergency is declared and all or part of the enterprise’s operations are suspended by an order of a state authority, the employer is obliged not to admit the employees or workers to their workplaces for the period determined in the order. In such cases, during the period when the work is suspended the employee or worker is entitled to their gross remuneration.
- When the employer or a state authority issues an order to suspend the work of the enterprise, a part of the enterprise or individual employees due to a declared state of emergency, the employer has the right to grant the paid annual leave to the employee without their consent.
- When a state of emergency is declared, the employer is obliged to allow the use of paid annual leave or unpaid leave at the request of certain categories of employees (pregnant employee or worker, as well as an employee or worker in advanced stages of in vitro treatment, a mother or adoptive parent of a child up to 12 years of age or a disabled child regardless of their age; a worker or employee with permanently damaged working capacity 50 and over 50%, etc.).

Social security and social protection measures:

- Bulgarian citizens planning trips abroad must sign compulsory health insurance.
- The running of the statutory time limits for insured persons and pensioners in connection with the implementation of Part One, Chapter 4-8 of the Social Security Code is suspended.
- The enforcement proceedings for return of a child under the Civil Procedure Code also shall not be suspended.
- With respect to the enforcement proceedings under the TSSPC, non-secured labor income is increased to the amount of the statutory minimum monthly remuneration.
- In the event of state of emergency, personal protective equipment, medical devices, medical and laboratory equipment – state property, may be temporary given for free to medical establishments (the hygienic materials and consumables are donated).
- The requirements for donations for protective equipment, disinfectants and alcohol for the benefit of the Interior Ministry are facilitated.
- Part of the statutory terms for pension insurance companies are extended (e.g. for the preparation of actuarial report).
- No obstacles 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 delicts and for remuneration claims from employment relations.
- The payment deadlines for the electricity supply of household customers are extended from 10 days to 20 days.
- During the operation of this law, the Customs Agency may provide free of charge confiscated and abandoned goods that can be used to protect the life and health of people, and serve medical establishments, kindergartens, schools, etc.
- 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.

Measures with respect to immigration:

- 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 case 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.

Criminal law measures:

- The time limits under the Criminal Code and the Administrative Violations and Sanctions Act continue to run.
- Specific sanctions are provided for crimes related to the anti-epidemic measures.
- The state will also pay the social insurance installments that are at the employee’s expense for the compensated 50% of the remuneration.

The state of emergency is declared and all or part of the enterprise’s operations are suspended by an order of a state authority, the employer is obliged not to admit the employees or workers to their workplaces for the period determined in the order. In such cases, during the period when the work is suspended the employee or worker is entitled to their gross remuneration.

When the employer or a state authority issues an order to suspend the work of the enterprise, a part of the enterprise or individual employees due to a declared state of emergency, the employer has the right to grant the paid annual leave to the employee without their consent.

When a state of emergency is declared, the employer is obliged to allow the use of paid annual leave or unpaid leave at the request of certain categories of employees (pregnant employee or worker, as well as an employee or worker in advanced stages of in vitro treatment, a mother or adoptive parent of a child up to 12 years of age or a disabled child regardless of their age; a worker or employee with permanently damaged working capacity 50 and over 50%, etc.).
Croatia

• As of 9 April 2020, there is a total of 1,407 affected patients, 20 patients have deceased and 219 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. 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.

• The Croatian Civil Protection Headquarters adopted the decision limiting working hours of certain businesses and imposing public behaviour restrictions:
  i. 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;
  ii. Temporary suspension for non-food related retailers and shopping centers and open markets (exceptions for certain open market stores ‘may apply’);
  iii. Temporary suspension for all restaurants and cafes, except food producing and delivery companies as well as public kitchens, with compulsory abidance to the counter-epidemic measures declared by Croatian Institute for Public Health;
  iv. Temporary suspension for cinemas, theatres, museums, public libraries;
  v. Temporary suspension for service companies such as hair-dressers, cosmeticians, shavers and similar;
  vi. Temporary suspension for gyms, sport and fitness centres;
  vii. Temporary suspension for exhibitions and other fairs.

• 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 organized 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, tourist, sea and transport sectors.

  – 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.
  – Most of court hearings, with an exception of those urgent, have been postponed.

  – 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.

  – Payment of monument annuity has been suspended for the following two months.

A. Granting interest free loans to municipalities, cities and counties, Croatian Health Insurers 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;

B. 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;

C. Granting new liquidity loans to economic operators for financing salaries and other basic operating expenses, in cooperation with commercial banks;

D. 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;

E. 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;

F. HBOR measure gives a three-month moratorium on all loan related obligations due after 29 FEB 2020. After the end of the moratorium, clients will be asked to pay commitment that are due, interest free, in 12 equal monthly instalments;

G. HBOR will approve new liquidity loans to entrepreneurs in cooperation with commercial banks. The loans will be approved at a favorable interest rate

H. 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;

I. Intervention purchase of surpluses in livestock and crop production, fruit and vegetables, and other products from potentially endangered industrial and agricultural producers

J. More favorable terms of ESIF Micro working capital loans of up to EUR 25,000 with faster processing, with a maximum interest rate of 0.5%-0.75%
Croatia

- % (depending on the development index)
- K. Increasing the rate of HAMAG-BCRD's guarantee from 65% to 80% of the loan principal
- L. Moratorium on all installments of ESIF (EU) Micro and Small Loans by 31DEC2020.
- M. More favorable terms for ESIF Micro and Small Investment Loans, with a maximum interest rate of 0.5%
- O. The possibility of mobilizing part of the budget as a contribution to sectoral intervention grants to entrepreneurs (national grant).
- P. New FI - Micro loan for rural development for working capital of up to EUR 25,000, with a maximum interest rate of 0.9%
- Q. Loans for liquidity and working capital (salaries and working capital excluding liabilities towards financial institutions) with maturity of up to three years.
- R. Conducting reprogramming by credit institutions to designated clients in an expedited manner without reclassification to default.
- S. New FI - Micro loan for rural development for working capital of up to EUR 25,000, with a maximum interest rate of 0.9%
- T. Micro and small loans for rural development. Interest rates lowered to 0.1% - 0.25%
- U. 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;
- V. Prolongation of term of use, repayment periods and moratorium on repayment of loans / leases guaranteed by the guarantee program s of HAMAG-BCRD.
- W. Micro and small loans for rural development. Interest rates lowered to 0.1% - 0.25%

- 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 (MOIS), are prohibited to use retained earnings for dividend payments 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 strengthen 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

- In Official Gazette 43/2020 Regulations on deadlines for submission of financial reports and accounting documentation in special circumstances is published and the following deadlines are prescribed:
  - disclosure of an individual and consolidated non-financial report - within eight months from the balance sheet date;
  - submission to the Financial Agency for the public disclosure:
    - individual annual financial reports with the accompanying audit report - within eight months from the last day of the financial year;
    - consolidated annual financial reports with the accompanying audit report - within eight months from the last day of the financial year;
  - submission of statement of inactivity – until 30 June of the current year
  - submission of financial information for statistical and other purposes - until 30 June of the current year
  - reporting of parent company obligation to consolidate financial reports - until 30 June of the current year
  - above mentioned deadlines for public disclosure are applicable also to public disclosure of branch offices

- Special measures proposed for agriculture and tourism sectors
  - **NEW MICRO LOAN FOR RURAL DEVELOPMENT FOR WORKING CAPITAL**
    - A new instrument for working capital for rural development with an interest rate of 0.5%
    - Target group: Micro and small business entities, subject to the conditions prescribed by the EAFRD measures eligible for funding under this instrument
    - Amount of loans: From 1,000 euros to 25,000 euros in HRK equivalent at the CNB middle exchange rate on the date of application
    - Purpose of the loan: Working capital
    - Minimum repayment period: 12 months
    - Maximum repayment period: 3 years
    - Interest rate: 0.5%
    - Request processing fee: 0%
    - Grace period: Up to 12 months if the repayment period is at least 2 years
    - Collateral: Promissory note, other security instruments risk assessment

- **COVID-19 LOAN FOR WORKING CAPITAL**
  - New program to provide additional liquidity to micro, small and medium-sized businesses affected by the COVID-19 pandemic. A prerequisite for entrepreneurs to be able to use this instrument is a 20% decline in revenue in the first quarter, or a forecast in the coming quarters. It is important to note that these funds will not be able to be used to refinance existing loan commitments or to pay off commitments made before 2020
  - Target group: Micro, small and medium-sized small business entities
  - Loan amount: Up to HRK 750,000.00
  - Purpose of the loan: Working capital
  - Maximum repayment period: Up to 5 years including grace period
  - Interest rate: 0.25%
  - Request processing fee: 0%
  - Duration: Up to 6 months
  - Grace period: Up to 12 months if the repayment period is at least 2 years
  - Collateral: Promissory note

- **DEADLINES FOR SUBMISSION OF FINANCIAL REPORTS AND ACCOUNTING DOCUMENTATION IN SPECIAL CIRCUMSTANCES**
  - In Official Gazette 43/2020 Regulations on deadlines for submission of financial reports and accounting documentation in special circumstances is published and the following deadlines are prescribed:
    - disclosure of an individual and consolidated non-financial report - within eight months from the last day of the financial year
    - submission of statement of inactivity – until 30 June of the current year
    - submission of financial information for statistical and other purposes - until 30 June of the current year
    - reporting of parent company obligation to consolidate financial reports - until 30 June of the current year
    - above mentioned deadlines for public disclosure are applicable also to public disclosure of branch offices

- **MICRO AND SMALL LOANS FOR RURAL DEVELOPMENT**
  - More favorable interest rates for micro and small loans for rural development
  - Interest rates lowered from 0.5 - 1.0% to 0.1% - 0.25%
• 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;
• Working ban for hospitality facilities (cafés, restaurants etc.);
• Amount of the aid related to Coronavirus epidemic from the Croatian Employment Agency for preservation of the employment is increased and amounts to HRK 4,000 for April and May 2020;
• Employers which benefit from the aid of the Croatian Employment Agency will be exempt from obligatory contributions related to these salaries;
• All taxpayers whose businesses are suspended or distressed will be completely or partially exempt from payment of public charges which are due during April, May and June 2020;
• Collective Bargaining Agreement for Tourism has been suspended and the employers are not obliged to comply with its provisions during the crisis.

According to the Croatian Criminal Act, who fails to comply with measures imposed for preventing spreading of a contagious disease (including COVID-19), may be sanctioned with imprisonment in duration of maximum two years (three years in cases the diseases is transferred to other person).

Next Steps

• Government of the Republic of Croatia: [https://vlada.gov.hr/coronavirus-prevention-measures/23995#recommendations](https://vlada.gov.hr/coronavirus-prevention-measures/23995#recommendations)
• 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/](https://www.koronavirus.hr/)
**General Measures**

- **State of Emergency**
  - As of 19 March, all persons need to be equipped with a face mask or other covering of the nose and mouth while outside of their residence.
  - Until the end of the state of emergency, the Government prohibited non-business related movement of people throughout the Czech Republic. This prohibition does not apply to travel in relation to work and business or other similar activity, travel by professionals ensuring safety, internal state order and crisis management, health protection, the provision of health or social care, including volunteering, individual spiritual care and services, public transport and other infrastructure, services to the population, including supply and distribution services, veterinary care, travel in relation to essential human needs, etc.
  - Until the end of the state of emergency it is ordered to stay in publicly accessible places at maximum of two persons, except for household members, occupation, business or other similar activity, attendance at a funeral, and maintain a distance of at least two meters when contacting other persons.
  - With effect from 7 April 0:00 hours until the end of the state of emergency, the prohibition on the free movement shall not apply to outdoor sports, parks, nature and other publicly accessible places subject to following protective measures (e.g. face masks, distance etc.)

- **Boarder crossing Restrictions (continued)**
  - As of 19 March until 24 April, with possible prolongation, internal borders were reintroduced with Germany and Austria. Land boarders with Slovakia (13 March) and Poland (15 March) were closed by the governments of respective countries.
  - International air travel, rail travel, coach travel, boat travel and road travel for more than 9 persons is suspended.
  - As of 16 March, until 12 April, the access to the Czech Republic forbidden for all foreign nationals, with the exception of foreign nationals with permanent residence or temporary residence of over 90 days and foreign nationals whose entry is in the interest of the Czech Republic.
  - Foreign nationals with permanent residence or temporary residence of over 90 days may depart the country without right to return for the duration of the state of emergency.
  - Each returnee to the Czech Republic has to undergo the mandatory 2 weeks quarantine.
  - Czech citizens are forbidden from departing the country (with possibility of exceptions e.g. cross-border workers).
  - As of 21 March, all cross-border workers must submit a proof of foreign employment as well as all relevant documentation when crossing the national border, with selected exceptions.
  - When returning to the Czech Republic, cross-border workers will automatically have to submit to a fourteen-day quarantine.

- **Czech National Bank**
  - As of 17 March, Czech National Bank (CNB) has reduced the two-week repo rate by 50 basis points to 1.75 %. The Lombard rate to 2.75 % and the discount rate to 0.75 %. From 18 March, delivery repos will be promulgated three times a week (Monday, Wednesday, Friday). CNB has revised the countercyclical capital buffer for exposures located in the Czech Republic to 1.75 %.
  - To keep the employment rate, State will provide 100 billion CZK in direct support and 900 billion CZK in indirect in the form of guarantees.
  - The government released an additional CZK 3.3 billion in favor of the rural development subsidy program.
  - In favor of the Support and Guarantee Farm and Forestry Fund for the Postponement of Loans and Other Measures, the Government released an additional CZK 1 billion.

- **Retail**
  - 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, 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.
  - As of 7 April hobbymarkets, hardware stores, building and bicycle retailers and bicycle services may be open.
  - As of 18 March, all reexports of medicines and medicinal products registered for CZ market to the EU and the export of such outside the EU is forbidden.

- **Education**
  - From 13 March, the personal presence of pupils in primary, secondary and tertiary professional education in schools and educational establishments and in collective forms of teaching and examination in higher education and at events organized by these schools is prohibited.
The government 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.

Social protection
- The state will help self-employed persons, who are taking care of a child from 6 to 13 years of age and are not able to go to work due to the coronavirus, by 424 CZK per day.
- All self-employed, who have income only from their business, will be given a six-month holiday in the payment of health and social insurance. Holidays cover the amount of the minimum insurance premium, i.e. 4986 CZK.

Employment support programme (cost compensation)
- The government approved employment support programme with 2 directly applicable schemes (A,B) - compensation will be paid by Employment Office A. In the event that employees are ordered to quarantine; workers cannot be allocated work due to government emergency measures
- Employers where at least 30% of employees cannot work because of obstacles to work; employers that are under-sourced due to government measures and companies that are confronted with a reduction in demand for services or products as a result of a pandemic measure can apply for support

Criminalisation of spread of COVID-19
As of 13 March the SARS-CoV-2 coronavirus has been added to the list of contagious human diseases, contagious animal diseases, contagious plant diseases, and pest crops the deliberate spread of which is punishable crime.

