



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
<p>Australia</p> <p>McCullough Robertson</p> <p>John Kettle jkettle@mccullough.com.au Adrian Smith adriansmith@mccullough.com.au Kim Wiegand kwiegand@mccullough.com.au</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Foreign Investment Review Board (FIRB): With effect from March 29, 2020, the following changes have been made to the FIRB framework:</p> <ul style="list-style-type: none"> all monetary screening thresholds have been reduced to \$0; screening times have increased from 30 days to 6 months; and priority will be given to applications that protect and support Australian businesses and jobs. <p>Economic Stimulus: The Australian government introduced certain measures in response to COVID-19 pandemic, including (i) increasing the amounts for instant asset write-offs, (ii) accelerating depreciation deductions until June 30, 2021, and (iii) assistance for SMEs for employee wages and salaries.</p> <p>Tax: Businesses may be entitled to (i) changes to Goods and Services Tax reporting obligations and (ii) deferral of payments of income tax, fringe benefits tax and excise tax by up to six months upon application to the Australian Taxation Office (ATO):</p>	<p>JobKeeper Payments On March 30, 2020, the Australian Government announced a wage subsidy package of \$1,500 per fortnight for all full-time, part-time and long-term casual employees employed by eligible businesses as of March 1st, effective from May 2020.</p> <p>Award Changes: From April 1, 2020, the Australian Government began working with the Fair Work Tribunal to change 103 modern awards to provide an entitlement for:</p> <ul style="list-style-type: none"> Unpaid pandemic leave; and Annual leave at half-pay. <p>On March 28th and March 31st, the Fair Work Commission made changes to the <i>Clerks Award 2010</i> and the <i>Restaurant Industry Award 2010</i> respectively to allow flexibility for employee’s working hours and duty classifications. Similar changes to other modern awards are expected.</p>	<p>Business Closures: On March 22, 2020 Australian Government announced that the following facilities will be restricted from opening from midday local time March 23, 2020:</p> <ul style="list-style-type: none"> Pubs, clubs, and hotels (excluding accommodation) Gyms and indoor sporting venues Cinemas and entertainment venues Restaurants and cafes will be restricted to takeaway and/or home delivery Religious gatherings and funerals (with some size exceptions) <p>Public Gatherings: On March 29, 2020, most indoor and outdoor non-essential gatherings were limited to two people. Rules on essential gatherings are also in place.</p> <p>Travel Restrictions: On March 15, 2020, the Australian Government announced that all travelers will be subject to the 14-day quarantine after arriving, and cruise lines from foreign ports are banned from Australia for 30 days. On March 24, 2020, Australia announced a ban on Australians travelling overseas and Australians</p>	<p>N</p>	<p>https://www.pm.gov.au/media/update-coronavirus-measures-220320</p> <p>https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support</p>

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	<p>Tax concessions: Businesses with an aggregated annual turnover of less than \$500 million can obtain an immediate tax deduction for certain assets.</p> <p>Queensland Jobs Support Loans: The State of Queensland introduced \$500 million COVID-19 Jobs Support Loan scheme to help businesses financially affected by COVID-19.</p> <p>New South Wales economic package: The State of New South Wales introduced an economic package which includes creation of a \$1 billion Working for NSW fund to sustain business, create new jobs and retrain employees and deferral of payroll taxes, among others.</p> <p>Changes to Australia’s insolvency system Implementation of measures to protect directors from Australia’s insolvent trading laws, and to prevent creditors from bankrupting individuals or winding up companies over unpaid</p>		<p>must avoid all non-essential domestic travel. Individual States and Territories have also imposed restrictions between jurisdictions unless for essential travel.</p>		



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	debts. These changes will last for six months, unless extended.				




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<p>Belgium</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Tax: Corporate, income, and VAT payment deadlines extended for two months</p> <p>Economic Stimulus: The Belgian parliament agreed to provide an additional budget of €1 billion to tackle the consequences of coronavirus. The extra money should help both the health sector as well as companies and employees who suffer from the economic impact.</p>	<p>Termination of Employment Relationship: All employers experiencing a temporary closure of their business or a reduction in work flow may invoke temporary unemployment for force majeure.</p> <p>During the temporary unemployment, the employment contract is suspended (for the avoidance of doubt, it does not actually end) without pay.</p> <p>The temporary unemployment may be invoked on a full-time or part-time basis (for example alternating work days with days of unemployment).</p> <p>During periods of unemployment, employees are entitled to 70% of the previous salary (capped at 2,754.76 EUR gross per month) plus a daily allowance of 5.63 EUR (up to 150 EUR per month) payable directly to the employee by the National Unemployment Office.</p>	<p>March 17th National Security Council Decision:</p> <p>Lockdown: Citizens are required to stay at home to avoid contact outside of their family: except to go to work; and except for essential travel (to the doctor, food shops, post office, bank, pharmacy, to refuel or to help people in need).</p> <p>Public gatherings: Larger gatherings of people are not allowed.</p> <p>Business Closures: Companies - irrespective of their size - are obliged to organize working from home for every position where this is possible, without exception. If this is not possible for certain employees, social distancing will be strictly respected.</p> <p>Key industries and essential services do not have to telework but must ensure that the social distancing rules are respected as much as possible. Non-essential shops and retail outlets are closed, except for food shops,</p>	<p>Y</p>	<p>https://www.belgium.be/en/news/2020/coronavirus_reinforced_measures</p> <p>https://taxfoundation.org/coronavirus-country-by-country-responses/</p> <p>https://www.politico.eu/article/belgium-opts-for-short-term-government-fix-to-coronavirus-crisis/</p> <p>https://www.natlawreview.com/article/covid-19-belgian-government-takes-measures-those-who-can-and-can-t-work</p> <p>https://www.info-coronavirus.be/en/news/what-if-you-have-to-cross-the-border/</p>



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			<p>pharmacies, pet food shops and news agents. Outdoor markets are shut down. Food stalls are only allowed in areas where they are indispensable.</p> <p>Travel Restrictions: As of March 18, 2020, Belgium banned non-essential travel abroad. Goods and services can still be transported across the border.</p>		



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<p>Brazil</p>  <p>De Vivo, Castro, Cunha, Ricci e Winkler Advogados</p> <p>Juliana Bonazza Teixeira da Cunha jteixeira@devivocastro.com.br</p> <p><i>Updated as of April 2, 2020</i></p>	<p>State of Public Calamity: Decree 88/2020 recognized a State of Public Calamity until December 2020, which allows the Government to have more flexibility to take measures without the need of prior approval of Congress.</p> <p>Companies annual accounts approval and shareholder’s distance voting: Through Provisional Measure MP 931/20, it was ruled, among others, that (i) at the year 2020, company by shares and limited liability companies will have an additional 7 month-period to approve their accounts related to the fiscal year ended from December 2019 to March 2020; (ii) partners and shareholders of companies will be able to participate in meetings and digitally vote at their decision makings; and, (iv) members of the board of directors may rule about emergency matters that otherwise would be the responsibility of the general meeting.</p> <p>Commercial Trade Board: On March 20th, the Commercial Trade Board of</p>	<p>Employee Quarantine. Law No. 13.979/2020 ruled that employees returning from any affected area are required to quarantine.</p> <p>Employment Relationship. Provisional Measure No 927/2020 allowed employers to: (i) require employees to work from home without amending the employment contract; (ii) require employees to use their vacation and holidays during the time they cannot work due to the pandemic; (iii) suspend mandatory physical examination; (iv) implement layoff measures up to 4 months; (v) suspend the payments of Employee's Severance Guarantee Fund for March, April and May, 2020.</p> <p>Emergency program to maintain labor and income: Provisional Measure MP 936/20 determined a program in order to maintain jobs, income and economic activities. It created the possibility of: (i) paying for workers an Emergency Benefit to preserve jobs and income; (ii) possibility to reduce working hours</p>	<p>Health insurance: National Health Agency - ANS, through IN 453/2020, included the Covid-19 test as a mandatory procedure to beneficiaries of health insurance.</p> <p>Telemedicine: The Health Minister, Henrique Mandetta, through ordinance 467/20, permitted the use of telemedicine for medical services, including medical consultation and digital medicine prescription.</p>	<p>Y</p> <p>Import taxes reduction: Medical equipment import taxes were reduced to 0% until September 30th, and the import procedures will be expedited.</p>	<p>http://www.ans.gov.br/component/legislacao/?view=legislacao&task=TextoLei&format=raw&id=Mzg2MQ==</p> <p>http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/L13979.htm</p> <p>http://normas.receita.fazenda.gov.br/sijut2consulta/link.action?visao=anotado&idAto=107839</p> <p>http://www.in.gov.br/en/web/dou/-/resolucao-n-17-de-17-de-marco-de-2020-248564246</p> <p>http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/Mpv/mpv927.htm</p> <p>http://www.institucional.jucesp.sp.gov.br/homepage.php</p> <p>https://www25.senado.leg.br/web/atividade/materias/-/materia/141114</p>



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	<p>the State of São Paulo suspended customer services and due dates to comply with requirements until April 30, 2020.</p> <p>Tax on Financial Transactions – IOF. The rate of the financial transaction tax – IOF was reduced to 0% for a 90-day period.</p> <p>Postponement of Maturity Date Payment of PIS, COFINS and INSS. Ordinance 139/2020 of Ministry of Economy postponed the due date for the payment of certain important taxes levied on Brazilian companies as PIS/COFINS and INSS.</p>	<p>and salaries up to 70% for 90 days, which will allow the employee to file for compatible unemployment insurance payable by Federal Government; and (iii) possibility of suspending labor contracts without salary payments.</p>			




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<p>Canada</p> <p>FASKEN Law Firm</p> <p>Anthony F. Baldanza abaldanza@fasken.com Daniel Brock dbrock@fasken.com Clifford Sosnow csosnow@fasken.com Robin Spillette rspillette@fasken.com Raajan Aery raery@fasken.com</p> <p><i>Updated as of April 3, 2020</i></p>	<p>Tax: The Canada Revenue Agency (“CRA”) will defer the filing due date for the 2019 tax returns (including certain administrative income tax actions) of individuals, partnerships and trusts.</p> <p>The CRA will permit all taxpayers (including businesses) to defer, until September 1st, 2020, the payment of any amounts on account of their income tax liabilities that become owing on or after March 18, 2020 and before September 2020. This applies to income tax balances due, as well as instalments on account of such taxes. CRA will not charge interest or penalties on these amounts during this period.</p> <p>Businesses can defer until June 30, 2020 payments of Goods and Services Tax / Harmonized Sales Tax (“GST/HST”), as well as customs duties owing on their imports. The deferral will apply differently to GST/HST remittances for monthly filers, quarterly filers, and annual filers.</p>	<p>Employment Insurance: Federal employment insurance sickness benefits provide up to 15 weeks of income replacement and are available to eligible claimants who are unable to work because of illness, injury or quarantine, to allow them time to restore their health and return to work.</p> <p>Employee/Worker Protection: Amendments to the Canada Labour Code provide an employee who is unable or unavailable to work for reasons related to COVID-19 a job protected leave of absence for up to 16 weeks.</p> <p>The Government of Canada also extended the maximum duration of the Work-Sharing program from 38 weeks to 76 weeks and has expanded eligibility.</p> <p>Business Subsidies: The Federal government enacted new measures to help businesses, including: (i) The Canada Emergency Wage Subsidy which will cover up to 75% of the first</p>	<p>Business closures: Provincial governments across Canada have declared states of emergency and/or states of public health emergency, which has led to certain provinces: (i) requiring the closure of businesses deemed non-essential (e.g. Quebec, Ontario); or (ii) permitting non-essential businesses/services to continue to operate so long as the business/service can do so while complying with specified recommendations such as those of the Public Health Officer (e.g. B.C.).</p> <p>Public gatherings: The federal government has issued guidelines in respect of public gatherings, while many provincial governments have issued prohibitions on events and gatherings in excess of a specified number of people - e.g. the Government of Ontario’s order prohibiting events and gatherings of more than five people (subject to certain exceptions such as a single household which has more than 5 members; funerals).</p>	<p>N</p>	<p>Economic Measures:</p> <p>https://www.fasken.com/en/knowledge/2020/03/30-covid-19-canada-emergency-response-benefit</p> <p>https://www.fasken.com/en/knowledge/2020/03/29-covid19-recent-canadian-and-quebec-tax-measures</p> <p>Labour and Employment:</p> <p>https://www.fasken.com/en/knowledge/2020/03/30-covid-19-wage-subsidy-for-employers</p> <p>https://www.fasken.com/en/knowledge/2020/03/30-covid-19-weekend-wrap-up</p> <p>https://www.fasken.com/en/knowledge#sort=%40fdate75392%20descending&f: D85AD43D-D74C-4121-8657-ADD019BFC5E5=[Covid-19]&f: 4ADE108E-A0F4-41C2-A541-7BD3F4ADA055=[Labour%2C%20Employment%20%26%20Human%20Rights]</p>



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	<p>Loan Facilities: The Business Credit Availability Program (“BCAP”) will provide more than \$65 billion in direct lending and other types of financial support at market rates to businesses with viable business models whose access to financing would otherwise be restricted.</p> <p>The Small and Medium-sized Enterprise Loan and Guarantee program will make \$40 billion of loans and guarantees available to businesses through the Business Development Bank of Canada and Export Development Canada.</p> <p>Additional lending capability for transactions deemed to be in the national interest by the federal government will be made available through the Canada Account, which is a program where the lending risk is assumed by the Federal government.</p>	<p>\$58,700 earned by an employee and is available to businesses whose revenues have decreased by at least 30%, (ii) additional loan facilities including the Emergency Business Account and a new guaranteed loan program (discussed in more detail under “Economic Measures”).</p> <p>Provincial Measures: Many of the provinces and territories have enacted additional measures in response to the COVID-19 pandemic, including one-time lump sum benefits for individuals, additional job-protected leaves for non-federally regulated employees, funds and assistance program. Some provinces have also amended their workers compensation benefits and workers safety programs to allow business to defer fees and payments due under these programs.</p>	<p>Travel restrictions: 30-day restriction (from March 21) on all non-essential travel at the Canada-U.S. border.</p> <p>Foreign nationals (i) who have symptoms are not permitted to enter Canada; (ii) who have no symptoms and are arriving from the U.S. will be allowed to enter Canada only for essential travel; and (iii) excluding those arriving from the U.S. will not be allowed into Canada subject to certain exceptions (e.g. immediate family members of a Canadian citizen or permanent resident).</p>		<p>https://www.fasken.com/en/knowledge/2020/03/25-covid-19-the-federal-work-sharing-program-an-alternative-to-layoffs</p> <p>Health and Safety:</p> <p>https://www.fasken.com/en/knowledge/2020/04/1-covid-19-government-orders-closing-businesses</p> <p>https://www.fasken.com/en/knowledge/2020/03/30-covid-19-weekend-wrap-up</p> <p>https://www.fasken.com/en/knowledge/2020/03/managing-an-international-workforce-in-a-global-pandemic</p>



