

Retail: country-by-country summary of the impact of COVID-19

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More countries will be added shortly. Stay tuned!

Country	Status – Has any special status been introduced?	Which retail units are Open	Which retail units are Closed	Leases Have special laws related to COVID-19 been implemented	Employment Packages	Tax Rebates	Selected other COVID-19-related legislation relevant for retail business
Argentina ¹	<p>The Argentine government has taken measures to minimize the spread of COVID-19. The most important measure is the set-up of a lockdown across the country until -at least- April 26th, 2020.</p> <p>Services and activities considered essential are excepted from the lockdown.</p> <p>The exceptions to the lockdown include services and activities within several industries: 1) Healthcare; 2) Public Infrastructure; 3) Telecommunications; 4) Broadcasting; 5) Food and Health Supplies Production; 6) Utilities; 7) Transport & Logistics; 8) Oil & Gas; 9) Mining; 10) Agriculture, Fishing and Forestry; 11) Banking; 12) Automotive; 13) Energy Generation and Distribution; 14) Manufacturing; 15) Certain retail stores; etc.</p> <p>As a general rule, employees of companies that provide/develop non-essential services/activities must not attend their workplace during the lockdown. If the type of work allows remote work the employee must work remotely. In other cases, the employee will still receive payment. Employers negatively affected by the lockdown may apply for different remedies (see "tax rebates" column).</p> <p>The reorganization of the working day for fulfilling the essential activities will be considered as a reasonable exercise of the employer's "<i>ius variandi</i>".</p> <p>The need to hire personnel during the compulsory lockdown period will be</p>	<p>The retail stores exempted from the lockdown are:</p> <ul style="list-style-type: none"> Wholesale and retail supermarkets, local food retail stores. Pharmacies. Hardware stores. Veterinaries. Petrol stations. Restaurants (only delivery take-out). Maintenance and repair workshops for vehicles. Stores that sell spare parts, parts, and pieces for vehicles (only door-to-door delivery). Stores that sell tires for vehicles. Stores that sell bookstore items and computer supplies (only door-to-door delivery). <p>Some additional retail stores were exempted from lockdown in certain Provinces (e.g. Córdoba, Santa Fe, Buenos Aires, etc.) and subject to sanitary protocols:</p> <ul style="list-style-type: none"> Retail stores that sell goods in stock through digital means or means that not imply personal contact. Optic and eyeglasses shops. 	<p>The retail stores that are not listed before are comprised of the lockdown and remain closed.</p>	<p>The Argentine government issued an Emergency Decree, providing:</p> <ul style="list-style-type: none"> The suspension of evictions due to non-payment of rent of leased properties until September 30th, 2020. The extension of lease agreements that ended on March 20th, 2020, or that will end before September 30th, 2020. Such agreements will be extended until September 30th, 2020. The lessee at its discretion can exercise the option of the extension of the lease agreement. The freeze of the lease price until September 30th, 2020. The lease price corresponding to March 2020 will be maintained until such date and the increases of the price originally agreed by the parties will be paid in installments as of October 2020, without interests. <p>The afore-mentioned provisions will apply to the following:</p> <ul style="list-style-type: none"> Single urban or rural housing. Used for cultural or community activities. Leases by small family productions and small agricultural productions. Lessees are taxpayers under the simplified regime that provide services or sell goods in the leased property. Lessees that exercise their profession in the property. Lessees considered Micro, Small, and Medium companies. 	<p>The Argentine government issued an Emergency Decree, providing that:</p> <ul style="list-style-type: none"> Dismissals (i) without cause, (ii) due to lack or reduction of work or (iii) due to force majeure reasons are forbidden for sixty calendar days as of March 31st, 2020 (that is, until May 30, 2020). Suspensions (i) due to force majeure reasons or (ii) due to lack or reduction of work are forbidden for sixty calendar days as of March 31st, 2020 (that is, until May 30, 2020). <p>Dismissals or suspensions carried out during these sixty days will not affect.</p> <p>Collective or individual suspensions agreed between employer and employee on the payment of a non-remunerative allowance (section 223 bis of the Employment Contract Act) are excluded from this prohibition. These must be approved by the Ministry of Labor (participation of the representative unions is advisable).</p>	<p>Reduction of 95% of social security contributions on salaries paid by employers in the health and medical sectors and health institutions for 90 days, starting from March 21st, 2020. Reduction of the Tax applicable on each debit and credit bank transaction to employers in the health and medical sectors and health institutions for 90 days, starting from March 21st, 2020.</p> <p>Exemption of additional VAT for imports of certain medical supplies (e.g., alcohol, masks, gloves) for 60 days starting from 15 April 2020.</p> <p>Additionally, exemption of the import duties of such medical supplies starting from 3 April until the health emergency is concluded</p> <p>Activities with a significant reduction in their revenue starting from March 12, 2020, and/or with many of their employees infected by coronavirus, in quarantine, or with a work exemption for being in a risk group (or family), and/or activities significantly affected in the geographical areas where they are carried out may get a benefit of:</p> <ul style="list-style-type: none"> Reduction payment up to 95% of social security contributions on salaries paid by employers for the fiscal period of April 2020. T; or alternately; Deferred payment of social security contributions for the fiscal period of April 2020; <p>Additional benefits may be obtained by the entities mentioned in the previous paragraph. This benefit consists of the payment by the government of the 50% on the</p>	N/A

¹ Dentons is delighted to combine with Rattagan Macchiavello Arocena in Argentina. More information is available [here](#).

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	considered as an extraordinary requirement that authorizes the temporary hiring of employees.			<ul style="list-style-type: none"> Lessees considered Worker Cooperatives or Recovered Companies. 		<p>net salary per each employee, with a minimum value of one living wage and a maximum value of two living wages or the net employee salary, whichever is lower. The current living wage is ARS 16,875.</p> <p>Besides, the payment of the social security contributions for the fiscal period March 2020 has been postponed for all employers registered in web site service named “ Programa de Asistencia de Emergencia al Trabajo y la Producción – ATP” of the national tax authority.</p> <p>Individuals registered with the simplified regime for small taxpayers and self-employed workers dealing with the same problematic facts described above for entities may obtain the benefit of financing with no interests and expenses to be paid. This financing will be credited to the individual's credit card. OVID-19 in their activities.</p>	
Australia	<p>Federal Government: Biosecurity Emergency since 18 March 2020 for 3 months</p> <p>The declaration gives the Minister for Health expansive powers to issue directions and set requirements in order to combat the outbreak.</p> <p>The Federal Government can also prohibit the export of goods from Australia.</p> <p>State and territory governments The states and territories have separate powers under state and territory based laws to enforce detention and quarantine and to order certain businesses to stay open or closed.</p>	<ul style="list-style-type: none"> Restaurants closed but permitted to provide takeaway meals or drinks. Bottleshops selling alcohol Hairdressing/barbering provided that a distance of at least 1.5 metres is kept between each hairdresser/barber and customer and every other hairdresser/barber and customer Personal training, where no more than 2 people at a time Airports Public transportation Medical or health service facility Food market, supermarket, grocery store, retail store or shopping centre Hotel, motel or other accommodation facility 	<p>Affected places means the following</p> <ul style="list-style-type: none"> Restaurants or cafes or food courts except for take-away and roadhouses pub, bar or club that supplies alcohol under a licence hotel but not to the extent that it provides accommodation, takeaway meals or drinks or a meal delivery service gyms massage parlours gaming or gambling venue / adult entertainment premises amusement park or arcade / play centres clubs / health club or fitness centre, including yoga, barre or spin facilities 	<p>On 8 April 2020 the Federal Government has released a mandatory Code of Conduct for Commercial Leasing Arrangements effective after 3 April 2020 requiring rent and rate reductions and deferred payments for the duration of the state of emergency plus a reasonable recovery period.</p> <p>The Code sets out 14 good faith leasing principles for negotiations between landlords and commercial tenancies experiencing financial stress or hardship as a direct result of the COVID-19 pandemic where the tenant is a small-medium sized business (with an annual turnover of up to AUD\$50 million) and who is an eligible business for the purpose of the Commonwealth Government's JobKeeper</p>	<p>The Federal Government has announced a JobKeeper payment.</p> <p>Eligible employers Employers with an aggregated turnover of:</p> <ul style="list-style-type: none"> less than AUD\$1 billion and they estimate their GST turnover has fallen or will likely fall by 30% or more; or AUD\$1 billion or more and they estimate their GST turnover has fallen or will likely fall by 50% or more; and their business is not subject to the Major Bank Levy. <p>Self-employed individuals (businesses without employees) will be eligible to receive the JobKeeper</p>	<p>Instant Asset Write Off The Federal Government is increasing the instant asset write-off (IAWO) threshold from AUD\$30,000 to AUD\$150,000 and expanding access to include all businesses with aggregated annual turnover of less than AUD\$500 million until 30 June 2020. This provides cash flow benefits for businesses that will be able to immediately deduct purchases of eligible assets each costing less than AUD\$150,000. The threshold applies on a per asset basis</p> <p>Cash Flow Relief The Federal Government is providing temporary cash flow support to small and medium businesses and not-for-profit organisations that employ staff</p>	<p>Supporting apprentices and trainees</p> <p>To support small businesses to retain their apprentices and trainees, eligible businesses can apply for a wage subsidy of 50% of the apprentice's, or trainee's wage paid during the 9 months from 1 January 2020 to 30 September 2020. Employers will be reimbursed up to a maximum of AUD\$21,000 per eligible apprentice or trainee.</p> <p>Where a small business is not able to retain an apprentice, the subsidy will be available to a new employer.</p> <p>Regional support The Federal Government has set aside an initial AUD\$1 billion to support those</p>

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	All States have separately declared a state of emergency	<ul style="list-style-type: none"> Roadhouse selling food or drink takeaway or to drivers of commercial vehicles or heavy vehicles 	<ul style="list-style-type: none"> sauna/bathhouses / wellness centres boot camp swimming pool gallery museum historic site library playground skate park outdoor gym indoor sporting centres casinos cinemas or nightclubs entertainment venues tanning, waxing, massages, nail services, tattooing and piercing <p>Prohibited gathering means 2 or more people in:</p> <ul style="list-style-type: none"> a single undivided indoor space or a single undivided outdoor space that is a public place at the same time or a single undivided indoor space or a single undivided outdoor space at the same time, where there is not at least 4 square metres of space for each person at the gathering 	<p>program. Both parties must negotiate in good faith with the common goal of preserving and returning to the status quo which existed prior to the COVID-19 pandemic.</p> <p>Where landlords and tenants cannot reach agreement on the temporary arrangements as a direct result of the pandemic, either the landlord or the tenant may refer the matter to the relevant state or territory dispute resolution processes for binding mediation. The leasing principles include</p> <ul style="list-style-type: none"> Landlords must not terminate leases for non payment of rent during the pandemic Tenants must remain committed to the terms of their lease and material failure to abide by substantive terms forfeits protections provided under the Code. Rent waivers with a guidance at 50% (or more where failure to do so would compromise a tenant's capacity to fulfil their on-going obligations under the lease) Regard must be had to landlord's financial ability to provide additional waivers. Landlords must offer tenants deferrals of up to 100% proportionately to the reduction of a tenant's trade. Repayment of deferred rent over 24 months. Reductions in statutory charges (e.g. land tax, council rates) or insurance must be passed on to the tenants Landlords must pass on benefits due to deferrals of loan payments by their financial institutions Landlords must where appropriate waive 	<p>Payment where they meet the relevant turnover test outlined above.</p> <p>Businesses or not-for-profits impacted by the Coronavirus can access a subsidy from the Government to continue paying their employees.</p> <p>Affected employers will be able to claim a payment of AUD\$1,500 (before tax) per fortnight per eligible employee from 30 March 2020 until 27 September 2020.</p> <p>Employees who receive \$1,500 per fortnight or more from their employer will continue to receive their regular income according to their prevailing workplace arrangements. For employees that have been receiving less than this amount, the employer will now need to pay them, at a minimum, \$1,500 per fortnight before tax.</p> <p>Eligible employees Eligible employees are full and part time employees who were employed for longer than 12 months as at 1 March 2020 and are an Australian citizen, the holder of a permanent or special visa, Employees receiving workers compensation will be eligible for the JobKeeper Payment if they are working, for example on reduced hours, but will generally not be eligible if they are not working.</p> <p>Employers can register their interest in applying for the JobKeeper Payment from 30 March 2020.</p> <p>The first payment will be received by employers from the Australian Taxation Office in the first week of May 2020.</p>	<p>during the economic downturn associated with COVID-19.</p> <p>This will be done through two sets of cash flow boosts delivered from 28 April 2020 to support employers to retain employees.</p> <p>The Government will provide tax-free cash flow boosts of between AUD\$20,000 and AUD\$100,000 to eligible businesses, delivered through credits</p> <p>Eligible businesses do not need to apply with a separate form. Upon lodgment of their activity statement, the first amount will automatically be credited to the business' account, but no earlier than 28 April 2020.</p> <p>A business that lodges early will not receive the cash flow boost before this date.</p> <p>Eligible businesses, including not-for-profit organisations, must have held an Australian Business Number on 12 March 2020 and lodge their activity statement to receive the credit.</p> <p>Businesses will be eligible to receive the cash flow boost provided they are a small or medium business entity, including not-for-profit organisations, sole traders, partnerships, companies or trusts, that:</p> <ul style="list-style-type: none"> held an Australian Business Number on 12 March 2020 and continues to be active; has an aggregated annual turnover under AUD\$50 million (generally based on prior year turnover); and made eligible payments that the business is required to withhold from (even if the amount 	<p>regions, communities and industries that have been disproportionately affected by the economic impacts of the Coronavirus, including those heavily reliant on industries such as tourism, agriculture and education. The \$1 billion will be spent through existing or newly established Government programs or initiatives.</p> <p>As an initial measure, the Government will waive the Environmental Management Charge for tourism businesses that operate in the Great Barrier Reef Marine Park. The \$1 billion fund will also be used to provide additional assistance to help businesses identify alternative export markets or disrupted supply chains. Targeted measures will also be developed to further promote tourism.</p>