Support of Cash flow
- The government and CNB propose to suspend repayments of loans to domestic commercial banks for six months.
- The government proposed deferralment of payment of lease for businesses and private persons whose income was affected by the pandemic and related governmental measures by 3 months.

Support for farming industry
- The government plans to support farmers, food producers and foresters affected by the pandemic by postponement of repayments for commercial loans provided by the Support and Guarantee Farm and Forestry Fund, provision of guaranteed support for operational financing, increase of national resources in the Rural Development Program, maximum use of European funding for mitigation.

Support for self-employed persons
The government plans to provide compensation bonus in the amount of CZK 500 per day for each calendar day in a bonus period (period from March 12 2020 until April 30 2020) to self-employed person unable to perform their business activity in whole or in part as a result of state measures in connection to the pandemic.
La France a adopté plusieurs mesures pour faire face à la crise sanitaire due à la pandémie de coronavirus. Voici une synthèse de ces mesures en fonction de la législation et des directives européennes :

**Criminal law measures**
- Adoption of the emergency state of emergency that grants special powers to the Prime Minister and the Health Minister to take all necessary and proportionate measures to fight against the spread of the pandemic.
- The same law grants the government the right to adopt a set of measures, mainly regarding economics and social issues, to adopt the law to the present conditions (legislation by way of ordinance).

**Economic Measures**
- The French government adopted several measures to combat the coronavirus crisis.
- Several orders have a direct impact on commercial agreements. Please find below the main measures:
  - **Corporate law**
    - **Ordinance n°2020-315**
      - Dated 25 March 2020, this ordinance provides that, in case of termination of travel contracts, the professional may propose a voucher and postpone the travel (a specific procedure is provided).
    - **Order n°2020-316**
      - Dated 25 March 2020, this order provides a suspension of the payment of the energy contracts (gas, electricity, water) entered into by small companies and (ii) the approval of these annual accounts by the shareholders' meetings (e.g. for companies closing their FY on 31 Dec., the FY19 accounts will have to be approved before 30 Sept. 2020).
    - **Circular no. CIV/03/20**
      - Presenting articles 1, 2, 3 and 5 of 30 March 2020 of the Directorate of Civil Affairs and Seal.
  - **Insolvency Law**
    - **Order N°2020-341 of 27/03/2020 adapting the rules relating to the difficulties of enterprises and agricultural holdings to the health emergency.
    - **Circular no. CIV/03/20**
      - Presenting articles 1, 2, 3 and 5 of 30 March 2020 of the Directorate of Civil Affairs and Seal.
  - **Petition for bankruptcy**
    - **Order n°2020-315**
      - Dated 25 March 2020 provides that, in case of termination of travel contracts, the professional may propose a voucher and postpone the travel (a specific procedure is provided).
    - **Order n°2020-316**
      - Dated 25 March 2020, this order provides a suspension of the payment of the energy contracts (gas, electricity, water) entered into by small companies and (ii) the approval of these annual accounts by the shareholders' meetings (e.g. for companies closing their FY on 31 Dec., the FY19 accounts will have to be approved before 30 Sept. 2020).
  - **Conciliation proceedings for agricultural or maritime businesses**
    - **Order n°2020-341**
      - Dated 27 March 2020 adapting the rules relating to the difficulties of enterprises and agricultural holdings to the health emergency.
  - **Duration of reorganization and safeguard plans**
    - An automatic extension is planned until August 24th, 2020.
  - **Procedural deadlines and rules**
    - Until February 24th, 2021, the Public Prosecutor or the Court appointed receiver in charge for the execution of the plan may request the Court to extend the duration of the current plan for a maximum of 1 year (i.e. no later than February 24th, 2022).

**General Measures**
- On 17 March, the European Union decided to close Europe’s external borders for thirty days. France is therefore prohibiting access to French territory to all foreign nationals from countries that are not members of the European Union, the Schengen area or the United Kingdom who have no imperative reason to travel to Europe and France.
- The period of 2 months within which the Court must rule on the continuation of the observation period shall not apply.
- The delivery of documents relating to the seizure of the court by the debtor may be done by any means; the delivery may include in these documents all pleas and claims even for oral proceedings.
France

- The President of the Court may receive the observations of the applicant by any means within its fields of competence;
- Possibility of holding a court hearing without the presence of the debtor applying for the commencement of bankruptcy proceedings;
- Communication by all means between the Court Registry and the bodies of the proceedings.

Until August 24th, 2020, the time-limits imposed on the bodies of the proceedings may be extended for a period of 5 months by the President of the Court, acting on an request filed by the persons concerned.

Extension until January 24th, 2021:
- The durations relating to the observation period;
- The plan;
- The continuity of activity;
- The simplified judicial liquidation;
- The periods of coverage by the Wage National Fund (AGS) in the event of termination of the employment contract following:
  - the opening of the judicial liquidation or the extension of the exceptional continuation of activity authorized within judicial liquidation proceedings (the initial period is 15 or 21 days);
  - the court approval of a transfer of assets plan (the initial period is 1 month);
  - the court approval of the reorganization plan or the safeguard plan;
- Submission of claims for payment of wage claims to the AGS: faster handling
  - Statements of wage claims are transmitted as soon as possible by the court appointed creditors' representative to the AGS without having to wait for their approval by the bankruptcy judge or their submission to the employees' representative.
- Order No. 2020-306 of 25 March 2020 on the extension of time limits during the period of health emergency and the adaptation of procedures during the same period
  - This order provides for the extension of the time limits which have expired or which expire between March 12th, 2020 and June 24th, 2020.
  - Acts prescribed by law or regulation and which had to be carried out within that period may be carried out until August 24th, 2020.
  - A number of time limits relating to insolvency proceedings are therefore affected by this provision in particular:
    - The 2 months period (4 months for foreign creditors) for lodging a claim receivable against the debtor
    - The 3 month period for claiming ownership and return of assets
- Order No. 2020-304 of 25 March 2020 adapting the rules applicable to courts of law ruling in non-criminal matters
  - The order allows hearings in bankruptcy proceedings to be held by a single judge
  - The order allows all court hearings to be held by means of audiovisual communication and, where appropriate, by any electronic means of communication.
  - It does not dispense with compliance with the obligations of consultation by these means.

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France

Employment law and social protection measures

• Part-time unemployment

Legal norm: Part-time unemployment is a compensation scheme companies may resort to under extraordinary circumstances (e.g. an epidemic) (Article R. 5122-1 of the French Labor Code), it being specified that part-time activity is a collective measure.

The purpose of the part-time unemployment scheme is either (i) to collectively reduce the number of working hours normally performed at the establishment to below the statutory working time or (ii) to temporarily close an establishment (or part of an establishment).

The implementation of a part-time unemployment scheme must be authorized by the French authorities. Due to the current circumstances linked to the Covid-19, employers may implement a part-time unemployment system and submit a request for reiterative authorization to the administration within 30 days of implementation. The administration must reply to the request within 2 days as from the fulfilment of the request, it being specified that silence is taken to signal tacit acceptance.

The employees are entitled to a special allowance paid by their employer for any unworked hours, and the latter is reimbursed by the State. Any hours worked (in the case of reduced activity) must be paid at the normal rate.

Consistencies for the contract of employment: The employment contract of the employees concerned is suspended during the unworked hours, but not terminated. Part-time unemployment is mandatory for the employees concerned (i.e. their consent is not required, even if they enjoy protected status as staff representatives or union delegates).

Employer’s financial compensation: The amount of the compensatory allowance paid by the employer to the employees must correspond to a minimum of 70% of their previous gross monthly basic salary. In such a case, the part-time activity allowance paid to the employee constitutes an income substitution benefit.

As such, it is not subject to social security contributions; it is subject to the CGS and the CRDS at the rate of 6.70% after a 1.75% rebate. Lastly, the amount of the compensatory allowance is of a minimum of €8,03/ hours. The maximum number of hours that may be compensated is 1607.

Employer’s financial compensation: To compensate for the payment of the allowance, the employer receives a lump-sum allocation financed jointly by the State and the Unedic (French Unemployment Insurance Fund). This lump-sum corresponds to 70% of up to 4.5 times the minimum legal wage in France (“SMIC”).

Duration of the part-time unemployment system: The authorization granted by the French authorities is set at a maximum of 12 months renewable.

• Medical Leave

Beneficiaries: Employees placed on medical leave in the context of the Covid-19 epidemic, in particular (i) those who are subject to quarantine, eviction or home care measures and (ii) those who have children under the age of 16 who are themselves subject to such measures, and who are, for any of the foregoing reasons, unable to continue working (even in teleworking).

Condition: For employees forced to look after their children, the medical leave declaration process has been simplified. The employer is responsible for filing a medical leave declaration on behalf of its employees on a dedicated web portal (declare.ameli.fr). This declaration serves as notice of leave and replaces the medical leave certificate.

Compensation periods are legally extended by ten days for every period of five full years of service, each of these periods being capped at 90 days.

It being specified, the applicable collective bargaining agreement may contain more favorable provisions (such as, e.g., full salary maintenance).

• Teleworking

Teleworking consists, theoretically, in regularly working a certain number of hours per week off of company premises and relying on information and communication technology (TIC).

In the private sector, teleworking is implemented by collective agreement or a policy...
Next Steps

Criminal law measures

• Proceeding
Among others, an emergency bill n°2020-363 dated March 25, 2020 deals with the adaptation of the criminal rules and proceeding during this period. Provisions are applicable until the expiration of a period of one month from the date of termination of the state of health emergency declared in the conditions of article 4 of the law of March 23, 2020.

This order suspends the limitation periods for public action and execution of sentences during the investigation and for the hearing.

It lengthens the processing times for requests for the release of provisionally detained persons. Criminal investigations and hearings will probably increase on this ground.

It allows a lawyer to assist a person under police custody using a means of telecommunications.

It extends the maximum periods for placement in pre-trial detention and house arrest without having to enter into a company-wide or industry-wide agreement and subject to prior notice of 1 clear day.

• Deferral of payroll tax
The Urssaf has set up an exceptional system to help companies facing serious cashflow problems on account of the health crisis.

Employers whose payment deadline falls on 15 April at noon may defer all or part of the payment of the employee and employer contributions due at that time. The payment deadline for these contributions will be automatically deferred for up to 3 months while their terms of payment are agreed with the collection organizations.

Employers may adjust the payment of these contributions, i.e. either reduce them to 0, or settle only a portion of the contributions due.

Where the employer pays its contributions outside of the DSN (“déclaration sociale nominative”), via bank transfer, it may either adjust the amount transferred or suspend the transfer entirely. Where the employer pays its contributions via the DSN, it may adjust its transfer SEPA payment on this DSN.

Employers that prefer to pay employee contributions may staggering the payment of their employer contributions in accordance with the normal procedure available on Urssaf.fr.

All requests for deferral carried out in accordance with the procedures in place will be automatically processed in a timely manner by the Urssaf services, which will get back to the employer to specify the terms of application.

A deferral or deadline extension is also possible for supplementary pension contributions. Employers are advised to contact their supplementary pension institution.

It is important to note that, in a press release dated 3 April 2020, Gérald Darmanin recalled that these exceptional measures are intended for the businesses and micro-enterprises that need them most. It is important that companies that are able to do so continue to contribute to financing national solidarity.

End of the suspension of the limitation periods:
Probable increase of investigations and criminal litigations linked to the health emergency period (concealed work...)

Employment law and social protection

Two steps to impose or reschedule days of paid leave/ compensatory rest:

– Individual information of the employees;

– Respect the priori notice of 1 clear day.

Submit, if any, to benefit from the exceptional system set up by the Urssaf: https://www.urssaf.fr and log into your personal account.

Next Steps

• Employment law and social protection
Submit, if any, a request of part-time unemployment: https://activitepartielle.emploi.gouv.fr

• Criminal law measures

Coronavirus criminal litigation

Since the appearance of the first cases of Coronavirus, scams multiplied, despite administrative alerts and recommendations. Criminal investigations and hearings will probably increase on this ground.

Rules of criminal procedure applicable to persons in police custody, provisionally detained or under house arrest are modified.

It allows a lawyer to assist a person under police custody using a means of telecommunications.

It extends the maximum periods for placement in pre-trial detention and house arrest during the investigation and for the hearing.

It lengthens the processing times for requests for the release of provisionally detained persons.

French Courts have been closed since March 16, 2020 except for the processing of “essential” disputes, in practice mostly in criminal and family law matters.

• “New measures” and continuity
Criminal fines were waived in case of violation of coronavirus confinement restrictions.

Some proceeding delays were maintained (ie recourses against decision of judges of liberties and detention having authorized investigation and seizure operations carried out for tax investigations purposes).

Two steps to implement teleworking:

– Consultation of the CSE

– Individual information of the employees by any means
1. Insolvency

[Summarized information, for details check our website]

- Under German law, management bodies of German companies are generally subject to an obligation to file for insolvency, which kicks in if and as soon as a reason for opening insolvency proceedings arises (inability to pay or overindebtedness in the absence of a positive prognosis of continued existence) and must then be fulfilled immediately, at the latest within 3 weeks.

- A breach of this obligation can lead to criminal prosecution of the responsible members of the managing bodies and to personal liability.

- The obligation to file for insolvency has been suspended until September 30, 2020.

- This does not apply if the ground for insolvency are not due to the consequences of the spread of the SARS-CoV-2 virus (COVID-19 Pandemic) or if there is no prospect of eliminating an existing insolvency.

- If the debtor was not insolvent on 31 December 2019, it is assumed that the ground for insolvency have been induced by the effects of the COVID-19 Pandemic and there are prospects of eliminating an existing insolvency.

- The provisions on the suspension of the obligation to file for insolvency correspond to corresponding consequential changes. The regulations on the (re-)admissibility of payments in Section 64 German Limited Liability Companies Act, Section 92 paragraph (2) German Stock Corporation Act and comparable provisions of the German Commercial Code and German Cooperatives Act are modified, the same applies to the return of loans granted and collateral provided during the suspension period - these are no longer per se subordinate and are not to be considered immoral - and legal acts which have granted or enabled the other party to grant security or satisfaction - these are privileged and are excluded from avoidance/ clawback (actio pauliana) provisions.

- Payments during the suspension period which are made in the ordinary course of business, in particular those payments which serve to maintain or resume business operations or to implement a restructuring concept, will in future be deemed to be compatible with the diligence of a prudent and conscientious business man within the meaning of the relevant statutory provisions of the respective laws.

- In the case of creditors’ insolvency petitions filed within 3 months of the date of the Law’s entry into force, the opening of insolvency proceedings requires that the reason for opening the proceedings already existed on 1 March 2020. As things stand at present, this applies regardless of whether the reason for opening the insolvency proceedings is due to the COVID-19 Pandemic.

- The suspension of the obligation to file for insolvency is initially limited until 30 September 2020. However, the Federal Ministry of Justice is authorised to extend the period of applicability until 31 March 2021.