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<p>Chile</p>  <p>Rafael Vergara rvergara@carey.cl Magdalena Engel mengel@carey.cl Diego Peralta dperalta@carey.cl Paulina Silva psilva@carey.cl</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Financial Stimulus: The Chilean government will allocate USD11,750 million in response to the economic crisis caused by the Coronavirus. Financial Market Commission also announced new measures to mitigate adverse economic effects.</p> <p>Payment System: A new law has been introduced to modify the 30-days payment system. This law aims to benefit small sized businesses (micro, small and medium sized businesses as per defined in Law No. 20,416) in connection with payments for the products or services they sell or provide.</p>	<p>Resolution No. 1238/006: A new resolution was issued by the Labor Board on the labor effects of health measures. The resolution deals with the impacts of quarantine and curfews on employment relations.</p> <p>Telework: A new Telework Law was approved by Congress.</p> <p>Employment Protection Law: President Sebastián Piñera enacted the Employment Protection Law.</p>	<p>State of Catastrophe: A State of Catastrophe was declared for 90 days from 0:00 of March 19th.</p> <p>Public gatherings: All public events with more than 50 people are prohibited indefinitely.</p> <p>Curfew: The Chilean government announces new measures in the face of COVID-19 pandemic. The government declared quarantines, customs and sanitary cords in specific areas of the country to control the spread of the virus between regions.</p> <p>Health Minister announced cordon sanitaire for Concepción and the Metropolitan Region during the Easter holidays.</p> <p>The Chilean Government maintains the curfew and total quarantine in six districts of the metropolitan region for seven more days. Thus, Lo Barnechea, Vitacura, Las Condes, Providencia, Ñuñoa and Santiago are maintaining this measure, while in the district of Independencia it ended on April 2, at</p>	<p>N</p>	<p>https://chilereports.cl/en</p> <p>https://www.gob.cl/coronavirus/plandecacion/</p> <p>https://www.carey.cl/en/law-modifies-invoice-payment-deadlines/</p> <p>https://www.carey.cl/en/financial-market-commission-announces-new-measures-to-mitigate-adverse-economic-effects/</p> <p>https://www.carey.cl/en/measures-regarding-basic-services-in-the-face-of-covid-19/</p> <p>https://www.carey.cl/en/resolution-by-the-labor-board-on-the-labor-effects-of-health-measures-issued-by-the-authority/</p> <p>https://www.carey.cl/en/frequently-asked-question-about-labor-law-in-times-of-covid-19/</p> <p>https://www.carey.cl/en/chilean-government-announces-new-measures-in-the-face-of-covid-19-pandemic/</p> <p>https://www.minsal.cl/</p> <p>https://www.carey.cl/en/details-of-new-telework-law-approved-by-congress/</p>



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			<p>10:00 pm. Outside Santiago, these communes are under total quarantine: Chillán, Chillán Viejo, Osorno, Hualpén and San Pedro de la Paz.</p>		




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<p>China</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Loan Facilities: Epidemic-hit SMEs and micro firms, including small business owners and individual household businesses, can make applications with banks to defer repayment of principal and interest expenses payable from January 25 to June 30, 2020. Overdue loan repayments in the period will not be subject to penalties.</p> <p>Re-lending and re-discount quota will be increased by RMB 1 trillion (US\$140 billion) for small and medium-sized banks. Targeted cuts in the required reserve ratio will be further implemented to encourage these banks to funnel all the newly obtained funding in the form of loans at concessional rates to SMEs and micro firms. Sectors heavily hit by the outbreaks, such as foreign trade will get greater loan support. Financial institutions will be supported in issuing RMB 300 billion (US\$42.3 billion) in financial bonds to be used as loans exclusively targeting small firms. The meeting called for an increase of RMB 1 trillion (US\$140</p>	<p>Labor Contracts: Based on mutual agreement, employers and employees can enter into an electronic labor contract with reliable electronic signatures.</p> <p>Social Security Contributions: On February 18, 2020, Chinese government decided to reduce or exempt corporate social insurance premiums (pension, unemployment, and work injury insurance) for enterprises, and defer payments made to the housing provident fund.</p> <p>Provincial tax bureaus should classify social security contributions that have been collected in February 2020 and determine the amount to be returned or deducted to enterprises.</p>	<p>Lockdown: Starting with January 29, 2020, China has implemented measures to control the spread of COVID-19 in Wuhan and other cities in the region. At its peak, China's quarantine spanned at least 20 provinces and regions. Soon after imposing restrictions on Wuhan, China locked down 15 other cities, including Huanggang, and Suizhou.</p> <p>The Chinese province of Hubei, where the coronavirus pandemic began, on March 25, allowing most of its 60 million residents to leave, ending nearly two months of lockdown.</p> <p>Wuhan will remain sealed off until April 8, though public transportation there will start running again.</p> <p>Furthermore, a color-coded health scheme is currently being implemented in many cities in China, where the system generates a color code for each individual based on the individual's health status, contact history and residence history. Individuals are being subject to various</p>	<p>Y</p> <p>For exports of the covered medical devices (Disease Test and Detection Kits, Medical Masks, Medical Protective Suits and Other Garments, Ventilators, Infrared Thermometers), Chinese Customs authorities, as of 29 March, require the exporter to provide a declaration certifying the products have been duly registered in China and conform with the importing country's quality standards. Customs would verify the medical device registration certifications before releasing the exports.</p>	<p>https://www.nytimes.com/2020/03/24/world/asia/china-coronavirus-lockdown-hubei.html</p> <p>https://news.bloomberglaw.com/daily-labor-report/insight-coronavirus-poses-contract-employment-issues-for-u-s-businesses</p> <p>https://www.businessinsider.com/countries-on-lockdown-coronavirus-italy-2020-3#argentina-went-into-a-preventative-and-compulsory-lockdown-on-march-21-9</p> <p>https://www.china-briefing.com/news/chinas-travel-restrictions-due-to-covid-19-an-explainer/</p> <p>https://www.china-briefing.com/news/china-reduce-social-insurance-commitments-smes-short-term-coronavirus-impact/</p> <p>http://www.mofcom.gov.cn/article/b/e/202003/20200302950371.shtml</p>



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	<p>billion) over the previous year in net financing from corporate credit-backed bonds to expand low-cost financing channels for private and smaller businesses.</p> <p>Tax: From March 1, 2020 to May 31, 2020, small taxpayers in Hubei province will be exempted from VAT if their tax rate is set at 3 percent. Small taxpayers in other regions will pay a lower tax rate of 1 percent on taxable sales revenue if their VAT rate is set at 3 percent.</p>		<p>restrictions, including 7-day or 14-day quarantines, based on the color code assigned to an individual by the system.</p> <p>Travel restrictions: From midnight (0 a.m.) of March 28, 2020, China suspended the entry of most foreign nationals, citing the temporary measure as a response to the rapid spread of COVID-19 across the world.</p> <p>Many provinces and cities require 14-day mandatory home-based or centralized quarantine for inbound travelers either from overseas or other Chinese provinces and cities, although the policy details can differ.</p>		



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<p>Costa Rica</p>  <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com</p> <p><i>Updated as of April 1, 2020</i></p>	<p>VAT and Excise Tax moratorium: Taxpayers must file the VAT and Excise Tax returns corresponding to March, April and May, but may choose to postpone the tax payment for these months by December 31, 2020 or make a payment arrangement with the Tax administration.</p> <p>Elimination of quarterly advanced tax payments: Quarterly advanced tax payments of the corresponding income tax to be made in April, May and June 2020 will be eliminated once.</p> <p>Tariff moratorium: Importers may nationalize merchandise without paying the corresponding tariffs during the months of April, May and June 2020. Agricultural and livestock products classified from Chapter 1 to 24 of the Central American Tariff System are excluded from this measure. The tariffs for those months must be entered before December 31, 2020 or make a payment</p>	<p>Health recommendations for employees in non-teleworking positions: The Ministry of Labor issued a guideline to protect employees whose jobs are not applicable to work remotely. Accordingly, employers must adapt the work functions to reduce direct contact with other citizens. Also, the worker must be placed at least 1.8 meters away from users or fellow employees.</p> <p>Temporary 75% reduction of the Minimum Contribution Base: The Costa Rican Social Security Administration approved a reduction of the Minimum Contribution Base in health insurance and pensions for employer and independent employees' contributions for the months of March, April and May 2020. These reductions will be as follows: - Health Insurance: reduced from 294,619 colons to 73,654 colones. - Pension Insurance: reduced from 275,759 colons to 68,639 colones.</p>	<p>Travel Restrictions: Until Sunday, April 12, 2020, only Costa Ricans and residents can enter the country, either by sea, air or land. Exception - air transport, trade and supplies crews. Any person entering the country must be in a mandatory quarantine for 14 days.</p> <p>Non-recording of accidents at work for Risk Policy: The Board of Directors of the National Insurance Institute submitted for SUGESE's approval a petition to establish that, in the event of occupational risks caused by COVID-19, the amount of the Occupational Risk Policy will not be affected by the occurrence of such risks.</p>	<p>Y</p> <p>The Customs Authority issued a regulation to control the export or re-export of specific medical implements, including the following:</p> <p>Disposable caps, Safety glasses, Disposable boots, N95 or FFP2 respirator, Disposable surgical masks, Disposable level 2 waterproof gowns, Gloves Systems for testing, PCR for the detection of pathogens from biological samples without prior manual treatment (respiratory viruses), Dacron swabs.</p>	<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/CR%20General%20Practical%20Guidance%20%20COVID%2019.pdf</p>



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	<p>arrangement with the Tax Administration.</p> <p>Banks will now be able to renegotiate terms on loans up to two times in a period of 24 months without such renegotiation affecting the borrower's credit score.</p>				



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<p>Ecuador</p> <p><i>Updated as of March 27, 2020</i></p>	<p>Tax: On March 17, 2020, Moreno announced steps to alleviate economic challenges. Under the new measures, social security payments will be postponed for 90 days while taxes will be deferred for the tourism and export sectors for the months of April, May, and June, as well as for small businesses.</p>		<p>Travel Restrictions: National health emergency declared on March 11; all who travel from countries that have confirmed cases be placed under home quarantine.</p> <p>Foreigners no longer be able to enter the country starting March 15.</p> <p>Suspension of transport between provinces and of domestic flights starting in the evening of March 17 for 14 days.</p> <p>Education and Public Gatherings: Suspension of all classes in educational institutions starting March 13. Meetings of more than 1,000 people prohibited. Mass gatherings in Guayaquil and Babahoyo prohibited.</p> <p>Starting March 16, suspension of major events including religious ones, restrictions on activities involving more than 30 people, and land border crossings limited to six entry points.</p> <p>Business Closures: On the evening of March 15, Moreno announced</p>	<p>Y</p> <p>Taking masks, soap, and hand sanitizer out of the country is prohibited.</p>	<p>https://www.as-coa.org/articles/where-coronavirus-latin-america#ecuador</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
			<p>suspension of citizens' movements within the country except to buy food, medicine, and basic goods. Also banned are all non-essential commercial activities and social gatherings of more than 30 people. During the emergency, the administration is ordering that no one have their utilities cut off for lack of payment.</p> <p>Curfew: Starting with March 16, 2020 a nightly curfew from 9 p.m. to 5 a.m. is implemented in the country. .</p>		



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<p>Eurasian Economic Union</p> <p>ALRUD</p> <p>Alekseyev, Maxim MAlekseyev@alrud.com Ostroukhov, Boris BOstroukhov@alrud.com Luong, Elena eluong@alrud.com</p> <p><i>Updated as of April 6, 2020</i></p>			<p>On 16 March 2020 the Eurasian Economic Commission (an executive authority of the Eurasian Economic Union consisting of Russia, Belarus, Kazakhstan, Kyrgyzstan and Armenia – the “EAEU”) (the – “EEC”) released import of individual protective means, disinfecting means and medical products from payment of import customs duties up to 30 September 2020.</p>		<p>http://government.ru/en/news/</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
<p>European Union</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Loan Facilities: The EU Commission has adopted a Temporary Framework to enable Member States to use the full flexibility foreseen under State aid rules to support the economy in the context of the Coronavirus outbreak. The Temporary Framework provides for five types of aid which can be granted by Member States, including direct grants up to €800,000, state guarantees for loans, subsidized public loans, safeguards for banks, and short-term export credit insurances. The Temporary Framework will be in place until the end of December 2020.</p> <p>The European Commission has also unlocked €1 billion from the European Fund for Strategic Investments (EFSI) that will serve as a guarantee to the European Investment Fund (EIF), part of the European Investment Bank Group.</p> <p>Healthcare sector: The EU Commission will directly support the healthcare systems of the EU countries, with €3 billion from the EU</p>		<p>All nonessential travel to the European Union are restricted for 30 days. Exemptions include family members of European nationals, diplomats, "essential staff" that are addressing the coronavirus spread and people transporting goods.</p>	<p>Y</p> <p>On 15 March 2020, the European Commission issued Commission Implementing Regulation (EU) 2020/402 of 14 March 2020 imposing a temporary export licensing requirement on certain personal protective equipment. Such goods include protective masks, gloves and garments as well as face shields and protective spectacles or visors.</p> <p>The export licensing requirement is in force for a period of six weeks.</p>	<p>https://ec.europa.eu/commission/presscorner/detail/en/IP_20_504</p> <p>https://ec.europa.eu/info/live-work-travel-eu/health/coronavirus-response_en</p> <p>https://www.globaltradealert.org/intervention/78830/export-licensing-requirement/eu-temporary-export-licensing-requirement-imposed-on-certain-personal-protective-equipment-including-protective-masks-gloves-and-garments-in-response-to-covid-19</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
	budget to fund the Emergency Support Instrument and RescEU’s common stockpile of equipment.				