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				<p>recovery of other expense or outgoings payable by tenants under their leases, during the period the tenant is not able to trade. Landlords may elect to reduce services.</p> <ul style="list-style-type: none"> No repayment should commence until the end of the pandemic or expiry of the existing lease, and must take into account a reasonable subsequent recovery period. No fees, interest or other surcharges. Landlords must not draw on tenants' security Tenants should be provided with an opportunity to extend their lease for an equivalent period A freeze rent increases No penalties if tenants reduce opening hours or cease to trade due to the COVID-19 pandemic. 		<p>required to be withheld is zero).</p> <p>Eligible payments include:</p> <ul style="list-style-type: none"> salary and wages director fees eligible retirement or termination payments compensation payments voluntary withholding from payments to contractors. <p>In addition, the business must also have either:</p> <ul style="list-style-type: none"> derived business income in the 2018–19 income year and lodged its 2019 tax return on or before 12 March 2020; or made GST taxable, GST-free or input-taxed sales in a previous tax period (since 1 July 2018) and lodged the relevant activity statement on or before 12 March 2020. 	
Austria ²	<p>State of emergency and curfew: Based on the Law on Measures against COVID-19, the Minister of Social Affairs issued ordinances pursuant to which persons in Austria are not allowed to leave their homes except for the following reasons:</p> <ul style="list-style-type: none"> necessary journeys to work; ensuring their basic needs or the basic needs of people in need (such as essential trips to the doctor, food shops, post office, bank, pharmacy, gas station etc.); visits to funerals or marriages of close relatives; and short outdoor activities (e.g. walks, runs, etc.). 	<p>The following retail and service units are expressly permitted to operate and to be entered:</p> <ul style="list-style-type: none"> public pharmacies and hospitals; retail supermarkets, local food retail stores; petrol stations; restaurants (only delivery or take-out); veterinary clinics; hardware stores; maintenance and repair workshops for vehicles; bank, and post offices; legal professions; delivery services; public transportations; waste management companies; tobacco and newspaper shops; and agricultural trade companies. 	<p>The following units are required to be closed</p> <ul style="list-style-type: none"> All leisure shops, shopping centers, hairdressers, establishments open to the public, offering cultural, social, festive, sporting and recreational activities, as well as playgrounds (unless an opening exception applies). <p>Hotels, restaurants, cafés and bars (with a possibility to provide delivery or take-out services).</p>	<p>So far, only special laws regarding residential premises have been implemented.</p>	<p>Coronavirus short-term work: Under this model, the employer pays a part-time salary and, in addition, the short-time work subsidies which he will be refunded by the labor market service. A reduction of working time by up to 100%, and thus a complete release of employees, is possible for certain periods. However, the planned working time must be between at least 10% and 90% within an initial averaging period of three months.</p>	<p>Tax regulations: Reductions or non-assessment regarding advance payments of income or corporate income tax (including on interest) are possible in case of liquidity shortages due to a COVID-19 infection. Furthermore, companies may request deferrals and payment in instalments, as well as a non-assessment of deferral interest.</p> <p>Support measures by social security institutions: The Social Security for the Self-Employed (<i>Sozialversicherung der Selbständigen</i>) provides support in case of financial losses due to the Coronavirus pandemic by deferral of contributions, agreement on instalments, the reduction of the provisional contribution base, as well as full or partial</p>	<p>Rental reduction: If leased premises cannot be used or utilized at all due to extraordinary circumstances, the tenant does not have to pay rent for the duration and to the extent to which the premises is unable to be used pursuant to sections 1104 et seq ABGB.</p>

² This part has been provided by BINDER GRÖSSWANG, a member of [Nextlaw Referral Network](#).

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	<p>Also in these cases, there is a general obligation to keep at least a one-meter distance from other persons (the minimum distance does not apply between persons living together in the same household) and to wear protective masks (in retail areas of shops and in public transportation).</p> <p>The measures are valid until April 30, 2020, and can be prolonged / amended. Non-compliance may trigger fines of up to €600.</p>	<p>In addition, all other retail and service units engaged in the area of sale, manufacture and repair of goods, which are not expressly mentioned in the exception list, and which have a maximum customer area of 400 sqm, are permitted to open if certain additional conditions are met (protective masks, minimum distance and at least 20 sqm of the customer area available to each customer).</p> <p>These measures are valid until May 3, 2020. Non-compliance may trigger fines of up to €30,000.</p>				<p>non-determination of interest for late payment.</p> <p>Likewise, the Austrian Health Insurance (<i>Österreichische Gesundheitskasse</i>) provides support to affected employers.</p> <p>Stamp duties: A comprehensive exemption from stamp duties in connection with incidences following from COVID-19 measures has been enacted.</p>	
Azerbaijan	<p>State of emergency with curfew</p> <p>Residents are not allowed to leave home except for the following reasons, in each case subject to prior SMS notification to be sent to the relevant state authority:</p> <ul style="list-style-type: none"> necessary journeys to work (only for specific state officials); visits to hospitals and funerals, ensuring basic human needs; short walks not more than 200 meters from the place of residence. <p>The measures are in place until April 20, 2020. Fines will be imposed on those who do not comply with the state of emergency and the curfew. In public, people are obliged to wear protective masks.</p>	<p>Only food shops, pharmacies, petrol stations, cleaning suppliers, car washes, car service stations, pet food shops, newspapers, banks and post offices, delivery services.</p>	<p>All stores, restaurants and facilities providing leisure and cultural activities are closed, with the exceptions provided in the preceding column.</p>	<p>No specific law was implemented. Status to be monitored, as the National Security Council is expected to take new measures.</p>	<p>The state is working on an allowance plan connected with the state of emergency to be paid to the following persons:</p> <ol style="list-style-type: none"> individual or small entrepreneurs who have completely lost their income after the declaration of the state of emergency; employees of companies in certain industries on unpaid leave. 	<p>The state is planning to introduce certain tax exemptions for COVID-19 affected businesses:</p> <ol style="list-style-type: none"> simplified tax for small entrepreneurs; property and land tax; profit and VAT exemptions. 	<p>The state is working on a support package for COVID - 19 affected entrepreneurs willing to obtain a new loan, which will include the following:</p> <ol style="list-style-type: none"> 60% state guarantee for newly granted loans; maximum interest of up to 15% and the term of the loan should not be longer than three years; 7.5% of the 15% interest will be subsidized by the state; allocation of additional assets for the Entrepreneurship Development Fund.
Belgium	<p>Epidemic curfew</p> <p>Citizens to stay at home and are allowed to leave only for specific reasons:</p> <ul style="list-style-type: none"> Work Essential trips to the doctor, food shops, post 	<p>Food shops, pharmacies, pet food shops, petrol stations and newsagents are open.</p> <p>Do-it-yourself stores and garden centers will be able to re-open starting from April 20.</p>	<p>Non-essential shops (e.g. retail outlets, bars, restaurants, leisure activities, hairdressers) are closed.</p> <p>Mass events such as festivals cannot be organized before the end of August.</p>	<p>No measures have been taken yet by the government.</p> <p>The Belgian Court de Cassation has recently emphasized the good faith principle in the performance of lease agreements. An interest</p>	<p>Temporary unemployment regimes have been implemented, allowing employers to temporarily suspend the employment agreement. The employees receive unemployment</p>	<p>The Federal Tax Authorities will grant an automatic extension of 2 months of the normal payment period for most taxes.</p> <p>This includes VAT, payroll taxes, corporate income tax,</p>	<p>The three Belgian Regions have announced the following support packages for affected companies (these compensation payments are not taxed):</p> <p>In the Flemish Region, businesses that are</p>

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	<p>office, bank, pharmacy, gas station or to help people in need</p> <ul style="list-style-type: none"> Outdoor exercise complying with social distancing and sanitary rules. <p>The measures are in place until May 3.</p> <p>Fines will be issued to those not complying with the curfew.</p>	<p>Access to supermarkets, do-it-yourself stores and garden centers is regulated, with the number of customers being limited (1 person per 10m² and a maximum presence of 30 minutes).</p> <p>Food stalls are only allowed in areas where they are indispensable.</p> <p>Night shops are allowed to remain open until 10 PM and must comply with the social distancing instructions.</p> <p>The construction sector is allowed to continue working as long as social distancing (1.5m) is respected on construction sites.</p>	<p>Bars are obliged to put their terrace furniture inside.</p> <p>Outdoor markets are shut down.</p>	<p>claim or an eviction request of the tenant due to possible delays because of the Coronavirus outbreak will not be successfully granted before the courts.</p>	<p>allocations, increased with supplementary allocations.</p> <p>The National Unemployment Office has indicated that persons in ‘temporary unemployment’ could qualify for unemployment benefits</p> <p>For force majeure to apply, a company does not have to be completely shut-down, meaning that some employees may be temporarily unemployed and others may not. Employees can also alternate between days of unemployment and working days. The employees will receive their normal remuneration for the days worked and unemployment benefit for the days not worked.</p> <p>Remote working is compulsory in all non-essential undertakings – that have not been shut down – for all employees for whom remote working is possible. Otherwise, companies must take the necessary measures to respect social distancing (1.5 meters) and sanitary rules. Non-essential undertakings that are unable to comply with these measures must shut down.</p> <p>The Tax Ruling Commission is willing to provide a ruling confirming that the employer can temporarily give its employees, regardless of their job category, a tax-free allowance of up to €126,94 per month to cover the costs of remote working (heating, electricity, paper, etc.).</p>	<p>non-residents tax, legal person tax, and personal tax.</p> <p>The Federal Tax Authorities have extended the filing deadline for corporate income tax returns (resident and non-resident) and legal entities tax returns until 30 April 2020.</p> <p>There is an additional period to file VAT and intra-community declarations. The declarations for (i) February 2020 are postponed until 6 April and for (ii) March and the first trimester of 2020 are postponed until 7 May 2020.</p>	<p>mandatorily closed entirely are entitled to a lump-sum compensation of €4,000. Businesses that can remain open on weekdays are entitled to a compensation of €2,000. If companies are required to remain closed after 4 April 2020, they are entitled to an additional compensation of €160 per day. Please find the link to request the allowance here.</p> <p>In the Brussels Capital Region, there is a lump-sum indemnity of €4,000 for businesses forced to temporarily close in the sectors of food and beverage, lodging, travel and related activities, retail, and recreational and sports activities, and €2,000 for hairdressers. The Region has not yet published the form request.</p> <p>The Walloon government introduced a lump-sum indemnity of €5,000 for certain businesses forced to temporarily close and €2,500 for certain businesses that have to change their opening hours. The main sectors concerned are hotels, guest houses, restaurants, cafes, bars, travel and booking agencies, retailers and service providers. Please find the link to request the allowance here.</p>
Canada	<p>All provinces and territories have declared either a State of Emergency or a Public Health Emergency. To date Canada has not declared a Federal State of Emergency.</p> <p>Any foreign national is prohibited from entering</p>	<p>Only retail units that provide “essential services” remain open. The definition of “essential service” differs by province.</p>	<p>“Non-essential” workplaces have been mandated to close. The definition of “non-essential” differs by province.</p> <p>However, businesses that provide and support online retail, including by providing warehousing, storage and</p>	<p>On April 16, 2020, the Government announced its intent to introduce the Canada Emergency Commercial Rent Assistance for small businesses. The program will seek to provide loans, including forgivable loans, to commercial property owners</p>	<p><u>Canada Emergency Wage Subsidy</u></p> <p>The Canada Emergency Wage Subsidy is designed to help businesses keep and return workers to their payroll through challenges posed by the COVID-19 pandemic. The Canada Emergency Wage</p>	<p><u>Deferral of tax year filing date</u></p> <p>The 2019 tax year filing date for corporations that would otherwise have a filing due date after March 18 and before June 1, 2020 has been extended to June 1, 2020. For all other corporations, the filing</p>	<p><u>Business Credit Availability Program (BCAP)</u></p> <p>Business Development Canada (BDC) and Export Development Canada (EDC) are working with private sector lenders to coordinate on credit solutions for individual businesses, including in</p>

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	<p>Canada (some exemptions apply). The Canada-U.S. border is currently closed to all non-essential travel. This order is set to expire on April 21, 2020.</p> <p>If travelers have symptoms, they must isolate for 14 days in a place where they will not have contact with vulnerable people. If travelers do not have symptoms, they must quarantine for 14 days in a place where they will have no contact with vulnerable people. In addition, all travelers must wear non-medical masks or face coverings while travelling.</p> <p>On March 27, 2020 the Canadian government lifted entry restrictions for temporary foreign workers coming into Canada. In addition to health screening protocols before travel, all individuals entering from abroad must isolate for 14 days upon their arrival into Canada. However, if they provide an essential service, they can be exempted from the self-isolation requirement.</p>		<p>distribution of goods that are ordered online remain open.</p>	<p>who in turn will lower or forgo the rent of small businesses for the months of April (retroactive), May, and June. Implementation of the program will require a partnership between the federal government and provincial and territorial governments, which are responsible for property owner-tenant relationships.</p> <p>In terms of provincial response, this will differ by province (if at all implemented). As an example, the Province of Nova Scotia announced a Commercial Rent Deferral Support Program (CRDSP). The CRDSP provides for a government guarantee to landlords or deferred rent (up to certain limits) for the months of April, May and June 2020. Please note that in order to qualify, a rent deferral agreement must have been entered into prior to April 1, 2020, and landlords must notify the government of their intention to register the deferral agreement for eligibility by April 3, 2020.</p> <p>Further, some provinces have provided utility payments support for some retailers. Please visit this link to see the different provinces.</p>	<p>Subsidy provides a 75% wage subsidy to eligible employers for up to 12 weeks, retroactive to March 15, 2020.</p> <p>To qualify, employers must have suffered a drop in gross revenue from a business carried on in Canada from arm's length sources of at least 30% in March, April or May of 2020 when compared to the same month in 2019. For these purposes, revenue does not include revenue from extraordinary items or amounts on account of capital. For eligible employers established after February 2019, eligibility is determined by comparing monthly revenues to a "reasonable benchmark". Eligible employers will include employers of all sizes and across all sectors of the economy, with the exception of public sector entities. The federal government will provide more details on how not-for-profit organizations and charities may appropriately demonstrate eligibility for the subsidy. The federal government is also considering additional support for not-for-profit organizations and registered charities, particularly those involved in the front line response to COVID-19.</p> <p>The Government of Canada has released a calculator to help retailers and other businesses calculate their subsidy. To calculate your subsidy amount, visit this link.</p> <p>Canada Emergency Response Benefit The Canada Emergency Response Benefit provides temporary income support to workers who have stopped working and are without employment or self-employment income for reasons related to COVID-19.</p>	<p>date remains unchanged. Further, the payment date for balances and instalments under Part 1 of the <i>Income Tax Act</i> (Canada) due on or after March 18 and September 1, 2020 has been extended to September 1, 2020.</p> <p>Deferral of Sales Tax Remittance Extension until June 30, 2020 for the time that:</p> <ul style="list-style-type: none"> Monthly files have to remit amounts collected for the February, March and April 2020 reporting periods; Quarterly filers have to remit amounts collected for the January 1, 2020 through March 31, 2020 reporting period; and Annual files whose GST/HST return or instalment are due in March, April or May 2020, have to remit amounts collected and owing for their previous fiscal year and instalments of GST/HST in respect of the filer's current fiscal year. <p>There is currently no application process. Businesses in need of information about their particular obligations may contact the Canada Revenue Agency or refer to its website.</p> <p>Deferral of Customs Duty and Sales Tax for Importers Payment deadlines for statements of accounts for March, April, and May are being deferred to June 30, 2020.</p> <p>Businesses in need of information about their particular account and payment obligations on imported goods may contact the Canada Border Services Agency for more details.</p>	<p>sectors such as oil and gas, air transportation, exports and tourism.</p> <p>This program includes:</p> <p>Loan Guarantee for Small and Medium-Sized Enterprises EDC is working with financial institutions to issue new operating credit and cash flow term loans of up to \$6.25 million to SMEs.</p> <p>Co-Lending Program for Small and Medium-Sized Enterprises BDC is working with financial institutions to co-lend term loans to SMEs for their operational cash flow requirements. Eligible businesses may obtain incremental credit amounts of up to \$6.25 million through the program.</p> <p>Note: Applications require a description of the adverse impacts of COVID-19 and a plan of action to counter the effects of COVID-19.</p> <p>Canada Emergency Business Accounts Interest free loans to small business and not-for-profits to help cover operating costs. The Canada Emergency Business Account (CEBA) will provide interest-free loans of up to \$40,000 to small businesses and not-for-profits, to help cover their operating costs during a period where their revenues have been temporarily reduced. To qualify, these organizations will need to demonstrate they paid between \$20,000 and \$1.5 million in total payroll in 2019. This new range will replace the previous one of between \$50,000 and \$1 million, and will help address the challenges faced by small businesses to cover non-deferrable operating costs.</p>