- The privileged treatment of the repayment of loans and collateral - including privileges under insolvency avoidance law - covers measures taken up to 30 September 2023; special privileges are granted for financing and collateralization within the framework of government aid programs.

2. Several amendments to existing laws by means of the COVID 19 Pandemic Act

- A central component in the area of civil, corporate and insolvency law is the “Act on Mitigation of the Consequences of the COVID 19 Pandemic in Civil, Insolvency and Criminal Procedure Law” (hereinafter also referred to as the “COVID 19 Pandemic Act”).

- Article 1 of the COVID 19 Pandemic Act contains the law on the temporary suspension of the obligation to file for insolvency and to limit the liability of executive bodies in the event of insolvency caused by the COVID 19 Pandemic (COViNSAG). See above.

- Article 2 of the COVID 19 Pandemic Act contains the so-called Law on Measures in Company, Association, Cooperative and Condominium Law to Combat the Effects of the Infection with the SARS CoV-2 Virus. This law initially provides for regulations concerning general meetings of stock corporations, KGaA and SE and cooperatives in times of crisis. In addition, it extends the period provided for in Section 17 paragraph (2) sentence 4 of the German Reorganization Act from the current 8 months to 12 months. Further regulations concern general meetings of associations and regulations for condominium owners’ associations.

- Art. 3 of the COVID-19 Pandemic Act contains amendments to the Introductory Law to the Code of Criminal Procedure – we have refrained from presenting them. The same applies to the further amendments to the Introductory Act to the Code of Criminal Procedure provided for in Article 4 of the COVID-19 Pandemic Act.

- Article 5 of the COVID-19 Pandemic Act supplements Article 240 of the Introductory Act to the Civil Code with special provisions on the consequences of the Pandemic. In particular, consumers, but also micro-enterprises, as well as tenants, are to be protected from the legal consequences of financial problems in connection with the COVID-19 Pandemic. Essential points can be roughly summarized as follows:

  - If a consumer is unable to meet his (payment) obligations from certain continuous obligations in the period April to June 2020 without endangering his livelihood, he is entitled to temporarily refuse to meet his (payment) obligations. A corresponding regulation is provided for micro-enterprises. Excluded are - among others - contracts of employment.

  - If a tenant is temporarily unable to meet his obligations to pay the rent in the period from April to June 2020, the tenancy cannot be terminated solely for this reason; however, he remains obliged to pay the rent and must subsequently pay off accrued rent debts. This regulation applies to all tenants, regardless of whether the rent is residential or commercial.

  - If a consumer, due to financial problems as a result of the COVID-19 Pandemic, is not in a position to meet due loan obligations under consumer loan agreements without limitation of his reasonable living costs, he is entitled to refuse the due payments without legal disadvantages. Unless the parties agree otherwise in individual cases, the loan will be virtually suspended as a result of such a deferral, all payments will be postponed by (up to) 3 months without any disadvantage to the consumer. The lender may not terminate the loan during the deferral period.
1. Short-shifts and short shift subsidies:

(Summarized information, for details check our website)

- The government employment agency generally subsidizes 67% of lost pay (post tax) to employees with children, and 60% to others;
- The short-shift subsidy can now also apply to temporary employees;
- Short-shift subsidies can now also cover full social security contributions;
- Wrongful applications and incorrect information given as part of the application process for short shifts can lead to sanctions, including under criminal law;
- Experience shows that examinations will be undertaken at a later stage.

2. Other employment law related measures:

- Amendments have been made to the Infection Protection Act;
- Employers can apply for compensation if employees were in quarantine;
- Employees who have to look after their children and are unable to work due to an official closure of a day care centre or school and experience a loss of remuneration;
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3. Article 3 of the COVID 19 Pandemic Act contains amendments to the Introductory Act to the Civil Code with special provisions on the German Commercial Code and German Cooperatives Act - including provisions under insolvency avoidance law - covers measures taken up to 30 September 2023: special privileges are granted for financing and collateralization within the framework of government aid programs.
4. Insolvency:

- Under German law, management bodies of German companies are generally subject to an obligation to file for insolvency, which kicks in if and as soon as a reasonable chance of solvency proceedings arises (inability to pay or overindebtedness in the absence of a positive prognosis of continued existence) and must then be fulfilled immediately, at the latest within 3 weeks.
- A breach of this obligation can lead to criminal prosecution of the responsible members of the managing bodies and to personal liability.
- The obligation to file for insolvency has been suspended until September 30, 2020.
- This does not apply if the ground for insolvency are not due to the consequences of the spread of the SARS-CoV-2 virus (COVID-19 Pandemic) or if there is no prospect of eliminating an existing insolvency.
- If the debtor was not insolvent on 31 December 2019, it is assumed that the ground for insolvency have been induced by the effects of the COVID-19 Pandemic and there are prospects of eliminating an existing insolvency.
- The provisions on the suspension of the obligation to file for insolvency correspond to and consequential corresponding changes. The regulations on the (re)admissibility of payments in Section 64 German Limited Liability Companies Act, Section 59 paragraph (2) German Stock Corporation Act and comparable provisions of the German Commercial Code and German Cooperatives Act are modified, the same applies to the return of loans granted and collateral provided during the suspension period - these are no longer per se subordinate and are not to be considered immoral - and legal acts which have granted or enabled the other party to grant security or safeguarded interests are privileged and are excluded from avoidance/clawback (actio pauliana) provisions.
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- In the case of creditors’ insolvency petitions filed within 3 months of the date of the Law’s entry into force, the opening of insolvency proceedings requires that the reason for opening the proceedings existed already existed on 31 March 2020. As things stand at present, this applies regardless of whether the reason for opening the insolvency proceedings is due to the COVID-19 Pandemic.
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- Art. 3 of the COVID-19 Pandemic Act contains amendments to the Introductory Act to the Criminal Procedure Law to the Code of Criminal Procedure - we have refrained from presenting them. The same applies to the further amendments to the Introductory Act to the Code of Criminal Procedure provided for in Article 4 of the COVID-19 Pandemic Act.
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consequences of the Pandemic. In particular, consumers, but also micro-enterprises, as well as tenants, are to be protected from the legal consequences of financial problems in connection with the COVID-19 Pandemic. Essential points can be roughly summarized as follows:

- If a consumer is unable to meet his (payment) obligations from certain consumer loan agreements in the period April to June 2020 without endangering his livelihood, he is entitled to temporarily refuse to meet his (payment) obligations. A corresponding regulation is provided for micro-enterprises. Excluded are - among others - contracts of employment.
- If a tenant is temporarily unable to meet his obligations to pay the rent in the period April from June 2020, the tenancy cannot be terminated solely for this reason; however, he remains obliged to pay the rent and must subsequently pay off accrued rent debts. This regulation applies to all tenants, regardless of whether the rent is residential or commercial.
- If a consumer, due to financial problems as a result of the COVID-19 Pandemic, is not in a position to meet due loan obligations under consumer loan agreements without limitation of his reasonable living costs, he is entitled to refuse the due payments without legal disadvantages. Unless the parties agree otherwise in individual cases, the loan will be virtually suspended as a result of such a deferral, all payments will be postponed by up to 3 months without any disadvantage to the consumer. The lender may not terminate the loan during the deferral period.

6. "Protective shield" for businesses including:

- Broader scope of and accelerated access to promotional loans for entities of all sizes as well as liberal professions from the state-owned KfW Bank - "KfW Sonderprogramm"
- No separate risk assessment of KfW for loans up to Euro 3m per applicant
- Simplified risk assessment (Modified Fast Track) for loans up to Euro 10m per applicant.
- Application will still need to be made through commercial banks who will run their own credit assessment procedures.
- Loans for small- and mid-sized entities can be equipped with indemnity declared by KfW vis-à-vis the commercial bank of up to 90%. Loans for larger entities can be equipped with a corresponding indemnity of up to 80%.
- Newly introduced "KfW Schnellkredit" ("KfW Fast Track Loan 2020") for small and medium-sized enterprises. Loans amounting to a maximum of 3 million euros can be generated in 24 hours and capped at €3,000,000 with 11 to 49 employees and €5,000,000 for all entities with 51 to 249 employees. Additional fees can be equipped with a indemnity declared by KfW vis-a-vis the commercial bank of 100%. Specific features of the programme are the 100% indemnity of the house bank by the KfW and the extensive waiving of a credit check. Before disbursement, the commercial bank only checks the turnover and number of employees and that the company has made a profit in 2019. When submitting the application, the applying company must declare that it has "orderly financial circumstances" as at 31.12.2019. The aim of these general conditions is to enable the enterprises to obtain loans quickly at 3.0%, the interest rate is comparatively high compared to the other promotional programmes, and the loan is repayable in ten years with a two-year grace period. The programme will get be combinable with other programmes.
- Guarantees covering 90% of the amount of Investment.
- Wrongful applications and incorrect information given as part of the application process can lead to sanctions, including under criminal law.
- Experience shows that examinations will be undertaken at a later stage.
- Additional support and financial aid programs at the level of the Federal States (in German: Bundesländer) - mostly earmarked for micro enterprises, self-employed as well as small and medium-sized entities - not reported here.


- Bailout fund has been implemented by way of the Act on the Establishment of a Non-Legally Capable Special Fund, "Economic Stabilisation Fund – WSF"
- The WSF is endowed with 600 billion euros which are provided for the following measures:
  - 400 billion euros guarantees for refinancing measures of companies
  - 100 billion euros with which debt instruments and liabilities of companies can be taken over.
- Additional 100 billion euros will be provided for special loans from the state-owned KfW Bank.
- In accordance with Section 16 of the Act, the purpose of the Economic Stabilisation Fund is to stabilize companies in the real economy by overcoming liquidity bottlenecks and by creating the framework conditions for strengthening the capital base of companies whose existence would have a significant impact on the economy, technological sovereignty, security of supply, critical infrastructures or the labor market.
- Companies in the financial sector and credit institutions or bridge institutions are not considered to be companies in the real economy.
- Eligible companies must have fulfilled at least 2 of the 3 following criteria by 31 December 2019: (i) balance sheet total of more than EUR 43,000,000, (ii) turnover of more than EUR 50,000,000, (iii) more than 250 employees by an annual average.
- The Federal Ministry of Finance in agreement with the Federal Ministry of Economics and Energy will decide on the stabilization measures to be taken by the Economic Stabilisation Fund upon application of the enterprise.
- Stabilization measures consist, among other things, of the assumption of guarantees and participation in recapitalization measures, which in turn comprise the acquisition of subordinated debt, hybrid bonds, profit participation, silent participations, convertible bonds, the acquisition of shares in companies and the assumption of other assets of the equity of these companies.
- The prerequisites and conditions for stabilization measures essentially consist of the fact that additional financing options are not available to the companies.
- In addition, the stabilization measures must provide clear and independent prospects for continued operations after the Pandemic has been overcome. Companies that apply for stabilization measures must have met the criteria for stabilization as at 31.12.2019. The criticized legal definition of "companies in difficulty" as of 31 December 2019; they must guarantee a sound and prudent business policy.
- The further details regarding the management of the special assets and the corresponding framework conditions are to be specified flexibly in an accompanying statutory ordinance issued by the Federal Ministry of Finance in agreement with the Federal Ministry of Economics and Energy.

8. Small entities and self-employed persons:

- Small companies and solo self-employed persons such as artists and carers can apply for non-repayable direct grants of up to EUR 5,000 respectively Euro 15,000 over three months.
- Wrongful applications and incorrect information given as part of the application process can lead to sanctions, including under criminal law. Experience shows that examinations will be undertaken at a later stage - state owned banks of individual Federal States have already announced that they have seen wrongful applications and will undertake thorough examinations.

9. Social security contributions:

- Companies can apply for a postponement of their obligation to make payment of their social security contributions several prerequisites, etc. apply

10. COVID-19 Hospital Relief Act (Covid-19-Krankenhausentlastungsgesetz)

- Enacted. Act comprises a number of measures to guarantee the funding of hospitals and ensure their liquidity.

- For non-emergency surgery and treatment that has been postponed, hospitals are to receive financial compensation from the liquidity reserve of the health fund. This will be re-financed from the national budget. Until the end of September, hospitals will receive a lump sum payment of 560 euros a day for every bed they keep free. For every additional intensive care bed that hospitals put in place, they will receive a bonus of 50,000 euros.
- Hospitals will receive an additional payment of 50 euros per patient to cover the additional costs, especially of personal protective gear. This provision will apply for a limited period. It can be extended or raised as necessary. The provisional nursing fee will be raised by about 38 euros to 185 euros a day.
- The legislation also contains provisions for outpatient care. Doctors working in practices can expect to receive compensatory payments if they suffer loss of earnings as a result of the COVID-19 pandemic. At the same time, additional costs incurred as a result of treating COVID-19 patients are to be offset. The financing of extraordinary measures, such as setting up "outpatient clinics for patients with fever" is also to be ensured.
- The legislation also contains provisions to ensure nursing care and reduce the risk of infection to those in need of care and to all those working in nursing. The strain on nursing facilities and nursing staff is also to be reduced. The additional financial costs incurred by the pandemic or any loss of income is to be reimbursed through the long-term nursing care insurance. Bureaucratic requirements and the obligation to produce an expert report will be waived for a time. Nursing care insurance schemes will be granted more leeway to help them avoid gaps arising in nursing care coverage for people receiving care at home.

11. Guidance for auditors:

- Institute of the Wirtschaftsprüfer (IDW): Guidance for auditors (in English) on consequences for business, going concern, changing audit opinion after reporting period.
- Institute of the Wirtschaftsprüfer (IDW): Guidance for auditors (in English) on consequences for valuations.

12. Guidance by German FSI Regulator BaFin

- In his own words, the German’s supervisory authority BaFin “takes the current risk situation very seriously. BaFin is working together with the European Central Bank and the European Supervisory Authorities to monitor the coronaviruses situation”.
- BaFin has issued an FAQ documents under the title Supervisory and regulatory consequences for valuations in reaction to covid-19 (FAQ). Due to the special situation surrounding COVID-19 the novel coronavirus, The FAQ document summarizes BaFin’s responses to numerous queries from associations and institutions that it has received, many of which allude to the same topics. Pursuant to BaFin, “where applicable, the explanations, which are provided by BaFin’s Banking Supervision Sector, apply mutatis mutandis to securities trading banks and financial services institutions.” The FAQ document can be found here.
1. Short-shifts and short shift subsidies:

- The government employment agency generally substitutes 67% of lost pay (post tax) to employees with children, and 60% to others;
- The short-shift subsidy can be payable for up to 12 months - extension to 24 months possible but not implemented yet;
- The government pays all social security contributions (including employer's) related to these subsidies.
- Acceleration and simplification of access to short shift, i.e. reduced hours, as well as related subsidies.
- Short shift must affect at least 10% of the employees (previously: 30%) with a loss of 10% of their remuneration.
- Short shift subsidies now also apply to temporary employees.
- Short shift subsidies can now also cover full social security contributions.
- Wrongful applications and incorrect information given as part of the application process for short shifts can lead to sanctions, including under criminal law.
- Experience shows that examinations will be undertaken at a later stage.