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<p>France</p> <p>C'M'S' Francis Lefebvre Lyon <small>Avocats</small></p> <p>Jean-Philippe Clement jean-philippe.clement@lyon.cms-fl.com</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Financial Stimulus: The main set of measures are provided by (i) an emergency law (the "Emergency Law to face COVID 19 Epidemic") adopted on 22 March 2020 and (ii) a Loi de Finances Rectificative creating a state guarantee adopted on 20 March 2020 and its implementing decree (arrêtés) dated March 23, 2020 granting the State guarantee to credit institutions and finance companies pursuant to the Loi de Finances Rectificative.</p> <p>These measures include (i) a state guarantee fund up to EUR 300bn, (ii) deferral of existing mandatory facilities prepayment and deletion of additional costs and penalties, and (iii) an emergency plan to support small and mid-sized companies.</p> <p>Tax:</p> <ul style="list-style-type: none"> • A deferral of the direct tax payments due in March and April may be asked by companies without penalties. This measure applies to the corporate income tax (CIT) instalment, payroll tax and – for companies paying the following 	<p>Teleworking: The government has insisted that business organizations should do everything possible to have their employees work remotely from home and take all necessary measures (e.g. minimal distance between workers) to protect the health and safety of employees who cannot work from home.</p> <p>Short-time work (Activité partielle): Short-time work allows the employer, when it faces exceptional circumstances such as current pandemic, leading to decreasing its activity under 35 hours a week or even to a temporary closure, to ask for a special indemnification from public authorities to cover the costs of unworked hours. Employees receive an hourly compensation for unworked hours corresponding to approximately 84% of their net salary. Then, the employer gets compensation from the State for the sum paid to its employees (with a cap of 4.5 times the minimum statutory wage). For employee earnings max</p>	<p>Lockdown: As of March 17th, Citizens are required to stay at home (restez chez vous) to avoid contact outside of their family as much as possible. There are few exceptions, including going to work, visiting local grocery stores and medical appointments.</p> <p>Schools: Kindergartens, primary and secondary schools and universities are shut from 16 March until further notice.</p> <p>Public gatherings: Gathering of more than 100 people are forbidden (Decree n° SSAZ2007749A of 14 March 2020 laying down various measures to combat the spread of the covid-19 virus). Some local authorities have decided more restrictive rules of forbidden all gatherings.</p> <p>Business Closures: Companies are obliged to organize working from home for every position where this is possible, without exception (Art L.1222-111 of the French Employment Code). If this is not possible for certain</p>	<p>Y</p> <p>General control for export outside of the EU: cf. EU temporary export licensing requirement on certain personal protective equipment mentioned above.</p> <p>Requisitioning of respiratory masks: In accordance with article 12 of decree n°2020-293 of 23 March 2020 (arrêté), certain types of respiratory protection masks held in France on 24 March 2020 or produced on French territory from that date are requisitioned until 31 May 2020 (subject to possible extension). This requisition may also apply to imported devices (subject to some conditions). They cannot therefore be sold or exported.</p>	<p>https://www.gouvernement.fr/en/coronavirus-covid-19</p> <p>https://cms.law/fr/fra/offres/covid-19-coronavirus</p> <p>https://travail-emploi.gouv.fr/actualites/l-actualite-du-ministere/article/coronavirus-questions-reponses-pour-les-entreprises-et-les-salaries</p> <p>https://cms.law/en/fra/news-information/covid-19-restrictions-on-the-free-movement-of-goods</p> <p>https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000041747861&dateTexte=20200406</p>



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	<p>taxes monthly – corporate real estate contribution (CFE) and real estate tax.</p> <ul style="list-style-type: none"> • Companies in distressed financial condition may apply to receive CIT rebates. • VAT is excluded so far from any deferral of tax payment obligations. 	<p>4.5 times of the statutory wage, the cost for the employer is 0.</p> <p>Paid Leave and Working Hours: The government eased the rules concerning paid leave and rest days (specific rules to impose or modify unilaterally the dates for taking them) and to working time rules (for companies in sectors of activity particularly necessary for the security of the Nation and the continuity of economic and social life).</p> <p>Social Security Contributions: Deferral of payment of social security contributions without penalty.</p>	<p>employees, social distancing will be strictly respected.</p> <p>Key industries and essential services do not have to telework but must ensure that the social distancing rules are respected as much as possible.</p> <p>Non-essential shops including restaurants and retail outlets are closed, except for food shops, pharmacies, petrol stations, banks and press and tobacconist's shops.</p> <p>Outdoor markets are shut down barring special decisions.</p> <p>Travel Restrictions: As of March 17th, non-essential travel outside France is prohibited.</p>		



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<p>Germany</p>  <p>P+P Pöllath + Partners Attorneys-at-Law Tax Advisors</p> <p>Tobias Jaeger Tobias.Jaeger@pplaw.com Bergjan, Ralf Ralf.Bergjan@pplaw.com Meier, Matthias Matthias.Meier@pplaw.com</p> <p><i>Updated as of April 2, 2020</i></p>	<p>The Federal Government has launched a large-volume Economic Stabilization Fund ("WSF") for large companies. The WSF is intended to implement temporary measures to stabilize the German economy.</p> <p>Guarantees: The WSF can assume guarantees up to an amount of EUR 400 billion for liabilities of companies which were established after the Economic Stabilization Fund Act came into force.</p> <p>Loans: The Federal Ministry of Finance is also authorized to take out loans of up to EUR 100 billion to cover WSF expenses and measures in connection with participation in direct recapitalization measures of companies. Subordinated debt instruments, hybrid bonds, profit participation rights, silent participations, convertible bonds and shares are available for recapitalization measures.</p> <p>Credit Schemes: Kreditanstalt für Wiederaufbau ("KfW") Special</p>	<p>Short-time Compensation: Retroactively, as of March 1, 2020, the possibility for short-time compensation procedures for employees have been simplified (in particular the reduction of the required percentage of employees affected by shortfall from 30% to 10% and the full reimbursement of the social security contributions by the state). In March, around 470,000 applications for short-time work have been submitted to authorities.</p> <p>Social Protection Package: As further measures to stabilize the labor market and support the employees, the so-called social protection package entered into force on March 28, 2020. The newly implemented right to compensation for loss of earnings of parents due to child care during the shutdown of schools and childcare centers is part of the law regulating the protection against infection. The new regulation came into force on March 30, 2020.</p>	<p>Public Gatherings / Travel: People are required to stay at home. More than two people shall not meet in public unless they are part of the same household. Leaving home shall be limited to commute to work or to provide emergency care, shopping for essentials doctors' appointments, attendance of necessary appointments/examinations, assistance for others or individual outdoor sports and exercise are still permitted.</p> <p>Business Closures: Businesses open to the public have to be closed such as shops, restaurants, cafes and pubs, gyms, service providers in the personal care sector etc.. Groceries drugstores, necessary medical treatments, workshops, delivery and taken away are still permitted.</p> <p>Certain states, local governments and cities have taken various (stricter) measures, such as lockdowns or wearing face masks.</p>	<p>Y</p> <p>The decree issued by the German Ministry of Economic Affairs and Energy on March 12, 2020 imposing an export licensing requirement on certain personal protective equipment (including protective safety glasses, masks, gloves and garments as well as face shields and protective spectacles or visors) has been revoked as of March 19, 2020 in favor of the EU Commission's Implementing Regulation (EU) 2020/402 of March 14, 2020 (in effect since March 15, 2020).</p> <p>This regulation implements an export licensing requirement for the export of medical protective equipment to countries outside the EU. Deliveries within the EU (including EFTA states) are not affected by the regulation's export licensing requirement.</p> <p>However, the Federal Government reserves the right to evaluate the situation on a regular basis, both with regard to further developments in the internal market and with regard to</p>	<p><u>General Overview:</u></p> <p>For further detail including further references see the weekly updated newsletters on https://www.pplaw.com/en/covid-19-law-and-tax</p> <p><u>Economic Measures:</u></p> <p>https://ec.europa.eu/commission/presscorner/detail/en/IP_20_504 https://www.pplaw.com/sites/default/files/article/downloads/covid-19-state-aid-affected-companies-overview/covid-19-state-aid-affected-companies-overview-update.pdf https://www.pplaw.com/sites/default/files/article/downloads/ma-covid-19-wire-ii/client-information-ma-covid-19-telegramm-2-ma-covid-19-wire-2.pdf</p> <p><u>Labor & Employment Measures:</u></p> <p>https://www.dw.com/en/short-time-work-a-vital-tool-in-germanys-economic-armory-against-coronavirus/a-52952657</p>




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	<p>Programs shall be refinanced with the WSF loans.</p> <p>Extension of public credit schemes: On March 23, 2020, the KfW Special Program 2020 was launched by the government-owned KfW to provide liquidity to companies. The program aims to support all companies (irrespective of turnover thresholds) which ran into financial difficulties as a result of the corona crisis. Under the KfW Special Program 2020 the conditions of existing promotional loan programs have been modified and extended. The loans under the program are issued by the (German) house bank of the company and are backed by KfW.</p> <p>Tax: Deferral on Tax and Social Security payments are granted upon request.</p> <p>Law to mitigate the Consequences of the COVID-19 Pandemic has been adopted:</p>			<p>the necessary EU-wide uniform approach to the licensing of exports to third countries on the basis of the Implementing Regulation (EU) 2020/402.</p>	<p>https://www.reuters.com/article/health-coronavirus-germany-labour/around-470000-firms-in-germany-applied-for-short-time-work-labour-office-idUSS8N2BH00U</p> <p>https://www.pplaw.com/sites/default/files/article/downloads/ma-covid-19-wire-ii/client-information-ma-covid-19-telegramm-2-ma-covid-19-wire-2.pdf</p> <p>Health & Safety Measures:</p> <p>https://www.bundesregierung.de/breg-de/themen/coronavirus/statement-chancellor-1733322</p> <p>Export Control Measures:</p> <p>Overview (in German): https://www.bafa.de/DE/Aussenwirtschaft/Ausfuhrkontrolle/Coronavirus_Schutztausruestung/coronavirus_schutztausruestung.html?nn=8065706</p> <p>Regulation (EU) 2020/402: https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0402&from=DE</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
	<ul style="list-style-type: none"> • Certain amendments to Bankruptcy Law have been made. These include a limited suspension of the obligation to file for insolvency until 30 September 2020, a temporarily simplification and reduction of potential claw backs from creditors of an insolvent company and a facilitation for managements to make payments in the status of insolvency (otherwise prohibited). • Simplification of requirements in corporate law, in particular for convening general meetings and passing shareholders' resolutions. • Changes to contract law regulations, including a right to refuse performance, the exclusion of termination rights for landlords as well as protections of consumer loans. 				




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<p>Guatemala</p>  <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com</p> <p><i>Updated as of April 1, 2020</i></p>	<p>Tax: The payment of the Solidarity Tax for the second quarter of 2020 due on April 30, 2020 can be delayed until September 30, 2020. In order to apply to such benefit, the taxpayer must not fire any employee during such period, except if a justified cause is proven in accordance with the Guatemalan labor law.</p> <p>The Tax Administration has deferred the terms prescribed by Guatemalan tax law related to the compliance of tax obligations such as appearing in administrative hearings, filing of administrative motions for reversal, attending to subpoenas, fulfillment of the tax information injunction, and the terms of the administrative processes initiated or to be initiated are deferred. For such purpose, the following days were declared as non-working days for tax matters: March 24 to 31, 2020; and April 1, 2, 3, 6, 7,8, 13 and 14, 2020.</p> <p>This has caused that payments and withholdings deadlines of the following taxes had changed: 2019 Annual Income Tax Return, Value Added Tax Return, Income Tax and</p>		<p>Business Closures: Work and activities of the Private Sector has been suspended until April 12, 2020; however, teleworking must be allowed and encouraged. Key industries and essential services do not have to telework but must ensure that the social distancing and health and safety rules are respected.</p> <p>Curfew: Restrictions on the freedom of locomotion (i.e. curfew), are in force from Monday, March 30, 2020 to Sunday, April 12, 2020. During the curfew, the traffic and circulation of people, crew, passengers, vehicles or all types of private terrestrial transport and passengers will be limited between 4:00 p.m. and 4:00 a.m. of the following day.</p> <p>Travel Restrictions: Air, land and sea borders are closed throughout the national territory. Only the entry into the national territory of: a) Guatemalans; b) permanent residents; c) diplomatic corps; and, d) exceptional cases previously approved, is allowed.</p>	<p>N</p>	<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/GT%20General%20Practical%20Guidance%20COVID%2019.pdf</p>



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	<p>Value Added Tax withholdings, Distribution Tax on Crude Oil and Petroleum-Derived Fuels and the Tobacco Tax and its Products. Also, the rendering Transfer Pricing Studies and Audit Reports will not be an obligation until April 15, 2020. And the filing of the report related to the transformation coefficient of the production process required by Decree 29-89 is delayed until April 15, 2020.</p> <p>Administrative: The legal terms for the administrative processes are suspended for three months from April 2nd except for the terms related to constitutional matters, Access to Public Information Law and any other process of payment of legal childcare or maintenance, minimum guarantees and fundamental rights.</p>				