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					<p>The Canada Emergency Response Benefit will be paid in blocks of four weeks, at \$2,000. A maximum of 16 weeks of benefits can be paid.</p> <p>The Government has expanded the CERB to capture more individuals; which includes seasonal workers, workers who no longer have Employment Insurance benefits, or individuals who make an additional \$1,000 per month while receiving the CERB.</p> <p><u>Temporary Wage Subsidy for Employers</u> Three-month wage subsidy through the reduction of payroll deductions required to be remitted to the Canada Revenue Agency (CRA). Up to 10% of the remuneration payable between March 18, 2020 and, June 20, 2020 up to a maximum of \$1,375 per employee and \$25,000 per employer. On March 27, 2020, the government announced that the subsidy had been increased from 10% to 75% of the remuneration payable. Subsidies will be backdated to March 15, 2020. However, those employers who do not qualify for the 75% subsidy may still qualify for this temporary 10% wage subsidy. For employers who are eligible for both subsidies, any benefit from the 10% subsidy will generally reduce the amount available to be claimed under the 75% subsidy.</p> <p>Employers will be eligible if they are a non-profit organization, registered charity, or a Canadian Controlled private corporation (CCPC) if their taxable capital employed in Canada for the preceding taxation year, calculated on an associated</p>	<p><u>Goods and services tax/harmonized sales tax (GST/HST) credit payment amounts</u> The Canadian government will provide a one-time special payment on April 9, 2020. This payment will double the maximum annual GST/HST credit payment amounts for the 2019-20 benefit year.</p> <p>The average income for those benefitting from the measure will be close to \$400 for individuals and \$600 for couples.</p>	<p><u>Canada Economic Development (CED) Support for Businesses and Communities Affected by COVID-19</u> Three month loan payment deferral beginning April 1, 2020. Please note that this is ONLY available for Quebec Regions.</p> <p><u>Retailers in the food industry</u> The Canadian Food Inspection Agency has temporarily suspended the following requirements: official language requirements, format requirements, and container size requirements for 90 days to ease supply chain strains and minimize waste.</p> <p>Further, retailers who rely on experience temporary workers to ensure Canadians have access to a variety of high-quality food, are eligible for \$1,500 per foreign worker to help cover the costs of complying with a mandatory two-week quarantine upon arrival in Canada. Please note that employers must provide accommodation for the employees during self-isolation and pay the workers during the 14-day period.</p> <p><u>Price Gouging</u> Most provinces have announced or reinforced the prohibition of price gouging. For further information, visit our latest client insight.</p>

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					<p>group basis, is less than \$15 million, if they have an existing business number and payroll program account with the CRA on March 18, 2020 and if they pay salary, wages, bonuses, or other remuneration to an employee.</p> <p><u>Workshare program (temporary special measures)</u> The work sharing agreement allows employees of COVID-19 adversely affected business to work a temporary reduced workweek while receiving employment insurance benefits (up to 55% of their average insurable weekly wages and subject to a cap of \$573/week) for up to 76 weeks.</p> <p>Employees will be eligible if they are eligible for employment insurance benefits and agree to participate, the employer has been in business in Canada for at least 1 year, there has been a recent decrease in business activity of approximately 10% demonstrated within the last 6 months, and there is a temporary shortage of work beyond the control of the business.</p> <p>This program will be in effect from March 15, 2020 – March 14, 2021.</p> <p><u>Note:</u> Certain employee shareholders and certain temporary employees are ineligible. Core employees who were laid off prior to the start date of the agreement are eligible.</p> <p><u>Note:</u> Employers may opt to have the subsidy paid at the end of the year or transferred to the next year's remittance.</p>		

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					This subsidy will also be considered taxable income.		
China Mainland China	<p>No lockdown. The country has come out of lockdown and is focusing on a return to normality.</p> <p>Measures are in place to monitor the temperature and general health of shoppers.</p> <ul style="list-style-type: none"> • Measure the temperature of persons before entering the majority of the retail units. • Check a real-time digital health code³ of persons before entering some retail units in several cities and provinces (e.g. Beijing, Shanghai, Guangdong, Hubei and Zhejiang Province). • Further extend the detection scope to COVID-19 cases and close contacts with asymptomatic infected persons. Strictly focus on isolation and medical management, and release the information openly and transparently once asymptomatic infection is found. • Implement 14 days quarantine for medical observation on entry personnel from key epidemic countries. 	In most places, e.g. many shops except certain enclosed public places of entertainment and culture are open.	Enclosed public places of entertainment and culture including theaters, concert halls, performance bars, dance halls, KTVs, game halls and Internet cafes, etc. are generally closed and pending for reopen in the coming future. But those in some areas, (e.g. Shenzhen, Shanghai, and several cities in Anhui, Jiangsu and Zhejiang), can reopen with limits on visitor numbers, strict protection measures, and prior approval/filing with local governments.	<p>VAT and local tax/surcharges incentives: The income derived by taxpayers from providing the prescribed services may be exempted from VAT and local tax/surcharges (City Construction Tax, Education Surcharges and Local Education Surcharges):</p> <ul style="list-style-type: none"> • Transportation of key supplies under the epidemic. • Public transportation services • Lifestyle services • delivery services • The above-mentioned policy shall become effective from 1 January 2020. The expiration date will be announced separately depending on the development of the epidemic. <p>Monetary and fiscal supporting policies: Five Ministries jointly issued 30 financial supporting measures, which proposed to:</p> <ul style="list-style-type: none"> • remove the cap on foreign debt and facilitate online foreign debt registration; • expand loan financing to key industries such as the manufacturing sector, private enterprises and small-sized enterprises with marginal profit; • defer or reduce rents and interest on financial leasing businesses; and • offer a fast track for foreign exchange verification, cancellation and settlement processes to support cross-border financing 	<p>Social securities (including the pension, unemployment insurance and employment-related injury insurance) contributed by employers may be reduced or fully exempted depending on the locations, as well as other facts and circumstances:</p> <ul style="list-style-type: none"> • Area: all Mainland China • Applicable enterprise: small and micro-sized enterprises (SMEs) • Social securities (by employers): Deferral contribution (with late payment surcharges waived) • Applicable period: No more than six months, local practices may vary <p>Housing funds Defer payment of housing funds till June 2020</p> <ul style="list-style-type: none"> • Enterprises affected by the epidemic may apply to defer housing funds payments till the end of June 2020. • Further, for individuals whom have borrowed from housing funds but may have failed to repay this part of their mortgage (due to the COVID-19 epidemic) will not be regarded as a noncompliance 	<p>Temporary Tax policies to support/relieve in China (the effective period is subject to development of epidemic):</p> <ul style="list-style-type: none"> • Cross-border donation: exemption on import duties and import-level taxes (VAT, CT). For prescribed imports from USA, the tariff reduction obligations suspended will be resumed and the additional tariffs that have already been levied will be refunded. • Domestic donation: CIT, VAT, CT and local tax/surcharge related incentives. • Medical and daily living supplies: CIT, VAT and local tax/surcharge related incentives. • Extension of loss carry-forward: extend the loss carry-forward period from 5 to 8 years for designated enterprises. • SMEs: from March 1 to May 31, for the amount taxable at a rate of 3%, exempt such VAT for small-scale VAT taxpayers in Hubei and reduce such VAT collection rate to 1% for those in other regions. 	N/A

³ These are QR codes generated by official authorized apps, based on the holder's health status, origin, exposure to COVID-19 patients, travel history, etc.; a green-code holder can move around freely, while a yellow or red code one should be in quarantine.

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				and RMB business for the contagion prevention and control.			
Hong Kong (China)	<p>No curfew, no emergency status. Special measures apply.</p> <p>Hong Kong government has banned public gatherings of more than four people, with exceptions, such as in the case of public transport, places of work, residential units, court hearings, government meetings until April 23, 2020</p> <p>Restaurants are made to enact social distancing measures, ensuring their venues are only filled to 50% capacity. Eateries will have segregated seats and spaced out tables, ensuring no more than four people per table until April 23, 2020.</p> <p>Staff must wear masks and premises must provide hand disinfectants. Customers are also required to wear masks when they enter the restaurants and should only remove them when they eat. They also need to have their body temperature taken by restaurant staff.</p>	The majority of retail units, such as supermarkets, pharmacies and department stores remain open.	<p>Many public entertainment facilities, including games centers, party rooms, bathhouses, fitness centers, skating rinks, barbecue sites, campsites and bowling alleys have closed their doors for 14 days from March 28, 2020.</p> <p>Karaoke, mahjong-tin kau and nightclub establishments, as well as karaoke and mahjong-tin kau activities in catering premises and clubhouses, have closed their doors for 14 days from April 1, 2020.</p> <p>Bars and premises selling liquor, including pubs as well as any part of a catering business premise or a clubhouse mainly used for the sale or supply of intoxicating liquors for consumption, have closed their doors for 14 days from 6pm on April 3, 2020.</p> <p>Beauty and massage parlours have been ordered to close for 14 days, starting on April 10, 2020.</p>	The Hong Kong government has waived rent for tenants at the Science Park, industrial estates and Cyberport.	<p>The Hong Kong government has proposed a HK\$9,000 salary subsidy for six months, with individual payments capped at 50% of salaries on April 8, 2020.</p> <p>Eligible employers will be reimbursed in two installments beginning in June and must pledge not to lay off workers.</p>	<p>The Hong Kong government proposed a one-off reduction of profits tax, salaries tax and tax under personal assessment for the year of assessment 2019/20 by 100%, subject to a ceiling of \$20,000 per case.</p> <p>For profits tax, the ceiling of the tax reduction is applied to each business.</p>	<p>The Hong Kong government launched the Retail Sector Subsidy Scheme (the “Scheme”) under the Anti-epidemic Fund (the “Fund”) on March 23, 2020.</p> <p>Each eligible retail store will receive a one-off subsidy of \$80,000. The Scheme covers shops that sell tangible goods to the public for personal or household consumption or utilization. No processing or transformation of the goods should be involved in the resale process.</p> <p>Under the Scheme, eligible retail stores do not include: (1) stores with licences for restaurants, canteens, light refreshment restaurants, fresh provision shops, food factories, bakeries, siu mei and lo mei shops issued by the Food and Environmental Hygiene Department; (2) hawkers (including licensed hawkers); (3) mobile stalls and counters in department stores without a payment system and stores operating under a short-term tenancy of a duration less than six months; and (4) retail stores conducting non-store retailing via mail order, internet or direct marketing sales only.</p> <p>Under the Scheme, the maximum amount of subsidy for a parent company that operates retail groups or chain stores under the same business registration is \$3 million (equivalent to no more than 38 stores).</p>
Czech Republic	<p>State of emergency with curfew</p> <p>Citizens shall stay at home and are allowed to leave only for specific reasons, which in brief means: (i) necessary journeys to work, family,</p>	Only stores selling groceries, fuel, hygienic goods, household goods, drugs, pet food, glasses, newspapers, tobacco, electronics, cleaning supplies, textile, building materials, car-washing, cars services, bicycle services,	All stores, restaurants and facilities providing leisure and cultural activities are closed, with the exceptions provided in the preceding column.	The Chamber of Deputies approved an act incorporating protective measures for tenants regarding payment of rent for non-residential (commercial) premises. The tenants are protected from a lease termination due to non-	The so-called Antivirus Program was introduced for the protection of employment. This program mainly consists of subsidies for wage payments, which are paid to the employees by the employers affected by COVID-	In general, more benevolent policies of the tax and customs authorities are introduced.	The Chamber of Deputies and Senate approved a voluntary postponement of the repayment of loans and mortgages agreed before March 26, 2020, for three or six months. The postponement has to be requested by the