2. Other employment law related measures

- Amendments have been made to the Infection Protection Act.
- Employers can apply for compensation if employees were sent in quarantine.
- Employees who have to look after their children and are unable to work due to an official closure of a day care centre or school and experience a loss of remuneration will be entitled to compensation amounting to 67% of their monthly net income for a period of up to six weeks in accordance with Section 56 (1a) Infection Protection Act.

1. Several amendments to existing laws by means of the COVID 19 Pandemic Act

- Art. 3 of the COVID-19 Pandemic Act contains amendments to the Introductory Law to the Code of Criminal Procedure - we have refrained from presenting them. The same applies to the further amendments to the Introductory Act to the Code of Criminal Procedure provided for in Article 4 of the COVID-19 Pandemic Act.

- Extension of term during which short time work subsidy is payable expected to be extended to 24 months.
- Further details related to WSF expected to be regulated by ordinance any time soon.
- Further details with respect to availability and terms and conditions of KfW Fast Track Loan expected to be announced soon.
- Think tanks and individual politicians have initiated a debate about the ramp-up: not entirely clear when and in what form the ramp-up will actually start. For example see study Making the Fight against the Coronavirus Pandemic Sustainable issued by the ifo Institut - Leibniz-Institut für Wirtschaftsforschung an der Universität München e.V.
- Federal Government has announced that it is contemplating to help businesses in the travel industry by implementing a coupon/voucher solution enabling businesses to not return payments received but issue vouchers instead.
- The Federal Cabinet has decided on assistance for students and academics. For academics in the qualification phase leading up to a doctoral degree and in the immediate period thereafter, the maximum length of a limited-term contract will be extended, by the length of time for which the pandemic results in restrictions being imposed on the operating of universities and academic facilities. Students who are recipients of student loans will be entitled to work during the coronavirus pandemic to supplement their income. This will not be deducted from the assistance available to them under the BAföG student loan scheme.
**General Measures**

- The government is entitled to adopt new rules by decrees under the period of the state of emergency in the interest of people’s health, legal certainty and the stability of the economy.
- Exemption from the obligation of taking foreign language examination, applying to all students who will have successfully completed their higher education studies by 31 August 2020.
- Municipality councils cannot be dissolved until the end of the state of emergency.
- No state/local election or referendum can be proceed until the end of the state of emergency.
- Universities, primary and secondary educational institutions are closed and the education is continued online.
- Cultural institutions (theatres, museums, cinemas) are closed.
- Only people above the age of 65 can enter into grocery stores and pharmacies from 9:00 to 12:00 in the morning.
- The borders are closed for all passenger transport, only Hungarian citizens can enter the country.
- Partial lockdown is applied. Citizens are only allowed to leave their homes and places of residence for the purpose of going to work or other essential activities. Municipalities are allowed to implement stricter measures in this regard.

**Economic Measures**

- Sectors most affected by the virus and industries with extensive traditions in Hungary can expect extra funding. Accordingly, the construction industry, transport, logistics, tourism, the creative industry, the health industry and the food industry will have access to development grants and tax cuts, in addition to the availability of preferential loans and capital programmes.
- Wider scope for tax payment facilities (e.g. instalment and deferred payment).
- Shorter deadline for VAT refunds: reducing the time limit in the case of normal taxpayers from 75 days to 30 days, while in the case of reliable taxpayers from 30 days to 20 days.
- From July 2020 the social contribution tax is reduced by 2 per cent.
- The deadline for the submission of tax returns and financial statements is postponed to 30 September 2020.
- The health industry will receive significant support in order that the products of Hungarian pharmaceutical companies and medical manufacturers appear in Hungarian health care in a higher percentage. Both university and corporate research institutes will receive funding; an Agency for Health Industry Innovation is being set up.
- In the interest of protecting employers, credit guarantee and capital programmes have been announced to boost corporate liquidity. These grants could protect Hungarian-owned businesses not only from economic setbacks, but equally from foreign buy-outs. Corporate credit facilities offered at preferential interest rates amount to almost HUF 2,000 billion, with state guarantees to the value of HUF 500 billion.
- Tenders with an allocation of hundreds of billions of forints will be released for companies retaining their work force for the purposes of technological developments, environmental protection and energy efficiency projects.
- In order to support tourism, the government is suspending the tourism tax up to the end of the year.
- Moratorium on evictions
- Suspension of enforcement procedures
- Suspension of tax enforcement procedures
- Extension of the entitlement for several maternity benefits until the end of the extraordinary situation
- Moratorium on loan payments until year-end for companies and individuals as well.
- Short-term loans of enterprises extended until July 30Cap 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, hairdressers, dentists, outpatient care, event organizers; 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 until 30 June 2020.
Employment law and social protection measures

• For the duration of the suspension of work, the state undertakes to pay 70 per cent of wages for a period of 3 months; however, the government would like employees to do useful jobs in the interest of their employers also during this period.
• 40 per cent wage support available for 3 months in relation to the employees working in the research and development area.
• The social insurance of workers sent on unpaid leave will not be terminated.
• The documents of sick leave can also be submitted online.
• As a response to company shutdowns, online training will be organized for workers. The state undertakes to cover 95 per cent of training fees, while job-seekers are entitled to interest-free adult training student loans.
• University students will be able to apply for a one-time, any-purpose, interest-free student loan in the amount of HUF 500,000.
• Instead of the end of the school year, this year’s eligibility for family allowance will be adjusted to the end of the state of emergency.
• The rules and deadlines relating to pensions and pension-like benefits change favourably.
• More flexible scheduling of working time: the employer can change the schedule even within 96 hours before the start work time.
• The employer can unilaterally order home office or telecommuting.
• The employer can check the state of health of the employee.
• Flexible forms for the conclusion of employment agreements may be applied.
• Court procedures are mostly carried out without court hearings (the deadlines are not frozen, the court should mainly make its final decision out of court trials).
• Paypass limit is increased to HUF 15,000.

Criminal law measures

• Criminal measures can be applied up to 5 years jail terms for spreading misinformation that may hinder or defeat the success of the defense.
• Status is rapidly changing and new measures are implemented continuously.
On 27 March 2020 the President of Ireland signed into law the Emergency Measures in the Public Interest (Covid-19) Act 2020. The changes are time limited and will remain in operation until 19 November 2020, though the Oireachtas may by order extend this.

The Act provides that the Minister for Health has the power to introduce any measure he thinks necessary to prevent, limit, minimise or slow the spread of COVID-19. The Act does not itself introduce any restrictive or protective measures: it gives the Minister power to do so should the need arise. The Minister is not restricted in the type of measure he may introduce, but the Act sets out a non-exhaustive list of measures that may be covered by Regulations.

Under the act the Minister has powers to make regulations that:

- Restrict travel to and from Ireland
- Restrict travel within Ireland to stop people moving to and from affected areas
- Stop gatherings of people from taking place, and to make organisers of those gatherings put safeguards in place to prevent the virus from spreading
- Make businesses (such as shops) put safeguards in place to protect their staff and customers
- Close premises, including schools

Detention and isolation
- A chief medical officer may order a person who is a probable source to be detained and isolated in a specified place. A detention or isolation order can only be made where the person concerned cannot be effectively isolated or refuses to.
- The person can be detained and isolated in a hospital or other place for as long as the medical officer believes is necessary.
- The Act provides for certain safeguards, including a requirement that the medical officer ensure that any person detained is medically examined within 24 days of the detention.
- The definition of a person who is a “potential source of infection” is very broad.

Enforcement
- The Act gives the Gardaí broad powers to ensure compliance with any regulations made. The Minister has signed regulations increasing to give Gardaí the power to enforce restrictions
- It is an offence (punishable by a fine of up to €2,500 and/or 6 months in prison) to contravene any regulation, or to obstruct, interfere or impede a person in the exercise of their powers under a regulation, or to fail or refuse to give information that is required or to give information that is false or misleading in purported compliance with a regulation.

Residential Tenancies
- The act sets out a 3 month “Emergency Period” with respect to residential tenancies during which there will no evictions
- If termination served prior to the emergency period and termination date falls within the emergency period – a new termination date will be required
- Prohibition on rent increases
- If termination notice was issued as a result of a breach of a lease and has been referred to the Residential Tenancies Board, the termination date will not be revised in the absence of an appeal
- If a tenant fails to pay rent, the Landlord must not serve a termination notice until a period of 28 days has elapsed.

Other measures:
- There will be a disregard of time limits/ specified periods in respect of planning and development legislation.
- Paper prescriptions are no longer required and the electronic transfer of prescriptions between doctors and pharmacists is permitted.
- The validity of prescriptions is extended from six to nine months
- The registration process for healthcare professionals has been simplified

Economic Measures

- From Monday 6th April the Companies Registration Office (“CRO”) will be accepting any post delivered through An Post or using the Officer’s DX number.
- Delivery of documents by hand or courier is not possible at this time as the CRO offices remain closed.
- Limited services to the public including company incorporations and receipt of charges are currently being offered.
- Documentation can continue to be filed online.
- All post received will be date stamped on receipt and stored for processing when the Office re-opens.
- The Registrar of Companies has decided that all annual returns due to be filed by any Company now and up to 30th June 2020 will be deemed to have been filed on time if all elements of the annual return are completed and filed by that date. The situation will be kept under review and the date of 30th June may be extended depending on the situation as it develops.
- The Registrar has requested companies to continue to file as normal during this period if in a position to do so. Annual returns will not be processed but stored until the CRO re-opens.
- A new interim process to allow for the filing of Summary Approval Procedures (SAPs) has been introduced to replace the normal posting of these documents that require wet signatures.
- The new process will allow for these signed manual documents and associated G1 to be scanned and emailed into the CRO using a dedicated email address: saps@dbei.gov.ie
- The only documents that will be accepted into this email address are Summary Approval Procedure (SAP) declarations for SAP 203, 204, 205 and 206s and the associated Special Resolution (G1P or GM1) for that declaration, if it has not already been filed with the CRO.
- For those clients that we provide a registered office address facility to or a branch address to we will be processing any correspondence we receive for them every Wednesday. In the event that they are expecting urgent post they can get in touch with their Deloitte contact and we will endeavour to have it sent asap.
- Our dedicated website is a useful tool to enable client conversations: https://www2.deloitte.com/ie/covid-19.html
The 2020 Act introduces a Temporary Wage Subsidy Scheme and makes amendments to legislation relating to lay-off and short-time.

- Short Time Work Support
  This support is available to employees who have been temporarily placed on a shorter working week. The payment is made in respect of the days not worked. This support scheme is based on the number of social contributions the employee has made to date. Employees must work 3 days or less to qualify. If the employee does not qualify for this then they can apply for the Unemployment Support Payment.

- Unemployment Support Payment Scheme
  The Covid 19 Pandemic Unemployment Support Payment is available any employee who is laid off temporarily and/or where employer is unable to continue paying their wages. The flat rate is €350 per week for the duration of the pandemic. It is available to all employees and the self-employed. This payment support is available for 12 weeks and must be applied for.

- Income Support Scheme
  There is a Covid 19 Wage Subsidy scheme available to employers who continue to pay their employees during the current pandemic. Employers will be entitled to a refund up to 70% of the employees net wage, up to a maximum of €610 per week. To qualify for the scheme, employers must:
  01. be able to demonstrate, to the satisfaction of Revenue, a minimum of a 25% decline in turnover
  02. be unable to pay normal wages and normal outgoings fully
  03. retain their employees on the payroll and
  04. the employee must have been on the payroll as of 29 February 2020.

- Redundancy
  Normally, once you have been laid off or put on short time for 4 weeks or more or for 6 out of the past 13 weeks you can claim redundancy from your employer. Such normal claims are not in place during the emergency period. Under the act you cannot claim redundancy during this period if you were laid off or put on short time work as a result of the pandemic.

- Illness Benefit
  There is an enhanced Illness benefit or supplementary welfare allowances for persons who are either required to self-isolate or who have been diagnosed with COVID-19.

- Re-enlistment
  The 2020 act sets out a support in respect of the re-enlistment of former members of the Defence Forces.

- Essential Services
  All public offices are closed including the Probate Office, the Property Registration Authority, Immigration Office and Probation Offices. Only essential services can continue:
  - Agriculture and Fishing
  - Manufacturing
  - Repair and installation of Machinery and Equipment for essential services
  - Electricity, Gas and Water
  - Construction if deemed essential
  - Wholesale and Retail Trade necessary for the sale of food, beverages, fuel, medicines, medical products and devices and essential household products; takeaways and food delivery services
  - Transport Storage and Communication
  - Accommodation and Food Services providing essential accommodation (including homeless, direct provision and related services)
  - Information and Communications
  - Professional, Scientific and Technical activities necessary to support essential services
  - Rental and Leasing Activities necessary to support the provision of essential services
  - Administrative and Support Services where necessary to support other essential services
  - Public Administration and Defence
  - Human health and social work activities
  - Community/Voluntary Services

General Measures

Economic Measures

Employment law and social protection measures

Criminal law measures

Next Steps
General Measures

• Restriction of movements for natural persons
  Movements allowed only if motivated by proven working needs, situations of necessity or transfers for health reasons.

• Quarantine measures for positive to Covid-19
  For these persons it is absolutely prohibited leaving their home or domicile.

• Suspension of events and other activities
  E.g.: cinemas, theatres, pubs, dance schools, amusement arcades, betting and bingo halls, disco; religious events; gyms, sports centers, swimming centers, wellness centers, spa centers, cultural centers, social centers, leisure centers.

Economic Measures

• Suspension of retail trade activities, catering activities and activities related to personal services
  Aside from activities specifically identified, are suspended, for instance, activities of bars, pubs, restaurants, ice-cream shops, pastry shops, hairdressers, barbers, beauticians, regardless of their location.

• Complete suspension of all industrial and commercial production activities
  Only specific activities, expressly included in a list, public utility services and essential services as well as their supply chain may continue to work. Activities related to production, transport, marketing and delivery of pharmaceuticals, health technology, surgical medical devices, agricultural and food products, as well as all activities necessary to face the emergency are always permitted.

• Suspensions of loans for SME
  Italian based SME affected by the consequences of Covid-19 are entitled to obtain the suspension until 30 September 2020 of the reimbursement of bank loans outstanding as at 17 March 2020 and in bonus. Moreover, Italian bank are not entitled to revoke credit facilities until 30 September 2020.

• State aid for production of medical devices
  €150 million aid scheme to support the production and supply of medical devices. The support will not exceed €800,000.

• Extension of the term to approve the financial statements
  The new term is 180 days after the end of the financial year.

• Possibility to hold shareholders’ meeting remotely.

Approved with Law Decree 8 April 2020, No. 23

• Public guarantees for loans to SME (up to 499 employees)
  Until 31 December 2020, the State, through the guarantee fund for SME, will grant free guarantees covering the 90% of loans up to €5 million and with duration up to 72 months. The guarantee could cover the 100% of loans up to €25,000, subject to certain conditions.