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<p style="text-align: center;">India</p>  <p>Sandeep Mehta sandeep.mehta@jsalaw.com Maneesh Upadhyay maneesh.upadhyay@jsalaw.com Pooja Kumari pooja.kumari@jsalaw.com</p> <p style="text-align: center;"><i>Updated as of April 4, 2020</i></p>	<p>Loan Facilities: On March 27, 2020, the Reserve Bank of India announced a Covid-19 regulatory package to mitigate the burden of debt servicing and ensure the continuity of viable businesses. The package includes:</p> <p>In respect of all term loans, all commercial banks, co-operative banks, all-India financial institutions and non-banking finance companies (NBFCs) are permitted to grant a moratorium of three months of all installments falling due between March 1, 2020 and May 31, 2020 to the borrowers.</p> <p>In respect of working capital facilities sanctioned in the form of cash credit/overdraft, lending institutions are permitted to defer the recovery of interest applied in respect of all such facilities during the period from March 1, 2020 up to May 31, 2020 from the borrowers.</p> <p>Exports: The Reserve Bank of India vide notification dated April 1, 2020 has increased the present period of</p>	<p>Extensions for Filing Deadlines: The Ministry of Labor and Employment, Government of India has announced an extension of time for the Indian businesses for filing of returns on account of Covid-19:</p> <p>Employees’ State Insurance (ESI) contribution for the months of February 2020 and March 2020 can be filed and paid up to April 15, 2020 and May 15, 2020.</p> <p>Extension of the last date for filing of Unified Annual Return under eight labour laws for the year 2019 up to April 30, 2020.</p> <p>Submission of notices, returns and other forms required under the provisions of different rules and regulations framed under the Mines Act, 1952 and due for submission in the month of March and April 2020 has been relaxed, for a period of one month from the respective due dates.</p> <p>Termination of Labor Contracts: The Ministry of Labor and Employment,</p>	<p>Lockdown: The Government of India on March 24, 2020 announced a nationwide lockdown from midnight on March 25, 2020, lasting for 21 days. People are permitted to leave their homes to access “essential services” like food stores, pharmacies and medical assistance while observing social distancing.</p> <p>Travel Restrictions: India has suspended all existing visas until April 15, 2020. All international and domestic flights have been suspended till April 14, 2020. Recent news reports state that the flight operations will resume in phased manner after April 14, 2020, unless the lockdown is extended.</p> <p>In view of the need for shipping services to ensure continued supply of vital goods and essential commodities, the operation of vessels and ports have not been disrupted, however, certain health measures have been put in place such as the submission of the</p>	<p>Y</p> <p>As of March 25, 2020, the Ministry of Commerce and Industry, Government of India banned the export of Hydroxychloroquine and its formulations with immediate effect. Exceptions:</p> <ul style="list-style-type: none"> • Export will be allowed from the SEZ/EOU Units and in cases where export is made to fulfill export obligation under any Advance license issued on or before the date of this notification. • Export will be allowed in case of shipments where Irrevocable Letter of Credit (ILOC) has been issued before the date of this notification or in case where full advance payment has been received by the exporter in India against specific shipment, subject to submission of documentary evidence. • Exports will also be allowed by the Government of India to other countries on humanitarian grounds on case to case basis on the recommendation of Ministry of External Affairs. 	<p>https://rbidocs.rbi.org.in/rdocs/notification/PDFs/NOTI186B27003E9DB3D4FB49BDDF955F4289D68.PDF</p> <p>https://rbidocs.rbi.org.in/rdocs/notification/PDFs/206APDIR71005D031FF2461BAD5E81AF6FA82395.PDF</p> <p>https://economictimes.indiatimes.com/news/economy/policy/tax-and-duty-relief-likely-in-package-for-industry/articleshow/74900681.cms?from=mdr</p> <p>https://labour.gov.in/extension-time-filing-returns-account-covid-19</p> <p>https://labour.gov.in/sites/default/files/Central_Government_Update.pdf</p> <p>https://economictimes.indiatimes.com/news/politics-and-nation/india-may-go-for-staggered-exit-post-21-day-covid-lockdown-pm-asks-states-to-come-up-with-a-plan/articleshow/74954054.cms?from=mdr</p>



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	<p>realization and repatriation to India of the amount representing the full export value of goods or software or services exported by the Indian exporters , from nine months to fifteen months from the date of export, for the exports made up to or on July 31, 2020.</p> <p>The Government of India has further granted extension of the existing Foreign Trade Policy dated April 1, 2015 by another year, i.e. till March 31, 2021.</p> <p>Insolvency: The threshold of triggering insolvency cases on defaulting debtors was raised to INR 10,000,000 (USD 133,333 approx. @ USD 1 = INR 75) from INR 100,000 (USD 1,333 approx.) currently.</p> <p>Tax: The last date for the revised filing of the income tax returns for the FY 18-19 has been extended from Mach 31, 2020 to June 30, 2020.</p> <p>Corporate Compliance: The Government of India has extended</p>	<p>Government of India vide circular dated March 20, 2020 has advised employers of all public and private establishments to extend their cooperation by not terminating their employees, particularly casual or contractual workers from their jobs, or reducing their wages.</p> <p>Benefits: During the lockdown if the workers/employees are on leave or unable to attend to their duties or the establishment is required to be closed then the workers/employees shall be deemed to be on duty during the lockdown period and shall be entitled to full pay for such period of lockdown.</p>	<p>Maritime Declaration of Health by the master of a vessel.</p>	<p>India has also banned the export of surgical masks/ disposable masks (2/3 ply masks), textile raw materials for masks and overalls, sanitizers, all ventilators including any artificial respiratory apparatus or oxygen therapy apparatus or any other breathing appliance/ device and diagnostic kits (diagnostic or laboratory reagents on a backing, preparation diagnostic or laboratory reagents).</p> <p>India is likely to relax some export restrictions on pharmaceutical products soon including Paracetamol.</p>	<p>https://www.businesstoday.in/latest/trends/coronavirus-international-passenger-flights-to-resume-in-phased-manner-after-apr-14/story/400033.html</p> <p>https://www.mohfw.gov.in/pdf/DGSOrder04of2020.pdf</p> <p>https://dgft.gov.in/sites/default/files/notification%2054_0.pdf</p> <p>https://dgft.gov.in/sites/default/files/Noti%2052_0.pdf</p> <p>https://dgft.gov.in/sites/default/files/Noti%2053_0.pdf</p> <p>https://economictimes.indiatimes.com/industry/healthcare/biotech/pharmaceuticals/covid-19-india-likely-to-ease-some-drug-export-curbs-after-u-s-pressure-soon-says-sources/articleshow/74929287.cms</p> <p>https://www.ndtv.com/india-news/coronavirus-india-government-puts-curbs-on-exports-of-diagnostic-kits-with-immediate-effect-2206024</p>



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	<p>the due dates for filing of various compliance documents under corporate and securities laws. Further the Government of India has granted exemption to the companies from penalty for delay in filing of corporate compliance documents until September 30, 2020 and has also granted certain relaxations to companies in relation to compliance obligations.</p> <p>Economic Stimulus: The Government of India is close to finalizing a second economic relief package that might include tax concessions for industry sectors hit hard by the disruption caused by Covid-19, particularly micro, small and medium enterprises (MSMEs), services and exports.</p>				
<p>Ireland</p> <p><i>Updated as of April 4, 2020</i></p>	<p>The Minister for Finance, Paschal Donohue, announced measures to help people deal with the financial strain of COVID-19. These measures include:</p> <p>Loan Facilities: flexible arrangements for business and personal customers</p>	<p>Income Support: The government has announced a National COVID-19 Income Support Scheme. This will provide financial support to Irish workers and companies affected by the crisis. Measures include:</p> <p>-a temporary wage subsidy of 70% of</p>	<p>The government announced that until March 29, 2020:</p> <p>Education: schools, colleges and childcare facilities will close from tomorrow (Friday)</p>	<p>Y</p>	<p>https://www.gov.ie/en/news/7e0924-latest-updates-on-covid-19-coronavirus/#march-1-23</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
	<p>with their banks - including 3-month payment breaks where necessary (customers are advised to contact their bank); and contactless payments to increase to €50 in the interests of public health policy making sure that people can continue to access banking services.</p>	<p>take home pay up to a maximum weekly tax-free amount of €410 per week to help affected companies keep paying their employees. This is the equivalent of €500 per week before tax.</p> <ul style="list-style-type: none"> -workers who have lost their jobs due to the crisis will receive an enhanced emergency COVID-19 Pandemic Unemployment Payment of €350 per week (an increase from €203) -the COVID-19 illness payment will also be increased to €350 per week the self-employed will be eligible for the COVID-19 Pandemic -unemployment Payment of €350 directly from the Department of Employment Affairs and Social Protection (rather than the Revenue scheme) enhanced protections for people facing difficulties with their mortgages, rent or utility bills 	<p>Public Gatherings: indoor mass gatherings of 100 people or more and outdoor mass gatherings of more than 500 people should be cancelled all State-run cultural institutions will close</p> <p>Business Closures: All pubs are closed.</p>		



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<p>Israel</p> <p><i>hfn</i> HERZOG FOX & NEEMAN LAW OFFICE</p> <p>Ory Nacht Nachto@hfn.co.il</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Financial Stimulus: The Israeli Ministry of Finance has announced a NIS 80 billion (approx. \$22 billion) economic relief package to address the significant economic consequences of Covid-19 on the Israeli economy. The package targets four key areas: (i) support to the healthcare system in handling the outbreak and its consequences; (ii) social welfare support to employees and the self-employed; (iii) support to businesses in dealing with the economic impact of the coronavirus; and (iv) implementation of economy recover and stimulus measures.</p> <p>Support of Businesses & Self Employed: Within the framework of the general economic relief package, the government has declared (though has yet to fully implement) various measures to support small and medium-sized businesses and self-employed workers adversely affected by the crisis, including by way of direct grants, special loans and reduction and deferment of national insurance payments.</p>	<p>Public Sector: All nonessential employees of government agencies and government-owned corporation have been placed on vacation, on account of their accrued annual leave entitlement, until after the Passover holiday (April 16, 2020).</p> <p>Restrictions in Workplaces:</p> <ul style="list-style-type: none"> • An employer may not allow more than 10 workers or more than 15% of its total workforce (whichever is greater) to be present at the workplace simultaneously; however, if it's essential to the employer's operations, it can maintain on-site up to 30% of its workforce simultaneously, provided that it submits to the government a detailed report in the matter; • Employees engaged in administrative, maintenance, support and other auxiliary functions may not attend the workplace except for cleaning, security or IT workers, or if otherwise essential subject to 	<p>Lockdown: Various limitations have been imposed on individuals some of which have a direct impact on employees and the workplace:</p> <ul style="list-style-type: none"> • Organized gathering of more than two persons is prohibited, except for people who live in the same household and few other exceptions; • Individuals are not permitted to leave their home except for a limited distance of 100 meters and for a limited period of time, or for certain essential needs or purpose; and • Travel in a private vehicle, including to and from the workplace, is limited to two persons per vehicle, except in case of an essential need. <p>Travel Restrictions:</p> <ul style="list-style-type: none"> • Any person arriving in Israel from abroad will be placed in quarantine in designated hotels or other locations converted for such purpose, for a period of 14 days. Foreign nationals from China, South Korea, Thailand, Italy, Macao, 	<p>Y</p> <p>Export Control of Therapeutic Apparatus: The Israeli government now requires an export license for the following:</p> <ul style="list-style-type: none"> • Export of artificial respirators, ventilators and other therapeutic apparatus; • Export of personal hygiene products and disinfection products that contain more than 70% Ethyl alcohol or more than 60% Isopropyl alcohol; • Export of Bi-PAP (bilevel positive airway pressure) and C-PAP (continuous positive airway pressure) machines. 	<p>https://www.gov.il/en</p>



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	<p>Support of High-Tech Sector: Out of the total NIS 80 billion which the government has assigned to the economic relief package, NIS 1.5 billion are intended to support the high-tech sector, through the Israel Innovation Authority (IIA). However, approximately half of such amount is part of the IIA's regular budget for 2020, which had been previously withheld. NIS 50 million of such amount are earmarked for Covid-19-related development projects.</p>	<p>written notification to the government;</p> <ul style="list-style-type: none"> Employers may not accept visitors at the workplace unless it's necessary to produce a vital product or service; Employees must confirm on a daily basis, by written statement, that they are not presenting any Covid-19 symptoms; and In a workplace where employees cannot maintain a distance of at least 2 meters from one another, the employer must implement measures to reduce the risk of infection.; <p>Unemployment & Sickness Benefits: The Israeli government has eased the conditions for eligibility for statutory unemployment and sickness benefits in cases involving unpaid leaves of absence or mandatory quarantine.</p>	<p>Singapore, Hong Kong, Japan and Egypt are categorically prohibited from entering Israel;</p> <ul style="list-style-type: none"> Israeli residents are not prohibited from traveling abroad; however, employers are encouraged to avoid unnecessary travel of their employees; <p>Business Closures: All commercial establishments and leisure activities, as well as all education institutions, have been ordered to close, except for establishments selling food, pharmaceuticals and hygiene products, subject to certain conditions. Restaurants and cafés are allowed to continue operating, but by delivery only.</p>		



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<p>Italy</p> <p><i>Updated as of March 27, 2020</i></p>	<p>Stimulus: Italy adopted an emergency decree worth 25 billion euros (\$28 billion) to support its economy.</p> <p>Financial Support: Italy notified to the Commission a €50 million support scheme for the production and supply of medical devices and personal protection equipment under the Temporary Framework.</p> <p>The scheme aims at increasing the market output of such devices and protection equipment, which has proven to be insufficient as a result of the peak in demand arising from the Coronavirus outbreak.</p>		<p>Business Closures: On March 23, 2020, Italy ordered all non-essential businesses to close until at least April 3, 2020. The government designated 80 sectors as essential, including food, pharmaceuticals, transport and accommodation.</p> <p>Travel Restrictions: Italians are also banned from moving across municipalities other than for “non-deferrable and proven business or health reasons or other urgent matters.”</p>	<p>Y</p>	<p>https://www.thelocal.it/20200323/businesses-that-can-stay-open-under-italy-latest-quarantine-rules</p> <p>https://ec.europa.eu/commission/presscorner/detail/en/ip_20_507</p> <p>https://www.theguardian.com/world/2020/mar/22/italian-pm-warns-of-worst-crisis-since-ww2-as-coronavirus-deaths-leap-by-almost-800</p> <p>https://www.cnb.com/2020/03/16/italy-supports-coronavirus-hit-economy-pm-hails-italian-model.html</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
<p style="text-align: center;">Japan</p> <div style="background-color: #1a3d54; color: white; padding: 5px; text-align: center; margin: 10px 0;"> TOKYO INTERNATIONAL LAW OFFICE </div> <p>Dai Iwasaki dai.iwasaki@tkilaw.com Mikiharu Mori mikiharu.mori@tkilaw.com Tomo Greer tomo.greer@tkilaw.com</p> <p style="text-align: center;"><i>Updated as of April 6, 2020</i></p>	<p>Fiscal and Financial Measures: The government announced various fiscal and financial measures to contain the economic fallout: with appr. 400 billion yen (appr. 3.6 billion USD) in fiscal measures, and appr. 1.6 trillion yen (appr. 14.7 billion USD) total) in financial measures, including financial support for small-to-medium businesses (“SMEs”) in the form of credit guarantees, emergency loans and infrastructure investment.</p> <p>Shareholders’ Meetings: In general, shareholders’ meeting must be held within 3 months after the fiscal year end. However, the Ministry of Justice clarified that under extreme circumstances, even for companies that mandate a deadline in their articles of association, not holding shareholders’ meetings before the specified deadline will not breach the articles of association or company laws. The government is also encouraging virtual shareholders’ meetings, or ‘hybrid’ half physical and half virtual meetings.</p>	<p>Remote-working support: In line with government calls for companies to transition to remote-working, financial support for the transition is offered to SMEs: including adoption of IT solutions and telework infrastructure.</p> <p>Employment Adjustment Subsidies: Subsidies available to SMEs and large entities to encourage businesses to ask employees to take partial paid leave instead of laying them off. At current, subsidy amounts are 4/5 for SMEs, 2/3 for large entities – but in case no lay-offs are made, 9/10 for SMEs and 3/4 for large entities.</p> <p>Adjustable Working Hours System: Subject to existing agreements with labour unions, flexibility to be given to employers to demand overtime or a reduced amount of work as a result of COVID-19.</p>	<p>Request for business closure: The government passed a new act amending the Influenza and Other Diseases Act to include coronavirus in the scope of application (the “Act”). Thus, allowing it to declare a state of emergency and impose various measures: including requesting certain businesses such as department stores and theatres to shut down.</p> <p>Expansion of governmental powers to issue emergency declarations: Under the Act, the government can demand the sale and distribution of food and medical supplies from businesses manufacturing, selling, storing or otherwise dealing with specific goods, as well as confiscate private property and facilities to be made available for medical purposes. Further, it may request citizens to <i>voluntarily</i> limit transportation. Similar power to be given to regional governments also. According to the news, the Japanese government will issue such declaration on April 7 at earliest.</p>	<p>N</p> <p>Import tax exemption and expedited processes: For businesses importing certain goods deemed as emergency necessities, customs will be expedited, and tax exemptions will be made.</p> <p>Import and export certificate validity extensions: Validity of import and export certificates will be extended if delays are caused by COVID-19. As well, some import and export certificate and stamping requirements will be relaxed.</p>	<p>METI website: https://www.meti.go.jp/english/covid-19/index.html</p> <p>Ministry of Health, Labour and Welfare website: https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/newpage_00032.html</p> <p>Ministry of Justice website: http://www.moj.go.jp/EN/nyuukokukanri/kouhou/m_nyuukokukanri01_00003.html</p> <p>Tokyo Metropolitan Government website: https://stopcovid19.metro.tokyo.lg.jp/en/</p>