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	<p>hospitals, and funerals, (ii) to ensure basic human needs, and (iii) short walks in parks and countryside.</p> <p>In public, people are obliged to wear protective masks.</p> <p>Public gatherings of more than two people are prohibited except for household members.</p> <p>People are allowed to do outdoor sports and use open public areas such as parks and outdoor sports grounds without the obligation to wear protective masks. However, they still need to abide by the rules, i.e. keep minimum distance of 2 meters from other persons and do the sports with a maximum of two people except for household members.</p>	<p>florists, locksmiths, post offices, private restaurants and canteens.</p> <p>Restaurants and canteens can sell takeaway food only.</p> <p>Raw material collections, collection yards and composting facilities are open as well.</p> <p><i>Please note that the government introduced a preliminary plan of step-by-step opening of all facilities, which should be completed by June 8, 2020.</i></p>		<p>payment of rent during the period from March 12, 2020, until June 30, 2020, if the delay in payment occurred during the aforementioned period, as a result of the government measures making such payment of the rent impossible or significantly difficult for the tenants.</p> <p>However, the act does not mention any relief from the advance payments on services; neither does it affect the rights of landlords to terminate leases for other tenant defaults, nor any other landlords' rights arising from the tenants' delay in payment. The outstanding rent has to be paid before December 31, 2020, otherwise the landlords will be entitled to terminate the leases with five days' notice.</p> <p>There are also local municipalities' initiatives. The capital city of Prague introduced rent reduction for premises owned by the city for the duration of the state of emergency. Brno, the second largest city in the Czech Republic, has already postponed the rent payments in its premises to July 2020.</p>	<p>19 and related government measures. The subsidies will be provided up to 80% of the wage compensation, up to the maximum amount of CZK 39,000 / month / employee.</p> <p>Maternity pay (approx. 60% of average earnings) will be paid to all employees staying at home with children under 13 years of age for the entire period of schools' closure.</p>	<p>payment of real estate transfer tax until the end of August 2020.</p> <p>Remission from advance payments of income tax in June 2020 (i.e. the second advance payment by quarterly payers and the first advance payment by half-yearly payers). However, this remission applies only to the advance payment, not to the payment of the income tax itself.</p> <p>Deduction of the tax loss retrospectively in the two preceding years, i.e. in the case of a loss in the taxable period beginning in the year 2020, it will be possible to deduct this loss from the tax base for taxable periods 2019 and 2018, which will lead to recovering the tax for these years.</p> <p>Self-employed persons are released from the obligation to pay monthly health insurance and social security contribution in the amount corresponding to the statutory minimum as of March up until August 2020. Furthermore, self-employed people in any way affected by COVID-19 and related government measures will receive an one-off allowance in the amount of CZK 25,000. The allowance has to be requested by the self-employed person and the self-employed person has to declare that they are affected by COVID-19 and the related government measures.</p> <p><i>Please note that the government is currently discussing an increase in allowances up to CZK 40,000 for self-employed people.</i></p>	<p>debtor and the debtor has to declare that the request is made because of the COVID-19 pandemic situation. However, the banks do not have a duty to analyze the truthfulness of such a declaration.</p> <p>The Chamber of Deputies approved an act incorporating several changes in the regulation of insolvency proceedings. No insolvency petitions filed by creditors until August 31, 2020, will be taken into account, with no exceptions. Further, the statutory obligation to file for insolvency on behalf of the insolvent debtor is suspended until six months after the end of the government's measures, however no later than December 31, 2020. This provision applies only for companies that had not been insolvent before the measures were introduced, and the insolvency of which is a direct consequence of those measures. All companies negatively influenced by COVID-19 and the related government measures will have the right to apply for a special moratorium until August 31, 2020. The court will grant it to a debtor that was not insolvent as of March 12, 2020, that is currently facing problems as a direct consequence of the government's measures, and that has not paid extraordinary profit shares or other payments to its owners since January 12, 2020. The special moratorium can last for up to three months and can be prolonged by another three months if the majority of creditors agree.</p>
France	Emergency law of 23 March 2020 to deal with the COVID-	Supermarkets (and all food stores), pharmacies, banks,	Non-essential shops (e.g. retail outlets, bars, restaurants,	Ordinance n°2020-306 of 25 March 2020, relating to the	On the basis of the Law No. 2020-290 of March 23, 2020	VAT :	Prohibition of distributions:

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	<p>19 epidemic: A state of health emergency is declared for two months, i.e. until May 24, 2020.</p> <p>The whole of the French population is in quarantine since March 17, 2020, and can only leave their houses for essential reasons, including buying food.</p> <p>Teleworking is becoming the norm for all jobs that allow it.</p> <p>For employees who cannot work from home, the employer must provide proof based on professional and significant reasons.</p> <p>Any infringement of this rule is punished by a fine of €135, which can be increased up to €200 in case of another infringement within 15 days. In case of four infringements within four weeks, it is subject to a six-months' imprisonment and a fine of up to €3,750.</p> <p>Moreover, for workers on site, according to the Ministry of Labor, the following measures must be respected:</p> <ul style="list-style-type: none"> • Keeping a safe distance (at least 1 meter) and simple but effective measures must be followed (washing your hands, disposable tissues, coughing into your elbow, etc.); • The employer must ensure that the rules are effectively respected, that soaps, gel and tissues are supplied and that garbage bags are available; • Meetings must be limited to the mandatory ones; • Employees gathering in confined spaces should be limited; 	<p>funeral parlors, hardware stores and petrol stations remain open.</p> <p>Restaurants can sell takeaway food only.</p> <p>Pick-up and delivery activity is possible for retail and shopping malls.</p>	<p>leisure activities, hairdressers) are closed at least until May 11, 2020.</p> <p>Bars and restaurants will stay closed after this date but other non-essential shops might re-open.</p>	<p>extension of time limits during the period of the public health emergency and the adaptation of procedures during this period, provides for certain contractual arrangements that affect landlords.</p> <p>Periodic penalty payments, penalty clauses, termination clauses and forfeiture clauses, whose purpose is to punish failure to fulfil an obligation within a given period, are deemed not to have taken effect during the legally protected period i.e. up to more than one month from the end of the state of public health emergency. They shall then take effect one month after this period, if the debtor has not fulfilled its obligation by that time.</p> <p>This extension of the expired time limits does not constitute a cause for suspension, interruption or postponement of the starting point of the time limits for taking action. It is merely a postponement of the term coupled with an additional period of time to fulfil the obligation.</p> <p>Thus, by adopting this order, the government is giving all debtors a grace period that allows them not to perform their obligation without penalty, provided, however, that they regularize their obligation before the end of this grace period.</p> <p>Obviously, current periods that do not end during the legally protected period are not affected by this measure. Thus, the time limits are maintained and ordinary law will apply.</p> <p><u>Ordinance No. 2020-317 of 25 March 2020, creating a solidarity fund for companies particularly affected by the economic, financial and social consequences of the spread of</u></p>	<p>as an emergency response to the Covid 19 epidemic, the Government has issued several orders and decrees allowing in particular the following measures:</p> <p>1. Impose to employees to take paid vacation days</p> <p>The Order No. 2020-323 of March 25, 2020 allows employers, subject to the existence of a branch agreement or an in-house collective agreement to (i) impose the employees to take paid vacation days and to (ii) change the vacation dates</p> <p><u>Maximum:</u> up to 6 working days</p> <p><u>Minimum notice period:</u> 1 day</p> <p><u>Deadline for imposing the taking of paid vacation days :</u> December 31, 2020</p> <p>2. Impose to employees to take rest days (RTT days)</p> <p>If employees benefit from rest days (RTT days) to compensate a working time which exceeds the 35 hours per week, or which are granted to employees who are working under a fixed number of hours/days per year, the Order No. 2020-323 of March 25, 2020 allows employers to (i) impose or (ii) modify the rest days acquired by the employee and (iii) impose all rest days assigned to the employee's time savings account ("compte épargne temps" CET).</p> <p><u>Maximum:</u> up to 10 rest days</p> <p><u>Minimum notice period:</u> 1 day</p> <p><u>Deadline for imposing the taking of rest days :</u> December 31, 2020</p>	<p>There is no deferral of the deadline for making returns, but it is possible to make an estimate for VAT return (in March and April) with a maximum margin of error of 20%. In case of a decrease of turnover, it is possible to pay only 80% of the declared amount in February. If the activity has decreased by 50% or more, it is possible to pay only 50% of the declared amount in February.</p> <p>There is a possibility to deduct the input VAT due on the production of protections for healthcare professionals and population (even if the product is sold at cost). e.g.: masks, hands sanitizers.</p> <p>Postponement of direct taxes and social contribution: Deferral of direct taxes and social charges (up to three months) for March and April.</p> <p>Other measures: Acceleration of repayment for claims on the government (e.g tax credit, VAT). There is a possibility to claim the repayment due on 2020 (after offsetting the 2019 CIT).</p>	<p>Ddividends and shares buybacks are prohibited in case of government support (direct taxes and social contribution deferral). This prohibition only concerns the largest corporations/ groups (5,000 employees in France or a turnover of €1.5 billion in France). A group is made up of chains of 95% ownership. The commitment to freeze distributions covers the whole group. Some exceptions are provided. In case of non-compliance, companies have to refund the government, and penalties will apply (5% of the subsidy and 0.2 % interest per month).</p> <p>25% reduction of directors pay : Corporations must reduce directors' pay by 25 %. However, at the present time, we do not know which corporations are concerned. According to early rumors, this measure only concerns the corporations that benefit from the partial unemployment measures.</p>

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	<ul style="list-style-type: none"> All non-essential trips must be cancelled or postponed. <p>The Ministry of Labor has also set out examples of sectoral good practices to be followed, such as the following in the retail sector :</p> <ul style="list-style-type: none"> Soap and/or hydro-alcoholic gel should be available in sufficient quantities to enable employees to clean their hands regularly; Open every second checkout and ask customers to go through an empty bay before picking up their purchases from the checkout where they have been scanned by the cashier; <p>Install Plexigal walls at the checkout stations to protect the cashiers when a safe distance cannot be kept with the customer.</p>			<p><u>the COVID-19 epidemic and the measures taken to limit this spread.</u></p> <p>This benefits all small and medium enterprises that:</p> <ul style="list-style-type: none"> - Employ up to 10 employees; - And have less than €1 million in turnover and less than €60,000 in annual taxable profit; - And which have been the subject of an administrative closure under the state of health emergency (the company is eligible even if it continues a residual activity: takeaway sales, delivery or withdrawal of orders); <p>Or have suffered a loss of turnover of at least 50% in March 2020 compared to March 2019;</p> <p>These companies may benefit from aid of up to €1,500 (which is probably going to be raised to €5,000 for April 2020) to pay all expenses and especially the rent (according to the turnover loss).</p> <p><u>Ordinance n° 2020-316 of 25 March 2020, relating to the payment of rents, water, gas and electricity bills relating to the business premises of companies whose activity is affected by the spread of the COVID-19 epidemic.</u></p> <p>The same companies as mentioned above also benefit from the following protections:</p> <p>A prohibition on the application of financial penalties, damages, the enforcement of termination or penalty clauses or the activation of guarantees or sureties, due to the non-payment of rent or rental charges relating to the professional and commercial</p>	<p>3. Incentives and profit-sharing</p> <p>The Order No. 2020-322 of March 25, 2020, allows the possibility for companies experiencing cash-flow difficulties to postpone the payment of profit-sharing and incentive bonuses.</p> <p><u>Deadline for the payment</u> : December 31, 2020.</p> <p>4. Partial activity scheme</p> <p>The Decree No. 2020-325 of March 25, 2020, aims to strengthen the mechanism of partial activity.</p> <p><u>Procedure:</u> The employer has 30 days to present its request as from the date of the partial activity and the state will reimburse the hours not worked as from March 1. The administration has two days to answer. Consultation with the CSE (works council) is compulsory for companies with at least 50 employees. The administration allowed companies to provide it with this CSE opinion within two months after the sending of the request for partial activity, when prior consultation was not possible.</p> <p><u>Duration:</u> 12 months maximum.</p> <p><u>Modalities:</u> reduction of the working time or closure of a service/department/company.</p> <p><u>Partial activity compensation:</u> The employer must pay at least a compensatory allowance equal to 70% of the employee's gross remuneration. This corresponds for the employee to approximately 84% of the gross remuneration.</p>		

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				<p>premises of these companies;</p> <p>A prohibition on the suspension, interruption and reduction of the supply of electricity, gas and water;</p> <p>If these companies request so, landlords must provide for the payment of the corresponding bills to be staggered over time, without penalty.</p>	<p>The branch collective bargaining agreement applicable to the company may provide specific provisions regarding partial activity, notably the payment of a compensatory indemnity higher than the 70% legal compensation.</p> <p>This allowance is at least equal to the SMIC (€8.03 net). The compensatory allowance is not subject to social security charges. For the employee, it is subject to a specific social contribution (CSG/CRDS) at the rate of 6.7%.</p> <p><u>The state reimbursement:</u> The state reimburses the company for the 70% allowance, capped at 4.5 SMIC (minimum salary) (i.e. €31.97 per hour).</p> <p>5. The exceptional purchasing bonus</p> <p>Order No. 2020-385 of April 1, 2020, relaxes the conditions for granting the exceptional purchasing bonus which was introduced at the end of 2018 by Law No. 2018-1213 on temporary economic and social emergency measures and which is exempted from tax and social security contributions :</p> <ul style="list-style-type: none"> This bonus may be paid in companies that have not concluded a profit-sharing agreement. <p><u>Maximum amount exempted from tax and social security contributions:</u> €1,000.</p> <ul style="list-style-type: none"> A higher maximum amount for companies that have set up a profit-sharing agreement only. <p><u>Maximum amount exempted from tax and social security contributions:</u> €2,000.</p>		