• Public guarantees for loans to medium - big companies
  The State, through the public company SACE, will offer guarantees up to a total amount of €200 billions. The guarantees will be granted until 31 December 2020 relating to loans with duration up to 6 years and will cover:
  – 90% of the loan, for companies with less than 5,000 employees and a turnover lower than 1.5bn Euro;
  – 80% of the loan, for companies with more than 5,000 employees and a turnover between 1.5 and 5bn Euro;
  – 70% for companies with a turnover above 5bn euro.
  The amount of the guaranteed loan shall not exceed 25% of the turnover achieved in 2019 or 200% the employment costs borne in 2019. The loans will be subject to a number of conditions, inter alia:
  – the company and the other Italian companies of the same group shall not distribute dividends during 2020;
  – the funds shall be used to continue and develop productive activities located in Italy.

• Public guarantees for export credit
  The Government provides for a co-insurance system with public company SACE in order to improve the export credit for strategic export activities of Italian companies.

• Reduction of the corporate capital for losses
  With reference to financial years closed until 31 December 2020, companies will not be obliged to reduce the corporate capital in case of losses the affect the nominal corporate capital.

• Shareholders’ loans
  The reimbursement of new shareholders’ loans granted until 31 December 2020 will not be subordinated to the reimbursement of other creditors, in derogations of the normal regulation on shareholders’ loans.

• Debt restructuring proceedings
  Extension of the terms to file the court with a final restructuring proposal or to fulfill the obligations under a restructuring proceeding already finished.

• Suspension of the creditors’ right to file insolvency petitions
  The suspension applies from 9 March 2020 to 30 June 2020.

• Golden Power
  Increase of Government’s powers relating to the approval of foreign investments in Italian companies operating in strategic sectors. Inter alia, the Government could prohibit transactions that imply a change of control over such companies or approve such transaction subject to certain conditions.
Employment law and social protection measures

- **Smart working**
  The emergency law introduces significant simplifications on the activation of smart working (applicable to the whole national territory). In particular, smart working can be activated without formal request, instead of an individual agreement and/or a company regulation. The information obligations relating to health and safety-related to smart working can be fulfilled by means of a simple standard information notice (a template of which is available on the INAIL website) to be sent via email to the involved employees.

- **Dismissals: suspension of terms**
  As from March 17th, 2020, the collective or individual dismissal procedure for economic reasons are precluded, for the following 60 days. During the same period the pending procedures started after March 2020 are suspended (no dismissal for objective reasons can be issued).

- **Allowance for professionals, autonomous workers and seasonal tourism workers**
  The emergency law introduced the right to an indemnity, for the month of March 2020 (as of today), equal to 600 Euro, excluded from the income computation for tax and social security purposes, in favor of several professionals, autonomous workers and self-employed. The same indemnity has been granted also to professionals enrolled to other private insurance fund (e.g. Cassa Foresti for lawyers).

- **Bonus for working at employer premises**
  For March the employees who performed working activity not in smart working are entitled to a bonus equal to Euro 100, excluded from the income computation for tax and social security purposes, to be calculated on the basis of the actual days of work not in smart working.

- **Temporary Suspension of employment**
  To cope with the Covid-19 emergency law with possible closure or reduction of the business employers are allowed, at certain conditions, to suspend the employment relationships in place with their workforce, not bearing the relevant costs, through three types of “shock absorbers”.

  In particular, such legal means to suspend employment relationships ordinarily exist, but they have been extended and simplified in the emergency context. The applicable “shock absorbers” within the three can be identified on the basis of main two in:
  - number of employees;
  - sector of activity.

  In short, these tools imply that the compensation of suspended employees is not paid anymore by the employer. The employees involved, instead, for the working time not performed due to the suspension receive an economic indemnity by the Social Security Authorities (in a range around Euro 1,000 gross for full time employees).

  The procedures slightly differ from one business sector to another and depending on the relevant geographical area, but in general specific rules can be applicable to specific cases:
  - the request of “shock absorber” implies a consultation process with Trade Unions (even via conference call);
  - it implies also o submit the request online on the proper payroll platform; An application has to be filed;
  - the suspension can last up to 9 weeks, in a period up to August 31st;
  - Executives are excluded.

- **Leaves and indemnities for employees, workers enrolled to “gestione separata” and autonomous workers**
  For the year 2020 and with effect from March 5th, due to the closure of schools, the emergency law recognizes the possibility for parents that are employees, to enjoy a continuous or fractioned period of leave (e.g. not exceeding 15 days, to assist children not older than 12 years, with the right to an allowance equal to 50% of ordinary salary). This leave is also granted to workers enrolled with the “gestione separata” and autonomous workers (who will be respectively entitled to an indemnity, for each indemnifiable day, equal to 50% of 1/365 of income equal to 50% of the conventional salary annually established by law).

  - As an alternative to the above, the same beneficiary employees may opt for the payment of a bonus for the purchase of baby sitting services up to an overall maximum limit of Euro 600, which is also granted to self-employed workers not registered with INPS.

Criminal law measures

- **Quarantine measures for positive to Covid-19**
  Failure to comply with quarantine by those positive at Covid-19 entails criminal penalties: imprisonment from 3 to 18 months and a fine from €500 to €5,000, with no possibility of obligation. In addition, violating the quarantine and leaving the house spreading the disease can lead to reporting serious crimes (epidemic, murder, injury), punished with severe penalties, which can go up to life imprisonment.

- **Restriction of movements for natural persons**
  For those who violate the measures to contain the epidemic, an administrative penalty in cash (from €400 to €1,000 euros) is foreseen. If the violation occurs through the use of a vehicle, the penalties can be up to 4,000 euros. In the event of recidivism, the financial penalties are doubled (i.e. from 800 to 6000 euros or 8,000 euros if committed through the use of a vehicle).

- **Suspension of retail trade activities, catering activities, activities related to personal services, industrial and commercial production activities**
  In addition to the above, in the event of violation of the containment measures provided for public exercises, sports, leisure or entertainment activities, business or professional and commercial activities, the immediate suspension of the activity may be imposed for up to 30 days.

**General Measures**

**Economic Measures**

**Employment law and social protection measures**

**Criminal law measures**

**Next Steps**

Final approval (with possible integrations/amendments) of the provisions enforced since now by Government as Law Decrees which, according to Italian law, require confirmation from the Parliament within 60 days.

Ivana Azzollini
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Italy
1. On 05.04.2020 the Government of Republic of Kosova with Decision No.01/22 has extended the deadlines of the following Decisions until further notice:

- Decision No.01/07 (amended and supplemented with Decision 01/16 dated 26th March 2020) regarding the suspension of education process for both private and public institutions; the suspension of air traffic and ground transportation from places with high or medium risk; mandatory check-ups from medical teams; mandatory self quarantine of the citizens of Kosova; the suspension of nightclub activities, restaurant activities, gyms and pools; the suspension of international transportation (bus, minibus or similar) toward locations with high risk. Regarding the air transport, medical and military air transport is not affected from the suspension of the air transport.

- Decision No.01/10 dated 13th of March 2020 regarding the restriction of movement in municipalities of Klinë and Viti; the suspension of inter-urban transport in the Republic of Kosova as well as the suspension of organized international transport; the closure of borders with the exception of the Movement of Kosovar citizens, also with orders to self quarantine for 14 days; the suspension of all air traffic in and out of Prishtina Airport, with the exception of the movement of Kosovar citizens, unless authorized by the competent authorities, or are habitants of the city.

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 duration of the suspension of movement and gatherings in the country and the decline of their income levels, will be allowed suspension of payment of loan installments from 16 March 2020 to 30 April 2020 and depending on situation, this suspension could be last even longer. Suspensions 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 from 16 March 2020 to 30 April 2020 and depending on situation, this suspension could be last even longer. The free movement of economic operators classified as important in the supply chain; restriction of gatherings of people, which cannot be more than two at the same time, and at a distance of more then two meters from each other; restrictions on gatherings in all private and public locations, with the exception when activities necessary for the prevention of the spread of the COVID-19 pandemic; – Citizens are not allowed to convene or frequent the open squares in the cities of Kosova, unless authorized by the competent authorities, or are habitants of the city.

- Decision No.01/15, dated 23.03.2020 (amended and supplemented with Decision No.02/17 dated 27.03.2020) is to be held in force until 12.04.2020. This Decision stipulates the following:

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 installments 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;

- Decision No.01/10 dated 14 March 2020, the restriction regarding entering and exiting from the Municipality of Malishevë.

The free movement of economic operators in order to ensure the function of the supply chain; restriction of gatherings of people, which cannot be more than two at the same time, and at a distance of more then two meters from each other; restrictions on gatherings in all private and public locations, with the exception when activities necessary for the prevention of the spread of the COVID-19 pandemic;

The Ministry of Finance and Transfers 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 Ministry 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.

The Minister, after receiving recommendations from appropriate units, and in consultation with the Municipalities will decide on the curfew hours in accordance with the decision approved by the government.

- Decision No.01/11, dated 15.03.2020 regarding the Proclamation of Public Health Emergency as requested by the Ministry of Health, where it is obligated to abide by the Plan of National Reaction.

- Decision No.01/15, dated 23.03.2020 (amended and supplemented with Decision No.02/17 dated 27.03.2020) is to be held in force until 12.04.2020. This Decision stipulates the following:

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.

In cases of suspension of payment of loan installments, CBK has undertaken all the necessary legal measures to prevent the loans to be classified, 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:

- 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;
- Pharmacies are allowed to operate while being regulated by the Ministry of Health, Kosova Agency for Products and Medical Equipment as well as the Chamber of Kosovo Pharmacists

In addition to the extensions of the above mentioned decisions, Decision No.01/22, stipulates the right of the Ministry of Health to recommend to the government to keep a certain decision in force; the amendment or supplementation of decisions; or the repeal of a particular decision.

Against Infectious Diseases. The Minister, after receiving recommendations from appropriate units, and in consultation with the Municipalities will decide on the curfew hours in accordance with the decision approved by the government.

In case of bank approval, penalty rates will not apply during this period.

Kosovo Competition Authority declared that it has engaged its inspectors to initiate the potential inquiry procedures for abuse of prices in the market.

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:

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 installments 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;

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In cases of suspension of payment of loan installments, CBK has undertaken all the necessary legal measures to prevent the loans to be classified, 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:
Kosovo

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**Next Steps**

**Criminal law measures**

**Employment law and social**

**General Measures**

**Kosovo**

Based on this Order, the Ministry of Trade has closed several types of business activities are prohibited to be conducted as part of the measures for prevention of the COVID - 19.

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 reimbursement that are related to the enforcement of tax legislation based on following laws:

- Law Nº 03/L-222 on Tax Administration and Procedures, as amended;
- Law Nº 05/L-037 on Value Added Tax;
- Law Nº 06/L-105 on Corporate Income Tax;
- Law Nº 06/L-105 on Corporate Income Tax;
- Law Nº 05/L-037 on Value Added 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 Kosovo is obliged to enforce this Decision.

On 18 March 2020, the Ministry 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, based on Article 18, paragraph of the Law No.06/L-32 “On Accounting, Financial Reporting and Auditing);
- The submission of annual financial statements and consolidated annual financial statements with KCFR, 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 Reporting and Auditing.”

1. On 08.04.2020 the Government of the Republic of Kosovo has approved the Initiative of the Ministry of Finance and Transfers to negotiate for the international package in order to ensure public financing regarding the situation created by COVID-19, with the following international financial bodies:
   - International Bank for Reconstruction and Development as well as other members of the World Bank;
   - European Bank for Reconstruction and Development;
   - International Monetary Fund;
   - Islamic Bank for Development;
   - Official agencies for financial support of exports;
   - Official bilateral institutions of foreign institutions or European Union;
   - European Bank for Investments;

   The limit regarding these negotiations is 250,000,000.00 with maturity up to 15 years, and an interest rate not higher than 3%.

   These limitations do not apply to financial agreements (grants).

2. Municipalities have been notified of the sanctions that are to be provided in cases where the current curfew is not complied with by citizens, where for a physical person the sanction may vary from 1000-2000€, whereas for economic operators from 3000-8000€.

On 30/03/2020, the Government of Kosovo through the Decision No. 01/19 has enanzed Emergency Fiscal package with purpose of provision financial support for the business organizations, employees and individuals that are facing financial difficulties due to the public health emergency as consequence of Covid – 19. The Fiscal Emergency Package consists in amount of 176,6 Millions EUR, which envisages following measures:

- Financial support for business organisation under financial distress due to the downfall of their business activity that resulted from the public health emergency situation, as follows:
  - Covering of expenditures for the monthly salaries in the amount of one hundred seventy (€170) Euros for April and May, a measure amounting to forty-one million (€41,000,000.00) Euros;
  - Rent subsidy up to fifty percent (50%) of the rent value for small and medium enterprises for April and May, a measure amounting to twelve million (€12,000,000.00) Euros; and
  - Provision of interest-free loans to publicly-owned enterprises facing financial difficulties due to the public health emergency situation, aiming to ensure their temporary liquidity, with maturity period until 31.12.2020, amounting up to twenty million (€20,000,000.00) EUR.

- Provision of financial liquidity for:
  - Micro-enterprises and the self-employed through certain programs of the Kosovo Credit Guarantee Fund, in the amount of ten thousand (€10,000) Euros for a period of 24 months, amounting up to fifteen million (€15,000,000.00) Euros; and
  - Business Organizations/Companies authorized to provide basic services (similar to those of Publicly-Owned Enterprises) on return by 31.12.2020, within the value specified in 1.4 of this Decision.

Increase of budget for grants and subsidies to the Ministry of Agriculture, Forestry and Rural Development in order to increase agricultural production, amounting to five million (€5,000,000.00) Euros;

The Ministry of Finance and Transfer has rendered the decision for operational plan for implementation of the Emergency Fiscal Package.
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 such a way that 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).

In order to continue to conduct allowed business activities, the business organizations must undertake following measures for their employees: (i) personal equipments for prevention of COVID – 19 as guided by the Public Health Institution 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 which is available in this link.

Based on Government of Kosovo Decision No. 01/19, the Fiscal Emergency Package envisages following employment and social protection measures:

- Financial support for business organisation under financial distress due to the downfall of their business activity that resulted from the public health emergency situation, as follows:
  - Covering of expenditures for the monthly salaries in the amount of one hundred seventy (€170) Euros for April and May, a measure amounting to forty-one million (€41,000,000.00) Euros;
  - Covering of the value of pension contributions with regard to the measures foreseen under this Decision for April and May, amounting to eight million (€8,000,000.00) Euros;
  - Provision of a salary top-up in the amount of three hundred (€300) Euros for field workers and those exposed directly to the risk of infection in their work (not the entire staff of the institution): medical staff (doctors and nurses), members of Kosovo Police, officials (guardians) of the Correctional Services, officials (fire-fighters) of the Emergency Management Agency, KSF (Soldiers) personnel, employees working at the Quarantine – Student Centre in Prishtina, officials (inspectors) of the Labour Inspectorate, officials (inspectors) of the Tax Administration of Kosovo, officials of the Kosovo Customs, officials (inspectors) of the Market Inspectorate, officials (inspectors) of respective municipal inspectorates, officials (inspectors) of Labour Medicine, for April and May, amounting up to fifteen million (€15,000,000.00) Euros.