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	<p>Tax and social security: Tax return deadlines have been extended. As well, tax and social security payments can be deferred for one year, if certain requirements are met.</p> <p>Accounting standards: The Minister of Finance stated that businesses and auditors can flexibly deal with impairment accounting as to soften the blow from COVID-19.</p>		<p>Travel Restrictions: Travel restrictions instituted over 73 countries (U.S, most of Europe, China, Australia, Korea, Australia, Singapore, Thailand, etc.), effective as of April 3. Includes foreign residents with Japanese residency through parents or spouse. If they exit Japan, they will be denied re-entry.</p> <p>Public Gatherings: Public gatherings have been discouraged throughout Japan. The government especially urged night time gatherings to be stopped, in particular karaoke parties.</p> <p>Education: All of Japan's grade schools have been closed from March 2 until the end of their school year (i.e., end of March). While reopening timelines vary from region to region, schools in Tokyo will be closed until mid-May at least.</p> <p>Postponement of Tokyo 2020 Olympics: International Olympic Committee ("IOC") announced the games will be postponed until July 2021.</p>		



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<p>Malaysia</p> <p><i>Updated as of March 27, 2020</i></p>	<p>Restructuring and rescheduling of loans The government has asked financial institutions to provide financial relief to borrowers by rescheduling or restructuring loans, as well as offering payment moratoriums. The exemption is given from March 1, 2020, until December 31, 2020.</p> <p>Assisting the cashflow of small and medium-sized enterprises Bank Negara Malaysia (BNM), the country’s central bank, will provide loans for small and medium-sized enterprises (SMEs). The funds will be distributed through commercial banks at an interest rate capped at 3.75 percent per annum.</p> <p>Each SME will be eligible to receive up to 1 million ringgit (US\$226,000) with a tenure of 5.5 years – this includes a 6-months payment moratorium. The government will provide banks with an 80 percent guarantee on the loans.</p>	<p>Employee contributions Reducing the employee contribution towards the Employee Provident Fund (EPF), a compulsory saving and retirement plan for private-sector workers in Malaysia from 11% to 4%.</p> <p>Extra funding for skills training The government will provide 100 million ringgit (US\$45 million) to help businesses affected by COVID-19 to upgrade the skills of its workers. This includes for sectors, such as retail, hospitality, and tourism in addition to electrical, electronic, and automotive manufacturing.</p> <p>Another 50 million ringgit (US\$11 million) will be provided to finance short courses, in particular, to improve the digital skills of employees, and 20 million ringgit (US\$4.5 million) will be allocated to fund short courses for employees in the manufacturing sector.</p>	<p>Business Closures: All religious institutions, schools, businesses and government offices will be shut until March 31. All mass gatherings will be banned and only essential services including supermarkets, banks, gas stations and pharmacies will be allowed to stay open.</p> <p>Travel Restrictions: Malaysians will not be allowed to travel overseas, and all foreign visitors will be banned. All Malaysians returning from overseas will have to self-quarantine for 14 days.</p>	<p>Y</p> <p>Medical Masks: Export of the medical face masks is prohibited to all countries absent approval by the Controller of Supplies (under the Ministry of Domestic Trade and Consumer Affairs)</p> <p>Control of Supplies (Prohibition on Export) (Amendment) Regulations 2020, in force from 12 March 2020</p> <p>Customs (Prohibition of Exports) (Amendment) (No. 2) Order 2020, in force from 20 March 2020</p>	<p>https://abcnews.go.com/Health/wireStory/malaysia-bans-mass-gatherings-shuts-businesses-69620354</p> <p>https://www.aseanbriefing.com/news/malaysia-issues-stimulus-package-combat-covid-19-impact/</p> <p>https://www.cnn.com/2020/03/17/asia/coronavirus-covid-19-update-intl-hnk/index.html</p> <p>http://www.federalgazette.agc.gov.my/outputp/pua_20200317_PUA88.pdf</p> <p>http://www.federalgazette.agc.gov.my/outputp/pua_20200319_PUA92_2020.pdf</p>



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	<p>Tax exemptions and deferrals Travel agencies, hotels, airlines, as well as businesses in the tourism industry, will be given a deferment of their monthly tax installments for six months. Government has prepared a 200 million ringgit 500 million ringgit (US\$43 million) micro-credit scheme for small businesses in the tourism industry. Hotels will also be exempt from service tax until August 31, 2020. The government will offer travel discount vouchers per person, starting March 2020; and increase tourism Malaysian tourism in the Middle East, Europe, ASEAN, and South Asia.</p> <p>Financial assistance Financial assistance to low-income households. Low-income households will begin receiving a monthly payment of 200 ringgit (US\$45) scheduled for May to be paid in March. Families will also receive an additional one-off payment of 100 ringgit (US\$22).</p>				



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	<p>Infrastructure Implementing small scale infrastructure projects maintaining roads, bridges, streetlights, drainage systems, and water supplies, among others, at the federal, state, and local government level.</p> <p>Agrofood BNM has allocated a loan scheme for SMEs involved in the food production industry and SMEs in the agriculture sector. This fund will be used to enable SMEs to sell their products on e-commerce platforms and therefore to a larger pool of consumers.</p> <p>Sales tax and import duty exemption on equipment and machinery This incentive is exclusive for port operators who need to import machinery or equipment, used in port operations.</p>				



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<p>Mexico</p> <p>Santamarina + Steta</p> <p>Michel Zelaya mzelaya@s-s.mx Alejandro Luna A. aluna@s-s.mx</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Force Majeure: On March 23, 2020, Mexico recognized the SARS-CoV2 (COVID-19) as a critical illness and on March 30, 2020, as a force majeure health emergency. Mexico is still in phase 2</p> <p>Government Procurement: On April 03, 2020, an agreement was published in the Mexican Official Gazette, through which it is stated that the Mexican Ministries of Health, National Defense, and Navy, as well as the Institute of Health for Welfare, the Mexican Institute of Social Security, and the Institute of Security and Social Services for State Workers, are the authorized governmental entities to purchase and, if needed, to import drugs, medical equipment, diagnostic agents, reagents, surgical and curative supplies and, hygienic products, as well as all types of goods and services, goods and objects necessary to face and manage the COVID-19.</p> <p>Please be advised that, due to the existing sanitary emergency, the</p>		<p>Business Closures: Non-essential activities are suspended from March 30 to April 30, 2020. Essential activities: Those that are directly necessary to attend to the health emergency (COVID-19), such as the work activities related to medical, paramedical, administrative and support branches throughout the National Health System, as well as, those involved in their supply chain, i.e. drugstores, the manufacture of inputs, medical equipment, and technologies for health care; those involved in the proper disposal of infectious biological hazardous waste, as well as the cleaning and sanitation of medical units;</p> <p>those involved in public security and citizen protection; the procurement and delivery of justice; as well as legislative activity at the federal and state levels;</p> <p>those related to the fundamental sectors of the economy: financial, tax collection, distribution and sale of energy, gas stations and gas,</p>	<p>N</p>	<p>http://www.dof.gob.mx/nota_detalle.php?codigo=5590914&fecha=31/03/2020</p> <p>http://www.dof.gob.mx/nota_detalle.php?codigo=5590914&fecha=31/03/2020</p> <p>http://www.dof.gob.mx/nota_detalle.php?codigo=5591156&fecha=03/04/2020</p> <p>http://www.dof.gob.mx/nota_detalle.php?codigo=5590161&fecha=23/03/2020</p> <p>https://data.consejeria.cdmx.gob.mx/index.php/gaceta</p> <p>https://periodicooficial.jalisco.gob.mx/sites/periodicooficial.jalisco.gob.mx/files/03-24-20-iv.pdf</p> <p>http://sgi.nl.gob.mx/Transparencia_2015/Archivos/AC_0001_0007_00168404_000001.pdf</p>



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	<p>referred Agreement establishes that the above-mentioned purchases will not be subject to the normal government procurement procedure. Instead, the Mexican Ministries of Health, National Defense, and Navy, as well as the Institute of Health for Welfare, the Mexican Institute of Social Security, and the Institute of Security and Social Services for State Workers are authorized to and could acquire the goods and services through direct adjudications or acquisitions, without going through the standard statutory public tender procedures.</p> <p>There have not been any Federal economic stimulus packages, corporate tax related measures, loan facilities, direct income supports and any industry specific subsidies However, certain Mexican State Governors have granted the following economic stimulus to their local or State constituencies:</p> <p>Local Fiscal Changes: <u>Mexico City:</u></p>		<p>generation and distribution of drinking water, food and non-alcoholic beverages industry, food markets, supermarkets, self-service stores, grocery stores and sale of prepared foods;</p> <p>transport of passengers and cargo;</p> <p>agricultural, fishing and livestock production, agro-industry, chemical industry, food products, and cleaning; hardware stores, courier services, guards in private security work; nurseries and rooms children's homes, nursing homes and homes for the elderly, shelters and centers for women victims of violence, their children;</p> <p>telecommunications and media; private emergency services, funeral and burial services, storage services and cold chain for essential supplies; logistics (airports, ports, and railways), as well as activities whose suspension may have effects irreversible for its continuation;</p>		<p>http://www.dof.gob.mx/nota_detalle.php?codigo=5591156&fecha=03/04/2020</p>



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	<p>Deadlines for compliance with fiscal obligations contained in the Mexico City Fiscal Code are extended until April 30, 2020.</p> <p><u>Nuevo Leon:</u></p> <p>a) The payment of the Payroll Tax corresponding to the months of March, April and May of this fiscal year is exempted to the individuals and companies whose gross income for purposes of the Income Tax related to fiscal year 2019, does not exceed Ps. \$4'000,000.00 Mex.Cy and that have a labor force of 1 to 10 direct employees.</p> <p>b) The payment of the Payroll Tax corresponding to the months of March, April and May of fiscal year 2020, is exempted from the payment of the Payroll Tax to individuals and companies that engage in the following activities: restaurants, restaurant-bars, hotels, casinos, gyms, theatres, bars, cinemas and entertainment services.</p> <p>Please be advised that some other State authorities have granted or are considering granting similar measures</p>		<p>those directly related to the operation of government social programs; and</p> <p>those necessary for the conservation, maintenance, and repair of the critical infrastructure that ensures the production and distribution of indispensable services: drinking water, electric power, gas, oil, gasoline, jet fuel, basic sanitation, public transportation, hospital, and medical infrastructure, among others that could be listed in this category.</p> <p>Government Closures: Mexican administrations that are not considered as essential would be closed from March 30, 2020, to April 30, 2020, and, in this regard, the essential ones will continue operations, i.e. Ministry of Health, Tax Administration Service, Ministry of Finance and Public Credit, among others.</p> <p>Public Gatherings: On March 31, 2020, the Mexican Government established that all residents in Mexican territory, including those who arrive from</p>		




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	<p>to counter-act the effects of the sanitary emergency, however these are examples of three (3) of the main economic federated entities at this time.</p> <p>Local Stimulus Package: <u>Jalisco:</u> The Jalisco COVID-19 Plan was created, which will be endowed with Ps. \$1,000'000,000.00 Mex.Cy. and will be used as follows:</p> <p>a) Ps. \$400'000,000.00 Mex.Cy to the informal economic activities, in a self-employed or underemployed scenario, who will be assigned community service tasks during the contingency.</p> <p>b) Ps. \$450'000,000.00 Mex.Cy to micro and small businesses, so they can keep their employees' jobs.</p> <p>c) Ps. \$150'000,000.00 Mex.Cy to protect the income of corn producers, as part of the food security strategy</p>		<p>abroad and do not participate in essential work activities, are urged to comply with co-responsible housekeeping from March 30, 2020, to April 30, 2020. It is understood that home protection is co-responsible for the voluntary limitation of mobility, remaining in the private home or place other than the public space, as long as possible.</p> <p>Education: Schools closed from March 23 till at least April 30, 2020 (up to this date).</p>		




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<p>Netherlands</p> <p><i>Updated as of March 27, 2020</i></p>	<p>Tax Payment Deferral: Dutch entrepreneurs affected by the economic consequences of COVID-19 may apply for an extraordinary deferral of payment for the levying of taxes or may request a reduced provisional income tax or corporate income tax assessment.</p>	<p>Unemployment insurance: Employers can apply with the Employee Insurance Agency for a compensation of the wage costs for its employees up to a maximum of 90% depending on the loss of turnover. The compensation can be requested for loss of turnover as of 1 March 2020 and for a period of three months with a possibility for an extension – potentially on other conditions – for another three months.</p> <p>Independent Contractors: For independent workers an emergency social assistance benefit has been introduced. With this measure, independent workers may receive additional income support for living expenses.</p> <p>Childcare for Key Workers: Childcare will be provided for the children of key workers at no extra cost, so that these parents can continue going to work. Key workers are people who work in healthcare, public transport, the police and fire services and other crucial sectors.</p>	<p>Business closures: All establishments serving food and drink will be closed to April 6(inclusive). Sports clubs, gyms, saunas, sex clubs and coffee shops will also remain closed to April 6(inclusive). Schools and childcare centres will remain closed from Monday March 16 to April 6 (inclusive).</p> <p>Public gatherings: All gatherings of more than 100 people have been cancelled. This includes the closure of public places such as museums, concert venues, theatres, sports clubs and the cancellation of sports events.</p>	<p>N</p>	<p>https://www.government.nl/topics/coronavirus-covid-19/tackling-new-coronavirus-in-the-netherlands</p> <p>https://www.natlawreview.com/article/coronavirus-disease-2019-covid-19-dutch-government-issues-emergency-measures</p>