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					<ul style="list-style-type: none"> Postponement of the deadline for its payment. <p><u>Deadline:</u> August 31, 2020.</p> <ul style="list-style-type: none"> Possibilities for adjustment of the amount of the premium between employees. <p><u>By</u> collective agreement or unilateral decision of the employer.</p> <p><u>Criteria used can be linked to:</u> remuneration, classification level, length of presence in the company, the COVID-19 epidemic.</p>		
France	<p>Emergency law of 23 March 2020 to deal with the COVID-19 epidemic:</p> <p>A state of health emergency is declared for two months, i.e. until May 24, 2020.</p> <p>The entire French population has been in quarantine since March 17, 2020, and can only leave their homes for essential reasons, including buying food. Any infringement of this rule is punished by a fine of €135, which can be increased up to €200 in case of another infringement within 15 days. In case of four infringements within four weeks, it is subject to a six-months' imprisonment and a fine of up to €3,750.</p> <p>Teleworking is becoming the norm for all jobs that allow it.</p> <p>For employees who cannot work from home, the employer must provide proof as to why it is not possible.</p> <p>For workers on site, according to the Ministry of Labor, the</p>	<p>Supermarkets (and all food stores), pharmacies, banks, funeral parlors, hardware stores and petrol stations remain open.</p> <p>Restaurants can sell takeaway food only.</p> <p>Pick-up and delivery activity is possible for retail and shopping malls.</p>	<p>Non-essential shops (e.g. retail outlets, bars, restaurants, leisure activities, hairdressers) are closed at least until May 11, 2020.</p> <p>Bars and restaurants will stay closed after this date but other non-essential shops might re-open.</p>	<p><u>Ordinance n°2020-306 of 25 March 2020, relating to the extension of time limits and adaptation of procedures during the public health emergency, provides for certain contractual arrangements that affect landlords.</u></p> <p>Periodic penalty payments, penalty clauses, termination clauses and forfeiture clauses, whose purpose is to punish failure to fulfil an obligation within a given period, are deemed not to have taken effect during the legally protected period i.e. up to one month from the end of the state of public health emergency. They shall then take effect, if the debtor has not fulfilled its obligation by that time.</p> <p>This extension of the expired time limits does not constitute a cause for suspension, interruption or postponement of the starting point of the time limits for taking action. It is merely a postponement of the term coupled with an additional period of time to fulfil the obligation.</p> <p>This gives debtors a grace period from performing their obligation without penalty, provided they fulfil their</p>	<p>Enforced paid vacation</p> <p>The Order No. 2020-323 of March 25, 2020 allows employers, subject to the existence of a branch agreement or in-house collective agreement to (i) impose on employees the obligation to take paid vacation days and to (ii) change the vacation dates</p> <p><u>Maximum:</u> up to 6 working days</p> <p><u>Minimum notice period:</u> 1 day</p> <p><u>Deadline for imposing enforced paid vacation :</u> December 31, 2020</p> <p>Enforced rest days (RTT days)</p> <p>If employees benefit from rest days (RTT days) to compensate working time which exceeds the standard 35 hours per week, the Order No. 2020-323 of March 25, 2020 allows employers to (i) impose or (ii) modify the rest days acquired by the employee and (iii) impose the obligation to take all rest days assigned to their time savings account</p>	<p>VAT:</p> <p>There is no deferral of the deadline for making returns, but it is possible to make an estimate for VAT return (in March and April) with a maximum margin of error of 20%. In case of a decrease of turnover, it is possible to pay only 80% of the declared amount in February. If the activity has decreased by 50% or more, it is possible to pay only 50% of the declared amount in February. It is possible to deduct the input VAT due on the production of protections (e.g. masks, hand sanitizers) for healthcare professionals and the population (even if the product is sold at cost).</p> <p>Postponement of direct taxes and social contribution:</p> <p>Deferral of direct taxes and social charges (up to three months) for March and April.</p> <p>Other measures:</p> <p>Acceleration of repayment for claims on the government (e.g. tax credit, VAT). There is a possibility to claim the repayment due on 2020 (after offsetting the 2019 CIT).</p>	<p>Prohibition of profit distributions:</p> <p>Dividends and share buy backs are prohibited in case of government support (direct taxes and social contribution deferral).</p> <p>This prohibition only concerns corporations with 5,000+ employees or a turnover of €1.5 billion in France. A group is made up of chains of 95% ownership. The commitment to freeze distributions covers the whole group. Some exceptions are provided. In case of non-compliance, companies have to repay the government support, and penalties will apply (5% of the subsidy and 0.2 % interest per month).</p> <p>25% reduction of directors' pay:</p> <p>Corporations must reduce directors' pay by 25 %. However, at the present time, we do not know which corporations are concerned. According to early rumors, this measure only concerns the corporations that benefit from the partial unemployment measures.</p>

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	<p>following measures must be respected:</p> <ul style="list-style-type: none"> Keeping a safe distance (at least 1 meter) and hygiene measures must be followed (washing your hands, disposable tissues, coughing into your elbow, etc.); The employer must ensure that the rules are effectively respected, that soaps, gel and tissues are supplied and that garbage bags are available; Meetings must be limited to the mandatory ones; Employees gathering in confined spaces should be limited; All non-essential trips must be cancelled or postponed. <p>The Ministry of Labor has also set out examples of sectoral good practices to be followed, such as the following in the retail sector :</p> <ul style="list-style-type: none"> Soap and/or hydro-alcoholic gel should be available in sufficient quantities to enable employees to clean their hands regularly; Open every second checkout and ask customers to go through an empty bay before picking up their purchases from the checkout where they have been scanned by the cashier; <p>Install Plexiglas walls at the checkout stations to protect the cashiers when a safe distance cannot be kept with the customer.</p>			<p>obligation before the end of this grace period. Obviously, current periods that do not end during the legally protected period are not affected by this measure. Thus, the time limits are maintained and ordinary law will apply.</p> <p><u>Ordinance No. 2020-317 of 25 March 2020, creating a solidarity fund for companies particularly affected by the economic, financial and social consequences of the spread of the COVID-19 epidemic and related measures.</u></p> <p>This benefits all small and medium enterprises that:</p> <ul style="list-style-type: none"> Employ up to 10 employees; and Have less than €1 million in turnover and less than €60,000 in annual taxable profit; and Have been the subject of an administrative closure under the state of health emergency (the company is eligible even if it continues a residual activity: takeaway sales, delivery or withdrawal of orders); and <p>Or have suffered a loss of turnover of at least 50% in March 2020 compared to March 2019;</p> <p>These companies may benefit from aid of up to €1,500 (which is probably going to be raised to €5,000 for April 2020) to pay expenses and especially rent (according to the turnover loss).</p> <p><u>Ordinance n° 2020-316 of 25 March 2020, relating to the payment of rent, water, gas and electricity bills relating to the business premises of companies whose activity is affected by the COVID-19 epidemic.</u></p>	<p>("compte épargne temps" CET).</p> <p><u>Maximum</u>: up to 10 rest days</p> <p><u>Minimum notice period</u>: 1 day</p> <p><u>Deadline for imposing the taking of rest days</u> : December 31, 2020</p> <p>Incentives and profit-sharing</p> <p>The Order No. 2020-322 of March 25, 2020, allows companies experiencing cash-flow difficulties to postpone the payment of profit-sharing and incentive bonuses.</p> <p><u>Deadline for the payment</u>: December 31, 2020.</p> <p>Partial activity scheme</p> <p>The Decree No. 2020-325 of March 25, 2020, aims to strengthen the mechanism of partial activity to allow companies in difficulty to reduce working time or temporarily close a service, department or company</p> <p><u>Duration</u>: 12 months maximum.</p> <p><u>Partial activity compensation</u>: The employer must pay at least 70% of the employee's gross remuneration. This corresponds for the employee to approximately 84% of the gross remuneration. The collective bargaining agreement may provide specific provisions regarding partial activity, notably the payment of a higher compensation than the standard 70%. This allowance is at least equal to the SMIC (€8.03 net). The compensatory allowance is not subject to social security charges. For the employee, it is subject to a specific social contribution (CSG/CRDS) at the rate of 6.7%.</p>		

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				<p>The same companies as mentioned above also benefit from the following protections:</p> <p>A prohibition on the application of financial penalties, damages, enforcement of termination or penalty clauses, or activation of guarantees or securities, due to the non-payment of rent or rental charges relating to their professional and commercial premises;</p> <p>A prohibition on the suspension, interruption and reduction of the supply of electricity, gas and water;</p> <p>If these companies request so, landlords must allow payment by installments, without penalty.</p>	<p><u>The state reimbursement:</u> The state reimburses the company for the 70% allowance, capped at 4.5 SMIC (minimum salary) (i.e. €31.97 per hour).</p> <p>Exceptional purchasing bonus</p> <p>Order No. 2020-385 of April 1, 2020, relaxes the conditions for granting the exceptional purchasing bonus.</p> <p>This bonus may be paid in companies that have not concluded a profit-sharing agreement.</p> <p><u>Maximum amount exempted from tax and social security contributions:</u> €1,000.</p> <p>The amount may be higher maximum for companies that have set up a profit-sharing agreement only.</p> <p><u>Maximum amount exempted from tax and social security contributions:</u> €2,000. The deadline for its payment is postponed to August 31, 2020.</p> <p>It is possible to adjust the amount of the premium between employees, by collective agreement or unilateral decision of the employer.</p> <p><u>Criteria used can be linked to:</u> remuneration, classification level, length of presence in the company, the COVID-19 epidemic.</p>		
Germany	<p>State of emergency and curfew</p> <p>All German federal states (<i>Länder</i>) have adopted similar ordinances pursuant to which (i) only stores for daily needs are allowed to open and as from April 20, 2020, retail</p>	<p>Shops for daily needs such as supermarkets, butchers, bakeries, drugstores, petrol stations, post offices or pharmacies.</p> <p>Wholesalers are allowed to open.</p>	<p>All other stores such as bars, fashion stores, hairdressers, bookstores, etc.</p> <p>No leisure or sports activities (cinemas, theaters, football games, etc).</p> <p>Hotels.</p>	<p>According to a new law, which entered into force on April 1, 2020, the non-payment of rents due for April, May and June 2020 does not entitle the landlord to terminate the lease until June 30, 2022, provided that the non-performance is due to the effects of the COVID-19 pandemic.</p>	<p>The German government has expanded its short-time work scheme, which provides compensation to certain workers whose working hours have to be reduced. Short-time work is the temporary reduction of working hours with a corresponding reduction in pay. Compensation for short-</p>	<p>Tax payment deferrals: If, as a result of the economic effects caused by the coronavirus pandemic, businesses cannot afford to pay taxes that are due in 2020, they can apply for temporary, interest-free deferrals of these payments. This measure</p>	<p>The German government is setting up a €50 billion immediate assistance program to support small businesses. These funds will be used to provide one-time grants to cover operating costs for three months. The grants do not have to be paid back. This federal program supplements</p>

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	shops with sales areas of up to 800 sqm may open, (ii) schools and universities are closed but will partly start to open as from May 4, 2020, at the latest in all federal states except Bavaria (May 11, 2020), (iii) events and meetings are prohibited, (iv) generally gatherings in public of more than 2 persons are prohibited (v) national borders (to Austria, Denmark, Luxembourg, France and Switzerland), are closed for touristic purposes, with respect to the borders (to the Netherlands and Belgium) increased controls shall take place. The wearing of masks in public (e.g. in public transport) is recommended by the federal government.	As from April 20, 2020, retail shops with a sales area of up to 800 sqm may open again. The actual size depends on the federal state, so that also a lower threshold may be applicable (in particular, Bavaria might apply a lower threshold). The retail shops shall be obliged to implement hygiene measures. Which measures and how they shall be implemented depends on the federal state and the individual case. Bookstores, car and bicycle retailers may open irrespective of the sales area. Restaurants can sell take away food only.		Although, the non-payment does not lead to a termination right of the landlord, the claim of the landlord for the payment of the rent remains in place.	time work is paid by official employment agencies as a partial replacement for the wages that workers lose due to temporary work shortages.	applies to income tax, corporation tax and VAT. Adjustments to tax prepayments: Companies can request adjustments to the amount of their income tax prepayments and corporate tax prepayments. The same applies to the base tax amount used to determine trade tax prepayments. Suspension of enforcement measures: Measures to enforce the payment of overdue taxes will be waived through the end of 2020. Late-payment penalties that fall due under the law during this period will be waived as well. This applies to income tax, corporation tax and VAT.	other programs that have already been adopted by the <i>Länder</i> . The German government is establishing an Economic Stabilization Fund that is targeted in particular towards large companies and that will be equipped to provide large-scale assistance. KfW, a government-owned promotional bank, shall implement the so-called KfW Quick Loan Program, which has the following parameters: (i) Quick loans shall be available to small and medium-sized businesses that have over 10 employees and that have been active on the market since at least January 1, 2019; (ii) Each eligible business can obtain a loan equalling up to three months' revenue from 2019, with a maximum amount of €800,000 for firms with over 50 employees and €500,000 for firms with up to 50 employees; (iii) Companies must not have been in financial difficulty as of December 31, 2019, and must have been financially stable at that time; (iv) Loans will be provided at 3% interest for terms of 10 years; (v) KfW will provide banks with 100% liability waivers that are backed up by government guarantees; (vi) Loans will be approved without further risk assessment by banks or by KfW.
Hungary	State of emergency with curfew Curfew restrictions introduced on March 28 th . People must have a legitimate reason to leave home.	People are permitted to visit the following stores: (i) stores that provide indispensable equipment and materials for professional obligations / responsibilities; economic, agricultural, and forestry activities; (ii) health or medical care; (iii) food stores; (iv) drug stores; (v) pharmacies; (vi) animal food stores; (vii) tobacco shops; (viii) agricultural stores; (ix)	Other stores and service providers do not have to close by law, but it is not permitted to leave home to visit them. Restaurants can only sell food for delivery.	In sectors of tourism, catering (restaurants etc), entertainment, gambling, film industry, performing arts, event organization and sporting services providers, lease contracts for non-residential premises cannot be terminated by a party until June 30, 2020. (the Government may extend the ban as long as the state of emergency is in place).	This does not include retail service providers yet. Employers conducting the following business activities are exempt from payment of social contribution tax and vocational education training contribution: (i) taxi operation; (ii) accommodation services; (iii) food beverage service activities; (iv) publishing of	Besides the employment packages the following tax rebates have been introduced Taxpayers under a special fixed-rate tax for small taxpayers (so-called KATA) and operating in a wide range of sectors (e.g. taxi drivers, hairdressers, painters, artists, fitness activities, gambling, holiday and other short-stay accommodation services,	

