



Deloitte Africa Tax & Legal COVID-19 post lockdown immigration management

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Agenda and Introduction

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Q & A	
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GoWork – COVID-19 Immigration Digital Map

<https://gowork.ges.deloitte/>

African Immigration – current practice within COVID-19 and the future



Travel bans and lockdown

Most African countries implemented travel bans and lockdowns.



Temporary measures

Online application processes, new medical requirements, courier applications, online payment of government fees and automatic renewals or grace periods for applications.



Humanised pragmatic approach

Challenge with repatriations of African citizen. Logistics for the continent has posed the major challenge. Diplomatic post continue to support nationals.



Way forward

Due to the lockdowns its likely that the processing times will be increase due to the backlog of applications. Possible additional requirements related to medical examinations for applications could be introduced. Strain to online application processes and roll out of new systems.

Africa tax and legal

Africa Immigration – What should we be doing?

- Review your immigration strategy, processes and protocols.
- Check all upcoming expiries and plan all renewal applications.
- Identify all red flags in advance and manoeuvre these obstacles.
- Review all quotas and ensure that compliance is maintained.
- Ensure that all labour filings are up to date.
- Ensure that automatic renewals have been granted.
- Review end to end processes and ensure that your mobility planning covers both home/host bases.
- Document requirements/ government processing times and new processes to be reviewed.



South African Immigration – current practice within COVID-19



Travel bans and lockdown

South African implemented travel bans for travelers from high risk countries. Level 5 lockdown commenced 26 March 2020 and ended 30 April 2020. Level 4 lockdown currently in place.



Temporary measures

Over-stayers will not be penalised. Visa holders who expire from 15 February 2020 and during the lockdown period, will be allowed to submit extension applications or reapply for current visas in-country, to be issued until 31 July 2020. Applicants who have submitted extensions for work/study will be allowed to continue to work/study.



Humanised pragmatic approach

The authorities have displayed a strong humanitarian approach to the current situation with the onset of the temporary measures. Some repatriation of citizens by specific countries are ongoing. However, applications in process abroad and in country are not being finalised until the lockdown eases.



Way forward

Backlog of applications both locally and abroad seem likely with extended processing times. Local authorities will return to work in Level 3 and 2. Embassies/High Commissions to be opened as determined by the country, they are located in. Possible additional requirements related to medical examinations for applications. International Borders remain closed until Level 1 with no definitive end date to the travel bans.

Workforce Insights: The primary driver to accepting an assignment is career opportunity



Practically speaking:

Immigration legislation around the world doesn't govern telework and won't need to since tax rules will curtail this.

Company residence and place of effective management & Agency PE: The OECD view whether the activities of an employee who habitually concludes contracts and is working from home for a non-resident employer, could give rise to a dependent agent PE isn't in doubt. The OECD analysis focuses on the "habitual" requirement providing interpretations based on Treaty Commentary from 2014 and 2017, noting that the employee presence in the non-resident country is not likely to be considered merely transitory and therefore likely to be considered habitual.



Barriers: The top barriers to relocation will continue to be centered around the impact to families. Especially **impact on spouse/partner careers**, the **impact on children's education**.

Emerging Economies: Smart governments will create FDI friendly immigration systems others will tighten access to labour market.



Variable drivers of change:

- Cost of flights (middle seat reduction).
- Flight decontamination procedures.
- Acceptance of video conference as an alternative to travel.
- Dispersal of supply chain.
- Recession level cost containment measures.



Impact relocation type:

- The number of long term expats will remain constant.
- Rotator and commuter assignments for management level staff will be constrained PE rules will drive the construct.
- Short term assignments needing physical work at the host location will continue.



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