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<p>Panama</p>  <p>Florencio Gramajo Florencio.Gramajo@ariaslaw.com</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Loans: Banking entities can modify the previously-agreed conditions of the loans, to allow debtors to comply their obligations, due to the change (actual or potential) caused by COVID-19 situation, without making a credit restructuring.</p> <p>Tax: In relation to the state of emergency declared by the Government of Panama, Law No. 134 of 2020 (“Law 134”) was enacted, bringing forward the entry into force of two articles of the Tax Procedure Code, allowing the Executive Branch to suspend totally or partially the application of tributes of any kind, deferring their payment temporarily. That being the case, and taking into consideration the situation the country is currently undergoing due to COVID-19, the Ministry of Economy and Finance issued Executive Decree no. 251 of 2020, which grants a term of 120 from the entry into force of Law No. 134 for the payment of any tax under the competence of the Directorate General of Revenue, without interest, surcharges or fines</p>	<p>Labor Contracts: By Decree No. 81 of 20 March, the Government of Panama issued extraordinary measures to allow for labor contracts to be suspended due to force majeure as a result of the COVID-19 health crisis. The suspension may be applied by already shutdown businesses, after obtaining appropriate validation from the Ministry of Labor. This measure exempts employers from paying workers’ salary, without termination of the employment relationship.</p>	<p>Quarantine: The Government of the Republic of Panama has ordered indefinite mandatory quarantine throughout the Panamanian territory starting on March 25, 2020. Aiming to reduce mobility by 50%, authorities have tightened measures; thus, from Wednesday, April 1, women and men will move on different days, prohibiting absolute mobilization on Sunday. In other words, movement restriction is applicable to the entire population, who may circulate exclusively to purchase food and / or medicines for a maximum period of 2 hours a day, men in different days than women.</p>	<p>N</p>	<p>http://ariaslaw.com//boletines/PUBLICACIONES%202020/PN%20General%20Practical%20Guidance%20COVID%2019.pdf</p>



Country	Economic Measures	Labor & Employment Measures	Health & Safety Measures	Export Controls on Medical Supplies (Y/N)	Resources
	<p>being triggered. Taxes required to be withheld at source are, however, excluded from this provision. Additionally, the term for filing the Income Tax Return for the fiscal year 2019 is extended until May 30, 2020 for both individuals and legal entities. In said tax returns, the estimated Income Tax taxpayers would have to calculate for the fiscal year 2020 may be lower than that of 2019, but no less than 70% thereof.</p>				
<p>Philippines</p>  <p>Hiyasmin H. Lapitan hhlapitan@syCIPLAW.com Kathleen Mae L. Nieto KMLNieto@syCIPLAW.com Severino Miguel B. Sanchez SMBSanchez@syCIPLAW.com Rocky Alejandro L. Reyes ralreyes@syCIPLAW.com</p>	<p>Grant of Emergency Powers: RA 11469 or the Bayanihan Act was enacted to grant the President powers to address the pandemic, such as to: direct the grant of grace period for loans and residential lease, regulate the operation of all sectors of transportation; require businesses to prioritize and accept fair and reasonable contracts for materials and services necessary to promote the declared national policy, and to direct the operation of private hospitals, medical facilities, and other establishments to house health workers.</p>	<p>Employee Benefits: Private sector employers are “encouraged to adopt a work arrangement that will not require physically reporting for work.” They “should extend financial assistance to their employees” and “may grant prorated 13th month pay.” Private sector employers “should not terminate their employees by reason only of not reporting for work because of the [COVID-19] situation.” The Philippine Government will provide social amelioration packages for those affected by the work stoppage.</p>	<p>Business Closures: Government offices and private establishments were ordered closed in connection with the declaration of enhanced community quarantine over Luzon and other parts of the country. The following however were allowed to continue to operate, subject to the use of skeleton staff and the observation of health and safety measures: (a) establishments providing basic necessities such as hospitals, groceries, pharmacies, banks, and telecommunications facilities, and (b) business process outsourcing companies (BPOs) and export-oriented enterprises.</p>	<p>N</p>	<p>Official Gazette https://www.officialgazette.gov.ph/downloads/2020/03mar/20200316-PROC-929-RRD.pdf https://www.officialgazette.gov.ph/downloads/2020/03mar/20200316-MEMORANDUM-FROM-ES-RRD.pdf https://www.officialgazette.gov.ph/downloads/2020/03mar/20200318-MEMORANDUM-FROM-ES-RRD.pdf https://www.officialgazette.gov.ph/2020/03/24/republic-act-no-11469/#_blank</p>



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<p><i>Updated as of April 6, 2020</i></p>	<p>Tax Filings and Payment: The deadlines for the filing of tax returns, and submission of documents and the payment of various national taxes have been extended. The period to avail of tax amnesty for delinquencies has been extended to May 23, 2020. Local government units in the National Capital Region have extended the deadline for payment of local business and real property taxes.</p> <p>- Importation of essential health equipment and supplies are exempt from value-added tax, excise tax, and other fees. Donations of imported articles for government or non-profit entities created by government agencies are exempt from donor's tax.</p> <p>Insurance Premiums and Coverage: Insurers are encouraged to extend the grace period for premium payments that remain unpaid during the period of March 15, 2020 to April</p>		<p>Travel Restrictions: A strict home quarantine is observed and public mass transport is suspended. A general travel ban into and out of Metro Manila is imposed.</p> <p>- Visa issuance to foreign nationals and visa-free privileges are suspended except for foreign spouses and children of Filipinos. Foreign nationals may fly out of the country at any time.</p> <p>- Inbound international passengers from countries with local transmissions of the virus is not allowed.</p> <p>- Filipinos abroad, including their foreign spouse and children, and other permanent residents may return to the Philippines anytime, subject to quarantine upon their return.</p> <p>- Overseas Filipino workers (OFWs), balikbayans, and foreign nationals may leave the country anytime, provided that (1) "their departure is 24 hours from the time they leave their homes or hotels," and (2) "[n]o sendoff party</p>		<p>https://www.officialgazette.gov.ph/downloads/2020/03mar/20200401-IRR-RA-11469-RRD.pdf</p> <p>Inter-Agency Task Force for the Management of Emerging Infectious Diseases http://www.covid19.gov.ph/wp-content/uploads/2020/03/IATF-20200320-Reso-No-14.pdf http://www.covid19.gov.ph/wp-content/uploads/2020/03/IATF-RESO-13.pdf</p> <p>Supreme Court http://sc.judiciary.gov.ph/11092/ http://sc.judiciary.gov.ph/11145/</p> <p>Bureau of Internal Revenue https://www.bir.gov.ph/images/bir_files/internal_communications_1/Advisory/posted%20during%20quarantine%20march%202020/Bank%20Bulletin%20No.%202020-03.pdf</p>



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	<p>13, 2020, or up to a later date deemed appropriate by the company, by up to 31 days. Insurers and health maintenance organizations (HMOs) shall extend the coverage of their policies “that will expire during the period of March 15, 2020 to April 13, 2020 for another 30 days, subject to the consent of the insured.”</p> <p>Grace period for Payments of Loans: Banks, credit card companies, other lenders are required to provide a 30-day grace period for the payment of all loans, including credit card payments, falling due within March 17, 2020 to April 12, 2020, without incurring interest on interest, penalties, fees, or other charges.</p> <p>Lower Lending Rates: Effective lending rates of interest and reserve requirements of lending institutions are to be lowered to ensure the availability of credit to the productive sectors of the economy.</p>		<p>will be allowed to accompany departing passengers.”</p>		<p>Securities and Exchange Commission http://www.sec.gov.ph/public-information-2/investors-education-and-information/notices/</p> <p>Department of Trade and Industry https://dtiwebfiles.s3-ap-southeast-1.amazonaws.com/Advisories/200320_MC20-08.pdf</p> <p>Department of Foreign Affairs https://www.dfa.gov.ph/covid-19-advisories/26375-travel-advisory-outbound-travel-restrictions-by-philippine-government-on-foreign-travelers</p> <p>Bangko Sentral ng Pilipinas https://drive.google.com/file/d/1cxL2sseLFjipqK4N54ISHxtfJ61gqOYK/view https://www.ipophil.gov.ph/advisories/</p> <p>Insurance Commission</p>



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					https://www.insurance.gov.ph/wp-content/uploads/2020/03/CL2020_18-final.pdf https://www.insurance.gov.ph/wp-content/uploads/2020/03/CL2020_25.pdf
<p>Poland</p> <p><i>Updated as of March 27, 2020</i></p>	<p>Companies liquidity credit To assure liquidity of firms, the government will institute: deferral of tax and social security contribution payments and extend de minimis guarantees of BGK development bank to generate bank credit. Also, the PFR will increase capital in selected enterprises, while the Industry Development Agency is to support transport companies facing difficulties with operational leasing payments. Firms are to benefit from favorable CIT settlement rules.</p> <p>Loan facilities / Bon market: NBP cut interest rates and reduced minimum reserve requirements by PLN40bn of cash. The central bank conducted repo operation of PLN7.5bn to</p>	<p>Subsidies: Polish government will compensate lost salaries in companies which recorded a deep decline in revenues of 25% within 30 days and 15% in two months. The state will cover 40% of lost salaries up to the level of average wage in the economy, and 40% is to be covered by the employers.</p> <p>Firms which had to close their business activity, for example due to quarantines, will be able to reduce wages by 50%, and will be funded from the extra budgetary fund.</p> <p>Those self-employed and employed on civil contracts are to get one-off benefits of around PLN2,000.</p>	<p>Border closures: Poland closed its borders, banned public gatherings of over 50 people and closed shopping malls.</p> <p>Flight ban: While the government banned all passenger flights starting from Sunday (15 March) for 14 days, it also closed the border for the same amount of days and Polish citizens entering the country from abroad will be quarantined for 14 days.</p> <p>Business closures: Poland closed all schools, universities, kindergartens, cinemas, theatres and art galleries for two weeks in response to the coronavirus outbreak. Restaurants will still be able to offer take-away meals and delivery.</p>	<p>Y</p> <p>Poland adopted measures on 5 March, limiting export and intra-community transfer from the territory of Poland of medicinal products and medical equipment that may become unavailable on the Polish market. These include (amongst others) medicinal products used against flu, as well as other medical equipment, including masks, injection needles, medical caps, surgical gowns, and other surgical garments. Export of these products is allowed only subject to the consent of the Main Pharmaceutical Inspector.</p>	<p>https://home.kpmg/content/dam/kpmg/pl/pdf/2020/03/pl-en-tax-alert-kpmg-2020-03-16-state-of-epidemic-threat-in-poland-restrictions-introduced.pdf</p> <p>https://www.euractiv.com/section/health-consumers/short_news/update-poland-covid-19/</p> <p>https://think.ing.com/articles/poland-anti-crisis-program-of-9of-gdp-3-are-new-spending/</p>



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	<p>stabilize the secondary T-bond market. No changes to the banking tax. Therefore, commercial banks should have an incentive for POLGBs purchases.</p> <p>New public investment fund PLN30bn (c.1.5% GDP). Projects should be related to infrastructural spending, energy transition and digitalization.</p>				
<p>Russia</p> <p>ALRUD</p> <p>Alekseyev, Maxim MAlekseyev@alrud.com Ostroukhov, Boris BOstroukhov@alrud.com Luong, Elena eluong@alrud.com</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Loan and Credit Referrals: On April 03, 2020 the Russian Government adopted a List of industries most affected by COVID-19, which includes transport (automobile, aviation and airports), culture and entertainment, sport and recreation, tourism, hotels, restaurants, extended and private education, event management, personal services (repair, beauty shops, hair shops, etc.). These companies may apply to the banks for credit payment deferral till September 30, 2020.</p>	<p>Remote Work: Employees of continuously operating organizations, as well as organizations listed in the previous paragraphs, can continue working during the non-working week in ordinary regime. The company shall properly formalize its decision and report to the authorities. Employees of organizations that are not related to organizations that continue working during the non-working regime cannot be obliged to work during the non-working week, however they can work remotely upon mutual consent.</p>	<p>Business Closures: The period from March 30th until April 30th is a “non-working period” with nationwide paid days-off in order to minimize the consequences of COVID-19 in Russia. The following companies can continue working during the non-working period:</p> <ul style="list-style-type: none"> continuously operating organizations; medical and pharmacy; food and essential goods; emergency work in emergency situations; with activities related to the protection of public health 	<p>Y</p> <p>Disinfectants: On 24 March 2020 the EEC adopted the resolution on restrictions of export from the EAEU of individual protective means, disinfecting means and medical products. This restriction will be effective until 30 September 2020.</p> <p>On 03 April 2020 the EAEU approved the list of so-called “critical imports” which will be released from import duties up to 30 June 2020. The lists</p>	<p>http://government.ru/en/news/</p>



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	<p>Stress Testing for Guarantees: As of beginning of April 2020, the Government is planning to hold the stress-tests of essential enterprises (the List includes 600 companies) in order to check their sustainability for the case of further expansion of COVID-19 and the Ruble’s fall. The anti-crisis plan provides for allotting 500 billion Rubles in government guarantees to essential enterprises.</p> <p>Ban on insolvency cases: On April 03, 2020 the Government introduced a half-year ban on opening insolvency cases against specific companies and industries:</p> <ul style="list-style-type: none"> • essential enterprises, • strategic companies, and • small-and-medium enterprises (SME) strongly affected by COVID-19. <p>Lease of property: On March 31, 2020, the Bill was approved by Russian Parliament and sent to the President for signature, obliging the property owners upon requests of lessees to conclude the additional</p>	<p>The employee’s transfer to the remote work during the non-working week shall be duly formalized and reported.</p>	<p>and the prevention of the spread of coronavirus infection;</p> <ul style="list-style-type: none"> • production and consumption waste management; • housing and communal services to the population; • petroleum products supply systems; organizations that provide financial services in terms of emergency functions); • organizations engaged in emergency repair and urgent loading/uploading works and carry out transport services for the population; <p>Other organizations that can continue operate based on regional regulations. In Moscow, work can be continued by organizations and individual entrepreneurs, which are not directly prohibited to work during “non-working period”.</p> <p>Regional Level of dealing with COVID-19: According to the President’s public</p>	<p>includes agriculture products, certain medicines and medical equipment.</p> <p>On 03 April 2020 the EAEU also decided on a temporary basis to simplify the use of CoO certificates issued by the developing countries.</p>	