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		<p>markets; (x) petrol stations; (xi) hairdresser and manicure services; (xii) transport, cleaning and hygienic services; (xiii) vehicle mechanic services; (xiv) waste management services; (xv) waste management services; (xvi) authorities, (xvii) banks; (xviii) financial and insurance institutions; (xix) post offices.</p> <p>Only drug and food stores and pharmacies can be open between 3:00 pm and 6:00 am. In other stores only employees can be present during said time period (but they can service home delivery).</p>		<p>The law does not differentiate between termination without a cause and termination for breach. The law does not specify what exactly the said business sectors cover.</p>	<p>newspapers; (v) publishing of journals and periodicals; (vi) motion picture, video and television program production, sound recording and music publishing activities; (vii) programming and broadcasting activities; (viii) organization of conventions and trade shows; (ix) creative, arts and entertainment activities; (x) gambling and betting; (xi) sports activities and amusement and recreation activities; (xii) travel agency, tour operator reservation service and related activities; (xiii) physical well-being activities; (xiv) inland passenger water transport. For such employers the Government has also introduced a temporary reduction of social security contributions to a cap of HUF 7,710 (approximately EUR 20) per employee for the in-kind health insurance contribution and suspending collection of pension contributions and labor market contributions. In case of taxpayers under small business taxation (so-called KIVA) wage costs shall not be considered part of the tax base. The temporary exemptions, reductions and tax base calculation rules will apply from March to June 2020 and on condition that most, but at least 30% of the employer's overall income of the past 6 months was realized as a result of one of the activities listed above as the main activity.</p>	<p>general medical service, hospital activities, dentists, other food services etc.) are exempted from their "kata" payment obligation for March, April, May, June 2020 provided that the exempted service was registered as their business activity in February 2020.</p> <p>Taxpayers that are obliged to pay tourism development tax (4% for mainly catering services (restaurants etc.) and accommodation services) are exempted from the assessment, submission and payment the tourism development tax for the period between 1 March and 30 June 2020.</p> <p>Tax enforcement proceedings (implemented by the tax authority) that are ongoing on 24 March 2020 are suspended until the 15th day following the termination of the state of emergency. This means that tax enforcement procedures implemented by the tax authority initiated after 24 March 2020 are not going to be automatically suspended.</p>	
Italy	<p>State of emergency and curfew</p> <p>State of emergency for a 6-month period lasting until 31st July 2020. Citizens are not allowed to leave their homes except for work or health reasons or in order to buy essential goods (i.e. food and medicines), as declared in a</p>	<p>Pursuant to the emergency law decrees recently adopted, only food stores, supermarkets and pharmacies are open. Restaurants and bars may provide delivery service only.</p> <p>Specific containment measures to prevent the epidemic spread, including minimum distance among</p>	<p>Pursuant to the emergency law decrees recently adopted, all commercial and leisure activities, including restaurants and bars (except for delivery services, as per left column), are closed, save for food stores and supermarkets (as per left column).</p>	<p>Status to be monitored – further decrees are likely to be issued in the following days.</p> <p>So far the following measures have been adopted by the Government - pursuant to Law Decree n. 18 of 17th March 2020 – which might have an impact on the retail business:</p>	<p>Law Decree n. 18 of 17th March 2020 introduced several measures aimed to ensure economic support to employers and employees. In particular:</p> <p>(i) An increase in social security shock absorbers (e.g. Ordinary Unemployment Benefit - <i>C/IGO</i>; Extraordinary Unemployment Benefit –</p>	<p>With Law Decree n. 18 of 17th March 2020 the Government has introduced various suspensions and deferrals of tax payments and compliance scheduled from March through May. Such measures are implemented for certain categories of taxpayers that are particularly exposed to the crisis for the kind of industry</p>	<p>Italy is divided into municipalities that have the power to issue additional measures. For information on regional status please contact us.</p> <p>The Municipality of Milan postponed the term for the payment of the first three instalments of rent relating to</p>

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	self-declaration in a form provided by the Government and to be shown to the competent authorities in case of stop for check.	people at workspace, safety and hygienic measures, shall be complied with. Moreover, retail activity of any type of product via internet is allowed provided that (i) health and safety measures recommended at the workplace are guaranteed and (ii) the number of employees not performing their activities in smart-working is limited as much as possible.		(i) Granting of a tax credit to business operators for an amount equal to 60% of the rent paid for the month of March 2020 for the lease of properties identified with cadastral category C/1 (shops and workshops), except for certain specific activities deemed essential; (ii) In case the non-fulfilment of the debtor's obligations under a contract is due to the debtor's compliance with any containment measures adopted by the Government, such measures shall be deemed as force majeure event for the purpose of assessing the debtor's civil liability for breach; Suspension of the enforcement of the orders of release of the real estate properties, including those for non-residential use.	C/IGS; Wage Integration Fund - F/S) has been granted. Please note that employers shall be able to submit the relevant applications by a simplified procedure; (ii) An allowance for certain self-employed persons will be granted for the month of March; (iii) Prohibition of dismissal: employers shall not be entitled to order individual nor collective dismissal for 60 days starting from 17 th March 2020. Furthermore employers are recommended to (i) resort to smart-working as much as possible, (ii) encourage their employees to use their holidays and vacations, (iii) apply all the measures necessary to ensure the health and safety at the workplace of their employees (to this end, on 14 March 2020 the main Employers' Associations and Trade Unions executed the «Protocol on the health and safety at workplace»).	they operate in (tourism, hotels, restaurant, travels, etc.), for the size of their activity (small or micro activities) or for geographical reasons (residents from the most severely hit areas). Companies are encouraged through tax credits to dismiss non-performing loans, thus cashing liquidity in. Tax bonuses have been introduced on a daily basis for workers who are required not to interrupt their tasks at their usual workplaces (workers from essential industries or public offices which are kept open despite the general lockdown). The decree introduces also a minor tax credit for the sanitization and disinfection of working spaces costs. Further measures have been announced and are likely to be adopted shortly.	the year 2020 – with reference to leases/ concessions of real estate properties owned by the Municipality and assigned to commercial, cultural and business activities by the public competent authority – to 30 th September 2020, without any penalty or interest being applicable. Each Region is entitled to order the suspension /limitation of the e-commerce retail activity within its territory.
Kazakhstan	State of emergency with curfew (the new regime has not been officially called a curfew but should be viewed as such due to the measures involved) in two cities, Nur-Sultan and Almaty, where citizens are allowed to leave home only for: (i) work in organizations in the area of health care (i.e. hospitals), utility service providers, banks, gas stations, police; and (ii) buying food and medicines in the direct neighborhood.	The following retail businesses: supermarkets, groceries, pharmacies, gas stations, restaurants /bars/cafes are offering only take away or delivery services.	Large shopping centers with an area less than 2,000 sq. m. (only supermarkets and pharmacies located in such centers can work), cinemas, theaters, exhibitions, spas, fitness clubs. Many restaurants and stores decided to suspend their activities voluntarily. Some stores and restaurants offer delivery services. All restaurants, shops and leisure facilities will be closed for the next week due to curfew in Nur-Sultan and Almaty.	Emergency regime due to COVID-19 pandemic may be treated as a <i>force majeure</i> event if it (i) is extraordinary; (ii) directly prevents a party to a contract from performing its obligations under the contract, and (iii) is beyond the control of a party to the contract. Introduction of the Emergency regime may be basis for releasing the party from performance of obligations under the contract (rent payment). For this purpose, the tenant should prove that the leased premises are affected by the emergency regime.	The state introduced an allowance connected with the state of emergency to be paid to the following persons: i) individual entrepreneurs who completely lost income after the declaration of the state of emergency; ii) employees of small- and medium-sized companies, being on unpaid leave. The amount of allowance is KZT 42,500 (minimum salary) which is approximately, US\$121.	The state introduced until 31 December 2020 a "0"% adjustment inclusive to: i) property tax for legal entities and individual entrepreneurs in respect of large shopping centers, cinemas, theatres, exhibitions, fitness and health recreation facilities; ii) land tax for producers of agricultural products in respect of agricultural land; iii) individual income tax for individual entrepreneurs working under the general tax regime.	Payment of loan and loan interest by small and medium size companies operating in retail (except for food and medicines), restaurants and leisure activities (cinemas, theatres, fitness clubs, beauty salons), whose business suffered as result of restrictive measures taken due to COVID-19, may be suspended for the period of 90 days (from 16 March until 15 June 2020). To apply for this company must provide supporting documents to prove worsening of its business as a result of the emergency situation.

Country	Status – Has any special status been introduced?	Which retail units are Open	Which retail units are Closed	Leases Have special laws related to COVID-19 been implemented	Employment Packages	Tax Rebates	Selected other COVID-19-related legislation relevant for retail business
Lithuania ⁴	<p>The Lithuanian government has declared a state of emergency to minimize the spread of COVID-19 and a <u>lockdown across the country from March 16 until – at least – April 27, 2020.</u></p> <p>Gatherings of more than two people in public are prohibited and generally in public residents should keep a two-meter distance (except for families). Only one family member may be present at open trade and service places.</p>	<p>Services and activities considered essential are excepted from the lockdown.</p> <p><u>The exceptions from the lockdown also include business entities engaged in:</u></p> <ul style="list-style-type: none"> Health care services, including individual rehabilitation centers related to medical treatment; Financial and electronic signature provision services when they are provided in grocery stores and supermarkets; Trade in plants for planting, seeds and fertilizers, but only in outdoor stationary sales outlets; Transport and logistics services; Trade in food, veterinary and pharmacy production, and optical goods or orthopedic technical equipment; Internet commerce if goods are delivered at pick-up points. <p><u>As of April 16, it is allowed to:</u></p> <ul style="list-style-type: none"> Open shops (including shops in shopping and / or entertainment centers), the premises of which have a separate direct entrance from the outside and where the flow of buyers can be controlled, ensuring at least 10 sq. m. of retail space per buyer or that no more than one buyer is served at a time. Also, companies located in stationary service points (supermarkets), such as cleaning, key production services and repair services are allowed to start working. It is not 	<p>Health care centers, sanatoriums, recreational centers, catering facilities, restaurants, cafes, bars (sale of takeaway food permitted only), nightclubs, fitness clubs, theaters, other leisure / entertainment venues, beauty salons, gambling venues not mentioned in the previous column are closed.</p>	<p>On April 15, the government decided on regulatory changes aimed at avoiding possible mass termination of the lease agreements of premises used for commercial activities, and to help to restore the financial position of the affected business entities. These changes currently are subject to parliamentary approval.</p> <p>If approved by the parliament, the following measures shall be implemented:</p> <p>State subsidies</p> <p>The government has decided on a concept to grant a subsidy equal to 50% of the rent to the landlord, if the landlord agrees to make at least a 30% discount to the tenant (only 20% to be paid by the tenant in such a case).</p> <p>The subsidies will be paid for the lockdown period plus two months after the lockdown is over from the state budget (up to €100 million in total).</p> <p>Performance of lease agreements</p> <p>It is planned to limit the landlords' right to unilaterally terminate the lease contract during the lockdown and three months after if the tenant is experiencing financial difficulties due to the lockdown (and has notified the landlord thereof) and does not pay the rent or part thereof during the specified period.</p> <p>It is also proposed to provide that the rent arrears incurred during this period must be repaid to the landlord not later than within a six-month period starting from three months after the revocation of the lockdown (e. g. if lockdown is</p>	<p>It is recommended to employees of companies that provide / develop non-essential services/activities not to attend their workplace during the lockdown. If the type of work allows remote work the employee should work remotely.</p> <p>If due to the lockdown the employer cannot give the employee the work agreed and there are no possibilities to work remotely or the employee does not agree to work in other ways, the company (employer) may declare a downtime.</p> <p>It has also implemented financial measures to help employers and employees cope with COVID-19:</p> <p>State subsidies for employers:</p> <p>When a company (employer) declares employee downtime due to an emergency or lockdown, the employee should receive at least the minimum monthly wage, and cannot be required to come to work.</p> <p>The costs borne by the employers will be subsidized by the state (explicitly, by the Employment Service). The state subsidy amounts to:</p> <ul style="list-style-type: none"> 70% of the wages of the employee, but no more than €910.50 (gross). 90% of the employee's wages, but no more than €607 (gross), i.e., the minimum monthly wage. <p>An employer benefiting from the subsidies commits to keep at least 50% of such subsidized workplaces for at least three months after the subsidy stops being paid.</p>	<p>Various tax measures have been implemented:</p> <ul style="list-style-type: none"> postponement or deferral of tax instalments by concluding tax loan arrangements (TLA) with the State Tax Inspectorate (STI) (interest free); suspension of tax recovery actions and calculation of default interest with regard to taxes due after March 16, 2020 (no application or request is need for listed taxpayers); recommendation to the municipalities to exempt taxpayers from real estate and land taxes; temporary VAT exemption will apply to the supply of goods intended to cope with the consequences of COVID-19 (effective as of 26 March 2020 until the end of the emergency); temporary suspension of import duties on public authorities, aid beneficiaries and rescue organizations in respect of the importation of goods for the benefit of victims or rescue organizations. On April 3 the European Commission took a decision which will apply for six months starting from January 30 to suspend import duties (including import VAT) on the abovementioned importation of goods; other measures of an administrative nature aimed at simplifying tax duties. 	<p>Additional state financial measures using the National Investment and Business Guarantee Agency (INVEGA) and other funds.</p> <p>Business support from INVEGA</p> <p>The 100% offsetting of interest payable on loan or leasing payments for a period of six months (but no longer than until December 31). The interest compensation will be paid to companies on a monthly rather than quarterly basis. Interest will be reimbursed from the start of the lockdown on March 16 until the end of the year. As from April 3, small and medium enterprises can submit applications to INVEGA for interest compensation for deferred loans or financial lease payments.</p> <p>As from April 10, INVEGA has started providing "payable account loans" to pay invoices (minimum amount €100), maximum amount – €100,000) of small businesses that were issued before the announcement of the lockdown (from January 16 to March 16 of this year).</p> <p>INVEGA will soon start providing guarantees to small or medium-sized enterprises or big companies (for either newly concluded loans or to previously granted loans without a guarantee) for up to 80% of the funding (but no more than €1.5 million), including both investment loans and working capital or credit lines. The main condition is that the borrower has experienced financial difficulties (turnover down by 50%) because of the COVID-19 outbreak. The interest rate</p>

⁴ This part has been provided by Ellex Valiunas, a member of [Nextlaw Referral Network](#).