- Additional payment in the amount of one hundred (€100) Euros to employees of grocery stores, bakeries and pharmacies for April and May, amounting up to three million (€3,000,000.00) Euros.

- Payment of monthly assistance in the amount of one hundred and thirty (€130) Euros to citizens who lose their jobs due to the public health emergency situation, for April, May and June, amounting up to four million (€4,000,000.00) Euros;

- Financial support to business organizations registering employees with at least one (1) year employment contract during the period of public health emergency situation, with one hundred and thirty (€130) Euros for the following two months after registration, amounting up to six million (€6,000,000.00) Euros; and

The Minister, after receiving recommendations from appropriate units, and in consultation with the Municipalities will decide on the curfew hours in accordance with the decision approved by the government.
Government extended Quarantine at least until 27th of April.

- The activities of shops, commercial and/or entertainment centers (other than food, veterinary, pharmacy and optical), as well as the activities of markets other than food, are prohibited. This prohibition does not apply to online trading and the goods that are delivered to customer.
- Operation of bars, restaurants, cafes (with the exception of take-away), SPAs, beauty salons, gyms are prohibited.
- Municipalities are given the rights to prohibit hotels’ operations.
- All the air and sea transportation of passengers to and from Lithuania is prohibited unless the carrier has special authorization.


- Tax credits by deferring or setting out the fees on an agreed schedule without interest are being granted;
- Recovery actions for tax debts are suspended on the basis of reasonability criteria;
- Taxpayers are exempted from fines;
- Personal income tax payment and health insurance tax payment are postponed for self-employed persons;
- State guarantee up to 85% for extension of loans’ maturity terms, amendments in the payments schedule, payment deferral for restructuring of loans that happens after 16th of March;
- 100% compensation of interest (up to 7% per annum) arising due to payment deferral (up to 6 months) under loan or financial leasing agreement;
- Preferential loans will be available for most affected businesses to maintain their liquidity in cases when:
  - Companies have a clean credit history
  - Turnover has dropped more than 60%
- Recommendation to municipalities to relieve commercial taxpayers of real estate and land taxes;
- Measures to boost economy:
  - Accelerate investment programmes (EUR 1.2 billion) by accelerating payments and increasing the funding intensity (EU funds and the State Investment Programme);
  - Reallocation EU investment funds in the fields of health, employment and business (EU funds). This measure is estimated to be EUR 250 million;
  - Accelerate the use of State budget appropriations for current expenditure (state budget);
  - Allow the use of all funds from the climate change programme and the road maintenance and development programme and accelerate the renovation programme of multi-storey houses (public budgets, EU funds, other public funds). This measure is estimated to be EUR 250 million.
  - COVID-19 mitigation fund was established where legal and natural persons can donate funds;
- The Bank of Lithuania was recommended to take regulatory measures for credit institutions in order to achieve the bank’s lending potential of EUR 2 billion.

Employment law and social protection measures

- The State shall contribute, jointly and severally to three months, to the employers’ efforts to preserve jobs by covering partial downtime or downtime in proportion to workers. The worker must be guaranteed at least a minimum monthly salary. The share of public funds is 70% but no more than EUR 910.5 and 90% but no more than EUR 607 for employers operating in sectors which operations are prohibited during quarantine. Applications opened on 5th of April.
- Employers that receive funding are obligated to keep at least 50% of jobs for at least 3 months after quarantine ends.
- Sickness benefits for carers and persons with disabilities are available when establishing a restrictive regime for the spread of infections in educational establishments or social care and employment centers.
- Self-employed persons who do not have tax debts prior to the declaration of quarantine shall receive a fixed amount of EUR 257 plus amount of health insurance fee per month. Applications opened on 5th of April.
- Period of suspension of the payment of mortgage deposits (other than interest) is extended from 3 to 6 months, with the provision of a State guarantee.

Criminal law measures

- Fines for spreading virus, inobservance of quarantine regime, breach of occupational health safety have been increased in the Code of Administrative Offenses.

Next Steps

- 10 April: SMEs can apply for loans to pay bills to suppliers with whom companies have been unable to account due to suspended activities;
- 14 April: SMEs that have difficulties with coronavirus will be able to apply for loans to maintain liquidity Funding will be provided within one day.
- 15 April: the COVID fund will become operational for medium and large enterprises in temporary difficulties. The emerging fund will help to ensure the liquidity, access to finance and enable businesses to recover more quickly.
- 16 April: portfolio guarantees on much more favorable terms. The government plan for measures stimulate the economy and mitigate the effects of COVID-19 has more than doubled the fund for state guarantees.
Restrictions on working in offices:

- Everyone should work from home except for business critical functions;
- Only gatherings for business critical operations: less than 100 people and 1.5 meter social distancing observed;
- Schools to be closed until at least 28 April (exams cancelled);
- All bars, restaurants, coffee shops, sports clubs are closed until 28 April.

General - internal:

- Everyone should stay at home; travel only for critical matters (care, groceries, etc).
- Only two people are allowed on the street and 1.5 meter distance observed (more allowed if from same household and/or kids)
- Public transport is running a “summer service”

General - Internal:

- Restrictions for Dutch citizens to travel to all other countries outside Europe;
- The country has closed its borders to non-Schengen people.
- The Netherlands border is closed for everyone traveling from a high risk area.

Government support:

- The Dutch government have implemented a temporary salary compensation program (called ‘NOW’) for employees for reduced businesses up to 90% of salary costs. All private companies are eligible, but have to prove they have a significant reduction in expected business of at least 20%. The compensation depends on the drop in turnover:
  - if 100% drop, the allowance amounts to 90% of the employer’s salary roll;
  - if 50% drop, the allowance amounts to 45% of the employer’s salary roll;
  - if 25% drop, the allowance amounts to 22.5% of the employer’s salary roll.
- For self-employed employees (Z2P) and 0-hour based contracts, a minimum 3-month allowance can be claimed. Small business can get a EUR 4,000 allowance directly.
- All tax payments can be postponed by three months. Open for all companies.
- Dutch banks are currently in discussions to provide 6 months’ relief for interest and redemption payments (across all existing financing). Awaiting further details on the mechanics of this.
Employment Law

- Specific requirements have been included in the NOW-program. Amongst others:
  - Employers applying for the NOW-subsidy are penalized when applying for employee redundancy based on economic grounds during the duration of the compensation program. If employers do so anyway, 150% of the wages of the employees for whom applications for redundancy have been submitted will be deducted from the subsidy to be received.
  - The subsidy also applies regarding employees for which the employers do not have a continued payment of wages obligation (e.g. a zero-hours contract).
  - If the wages include employees who are insured in the Netherlands for social security purposes, the subsidy can be applied for. Hence, this may include seconded workers/expats who are insured in the Netherlands for social security purposes. The subsidy does not apply to seconded workers/expats who continue to be insured for social security purposes in their country of origin (through an A1 Statement/Certificate or Coverage).
  - Employers have the obligation to inform the works council or PVT and - in the absence thereof - the employees about their NOW applications.
The Polish law introduces i.a. the following major solutions:

**Entering Polish territory:**
- There are full checks on all external boarders 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 the 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 intention 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.

**Quarantine**
The latest Government Regulation dated on 31st March introduced more restrictive conditions for quarantine:
- 14 days quarantine is obligatory not only for all individuals crossing Polish border to place of residence but also for all persons living together with this individual (this obligation does not apply to some persons performing professional activities such as drivership crew/cabin crew);
- An individual is obliged to provide the Border Guard with an information about their telephone number and address of their residence the quarantine,
- It is also required to provide State Sanitary Inspection number with the information about the names and social security numbers of the persons living together with an individual.

**Commuting restrictions**
The latest Government Regulation dated on 31 March 2020 extended restrictions in commuting:
- 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;
- It is obliged to keep distance of 2m between pedestrians (this restriction does not apply to situations when it is necessary to take care of a child under 13 years old or the disabled people is necessary),
- Non-adults (individuals under 18 years old) are not allowed to move without their parents/guardians/other adults’ companion till 11 April 2020 - an extension can be expected;
- There are limitations in means of public transport (limited number of passengers per one vehicle);
- Public gatherings are generally prohibited (with some exceptions);
- City bikes are banned from using;
- All parks, boulevards, promenades, boardwalks, botanical gardens, beaches and other commons are closed till 11 April 2020 - an extension can be expected.

**Education:**
- Activities at schools, kindergartens, nurseries and at higher education institutions are suspended till 26 April 2020;
- Online teaching is introduced in case of both schools and universities.

**Good and services:**
- There is a ban on export/transfer of some medical equipment (e.g. respirators);
- An obligation to report an intention to export/transfer some medical equipment is imposed (e.g. surgical masks, latex gloves);
- 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 are closed;
- All hotels are closed with few exceptions (which concern mainly places where quarantine is held);
- Restrictions on the operation of shopping centers (only limited types of shops may be opened, such as: grocery stores, pharmacies, chemist’s stores, launderettes, bank and financial service);
- Performing rehabilitation services are generally suspended;
- There are restrictions concerning religious activities: till 11 April 2020 only 5 people can take part in these activities and as of 12 April 2020 this limit is increased to 50 people;
- Sale of building materials in trade objects over 2k m2 in which mostly these goods are sold is forbidden on Saturdays and Sundays from 1 April 2020 until 11 April 2020 - an extension can be expected;
- Introduction of additional restrictions in trade till 11 April 2020 - an extension can be expected:
  - limit of 3 persons per one cash desks/market stand is imposed;
  - between 10:00-12:00 AM only persons over 65 years old are allowed to stay in retail/service facilities;
  - it is obligatory to provide sanitizers and disposable gloves in retail/service facilities;
- In post office limit of 2 people per one operating station is imposed;
- Remote work is generally recommended, however, in the places where it is not possible, it is required to provide the employees with sanitizers and disposable gloves and the distance between work stands needs to equal at least 1.5m;
- Close-down of tattoo and piercing studios, beauty salons and hairdressers.
The Polish law introduces i.a. the following major solutions:

**Financial Incentives**
- 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;
- Possible one-off loan covering ongoing costs of business activity of a microentrepreneur - under certain conditions it may be canceled;
- 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;
- Non-application of prolongation fee (reduced interest) to certain authorities’ decisions;
- Entitlement for the authorities to suspend administrative execution of cash receivables.

**Deadline postponements**
- Entitlement for the Government to postpone deadlines for submission of financial statements and other selected information, declarations, reports, applications, referred;
- Postponement of the deadline for annual payment of perpetual usufruct right for 2020;
- Prolongation of deadline for notification that the payment was made to other bank account than announced on the so-called Whitelist;
- Changes in majority of the deadlines resulting from administrative law - deadlines do not start and are suspended if started;
- Changes in procedural and judicial deadlines in majority of the proceedings (i.e.: court proceedings, administrative 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);
- Postponement of deadline for implementing Employee Capital Plan (PPK) for medium entrepreneurs.

**Other measures**
- Non-application of Law on Public Tenders to i.a. certain orders for services necessary for countering COVID-19;
- Suspension of the ban on trade on Sundays for selected activities;
- 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 loans;
- Possibility to limit verification activities concerning goods subject to excise duty, based on authorities decision;
- No rent is paid by the tenants in trade objects of space over 2k m² during the ban on commercial activities in these objects (expiration of mutual obligations of the parties of the lease, tenancy or similar contracts);
- 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;
- Remote seating/participation/voting in Management/Advisory Board Meetings.

**Employment law and social protection measures**
- Additional care payments for caregivers (e.g. parents) for no longer than 14 days if the facility such as school/kindergarten is closed;
- Suspension of application of provisions concerning obligatory periodic medical examinations;
- Possibility for an entrepreneur 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).
The Polish law introduces i.a. the following solutions:

• Changes in deadlines in criminal proceedings, including this based on Polish Penal Fiscal Code - deadlines do not start and are suspended if started;
• Potential suspension of imprisonment under some conditions;
• Non compliance with certain public tenders rules, if due to COVID situation, shall not be treated as a crime.

A legislative procedure is currently ongoing for the purpose of amending some of the provisions established so far, in particular in respect of solutions addressed to small, medium and large enterprises to be provided in participation of Polish Development Fund. The wording of the proposed provisions is not yet finally determined, but can be expected to be finalized in the coming days.

General updates are published on government’s website concerning COVID-19:
https://www.gov.pl/web/koronawirus
Criminal law measures

Protection measures

General Measures

Introductory Reference:

In the face of the COVID-19 pandemic, several legal measures have been adopted in Portugal by the relevant authorities aiming at preventing, containing, mitigating and treating the epidemiological infection by COVID-19 and, at supporting and protecting the vulnerable citizens, businesses, employees, and the economy as a whole.

Mobility and transport restrictions:

- mandatory isolation for (i) COVID-19 or SARS-CoV2 identified patients as well as (ii) citizens in relation to whom an health authority or health professional has demanded active surveillance and been monitored;
- duty of protection in the particular case of citizens older than 70 years old, immunosuppressed patients and those with a chronic disease who, according to the health authorities, should be considered at risk, establishing new exceptional situations that allow their circulation on the public road;
- general ban to some collection for citizens in general; very restricted movement restrictions rules;
- homeworking is mandatory whenever the relevant working functions enable so;
- suspension of river transport between Portugal and Spain;
- interdiction of air traffic to and from Portugal on flights to and from countries outside EU with few exceptions;
- suspension of all flights from Italy and from Spain, with certain exceptions (e.g. freight transport; humanitarian flights, armed force flights, etc.);

Restrictions on the performance of economic activities or others:

- mandatory closure of several establishments and facilities, such as discos, bars, dance or party halls, parks for children, places for leisure sports, auditoriums, cinemas, theaters, concert halls, museums, monuments, palaces and archaeological or heritage sites, and public exhibition halls, congresses, congress pavilions, multipurpose rooms, conference rooms, multipurpose pavilions, gymnasiums and gyms, spas, stadiums, nautical events and exhibitions, casinos, gambling procedures and processes for the delivery of liquidity, and so on, when the activity cannot be performed electronically, such as (with exceptions – e.g. takeaway is allowed), bars, vending machines;
- mandatory suspension of retail trade activities (with exceptions – e.g. sale of essential goods is allowed or take away and home delivery);
- mandatory suspension of service activities in establishments open to the public; (e.g. provision of essential services is allowed);
- prohibition of religious celebrations involving the agglomeration of people;
- mandatory suspension of face-to-face teaching and non-teaching activities;
- mandatory suspension of dental and stomatology activities, with the exception of situations that prove to be urgent;
- no charges to beneficiaries of the National Health Service (SNS) who have been classified by the health authorities, the health authority should be considered at risk, establishing new exceptional situations that allow their circulation on the public road;
- provision to provide assistance to their children or dependents, and the armed forces, employees in essential public services, in management and maintenance of essential infrastructures or services, whenever the mobilization to such activities is necessary in order to provide assistance to their children or dependents.