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	<p>agreements to the lease contracts providing the deferral on lease payments for 2020. The Bill had not yet entered into force.</p> <p>Additional measures for SME (introduced in March – April 2020):</p> <ul style="list-style-type: none"> • reduction of insurance premium payments from 30% to 15%; • deferral on lease payments on federal property; • suspension of audit and inspections, and others. 		<p>announcement as of April 02, all relevant restrictions are taken at the level of the Federal Regions.</p> <p>Self-isolation at Federal level and in Moscow: The President announced on March 25 (as updated in his announcement as of April 02) that all the business days until April 30 inclusive are not working.</p> <p>According to the Decree all people of age 65 and elder, as well as people with chronic diseases the list of which is attached to the Decree must be self-isolated at their homes.</p> <p>All people must not leave their place of residence or stay, with the exception of cases of need for emergency medical care, moving to or from work, or relocation directly related to the implementation of activities that are not suspended.</p> <p>Otherwise, the only good cause for leaving a house is visiting the nearest place of purchase of goods, works, services, pet walking at a distance not</p>		



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			<p>exceeding 100 meters from the place of residence or stay, waste disposal to the nearest waste storage sites.</p> <p>Social distancing of 1.5 meters.</p> <p>Currently, most of the measures in the Decree are established until April 30.</p>		
<p>South Africa</p> <p><i>Updated as of March 27, 2020</i></p>			<p>Travel restrictions: The country has imposed a travel ban on foreign nationals from "high-risk countries" including the United States, Italy, Iran, South Korea, Spain, Germany, the United Kingdom and China starting March 18. Officials expanded the ban to include France and Switzerland.</p> <p>Lockdown: Countrywide lockdown for 21 days with effect from midnight on Thursday 26 March, part of which only certain categories of businesses can remain open. According to this list, the following services will need to be maintained during the lockdown as essential:</p> <p><u>Essential Infrastructure Services</u></p> <ul style="list-style-type: none"> • Electricity 	<p>N</p>	<p>https://www.enca.com/business/covid-19-services-and-businesses-exempted-lockdown</p> <p>https://www.gov.za/speeches/president-cyril-ramaphosa-escalation-measures-combat-coronavirus-covid-19-pandemic-23-mar</p>



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			<ul style="list-style-type: none"> • Water supply, sewerage and sanitation. • ICT – datacenters, fibre optic infrastructure, towers and antennae. • Critical Business Continuity Services to Support The Health And Safety Of South Africans, including: • Food & essential products – related manufacturing and processing, and distribution. • Manufacturing of health-related products, supplies, devices, equipment, and medicines. • Agricultural and food supply related operations. • Fishing operations • Forestry and sawmills • Food, beverages and essential products manufacturing and processing facilities • Warehousing, transport and logistics for food & essential products, and health-related goods • Ports, road and rail networks. 		



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			<ul style="list-style-type: none"> Food outlets – retail, wholesale, spaza shops and malls for food and essential products. <p>Enabling Services <u>To assist in the COVID-19 response, the following services are required to continue operations:</u></p> <p>All healthcare-related services be they public or private.</p> <p>Call centers providing life and health; energy, food and water supply, social, transactional, communications, law and order and international critical business continuity services.</p> <p>Professional and artisan services, to the extent that they are providing support in the COVID-19 response, essential and critical business continuity services.</p> <p>Cleaning, laundry and hospitality services supporting the COVID-19 response and essential and critical business continuity services.</p>		



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			<p>Hotels, airlines, stadiums, car rental services, to the extent that they are supporting essential or critical business continuity services and repurposing for Financial and insurance services and health funders required to finance and support essential and critical business continuity services in the COVID-19 response and provide short term bridging finance to people and businesses during this period.</p> <p>Anti-poaching and wildlife conservation services.</p> <p>Communication and media services on screen, TV, radio, print, broadcast and online.</p> <p>Safety and security services protecting people and property.</p>		
<p>South Korea</p> <p><i>Updated as of March 27, 2020</i></p>	<p>Tax deduction and refunds: Car purchases will be reduced by 70 percent from March to June; taxes on card spending will be doubled to 30 to 80 percent for credit and debit cards over the same period. Buyers of high-efficiency home appliances will receive a refund of 10 percent. For landlords who temporarily lower rents for small and mid-sized</p>	<p>Subsidies: Working parents with children under eight years old will be given government subsidies, if and when childcare leave is used due to the shutdown of daycare centers to prevent the spread of the virus.</p>	<p>Travel restrictions: Visitors who have been in China's Hubei Province in the past 14 days, and passport holders from that region, are not permitted entry.</p> <p>Korean visas issued by the Wuhan Consulate in the Hubei Province are invalidated, as are visas issued to nationals of Japan (at Korean</p>		<p>http://world.kbs.co.kr/service/contents_view.htm?lang=e&menu_cate=business&board_seq=380636</p> <p>http://fsc.go.kr/eng/new_press/releases.jsp?menu=01&bbsid=BBS0048&seIYear=2020#37838</p>



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	<p>businesses affected by the virus outbreak, the government will give them a tax deduction of 50 percent of the rent reductions they give their tenants.</p> <p>Corporate taxes: For businesses with annual sales of 50-thousand dollars or less, value-added tax will be cut to the level of that imposed on simplified taxpayers until the end of next year.</p> <p>Subsidies To encourage spending, the government will issue “regional gift vouchers” worth 5 billion dollars and provide 2.5 billion dollars in cash vouchers that can be used at traditional markets.</p> <p>Loan and credit guarantees: SMEs emergency funding, guarantee, debt purchasing incentives</p> <p>Market incentives: Changes to bond market, short term money markets, and stock markets to incentivize investment</p>		<p>Diplomatic Missions in Japan) before March 9, 2020.</p> <p>All visitors are to undergo a temperature check when entering the country. Those exhibiting symptoms will be required to take a diagnostic test and quarantine for 14 days. South Korea says it will test every person entering the country from Europe for coronavirus, starting March 22, the country's health ministry has announced</p>		



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<p style="text-align: center;">Spain</p> <p style="font-size: 2em; font-weight: bold; text-align: center;">G A _ P</p> <p style="text-align: center;">Gómez-Acebo & Pombo</p> <p>Jose Angel Cano jacano@ga-p.com</p> <p style="text-align: center;"><i>Updated as of April 6, 2020</i></p>	<p>Bank Guarantees: The European Commission has approved a temporary framework for state aid measures to support the economy. In this context, one of the measures announced in Royal Decree-Law 8/2020 of 17 March on urgent extraordinary measures to deal with the economic and social impact of COVID-19, the Spanish government announced the implementation of a line of bank guarantees (avales) by the State for financing granted by financial entities, for an amount of up to 100 billion euros.</p> <p>The first tranche of this line of bank guarantees, which will be managed by the Spanish Official Institute of Credit (Instituto de Crédito Oficial) (“ICO”) and amounts to 20 billion euros, was approved by the Spanish Council of Ministers on 24 March 2020 and authorized by the European Commission on the same date.</p>	<p>Prohibition of Dismissal: Royal Decree 9/2020, of March 27, by which complementary measures are adopted, in the labour field to mitigate the effects derived from COVID-19. This new Royal Decree-law outlines, corrects and adds new provisions in the framework of the health alert. The main resolution is the "prohibition" of dismissing for reasons linked to force majeure and / or for economic, productive, organizational or technical reasons linked to COVID-19.</p> <p>Non-Essential Employee Benefits: Royal Decree-Law 10/2020, of 29 March, the non-essential employees to whom this rule is applicable enjoy a recoverable paid leave, mandatory, between March 30 and April 9, 2020, inclusive.</p>	<p>Lockdown: Lockdown of all non-essential activity.</p>	<p>Y</p> <p>Medical Masks: Resolution of March 20, 2020, from the General Secretariat for Industry and Small and Medium-sized Enterprises ("BOE" No. 77, March 20, 2020), supports alternative specifications to EPI masks with marking European CE. Consequently, and exceptionally, the commercialization of masks without CE marking is accepted, but that meet the conditions set forth in the aforementioned resolution.</p> <p>Hydroxychloroquine and Chloroquine Phosphate: The Spanish Agency for Medicines and Health Products (AEMPS) controls the distribution of hydroxychloroquine and chloroquine phosphate for COVID-19 in the</p>	<p>https://www.jdsupra.com/legalnews/impact-of-spanish-government-s-covid-19-18244/</p>



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	<p>Suspension of Deregulation Scheme: Royal Decree-law 8/2020, of 17 March, has introduced a new Art. 7 bis in the Capital Movements and Financial Transactions with Foreign Countries Act 19/2003 of 4 July, modifying in certain cases the model for screening foreign investments, changing in such cases the current general system of deregulation by requiring express ex ante authorisation to carry out such investments.</p>			<p>Hospitals in order to control its stock in the face of the growing demand to treat the disease of COVID-19.</p>	
<p>Thailand</p> <p>Tilleke & Gibbins</p> <p>John Frangos john.f@tilleke.com</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Tax reductions: Withholding tax reduced from 3% to 1.5% on payment for services, hire of work, certain commissions, and professional fees for payments made from April 1, 2020, to September 30, 2020, increasing to 2% from October 1, 2020, to December 31, 2021. Individuals may claim a higher health insurance allowance.</p>	<p>Reduction in Contributions: The Board of the Social Security Office granted a three-month reduction in the level of contributions to the social security fund for both employers (reduced to 4%) and employees (reduced to 1%), effective through May 2020.</p> <p>Holiday Interruption: The public holidays marking the Songkran festival (April 13–15) have been</p>	<p>Public Gatherings: Public gatherings are banned under the Emergency Decree, which is in effect until April 30 and may be renewed if deemed necessary. Interprovincial travel is restricted, and curfew measures are in effect nation-wide.</p> <p>Travel restrictions: Foreign nationals are not allowed into the country (other than a few very limited exceptions), and Thai citizens overseas may only</p>	<p>Y</p> <p>Medical Masks: Export of masks is limited to a maximum of 500 pieces per shipment.</p> <p>Import duties are exempted on goods imported by September 30, 2020, for the treatment, diagnosis, or prevention of COVID-19.</p>	<p>https://www.tilleke.com/resources/covid-19-resource-center</p>



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	<p>Tax deductions: Eligible small and medium enterprises (SMEs) can claim a 150% deduction for actual loan interest paid in April to December 2020. SME employers can deduct 300% of eligible salary costs paid to employees from April to July 2020.</p> <p>Tax exemptions: Eligible medical and public health personnel involved in the prevention or treatment of COVID-19 are granted exemptions for special pay in 2020. Debtors are granted exemption from income tax on forgiven debts, and exemption from various taxes imposed on transfers of immovable property collateral to a third party under circumstances prescribed by the director-general of the Revenue Department. Both debtors and creditors are granted exemptions from various taxes on transactions or instruments related to debt restructuring.</p> <p>Extensions and scheduling adjustments: Filing extensions granted for corporate income tax</p>	<p>postponed, and employers may require work at normal pay during this time.</p> <p>Wages: Employers’ responses to the crisis must comply with existing labor law: Businesses ordered to close are not required to pay employees. Employers who decide to temporarily cease operations must pay 75% wages. Unavoidable layoffs must follow the standard timing and remuneration requirements for Thailand. Other special arrangements are possible by mutual agreement between employer and employee.</p>	<p>enter the country if they have a medical certificate confirming fitness issued within the previous 72 hours. In addition, most border checkpoints have closed.</p> <p>Business closures:</p> <ul style="list-style-type: none"> • restaurants (except take-away services); • shopping malls (except supermarkets and pharmacies); • markets (except for fresh markets); • exhibition halls; • schools and educational institutions; • barbers, beauty salons, and tattoo shops; • game and internet shops; • golf courses and sports clubs; • beauty and cosmetic clinics, spas, massage parlors, and saunas; • theaters; • boxing stadiums and schools and horse racing clubs; and • other establishments similar to the above. 		



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	<p>(limited), excise tax, and personal income tax. The Revenue Department will consider other tax extensions for affected businesses on a case-by-case basis. Eligible domestic businesses will receive any VAT refund owed within 15 days of filing online, or 45 days of filing manually.</p>				
<p>Turkey</p> <p>P A E</p> <p>Kerim Pelister kerim.pelister@pae-law.com Emre Atayilmaz emre.atayilmaz@pae-law.com</p>	<p>Economic Stimulus: On March 18, 2020, President Recep Tayyip announced an economic stimulus package worth 100 billion liras (approximately \$15.4 billion).</p> <p>Lease Payments: Failure to pay rentals for commercial real estate between 13 March 2020 and 30 June 2020 will not constitute a cause for termination of the lease agreement. This provision will be implemented</p>	<p>Social Security Premiums: Social security premium payment obligations for employers in certain sectors are deferred.</p> <p>Short Term Employment Allowance: Employee-support system which might be applied in case of temporary shortening of the work period partially or as a whole by at least one-third due to suspension of operation for at least four weeks caused by an economic, sectoral or regional crisis</p>	<p>Stay at Home Orders: Individuals under the age of 20, over the age of 65 and those with chronic diseases are required to stay at home. Public employees, private sector employees who document their employment, and seasonal agricultural workers, who are between ages of 18 and 20 will be exempted from the curfew.</p> <p>Business closures: Certain businesses, including cafes, theaters and cinemas are closed. The restaurants are</p>	<p>Y</p> <p>On March 4, 2020, the government of Turkey imposed a permit requirement on the exports of protective masks; medical and surgical masks; overalls, protective workwear and liquid proof protective aprons; safety goggles; and medical gloves.</p> <p>On March 18, 2020, the government of Turkey imposed a licensing requirement on the exports of ethyl</p>	<p>https://www.al-monitor.com/pulse/originals/2020/03/erdogan-speech-coronavirus.html#ixzz6HdCIUWqc</p> <p>https://www.cnnturk.com/video/turkiye/son-dakika-cumhurbaskani-erdogan-yeni-tedbirleri-acikladi-20-yas-altina-sokaga-cikma-yasagi</p> <p>https://www.globaltradealert.org/intervention/78802/export-licensing-requirement/turkey-the-</p>