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		<p>required to have a separate entrance from outside, however it is obligatory to ensure that direct contact with the customer must not exceed 20 minutes;</p> <ul style="list-style-type: none"> Companies located in stationary service points (supermarkets), such as cleaning, key production services, repair services, so long as direct contact with the customer will not exceed 20 minutes; Gas and oil retailers. <p>Generally, direct contact should be avoided as much as possible. If possible, all activities must be carried out in a contactless manner, e.g. through pick-up points.</p>		<p>revoked on June 1, the rent arrears should be fully covered by March 1, 2021). Yet, this proposed provision does not cover payment of interest or fines.</p> <p>Exercise of other rights and obligations under the lease agreement or laws shall not be suspended.</p> <p>It is expected that this regulation will be applicable only if the parties are unable to find a negotiated solution on the amendment of the terms of the agreement (e.g., reduction of the rent or deferral of payment thereof).</p>	<p>The subsidy will be paid until the end of the emergency or lockdown. However, the subsidy is not available for companies that go bankrupt or are being wound up, for companies where the director or other responsible person has been penalized for illegal or undeclared work, for violations of the employment procedure for foreigners, for violations of labor laws, or occupational safety and health regulation during the last year.</p> <p>State subsidies to self – employed persons</p> <p>Self-employed persons, whose self-employment has been registered for at least three months during the last year prior to the declaration of emergency or lockdown, and who were not deregistered before the said emergency or lockdown was announced and who are not employed and have no company in liquidation or bankruptcy, will be paid a lump sum of up to €257 per month.</p> <p>Self-employed persons will also be able to postpone the payment of compulsory health insurance contributions which are due during the emergency and lockdown. The payments should be made within two years of the end of the emergency and lockdown.</p> <p>Sick leave</p> <p>In a case where parents/ adoptive parents/ tutors take sick leave to look after a child (having no other way to work from home) for the whole emergency or lockdown period, the State Social Insurance Fund pays up to 65.94% of the gross salary.</p> <p>77.58% of sick leave benefit is payable by the State Social</p>		<p>depends on the duration (which is not longer than six years) of the guaranteed loan.</p> <p>As from April 16 INVEGA has started providing soft loans (needed to cover basic expenses) on a monthly basis, focused on SMEs operating in the most affected sectors, i.e., where activities are banned or where turnover has decreased by 60%.</p> <p>Business support from other funds</p> <p>Loans by various other funds:</p> <ul style="list-style-type: none"> Entrepreneurship Promotion Fund 2014-2020 financed by the European Social Fund (VSF2); Open Credit Fund 2; shared risk loans; crowdfunding (pooled loans) “Raspberry”.

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Luxembourg					Insurance Fund to persons who become ill with COVID-19 due to work that involves inevitable contact with the infected person.		
	State of crisis	<p>All businesses generally closed. Only limited services are authorized to remain open: groceries, pharmacies, opticians, orthopedists, audioprosthesis, pet food, telecommunication services, hygiene products, washing and sanitary equipment, petrol stations, passenger transport activities, medical-sanitary equipment, news agents, financial and insurance institutions, mail services, dry-cleaning and laundry services, funeral services, craftsmen for maintenance activities and necessary for safety reasons.</p> <p>Restaurants are closed but may offer take-away, drive-in and home delivery services.</p>	All other leisure shops, shopping centers, establishments open to public offering cultural, social, festive, sporting and recreational activities as well as playgrounds are closed.	No specific legislation at this stage	<p>Specific family leave (<i>congé pour raison familiale</i>) can be requested if there is no alternative to care for the children.</p> <p>Short-time work scheme (<i>chômage partiel</i>) can apply if there is a setback in activity under certain conditions and depending on the nature of the difficulties encountered.</p>	<p>Companies and individuals who exercise a commercial activity, an agricultural activity or a liberal profession, and who experience liquidity problems as a result of the coronavirus can request the cancellation of their quarterly advances of income tax and/or municipal business tax for the 1st and/or 2nd quarter of 2020. Instead of cancelling tax advances, it is possible for taxpayers to request a reduction of the amount of tax advances due for 1st and/or 2nd quarter of 2020. It is also possible to request a deferral of taxes that are due. The deadline for submitting tax returns has been extended from 31 March (individuals) or 31 May (companies) to 30 June 2020.</p>	<p>1) Construction sites are closed as of 20 March 2020.</p> <p>2) Suspension, as of 26 March 2020, with few exceptions, of the time limits for proceedings before the judicial, administrative, military and constitutional courts. This concerns in particular the time limits :</p> <ul style="list-style-type: none"> - of appeal and opposition against a judicial decision; - of admission of bankruptcy. <p>The time limits for eviction in matters of rent and commercial leases are also suspended.</p> <p>3) Measures taken to allow the governing bodies of any company or legal entity to hold their meetings of shareholders and boards of directors, without requiring the physical presence of their members.</p> <p>Postponement of the holding of annual general meetings, despite any provision to the contrary in the articles of association, to:</p> <ul style="list-style-type: none"> - 6 months after the end of their fiscal year; or - a period up to 30 June 2020.
Netherlands	<p>No state of emergency,</p> <p>The government has issued specific measures</p>	<p>Stores can be open as usual, but they have to observe the conditions set out in the 'responsible shopping' protocol set by the government. (see column 4)</p> <p>Municipalities are appointed to enforce the protocol. Possible</p>	<p>All bars and restaurants are closed until at least 6 April 2020. Delivery and take away is allowed, if distance between everyone can be maintained.</p> <p>Sport, fitness clubs, saunas, and sex clubs must be closed until at least 6 April 2020.</p>	<p>The 'responsible shopping' protocol was published by the Dutch government. It applies to any form of retail, but specific industries may require specific measures.</p> <p>For entrepreneurs:</p>	<p>Employers can apply at the Dutch Labor Office (<i>UWV</i>) for financial compensation of maximum 90% of the wage bill for a period of 3 months (starting 1 March 2020) with a possible extension of another 3 months.</p>	<p>Affected businesses can apply for a special deferral of payment of tax. Interest for tax underpayments and late payments will temporarily be reduced to 0.01%.</p>	N/A

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New Zealand		<p>measurements include a penalty of €4,000 and/or mandatory closure.</p> <p>Many stores have closed voluntarily.</p>	<p>Coffee shops (cannabis) may be open for pre-ordered take away.</p> <p>All events</p>	<ul style="list-style-type: none"> Min. 1,5 m distance between everyone in the store; Max. 1 customer per 10 sq. m. floor space; Online orders will be delivered to the door, not inside; No samples; The rules must be visible at the door of the store. <p>For entrepreneurs that cannot guarantee 1,5m distance (e.g. optician):</p> <ul style="list-style-type: none"> Preferable only by appointment; Discuss health provisions during an intake; The temperature of everyone working with customers should be recorded every morning. 	<p>Compensation depends on the percentage of loss of turnover (at least 20%).</p> <p>It is not yet clear whether the wages to which the compensation applies will be maximized.</p> <p>UWV will pay an advance compensation of 80% of the requested amount.</p> <p>The definitive compensation will be determined afterwards.</p> <p>If employers apply for compensation they:</p> <ul style="list-style-type: none"> may not file an application for dismissal due to business economic grounds for their employees; must continue to pay 100% of the employees' salary. 	<p>Taxpayers can request a reduction of corporate income tax pre-payments, if a taxpayer expects lower profit due to the Coronavirus.</p>	
	<p>At 11.59pm on 25 March 2020, New Zealand moved to Alert Level 4 on the COVID-19 alert system, for a period of at least 4 weeks. The Government also declared a State of National Emergency which provides the Government with access to other extra-ordinary powers to effectively respond to COVID-19. This is reviewed every seven days with the latest extension occurring on 14 April 2020 for a further seven days.</p> <p>At Alert Level 4, non-essential businesses are required to close their premises, but may operate remotely (e.g. with workers working from home) if they are able to do so.</p> <p>Businesses that provide both essential and non-essential business may only continue the essential aspect. The same applies for businesses that are part of the supply chain for essential businesses.</p> <p>What is considered an 'essential service' is constantly</p>	<p>As at 15 April 2020:</p> <ul style="list-style-type: none"> Supermarkets, dairies and convenience stores at service stations may remain open (dairies and convenience stores at service stations must institute a one-in-one-out rule, and cannot sell food that has been prepared or cooked on site – although pre-packaged food that needs to be heated may be sold). Pharmacies and other health related services. Licensing Trust liquor stores in the four areas where Licensing Trusts hold a monopoly (Invercargill, Waitakere, Portage and Maitaia) can operate with a one-in-one-out rule. Businesses are able to sell essential non-food consumer products online or by phone, but must first notify MBIE of their intention to offer essential non-food products for sale and provide a list of the 	<p>As at 15 April 2020:</p> <ul style="list-style-type: none"> Every restaurant, café and bar must close all aspects of their operation. Butchers, bakeries and similar small-scale food retailers are considered non-essential, as similar products are readily available in supermarkets. Liquor stores that are not Licensing Trust liquor stores in the four areas where Licensing Trusts hold a monopoly must close. <p>Please note, our response is limited to retail units.</p>	<p>Some leases provide for an abatement of rent during the period of inaccessibility to the premises, but many do not.</p> <p>While tenants and landlords have been negotiating together to navigate the issues and pressures caused by COVID-19, on 15 April 2020 the Government announced further measures to support commercial landlord and tenants.</p> <p>Currently under the Property Law Act 2007, a commercial landlord can cancel a lease where a tenant fails to pay rent if:</p> <ul style="list-style-type: none"> the rent is unpaid for no less than 10 working days; the landlord has served a notice of the breach that specifies a period of not less than 10 working days to remedy the breach; and the lessee does not remedy the breach by the end of the specified period. 	<p>The government has prepared a package of relief initiatives to assist employers and employees affected by the COVID-19 restrictions.</p> <p>In broad terms:</p> <ul style="list-style-type: none"> Companies are eligible for the wage subsidy scheme if they can show that their business is (or will be) turning over at least 30% less revenue due to COVID-19. The wage subsidy scheme provides businesses with a lump sum payment equal to the value of 12 weeks' pay at a flat rate of \$585.80 per week (effectively the minimum wage) for each of their full time employees, regardless of whether the employees can work or not. There is no cap on the value of the sum offered. Companies who receive the wage subsidy are obliged to pay all employees at least 80% of 	<p>The COVID-19 Response (Taxation and Social Assistance Urgent Measures) Bill was passed on 27th March 2020, and enacted measures in relation to:</p> <ul style="list-style-type: none"> Reintroduction of depreciation on commercial (non-residential) buildings. Increase in the provisional tax threshold from \$2,500 to \$5,000. Up-front deduction of low value assets - threshold increase. Research & Development Tax Credit refundability. Use of Money Interest relief - Inland Revenue can remit interest on late payment if the customer's ability to make payment was significantly adversely affected by the COVID-19 outbreak. Amending Inland Revenue's ability to share information with other Government Departments. Social assistance measures targeted at 	N/A

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	<p>changing, and some activities currently not considered essential may become so depending on how long New Zealand remains at Alert level 4. To keep up with updates to the essential businesses list, click here.</p>	<p>products they intend to offer. Businesses must take appropriate public health measures and orders must be home delivered in a contactless way. A non-exhaustive list of these non-food products includes products that keep people warm, replace key household appliances, and maintain people's health. This may include for example blankets, heaters, kitchenware and appliances, whiteware, computer equipment, and mobile phones.</p> <ul style="list-style-type: none"> • Self-service laundries can remain open. <p>Please note, our response is limited to retail units.</p>		<p>The Government is introducing a Bill to extend these timeframes from 10 working days to 30 working days. This will give more time for commercial tenants to pay any overdue rent before the landlord can cancel the lease. If the tenant is not able to bring the rent up to date, the tenant will have more time to approach the landlord about temporary changes to the rent or lease agreement to assist the tenant until it can operate as usual.</p> <p>To assist commercial landlords, the Bill will introduce an extension on the time mortgage payments must be overdue before mortgagees can take action. While mortgage holidays that are currently on offer are likely to be the first port of call, it may not be for all. Currently for mortgaged land, the mortgagee must give 20 working days' notice before the mortgagee exercises its power to take possession of, or sell, the mortgaged property. The Bill will extend this period to 40 working days. This will apply to all mortgages, whether for commercial or residential property.</p> <p>Once the Bill is passed, notices already issued that specified a shorter period than prescribed by the new rules, will be treated as specifying the new minimum period.</p> <p>This temporary change to provide relief to tenants and mortgagees affected by COVID-19 will allow for more time to get through this period until business can resume. The law will return to the current timeframes six months after the end of the end of the Epidemic Preparedness (COVID-19) Notice 2020 which was issued on 25 March 2020.</p>	<p>their ordinary wages for the 12 week period. In many cases, this will involve the company 'topping up' the wage subsidy to reach 80%. If a company is unable to top up the wage subsidy to 80%, it must at least pass on the value of the subsidy to its employees.</p> <ul style="list-style-type: none"> • Employers who receive the wage subsidy payments must retain their employees for the period of wage subsidy (if employers applied for the subsidy on or prior to 27 March 2020, they instead must use their best endeavours to retain employees). • Companies may be eligible for the essential workers leave support subsidy (provided at the same rate as the wage subsidy, for a period of four weeks) for essential workers who cannot attend work due to Ministry of Health Guidelines and who also cannot work from home. 	<p>individuals, including the removal of the work hours eligibility requirement from the in-work tax credit, and extending Working for Families tax credit entitlement for emergency benefit recipients to people on a temporary visa.</p> <p>For more information from the IRD click here and here. On 15 April 2020 the New Zealand Government announced a further set of tax proposals. The new measures include:</p> <ul style="list-style-type: none"> • A temporary loss carry-back scheme. • Changes to tax continuity rules. • \$25 million in the next 12 months for further business consultancy support. • Greater flexibility for affected businesses affected to meet their tax obligations. • Measures to support commercial tenants and landlords. <p>Click here for more information.</p>	