Documents formalities/validity:

- The rule of suspension of legal deadlines is not applicable: (i) when there are legal deadlines and proceedings, protection of tenants and public procurement, and also that the procedural deadline is suspended (in the same terms, until 30-06-2020);
- the suspension, in particular: (i) of the term for submitting the debtor to insolvency; (ii) any acts to be carried out in the executive process, with the exception of those that are appropriate means of distance communication, namely teleconference, video calling or other equivalent; and (ii) when a final sentence necessary to carry out new procedures.

Documents formalities/validity:

- The suspension of legal deadlines is not applicable: (i) when there are deadlines related to the practice of acts performed exclusively by electronic means, within the scope of the National Institute of Industrial Property are also not suspended;
- Exceptional and temporary regime applicable to public procurement, suspension of the pre-contractual litigation deadlines and the suspension of administrative deadlines related to public procurement procedures, and also that the procedural deadlines foreseen in the Public Contracts Code that were legally suspended on March 19th, will resume counting on April 7th, 2020.

Relevant legislation:

The website of the Portuguese Official Gazette includes a specific updated section with all new legislation approved related to the epidemiological infection by COVID-19: https://dre.pt/legislacao-covid-19

Decree no. 17-A/2020, of 02 April, from the President of the Republic of Portugal - Renews the state of emergency order throughout all national territory, for additional 15 days, based on the public calamity caused by the pandemic of the new coronavirus;

Resolution of the Council of Ministers no. 10-B/2020, of 16 March - Restores as applicable measures adopted regarding the new coronavirus pandemic

Decree no. 2-A/2020, of 20 March - Executes the state of emergency, declared by decree no. 14-A/2020, of 18 March;

Order no. 3186-D/2020, of 10 March - Suspends flights from and to Italy;

Order no. 3298-A/2020, of 13 March - Forbids land and air exchanges for passengers and crew members of cruise ships in national ports;

Order no. 3301-A/2020, of 15 March - Suspends any dentistry and stomatology activity, except for urgent and non-postponable cases;

Order no. 3301-B/2020, of 15 March - Extraordinary and temporary measures regarding the suspension of driving instruction and on-site training of professional certification in order to mitigate the COVID-19 pandemic;

Resolution of the Council of Ministers no. 10-B/2020, of 16 March - Restores as applicable measures adopted regarding the new coronavirus pandemic

Decree no. 3074-A/2020, of 18 March - Forbids air traffic to and from Portugal of all flights to and from European Union third countries, with some exceptions;

Decree no. 3659-B/2020, of 24 March - Extension of the suspension of flights from and to Italy;

Order no. 3186-D/2020, of 10 March - Suspends flights from and to Italy;

Order no. 3298-A/2020, of 13 March - Forbids land and air exchanges for passengers and crew members of cruise ships in national ports;

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Decree no. 3659-B/2020, of 24 March - Extension of the suspension of flights from and to Italy;

Law no. 1-A/2020, of 26 March - Establishes extraordinary and temporary measures to deal with the epidemiological situation caused by coronavírus SARS-CoV-2 and by the disease COVID-19;

Decree no. 2-B/2020, of 02 April, from the Parliament - It rules the declaration of renewal of the state of emergency, establishing the new coronavirus pandemic, defines the right of movement and economic freedoms in force during the public calamity caused by the new coronavirus pandemic;

Law no. 4-A/2020, of 06 April, from the Parliament – Forsees the amendment and complement of the exceptional and temporary legal measures applicable to the legal deadlines and proceedings, protection of tenants and public procurement,
Support the sustainability of the Economy and businesses:
- extraordinary financial incentive to ensure the regular normalization phase of the activity (up to a Minimum Wage per worker);
- creation of a €200 million credit line to support companies’ treasury;
- prohibition of the creation of new fixed or variable commissions related to the payment of incentives within 30 days;
- payment of incentives within 30 days;
- – public entities that operate real estate will be entitled during the state of emergency to offer tenants in their household’s permanent residence, a rent reduction, whose activity is strongly affected by the economic effects arising from the COVID-19 outbreak and settles the relevant financing conditions;
• Employment:
  - Employment: extraordinary support for the maintenance of employment contracts in a company in a business crisis situation, in the amount of 2/3 of the remuneration, ensuring that Social Security secures payment of 70% of that amount, the remainder being borne by the employer;
  - IIEP training scholarship;
  - temporary regime of exemption from the payment of social security contributions during the lay off period by employers;
  - extraordinary financial incentive to ensure the normalization phase of the activity (up to a Minimum Wage per worker);
  - Measures to support the social protection of workers and their families:
    - financial support for employees who have to stay at home to accompany their children (up to 12 years old), in the amount of 66% of the basic remuneration (33% paid by the employer, 33% paid by Social Security), with the minimum limit of € 635.00 and with the maximum limit of € 1,905.00. The support does not include the school vacation period. In case of children attending early childhood or disability/chronic illness social support equipment, support is granted until April 13;
    - financial support to domestic workers, corresponds to two thirds of the financial support for employees who have to stay at home to accompany their children (up to 12 years old), in the amount of 66% of the basic remuneration (33% paid by the employer, 33% paid by Social Security), with the minimum limit of € 635.00 and with the maximum limit of € 1,905.00; one third being paid by the Social Security and one third being paid by the employer;
    - support for professional training, in the amount of 50% of the worker’s remuneration up to the limit of the National Minimum Wage, plus the cost of training, for the situations of workers not employed in productive activities for considerable periods;
  - guarantee of social protection for trainees and trainers in the course of training actions, and for beneficiaries engaged in active employment policies who are prevented from attending training actions;
  - prophylactic isolation (for 14 days) being compared as a normal illness for the purposes of social protection measures. With this change, workers who are deemed, by the health authority, of need for prophylactic isolation will have ensured the payment of 100% of the reference remuneration during the respective period;
  - absences from work are considered to be justified during the periods of established school interruptions;
    - Measures to support self-employed workers:
    - extraordinary support for self-employed workers affected by reducing levels of economic activity and social security contributions deferrals. The financial support is for one month, monthly extendable up to a maximum of six months, corresponding to: (i) The remuneration recorded as a contributory tax base, with the maximum limit of € 438.81, whenever the amount of remuneration recorded as a contributory base is lower than € 658.22; (ii) Two thirds of the remuneration value recorded as a contributory tax base, with the maximum limit of € 635.00 in situations where the value of the remuneration recorded is higher than or equal to € 658.22.
    - The support previously mentioned is also granted to the managing partners of companies, as well as to members of statutory bodies of foundations, associations or cooperatives with functions equivalent to the afore mentioned, without employees, who are exclusively covered by social security regimes and who, in the previous year, had their invoicing communicated through the E-fatura of less than € 60,000.00.
  - suspension of the remuneration limits legality foreseen in the General Labor Law on Public Functions for overtime or supplementary work for appointed employees. The suspension is extended to all bodies, agencies, services and other entities of the Authority for Working Conditions, private institutions of social solidarity, non-profit associations, cooperatives and other entities of the social economy that carry on essential activities in the social and health area, namely, health services, residential or foster structures or home support services for vulnerable people, elderly and with disabilities.

• Relevant legislation:
  - Order no. 2875-A/2020, of 03 March - Adopts measure to safeguard the social protection of beneficiaries who are temporarily prevented from performing their professional activity by order of the health authority, due to the risk of infection by COVID-19;
  - Decree-Law no. 10-A/2020, of 13 March - Establishes exceptional temporary measures, related to the epidemiological situation of the new Coronavirus - COVID-19;
  - Decree-Law no. 10-G/2020, of 26 March - Establishes extraordinary and temporary regime of justified absences to provide family support or to work as a volunteer firefighter with employment agreement with a private or social sector employer, within the scope of COVID-19 pandemic;
  - Decree Law no. 12-S/2020, of 16 April - Added the third amendment to Decree Law no. 10-A/2020, of March 13, which establishes exceptional temporary legal measures in response to COVID-19 pandemic.
Romania

General Measures

- 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.
- Limited flights from COVID-19 countries and internal flights – including road transportation.
- Limited interaction with public authorities / national courts / postal office
- Promoting of the online interaction with the authorities / online payments
- Meetings (groups) of more than 3 people are forbidden.
- Commercial centers are closed (excluding economic operators working in the field of public health, pharmacy, food)

Through Military Ordinance no. 6, multiple quarantine measures concerning Suceava county were established, such as: traffic restrictions to this area; no train tickets are issued for access in this area. Also, the access to the international airport “Stefan cel Mare” Suceava is allowed only for flights performed by state aircraft, freight and mail flights, humanitarian or providing emergency medical services, as well as non-commercial technical landings. The measures were extended to the city of Tandarei (Military Ordinance no 7)

Preventive isolation measures are established at the workplace or in specially dedicated areas in which no outside persons have access, for the personnel who perform essential functions to ensure the production, transport and distribution of electricity and gas etc.

According to the Military Ordinance no. 4/30.03.2020, during the state of emergency the prices for electricity and heat, natural gas, water supply, sanitation and fuel cannot be increased above the level practiced at the date of the issuance of this military ordinance. The price can only be reduced according to the principle of supply and demand

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Economic Measures

01. the penalties stipulated for delays in the execution of obligations arising from the contracts concluded with the public authorities by SMEs that have totally or partially interrupted their activity and that hold the emergency situation certificate, are not due for the duration of the state of emergency.

02. 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 of at least 25% of the cash collections recorded in March 2020 compared with the average of January and February 2020. The company justifies the fulfillment of the conditions through an affidavit. A company might request only one certificate. The certificate states, based on the affidavit, the reduction of revenues or receipts by at least 25% in March 2020 compared to the average of January and February 2020 or the partial or total interruption of the activity as a result of the decisions issued by the competent public authorities during the decreed state of emergency.

01. 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.

02. 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).

03. For small businesses (companies which, among others, employ up to fifty employees and obtain a net turnover below EUR 10 million), the state guarantees will cover up to 80% of the principal amounts borrowed if the credit lines for working capital are up to EUR 1 million.
guarantees granted for working capital credit lines can be up to 90% if the principal amount 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).

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.

- 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. For any other ongoing agreements then the ones mentioned above, the SMEs might invoke the force majeure only after their endeavor, proven by documents transmitted between parties in any way, including electronic ones, to negotiate the agreements, in order to amend the agreements in accordance with the new conditions generate by the state of emergency.

- It is presumed to constitute a case of force majeure the absolutely unforeseeable, invincible and unpredictable circumstance referred to in art. 1351 para. (2) of the Civil Code, which results from an action of the authorities in the application of the measures imposed by the prevention and control of the pandemic, which affected the activity of the SMEs, an impact attested by the emergency situation certificate. The presumption may be overturned by the interested party by any means of evidence. The unpredictability is related to the time of conclusion of the affected agreement. The measures taken by the authorities in accordance with the Decree that established the state of emergency will not be deemed unpredictable.

Suspension, upon request, of due loan payment obligations. Beneficiaries - individuals, authorized individuals and individual enterprises, family enterprises, professionals carrying out their activity based on special laws, regardless of the form in which such professions are exercised and legal entities (except for credit institutions), whose incomes have been directly or indirectly affected by the serious situation generated by the COVID-19 pandemic, in accordance with the rules for applying the GEO.

- Object - loans granted by credit institutions and non-banking financial institutions, as well as leasing contracts (although there are discussions regarding the applicability of the GEO in the case of leasing contracts). The period for which the suspension can be requested: from 1 to 9 months but no more than 31.12.2020; the maximum credit period can be extended with the suspension period. Conditions - the loan agreement has been concluded prior to the state of emergency; the agreement did not reach maturity by 30 March 2020; and. The request will be analyzed and approved by the creditor according to the approved methodological norms, and within 30 days from the receipt of the request the creditor notifies to the debtor the contractual clauses modified for the implementation of the ordinance. The accrued interest due by the borrowers will be added to the loan balance at the end of the suspension period and thereafter be subject to interest. The increased loan balance will be paid in installments until the new maturity of the loan, after the suspension period.

- By exception, for the mortgage loans granted to individuals the interest related to the period of suspension is calculated according to the provisions of the credit agreement and represents a distinct and independent receivable in relation to the other obligations arising from the loan agreement. For this receivable the interest rate is 0% and its payment by the debtor will be made in 60 equal monthly installments, starting with the month immediately following the end of the suspension period. The Romanian state through the FMP shall guarantee the payment for 100% of the interest corresponding to the suspension period for the mortgage loans contracted by individuals. F.N.G.C.I.M.M. will be mandated to issue letters of guarantee to creditors. After payment of the value of the execution of the FMP guarantee, P.N.G.C.M.M shall draw up a debt title which identifies the payment obligations of the individuals benefiting from the facility provided in par. (1). The debt title becomes an enforcement title according to the law. The receivables arising from the payment of the granted state guarantees, respectively the amounts paid to the creditors based on the letters of guarantee, are assimilated to budgetary receivables, they constitute income to the state budget, they give rise to accesses according to the Fiscal Code and they are recovered from the debtors by the competent fiscal bodies of NAFA.

- MEASURES IN RELATION TO THE FINANCIAL SUPERVISION AUTHORITY (FSA):

   - The extension of several deadlines for the transmission in 2020 of periodic reports provided by the applicable legal provisions, as well as the possibility of extending the deadline for completing the documentation sent to the FSA. Beneficiaries: insurance and reinsurance companies based in Romania, insurance and / or reinsurance brokerage companies, the Insurance Guarantee Fund, credit institutions and investment firms insofar as they request the approval of the FSA for carrying out the distribution activity as principal intermediaries.

   - starting with 01.04.2020, all fees, taxes, quotas and contributions due to the Financial Supervisory Authority, provided by the Regulation of the FSA no. 16/2014 regarding the revenues of the FSA are reduced by 25%. Beneficiaries: authorized entities, regulated and / or supervised by FSA.
• Measure 1: It was decided that all employees who have children up to 12 years of age / 18 years (in case of disabled children), are entitled to paid days off (in case it is not possible for them to telework) during the time schools are closed, due to exceptional situations, decided by the competent authorities. In this case, only one parent is entitled to days off (the other parent has to fill a declaration attesting that he does not benefit from days off).

The employer is under the obligation to approve the employees’ request and pay him an indemnity amounting to 75% of the remuneration he would have been entitled to per working day, but not more than the amount corresponding to 75% of the daily amount of the gross medium wage used for the substantiation of the social insurance budget.