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<p><i>Updated as of April 8, 2020</i></p>	<p>with a retrospective effect of 1 March 2020.</p> <p>Tax: The payment of withholding and value added tax returns and social security contributions for April, May and June have been postponed for 6 months in certain sectors including retail, shopping malls, iron & steel, automotive, logistics & transportation, cinema & theatre, accommodation, food & beverage, textile & garment and event-organizations.</p>	<p>or a force majeure situation is activated. The scope of employees who may take benefit from the Short-term Employment Allowance system is broadened.</p>	<p>permitted to remain open, but only for home deliveries and take-away services.</p> <p>Travel restrictions: Overseas flights are terminated. Domestic flights to/from major cities are cancelled until April 20, 2020.</p> <p>Public gatherings: Public gatherings are restricted. Other social distancing measures include maintaining 3 feet distance and wearing face masks in public areas.</p>	<p>alcohol, cologne, certain disinfectants, hydrogen peroxide, and melt blown nonwoven fabric.</p> <p>On March 26, 2020, the government of Turkey introduced a permission requirement on the export of certain medical equipment and devices namely ventilators, intubation tubes, oxygen concentrators, etc.</p>	<p>governments-controls-the-exports-of-certain-products-used-to-cope-with-the-coronavirus-pandemic</p> <p>https://www.globaltradealert.org/intervention/78649/export-licensing-requirement/turkey-the-government-takes-measures-to-cope-with-coronavirus</p> <p>https://www.globaltradealert.org/state-act/43516/turkey-turkish-government-introduces-permission-requirement-on-the-export-of-certain-medical-equipment-and-devices</p>
<p>United Kingdom</p> <p><i>Updated as of April 6, 2020</i></p>	<p>On March 26, 2020 the Chancellor set out a package of temporary, timely and targeted measures to support public services, people and businesses through this period of disruption caused by COVID-19. This includes the following:</p> <p>Grants: the UK government will provide £2.2 billion of funding for</p>	<p>Sick Pay: the UK government will support SMEs and employers with the additional costs of paying COVID-19 related SSP by refunding eligible SSP costs. The refund will be limited to two weeks per employee and employers with fewer than 250 employees.</p>	<p>Business closures: Government ordered certain businesses - including pubs, cinemas and theatres - to close. The Government is now extending this requirement to a further set of businesses and other venues, including:</p> <p>all non-essential retail stores - this will include clothing and electronics stores; hair, beauty and nail salons; and</p>	<p>Y</p> <p>On 21 March 2020, the Department of Health and Social Care of the United Kingdom added 82 goods to the medicines that cannot be parallel exported from the UK list. The export ban was introduced on the subject goods due to anticipated shortages in the country in response to the COVID-</p>	<p>https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses</p> <p>https://www.gov.uk/coronavirus</p> <p>https://www.globaltradealert.org/intervention/78818/export-ban/united-kingdom-export-ban-imposed-on-82-</p>



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	<p>local authorities in England in order to provide grants to certain small businesses.</p> <p>Tax deferrals: Valued Added Tax (VAT) payments deferred for 3 months. Income Tax payments due in July 2020 under the Self-Assessment system may be deferred until January 2021.</p> <p>Loan and finance facilities: A new, temporary loan scheme will be launched, delivered by the British Business Bank, to support SMEs by giving access to bank lending and overdrafts. The UK government will provide lenders with an 80% guarantee on each loan . Under the new Covid-19 Corporate Financing Facility, the Bank of England will buy short term debt from larger companies.</p> <p>NHS Debt Write-off: Health Secretary announces over £13 billion of NHS hospital historical debt will be written off .</p>	<p>Contributions: The tax threshold for National Insurance Contributions will rise from £8,632 to £9,500. The move, first announced in November, will take 500,000 employees out of the tax altogether.</p> <p>Income Support: all UK employers with a PAYE scheme will be able to access support to continue paying part of their employees’ salary for those that would otherwise have been laid off during this crisis.</p> <p>This applies to employees who have been asked to stop working, but who are being kept on the pay roll, otherwise described as ‘furloughed workers’. HMRC will reimburse 80% of their wages, up to £2,500 per month. This is to safeguard workers from being made redundant.</p>	<p>outdoor and indoor markets, excluding food markets; libraries, community centres, and youth centres. indoor and outdoor leisure facilities such as bowling alleys, arcades and soft play facilities; communal places within parks, such as playgrounds, sports courts and outdoor gyms; places of worship, except for funerals attended by immediate families; and hotels, hostels, bed and breakfasts, campsites, caravan parks, and boarding houses for commercial/leisure use (excluding permanent residents and key workers).</p> <p>Public gatherings: The Government is also stopping all public gatherings of more than two people.</p>	<p>19 outbreak. The among the medicines that cannot be parallel exported from the UK list are adrenaline, insulin, ketamine, paracetamol and morphine.</p>	<p>medicines-in-response-to-the-covid-19-outbreak</p>



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	<p>Pharmacy Grants: Community pharmacies are receiving a £300 million cash boost to ensure they can continue to carry out essential services during the coronavirus outbreak.</p>				
<p>United States</p>  <p>Francesca M.S. Guerrero Francesca.Guerrero@thompsonhine.com Stephen Penrod Stephen.Penrod@thompsonhine.com Edward Redder Edward.Redder@thompsonhine.com</p> <p>April 7, 2020</p>	<p>The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), a roughly \$2 trillion coronavirus response bill signed into law on March 27, 2020, is intended to provide widespread emergency relief for Americans and the country’s economy. Below is a summary of certain economic measures taken that benefit corporations:</p> <p>Trade Facilities: The CARES Act expands State Trade Expansion Program (STEP) subsidies to states to assist small businesses in their export sales and sales in their states.</p> <p>Loans Facilities: The CARES Act sets aside \$454 billion for programs and facilities established by the Federal Reserve for businesses</p>	<p>Employee Benefits: The federal government has implemented a variety of legislative and regulatory measures, including the following:</p> <ul style="list-style-type: none"> • Requiring employer-sponsored group health plans to cover certain COVID-19 testing and related health care visits at 100% with no deductibles, coinsurance, or copays and no prior authorization, utilization review, or medical management; • Encouraging the use of telehealth services by permitting High Deductible Health Plans to provide pre-deductible coverage for telehealth and other remote care services without disqualifying the Plan for Health Savings Account eligibility purposes; 	<p>Stay at Home Orders: As of April 7, 2020, 42 U.S. states, Guam, Washington, D.C., and Puerto Rico have issued stay-at-home orders, asking residents to shelter in place and go out only for essential services, like buying food and medicine. Many of these have been extended through April 30, 2020.</p> <p>Business Closures: While each state has issued unique local executive orders on what “essential businesses” are allowed to remain open, on March 28, 2020, the U.S. Department of Homeland Security’s Cyber Infrastructure Security Agency issued guidance on what essential and critical infrastructure means. The memorandum includes an advisory list of essential critical infrastructure sectors, workers, and functions that</p>	<p>Y</p> <p>DPA: The President has the authority under the Defense Production Act of 1950 (“DPA”) to direct private companies to prioritize government contracts.</p> <p>President Trump has exercised this power for specific contracts of ventilators and medical face masks.</p> <p>Under the same authority, on April 7, 2020, the U.S. Department of Homeland Security’s Federal Emergency Management Agency issued a temporary final rule (“Rule”) to establish export restrictions on certain types of personal protective equipment products (“PPE”) used in the response to the COVID-19</p>	<p>https://www.governor.ny.gov/news/governor-cuomo-signs-new-york-state-pause-executive-order</p> <p>https://www.cdc.gov/coronavirus/2019-ncov/community/large-events/mass-gatherings-ready-for-covid-19.html</p> <p>https://s3.amazonaws.com/public-inspection.federalregister.gov/2020-07659.pdf</p> <p>https://www.thompsonhine.com/publications/cares-act-implications-for-businesses</p>



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	<p>that have not otherwise received adequate relief through the CARES Act as well as for states and municipalities and will be administered through the U.S. Treasury’s Exchange Fund.</p> <p>Financial Stimulus: The CARES Act provides for “stimulus payments” to certain U.S. citizen and resident individuals in 2020 equal to: \$1,200 (\$2,400 if married filing jointly), plus \$500 per dependent child. The rebate is reduced gradually for persons with adjusted gross income in excess of \$75,000 (single), \$112,500 (head of household), or \$150,000 (married filing jointly).</p> <p>Loan Guarantees: The CARES Act also provides \$350 billion in available funds to guarantee loans made to certain small businesses with fewer than 500 employees, hotels/motels, restaurants and service franchises with 500 or fewer employees at each physical location, sole proprietors, independent contractors, and</p>	<ul style="list-style-type: none"> • Expanding medical expenses reimbursable under Healthcare Flexible Spending Accounts, Health Savings Accounts and Health Reimbursement Accounts to include over-the-counter drugs without a prescription and menstrual care products; • Enhancing the ability of participants in employer-sponsored retirement plans to access their assets; • Providing relief to certain retirees that otherwise would be required to take distributions from retirement plans in a down market; and • Providing temporary funding relief for single-employer defined benefit pension plans. 	<p>should continue during the COVID-19 response across all jurisdictions. The list identifies workers who are typically essential to continued critical infrastructure viability and support crucial supply chains and enable functions for critical infrastructure. The following industries are included: medical and healthcare, telecommunications, information technology systems, defense, food and agriculture, transportation and logistics, energy, water and wastewater, law enforcement, and public works. Many local state executive orders cite to this guidance to defined essential and critical businesses.</p> <p>Travel Restrictions: On March 31, 2020, the U.S. Department of State issued a global level 4 health advisory urging U.S. citizens to avoid all international travel due to the global impact of COVID-19. In countries where commercial departure options remain available, U.S. citizens who live in the United States should arrange for immediate return to the United States,</p>	<p>pandemic. The PPE covered by the Rule are:</p> <ul style="list-style-type: none"> • N-95 Filtering Facepiece Respirators; • Other Filtering Facepiece Respirators; • Elastomeric, air-purifying respirators and appropriate particulate filters/cartridges; • PPE surgical masks; and • PPE gloves or surgical gloves. <p>All covered PPE shipments will be temporarily detained by U.S. Customs and Border Patrol until FEMA makes a final determination of whether it will revert the materials for domestic use, issue a rated order, or allow the export. There is a narrow exemption for shipments by or on behalf of US manufacturers with continuous export agreements with foreign customers since at least January 1, 2020, which applies only to US manufacturers with a track record of distributing at least 80% of their supply of the PPE in the United States in the past year.</p>	



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	<p>nonprofit entities (501(c)(3) nonprofits, 501(c)(9) veteran’s organizations, Tribal businesses).</p> <p>Payroll Tax Deferrals and Employee Retention Credits: The CARES Act provides a quarterly refundable payroll tax credit equal to 50% of qualified wages paid to employees during the COVID-19 crisis by employers that were carrying on a trade or business in 2020, where the employer’s (1) operations were fully or partially suspended due to a COVID-19-related shutdown order or (2) gross receipts declined by more than 50% when compared to the same quarter in the previous year. The credit is provided for the first \$10,000 in compensation (i.e., up to a \$5,000 tax credit), including health benefits, paid to an eligible employee, and is provided for wages paid or incurred after March 12, 2020, through the end of the year.</p> <p>The CARES Act allows employers to defer payment of the 6.2% employer share of the Social Security tax</p>		<p>unless they are prepared to remain abroad for an indefinite period.</p> <p>Starting with late December 2019, President Trump issued several Presidential Proclamations restricting the entry of foreign nationals from China, Iran, and most European countries, including United Kingdom and Ireland. On March 20, 2020, non-essential travel across Mexico and Canada was restricted. Centers for Disease Control and Prevention (“CDC”) also issued a domestic travel advisory for New York, New Jersey, and Connecticut.</p> <p>Public Gatherings: CDC recommends cancellation of community-wide gatherings (e.g. >250 people) and gatherings of more than 10 people for organizations that serve high-risk populations. Many State and local governments issued stay-in-shelter and stay-at-home orders prohibiting non-essential gatherings of any size (e.g., New York)</p>	<p>Sanctions: Authorization is still required from the U.S. Department of Commerce’s Bureau of Industry and Security and the U.S. Department of Treasury’s Office of Foreign Assets Control to export medical devices and supplies to Iran, North Korea, Cuba, the Crimea region of Ukraine, and Syria.</p>	



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	<p>payable through December 31, 2020, and requires that the deferred payroll tax be paid over the following two years, with half of the tax amount required to be paid by December 31, 2021, and the other half by December 31, 2022. An employer may not defer payroll tax if it received forgiveness of a PPP loan.</p> <p>Business Taxes: Net operating losses (NOLs) from 2018, 2019 or 2020 may now be carried back five years.</p> <p>The CARES Act removes limitations on excess business losses applicable to non-corporate businesses such as pass-through businesses and sole proprietorships for tax years ending before January 1, 2021.</p> <p>The business interest deduction limitation is increased to 50% of taxable income for tax years beginning in 2019 and 2020. Special rules apply to suspend interest disallowed at the partnership level</p>				



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	<p>and passed through to the partners unless the partnership elects out.</p> <p>The CARES Act suspends the excise tax on alcohol used to produce hand sanitizer for production beginning after December 31, 2019, and ending before January 1, 2021.</p>				
<p>Vietnam</p> <p>Tilleke & Gibbins</p> <p>John Frangos john.f@tilleke.com</p> <p><i>Updated as of April 6, 2020</i></p>	<p>Suspension of Contributions: Mandatory contributions for social insurance and trade union fees have been suspended until June 30 (and could be extended further).</p> <p>Bailout: A bailout package has been proposed but not yet approved.</p>	<p>Layoff and Salary Reduction: Vietnam’s labor laws are normally very employee-protective, and unilateral termination is difficult. These regulations have now been loosened. Companies can lay off employees for restructuring purposes due to economic reasons. Temporary salary reduction can be negotiated with employees, but cannot be lower than the regional minimum wage.</p>	<p>Public Gatherings: A nationwide social distancing order is effective from April 1-15. Public gatherings of more than two people are prohibited. A minimum two-meter distance between people is required. People are to remain at home except in necessary circumstances (going to work is permitted).</p> <p>Factories are required to have a safe distance between workers, facemasks must be worn, and the workplace must be sterilized.</p> <p>Business Closures: Most businesses providing non-essential goods and services are closed though clear guidance is lacking as to what is “essential.”</p>		<p>https://www.tilleke.com/resources/covid-19-resource-center http://news.chinhphu.vn/Home/2019-nCoV-combat.vgp</p>



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			<p>Education: Schools are closed.</p> <p>Facemasks: Facemasks must be worn in public.</p> <p>Travel Restrictions: Domestic air travel is extremely limited, with only a few flights each day still operating. Visas on arrival have been temporarily suspended.</p>		