By way of exception, in certain sectors such as energy, operational units from nuclear sectors, continuous flow units, health and social assistance, telecommunications, radio, public television, rail transport, public transportation and cleaning of cities, supply to population of gas, water, electricity, the time off is granted only with the employers’ approval – to ensure that there are no 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 employer’s 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 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 of the indemnity in case of medical leave for the first 5 days of incapacity, which is borne by the employers.

• Measure 4: During the state of emergency, the viability 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.

OTHER INFORMATION:
- the allowance due for the period of suspension of the employment agreement according to art. 52 of the Labor Code, 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 the employees of employer who temporarily reduce or interrupt the activity in whole or in part due to the effects of the pandemic, during the state of emergency, according to an affidavit of the employer. The template of the affidavit will be approved by order of the Ministry of Labor. If the budget of the employer destined for the payment of personnel expenses allows, the allowance paid from the State Budget can be supplemented up to a minimum of 75% of the base salary for the position of the employee, according to art. 53 a. 1 Labor Code. If an employee has more than one employment contract and at least one is full-time and active, they do not benefit from the provisions of the ordinance and if an employee has more than one employment contract and all are suspended, he benefits from the rights that are more advantageous to him.

The facility is granted at the express request of the employer, electronically filed, accompanied by the affidavit, and the amounts will be paid by the state to the employer within 15 days from the submission of the documents. The employer is obliged to pay the allowance to the employee in maximum 3 working days from its receipt. For the allowance granted, the employer calculates, withholds and pays tax, social insurance and health contributions from the allowance received from the state budget. The term for declaration and payment is the 25th of the month following the one in which the payment is made from the unemployment insurance budget. Other professionals, persons who have concluded agreements according to Law 1/2005 and people who obtain income exclusively from copyright, that interrupt their activity totally or partially activity due to the effects of the epidemic, benefit from a monthly allowance of 75% of the average gross salary in the country for 2020. Athletes whose contracts have been suspended on the initiative of the sports structure as a result of the Covid-19 effects, receive a compensation of 75% of the cash rights related to their athletic performance, but not more than 75% of the average gross salary. Additionally, the sports structure may negotiate the granting of an additional compensatory allowance.
General Measures

**State of Emergency**
- The President of Serbia, President of the National Parliament and Prime Minister have proclaimed State of Emergency on 15 March 2020 due to Coronavirus outbreak. 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 on working days 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.

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

**Public gatherings**
- Prohibited for more than 5 persons.

**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.

**Reference Interest Rate**
- National Bank of Serbia has reduced the reference interest rate to 1.75%.

**Economic Measures**

**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 pandemiainfo.gov.rs, with pandemiainfo@gov.rs for contact.

**Decree on Administrative Deadlines**
- This Decree 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.

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

**Catering and accommodation facilities with inside serving space are closed for public delivery is allowed.**

**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.

**Maximum amount of financing**
- 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.

**Innovative Fund**
- Financing projects 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.
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**Payments services costs**
- Costs for payments service in respect to donations related to Covid19 will not be charged.
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 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.

- Based on a decree, during the state of emergency, in the criminal proceedings, the (presiding) judge may decide that the defendant's participation in the main trial shall be ensured through the technical means of transmitting sound and image (e.g. via skype).
Slovakia

General Measures

• Exceptional status extended to general public during Easter (8-13 April) meaning restrictions regarding general movement of citizens;
• Obligatory quarantine in state facility for all persons entering Slovakia until they are tested for COVID-19, subsequent 14-day home quarantine required;
• Shutdown of majority of shops with exception of specified types (including notarial or attorney services/offices); even these must be closed on Sundays in order to allow sanitation and staff rest;
• Strict hygienic measures to be applied in opened shops, e.g. limited number of persons present in the shop, obligation to wear protective face mask, etc.;
• 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);
• 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 measurement is obligatory when entering hospitals or factories, recommended also for supermarkets;
• 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);
• Designation of some hospitals for treating COVID-19 patients only;
• Drive-thru 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;
• Ban on export of selected drugs and protective materials from the country;
• Ban on sale of FFP2/FFP3 protective face masks to general public;
• Talks with health insurance companies to guarantee income for GP doctors in order to prevent closure of their practices.

Economic Measures

• Suspension on execution of lien/pledge, guarantee or public auction until 30 April 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 12 March 2020 to 30 April 2020;
• Optional postponement of payments of the loan instalments without the negative effect for debtor recorded in loan registry for natural persons, entrepreneurs and small/medium enterprises for up to 9 months;
• 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;
• Option to apply for financial aid covering 80% of salaries paid to employees in cases of obligatory closed shops/premises (up to EUR 200k/month or EUR 800k total);
• Option to apply for financial aid covering 20-80% of salaries paid to employees in cases of operating shops/premises, but with decrease in sales/turnover (up to EUR 800k total);
• Option to apply for indirect financial aid for small and medium enterprises – state may provide guarantee for bank loans or payment for bank loans’ interests (up to EUR 200k);
• Wireless payments increased to EUR 50;
• Further economic measures are to be expected, especially for large enterprises.

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Employment law and social protection measures

- Recommendation to use home office;
- Amendment to Labour Code allowing both ordering or requesting 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 and modification in advance period of required notice;
- All measures related to employment law are governed by Labor Code (or employment contract) with specific amendment 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 aid covering parts of salaries in order to preserve jobs (as mentioned in economic measures);
- Postponement of some of Health and Safety at work obligations, such as notifications/information to employees;
- Postponement of social insurance payments of selected categories of employers until 31 July 2020.

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

Criminal law measures

- Next Steps

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The Slovenian Government has adopted a Regulation, which provides for:

- Self-isolation of the population, work from home, etc.;
- Closure of restaurants, bars and other shops (grocery, pharmacy, gasoline, bank, postal and e-commerce services are excluded);
- Partial closure of state borders (restrictions were implemented);
- Stopping of public transport;
- Provisional Measures Act has been adopted in relation to judicial, administrative and other public law cases to control the spread of the contagious disease SARS-CoV-2 (COVID-19). 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); – 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);
- Court deadlines for lodging constitutional appeals;
- 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;
- Court deadlines in misdemeanor cases; As for Public Sector Contracts, the contractual penalties for delay are not applicable during the duration of the epidemic and the contractually agreed deadlines are extended for the duration of the epidemic; – court deadlines in misdemeanor cases;
- At the same time, SID Bank is preparing the introduction of portfolio guarantees and savings banks to finance SMEs’ investment and day-to-day operations.

Companies will thus be able to improve their access to financing sources, even with more favorable borrowing conditions;

- A proposal of an Intervention Act to defer payment of tax liabilities to reduce the liquidity of companies is also being prepared. The detailed measures will be known in the following days;
- The Ministry of Economic Development and Technology and the Slovenian Enterprise Fund are currently designing measures to address micro, small and medium-sized enterprises with a 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;
- The Parliament also adopted an Act on Interventional Measures in the Public Finance Area, which determines:
  - the basis for extending tax returns deadlines and submitting annual reports (the new deadline is extended from 31 March 2020 to 31 May 2020);
  - 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; – 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;
  - The proposal of the Act, adopted by the Government as of 29 March 2020, stipulates that a deferral of the borrower’s obligations will be possible (subject to conditions).
The existing legislation already provides some relief for employers (e.g. infected workers are entitled to temporary absence from work with paid sick leave charged to the Health Insurance Institute of Slovenia from the first day of absence); The 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; 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; On 29 March 2020, the Government approved the proposal of the Intervention Act to curb the covid-19 epidemic and mitigate its consequences for citizens and the economy. The Act provides: – Employees on temporary lay-offs and employees who are absent for reasons of force majeure are entitled to a salary compensation of 80 percent of the salary base. However, salary compensation may not be lower than the minimum salary and no higher than the average salary in the Republic of Slovenia. The paid compensation will be reimbursed by the Republic of Slovenia (if the employer meets the legal requirements) in the amount of the paid compensation, reduced by social security contributions of the insured person; – For employees in employment relationship who continue to work and receive salary during the application of intervention measures as per the proposal of Intervention Act, the proposal of Intervention Act provides exemption from payment of pension and disability insurance contributions and additional payment of so-called crisis allowance (in the amount of EUR 200 per month); – Additionally, the Act provides for exemption from contributions for self-employed persons and farmers (if the legal requirements are met); – The proposal of the Act provide for one-time solidarity allowance for seniors (who receive less than EUR 750 per month). The allowance will range from EUR 300 to EUR 130; – Furthermore, the proposal of the Act provides for a one-time solidarity allowance for other vulnerable groups of persons.

It is expected that the Slovenian Government will adopt a new additional set of anti-crisis measures, amounting to around EUR 3 billion.
• 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 businesses that are not related to primary needs (supermarkets, pharmacies, 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 commuters 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 military 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 foreseen in procedural laws have been suspended during the alarm state.
    - 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 liquidation 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-annually 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 39/2005, 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.

ROYAL DECREE 11/2020, OF 31 MARCH
Measures to support employees, consumers, families and vulnerable groups
• Measures focused on families and vulnerable groups:
  - The eviction procedure for vulnerable households (without alternative housing) may be suspended under certain circumstances.
  - Lease agreements for main residence may be unilaterally extended by the lessor.
  - Obligatory application of a rental debt moratorium or rent reduction in favor of economically vulnerable lessees has been established (in the case of large tenants and public companies).
  - A line of public guarantees for vulnerable lessees financing has been approved.
  - A new aid programme has been set up to reduce the economic and social impact of COVID-19 on the rental of main residence.
  - A new programme has been set up to help (i) victims of gender-based violence, (ii) people who have been evicted from their main residence, and (iii) people who are particularly vulnerable.
  - Measures to suspend contractual obligations arising from loans or credits (without mortgage guarantees) for vulnerable people have been established.
  - The supply of electricity, oil products, natural gas and water has been guaranteed.

• Consumer protection measures:
  - The right of consumers and users to terminate certain contracts without penalty has been established.
  - Measures to restrict commercial communications by entities carrying out a gambling activity have been established (under Law 13/2011 of 27 May on gambling regulation).

Measures to support economic activity
• Measures to support industrialization:
  - The flexibility of electricity supply contracts for the self-employed and companies has been established.
  - Flexibility in natural gas supply contracts has been established.
  - Electricity, natural gas and oil product bills of self-employed and small-sized companies may be suspended.
  - Financial aid (amounting to € 15 million) has been approved to compensate for part of the costs of the providers of state-wide digital television (audiovisual communication services).

• More measures:
  - Measures related to the deadlines for the formulation and filing of annual reports have been established.
  - A new line of public guarantees for vulnerable lessees financing has been approved.
  - A new aid programme has been set up to reduce the economic and social impact of COVID-19 on the rental of main residence.
  - A new programme has been set up to help (i) victims of gender-based violence, (ii) people who have been evicted from their main residence, and (iii) people who are particularly vulnerable.
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accounts for the 2019 financial year by State public sector entities and for the submission of the State’s General Account to the Court of Audit have been extended.

- Possibility of deferral of the repayment schedule for loans granted by Autonomous Communities and Local Entities to entrepreneurs and self-employed persons affected by the COVID-19 has been established.

- Article 40 of Royal Decree 8/2020, of 17 March has been amended. In this sense, the possibility of holding meetings and boards of directors by video or multiple telephone conference has been established. Measures related to the deferral of the approval of the application of the result of the company have also been established.

- The suspension of the regime of liberalization of certain foreign direct investments has been extended to Spanish companies with an ultimate foreign shareholding over 25%.

- The period between 14 March 2020 and 30 April 2020 shall not be taken into account when computing the maximum time granted to the Economic-Administrative Bodies for executing their resolutions. This likewise applies to regional and local bodies.

- Starting 14 March 2020 and until 30 April 2020, all expiration and statute of limitations periods related to tax proceedings have been suspended. This likewise applies to regional and local bodies.

- For the purposes of computing the deadlines for submitting administrative appeals, the deadline shall begin counting starting 30 April 2020 regardless of whether the administrative act or resolution being appealed had already been notified and the deadline not reached before 13 March 2020, or whether it was not yet notified on this date.

- In general terms, the filing window to bring certain actions before certain administrative bodies shall not begin to compute until the first working day following the end of the State of Emergency.

- The deadline to address requests from the Cadastral Office still on-going at 18 March 2020 has been extended to 30 May 2020 provided that the recipient is either natural person or an entity with 2019 turnover less than 6,010,121.04 euros. The deferral shall be for six months as from the date that payment is due and no interest in arrears shall accrue for the first three months.

ENERGY SECTOR

- Companies that commercialize electricity and gas, as well as those that distribute LPG and gas, shall not have to file VAT returns, Electricity Tax, or Hydrocarbon Tax over those invoices due from small and medium-sized companies and whose payment has been temporarily suspended. These returns shall be filed either when the customer has completely paid the relevant invoices or more than six months have elapsed since the State of Emergency was declared; if the latter, then there should be partial integration with returns filed over the next six months.

STAMP DUTY

- 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.

OTHER MEASURES

CADEASTAL PROCEEDINGS

- The deadline to address requests from the Cadastral Office 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.

CUSTOMS

- Various customs proceedings are simplified, and the use of information technology resources enabled as an extraordinary 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.

- Deferral on qualifying custom duty liabilities for returns filed starting 2 April 2020 thru 30 May 2020 provided that the recipient is either natural person or an entity with 2019 turnover less than 6,010,121.04 euros. The deferral shall be for six months as from the date that payment is due and no interest in arrears shall accrue for the first three months.

- The legislation on public sector contracts has been amended. In this sense, the duration of supply and service contracts, for the provision of subsequent services, may exceed 5 years (under certain circumstances).

- Bankrupt companies may also apply the procedures established in Royal Decree 6/2020, of 17 March (related to the temporary employment regulation file (“ERTE”) due to force majeure and objective causes).
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 (timetable 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.

ROYAL DECREE 10/2020 OF 29 MARCH 2020,

Approved with the purpose to limit the mobility of people as much as possible between 30 March and 9 April, in order to reduce it to levels that allow the spread of the virus to be controlled:

• A “recoverable paid leave” is regulated, which is obligatory for employees who work in public or private sector companies or entities and whose activity has not been paralyzed as a result of the declaration of the state of alert (RD 463/2020, of 14 March), between 30 March and 9 April 2020, except for those employees who work in some specific sectors qualified as “essential” and other exceptions.

ROYAL DECREE 11/2020, OF 31 MARCH

Measures to support employees, consumers, families and vulnerable groups

• Measures focused on families and vulnerable groups
  – The right to the extraordinary allowance for lack of activity has been established for persons integrated in the special system of household employees of the general social security system.

• Support measures for the self-employed
  – A possible moratorium on social security contributions has been established.
  – A possible deferred payment of social security debts has been established.

• More measures
  – The extension of the contracts of teaching and research staff (whose termination was foreseen in the state of alarm) has been established.
  – The availability of pension plans, in the event of unemployment or cessation of activity, has been established.
  – Allowance for employees with temporary contracts terminated after the declaration of the state of alert.
  – The compatibility of childcare allowance and unemployment or cessation of activity (during the state of alert) has been established.