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Poland				The Government also announced a Business Finance Support Scheme which provides short-term credit to small and medium-sized firms affected by the crisis. The scheme will include a limit of \$500,000 per loan and will apply to firms with a turnover of between NZD250,000 and NZD80 million per annum. The Government will carry 80% of the credit risk with the other 20% provided by the Bank.			
	<p>“Epidemic” state with curfew</p> <p>Gatherings in public are prohibited and generally in public residents shall keep a two-meter distance (except for families with small children and the disabled and their guardians). In principle, covering mouth and nose is required in public areas (on the streets, in public transportation means, in stores, etc.). Persons under 13 need to be accompanied by an adult. Zoo, playgrounds, camping facilities are closed.</p> <p>There are restrictions on collective transportation (also if private) – every second seat needs to be left empty.</p>	<p>Outside shopping centers of more than 2,000 sqm of sales area, retail stores can be open subject to the following restrictions:</p> <ul style="list-style-type: none"> Number of customers present in the store is limited to: (i) in stores with a service area under 100 sqm: max four persons per cash desk and (ii) in stores with service area above 100 sqm: 1 person per 15 sqm of service area; Before entering a store, customers shall put on gloves; Between 10 am and 12 pm (excluding weekends) stores and services are open only for customers above 65; Stores with building materials shall be closed on weekends. <p>Many stores have closed voluntarily.</p> <p>In shopping centers of more than 2,000 sqm of sales area, all of the abovementioned restrictions apply and in addition there are restrictions on the type of stores/services which can be operated i.e. only the following are permitted:</p> <ul style="list-style-type: none"> Grocery stores, Pharmacies, Stores selling cleaning supplies, press, pet supplies, building materials or fuels, 	<p>All cinemas, theaters, fitness clubs.</p> <p>Restaurants (sale of takeaway food permitted only).</p> <p>Hotels (except for medical personnel, persons under quarantine).</p> <p>Hairdressers, beauty parlors etc.</p> <p>Stores with building materials shall be closed on weekends.</p> <p>In shopping centers of more than 2,000 sqm of sales area in total, all stores are closed except for those listed in the previous column.</p> <p>See also other restrictions in the previous column (e.g. on number of customers which can be present in the store).</p>	<p>Anti-Crisis Shield” bill was adopted, based on which, among others:</p> <ul style="list-style-type: none"> Until June 30, 2020, the landlord cannot terminate a lease or a rent under the lease, except if the tenant violates the provisions on permitted use or the building in which the premises are located has to be demolished or renovated; If a lease for a premises was concluded before the “Anti-Crisis Shield” bill entered into force and the term of such lease expires before June 30, 2020, the tenant has an option to extend the term until June 30, 2020 (this option does not apply in the case of certain tenant’s breaches, including certain payment defaults as described in the bill but only if such payment defaults occurred before the “Anti-Crisis Shield” bill entered into force); During the period of prohibition of certain activities in shopping centers of more than 2,000 sqm of sales area, the mutual rights and obligations of tenants and landlords expire (which in particular means that no rents are payable during that period). After the said 	<p>The “Anti-Crisis Shield” bill provides that in certain circumstances the employers affected by COVID-19 can apply for three months’ wage subsidies of up to:</p> <ul style="list-style-type: none"> 50% of the minimum wage – with respect to employees under “economic stoppage” (i.e. those who are not able to work for reasons beyond their control); 40% of the average monthly wage – with respect to employees whose working hours were reduced by the employer (the employer can reduce the working hours by up to 20% as long as the wage will not fall below the minimum wage). <p>Also, employers may be released from social security contributions for the period of March-May 2020. Employers having no more than nine employees may be fully released from social security contributions, and employers having no more than 49 employees may be partially released (50%) from the social security contributions.</p>	<p>The “Anti-Crisis Shield” bill provides among others for:</p> <ul style="list-style-type: none"> Postponement until May 31, 2020, of deadlines (i) for financial statements for the year 2019 and (ii) for all CIT payers, of the deadline for the submission of the annual CIT return for 2019 and payment of the output CIT (by <u>July 31, 2020</u>, for taxpayers subject to the general exemption or those carrying on activity of a mainly public benefit); A possible one-off deduction, up to PLN 5 million, of the loss suffered in a given tax year (which started in 2019 and has not yet ended or which started in 2020) from the income achieved in the previous tax year by means of correcting a tax return filed for the previous tax year and obtaining a refund, provided that the taxpayer’s income in the current year is at least 50% lower than the income revealed in the previous tax year (the excess over the abovementioned amount of PLN 5 million shall be settled in the following years in accordance with the general rules); If a taxpayer has suffered negative economic effects in a given month due to COVID-19, and their revenue in that month is at least 50% lower than the revenue 	

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Romania		<ul style="list-style-type: none"> • Post offices, • Laundry points, • Medical services, banking or insurance services, • Restaurants (but only for food deliveries outside the shopping center). 		prohibition is lifted, the tenant shall offer the landlord to extend the lease for the period equal to the period of prohibition plus six months. The above provisions are unclear and their interpretation should be monitored.		<p>achieved in the corresponding month of the previous tax year:</p> <ul style="list-style-type: none"> i. This can exempt the debtor from the obligation to apply bad debt relief in income taxes (PIT, CIT) – i.e. the obligation to increase the income by the amounts (previously recognized as deductibles) that were not paid to suppliers within 90 days from the payment date, under regulations on the so-called bad debt relief in income taxes; and ii. Postponement to <u>July 20, 2020</u>, of the date of payment of the minimum commercial properties tax for the period from March to May 2020. <p>Also the municipalities may (by way of resolution) exempt entrepreneurs affected by COVID-19 from real property tax for a part of 2020 or extend until September 30, 2020, the deadline for payment by them of real property tax for the period of April-June 2020.</p>	
	<p>State of emergency</p> <p>Currently in place until May 14, 2020.</p> <p>Various travel bans – travel allowed in limited cases, based on individual statements.</p> <p>Certain cities are in lockdown (such as Suceava, a medium-sized city, and the town of Tandarei).</p>	<p>Food retailers, veterinary shops, pharmacies, retailers of electronic devices able to ensure home deliveries and dry cleaners are still operating in shopping centers.</p> <p>In addition, "drive-in", "room service" and "home delivery" businesses remain open for the moment.</p> <p>Other shops are closed.</p> <p>Agri-food markets are open.</p>	Restaurants, hotels, coffee shops and all other shops not mentioned in the previous column are closed.	<p>If certain conditions are fulfilled, tenants may be entitled to request a postponement of rent for the duration of the state of emergency:</p> <ul style="list-style-type: none"> • the tenant qualifies as a small- or medium-sized enterprise (SME); • its business was interrupted (in full or in part) as a consequence of the decisions made by the authorities during the state of emergency; • the tenant holds an emergency certificate; and 	<p>If the business allows, telework is encouraged. No bans on office centers to date.</p> <p>Various employment packages, including payment of 75% of wages for employees whose contracts are suspended as a direct result of COVID-19.</p> <p>Partial contribution by the state (i.e., the state will contribute from the unemployment insurance budget an amount up to 75% of the average gross salary set out under the social insurance budget for 2020).</p>	<p>Taxpayers who pay their tax due for Q1 before April 25, 2020, benefit from tax rebates on the income tax due, ranging between 5% and 10%.</p> <p>Certain tax incentives may apply for imports of medicines, medical devices or other equipment and supplies designed to prevent the spread of Coronavirus.</p> <p>Emergency certificate can be obtained by SMEs to demand deferral of rent and utilities; such a certificate may be used also with regard to some of the employment packages granted to employees.</p>	<p>Retailers must facilitate access for people over 65 years old between 11:00 a.m. and 1:00 p.m.</p> <p>Pedestrian travel of groups exceeding three individuals is prohibited.</p> <p>Exports (outside the EU) of basic / vital agri-food products (such as cereals, seeds, sugar, bakery products) are suspended during the state of emergency. However, intra-Community acquisition of such products can be made by a member state if it is for its own or community consumption and not for subsequent re-export.</p>

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Russia				<ul style="list-style-type: none"> the leased premises are used by the tenant for its main / secondary headquarters. 			
	<p>No special regime has been introduced at the federal level, but all regional authorities have introduced a state of high alert with different restrictive measures.</p> <p>The President's Orders of March 25 and April 2 mandated non-working days in Russia for all employers and employees (with certain exceptions) from March 30 until April 30, 2020.</p> <p>Regional authorities may further decide which organizations may remain open based on the local epidemiological situation. Regional authorities may also impose restrictions on the movement of people and vehicles.</p> <p>Moscow's mayor announced strict isolation rules for the city from March 30, 2020, to fight the spread of Coronavirus.</p> <p>Moscow residents are only allowed to leave their homes to seek emergency medical care, shop for food or medicine, go to work, walk pets or take out the garbage.</p> <p>The restrictions apply both to pedestrian and vehicular traffic.</p> <p>Violators are subject to administrative fines.</p> <p>Similar restrictions have been in force in St. Petersburg since March 13, 2020.</p> <p>In addition, to move around the city, the residents of Moscow and Moscow Region must receive digital passes (except specific categories of persons, such as law enforcement</p>	<p>Food stores and stores providing essential goods are open.</p> <p>Regions may impose additional measures.</p> <p>In Moscow and St. Petersburg, until May 1, 2020, only grocery stores, pharmacies, opticians, mobile providers selling mobile phones and communication service contracts, etc. (essential/first priority goods).</p> <p>Retail units may remain open if they operate in remote supply/delivery mode.</p>	<p>All retail units are closed, except for food stores and stores providing essential goods.</p> <p>Cafes, coffee shops and restaurants may remain open for takeaways only.</p> <p>In Moscow and St. Petersburg, all cafes and retail units are closed until May 1, 2020, except for grocery stores, pharmacies, opticians, mobile providers selling mobile phones and communication service contracts, etc. (essential/first priority goods).</p>	<p>At the federal level:</p> <p>All tenants are entitled to request rent reduction for the time the leased property could not be used due to the state of high alert.</p> <p>Tenants operating in the industries on the federal list of those most affected by the COVID-19 outbreak are entitled, in addition to rent reduction, to claim deferral of 100% of rent during the state of high alert and until October 1, 2020, 50% of the rent shall be deferred. The deferred rent shall be paid after January 1, 2021.</p> <p>The federal list of industries includes transportation services, recreational services, sport and tourism activities, the hospitality business, catering, education, conference organizing, consumer services and non-food retail.</p> <p>At the regional level, additional measures may be adopted.</p> <p>Several regions, including Moscow and St. Petersburg, have exempted tenants operating in specific industries (including trade) from paying rent for government-owned property for the period during which their activity was prohibited.</p> <p>In Moscow, landlords, who lease premises for the purposes of trade, catering or consumer services, and who reduce the rent for the tenant by at least 50% for the period when the tenants' activity was prohibited, will receive support regarding land tax, property</p>	<p>Paid non-working days from March 30 to April 30, 2020, (except those who are employed in the medical field, essential supplies, financial services, emergency services etc.)</p> <p>Government wage subsidies</p> <p>The President of Russia announced on April 15, 2020, that small- and medium-sized enterprises would receive a direct subsidy of RUB 12,130 per employee, if they maintain at least 90% of their personnel. The eligible enterprises will be able to request the subsidy starting from May 1.</p> <p>Sick leave pay</p> <p>Sick leave pay will be calculated on the basis of the monthly minimal wage instead of the current formula based on the employee's length of work and current salary.</p> <p>Unemployment benefits</p> <p>Benefits will be set to match the monthly minimal wage</p> <p>Regional measures</p> <p>In Moscow and Moscow Region, all who are declared unemployed according to the established procedure will receive additional compensation (RUB 19,500 in Moscow and RUB 15,000 In Moscow Region) from April 1 to September 30, 2020.</p>	<p>Social insurance fees for employees</p> <p>For small and medium-sized enterprises, the social insurance fees will be reduced from 30% to 15% of the employee's salary for an indefinite amount of time.</p> <p>Postponement of tax payments</p> <p>For small- and medium-sized enterprises of industries affected by the outbreak (to be defined by the government) all tax payments excluding VAT will be postponed for six months.</p> <p>Regional measures</p> <p>Moscow has postponed advance payments of property tax, land tax and trade fee for the 1st quarter of 2020 for certain industries (catering, tourism etc.).</p> <p>St. Petersburg has exempted small- and medium-sized enterprises operating in specific industries (such as hotels, catering etc.) from advance payments for property tax and land tax.</p>	<p>From March 27, international regular and charter air traffic is cancelled (except for cargo, mail, sanitary and humanitarian purposes).</p> <p>From March 30, all border-crossing points on the Russian border will be temporarily closed.</p> <p>Moscow residents will only be allowed to leave their homes to seek emergency medical care, shop for food or medicine, go to work, walk pets or take out the garbage.</p> <p>The restrictions apply both to pedestrian and vehicular traffic.</p>

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Singapore	<p>officers, government officials etc.). Employees of an organization, which may remain operational during the state of high alert, must obtain digital passes to travel to and from work, as well as to travel on work-related matters (such as product delivery).</p> <p>From March 28 to May 1, 2020 it is prohibited to visit the premises occupied by organizations and sole proprietors operating in specific industries (including non-food retail) by any person except security personnel and personnel supervising uninterrupted processes.</p>			<p>tax, rent payments for the land plot (if leased from the government) for the respective period.</p>			
	<p>All workplaces except those providing essential services and those able to operate remotely have been suspended from 7 April to 4 May 2020. During this period, businesses that are not classified as essential services must suspend all in-person activities and activities at their business location.</p>	<p>Only retail units that provide essential services are permitted to remain open during the control period.</p> <p>For retail businesses, these would include:</p> <ul style="list-style-type: none"> Healthcare providers and essential supporting services, e.g. clinics, pharmacies, provision of medical items, personal care items. Supermarkets, convenience stores, grocery retailers, wholesale markets, wet markets F&B outlets, e.g. restaurants, fast food (for takeaway and delivery orders only) Hairdressing and barber services, for provision of basic haircut services only Optician services and sale of optical products Pet supplies stores for provision of animal feed only. Plumbers, electricians, gas pipe repairers and locksmiths for emergency household services only. 	<p>All other businesses except those that provide essential services will be closed.</p> <p>Online operations / e-commerce are not affected and may continue.</p>	<p>Legislation is being passed to protect individuals and businesses that are unable to meet contractual obligations because of the Covid-19 pandemic.</p> <p>Under the proposed legislation, landlords would not be allowed to terminate the leases of tenants or repossess premises even if rental is not paid. This will apply for at least a period of 6 months from commencement of the legislation and to all leases entered into before 25 March 2020.</p>	<p>The Government is helping employers by co-paying wages of employees who are Singaporeans or Singapore Permanent Residents:</p> <ul style="list-style-type: none"> For April 2020, 75% of the first \$4,600 of monthly wages will be co-paid. From May 2020 to Dec 2020, the co-payment amount will range from 25% to 75% (up to the first S\$4,600) of monthly wages, depending on industry sector. <p>For foreign employees, employers can enjoy waivers and rebates of levies for April 2020.</p> <p>For unemployed persons or persons who have lost employment due to COVID-19, it is possible to apply for a cash grant of \$800 per month for 3 months.</p> <p>For self-employed persons, it is possible to apply for 3 quarterly cash payouts of \$3,000 each in May, July, and October 2020.</p>	<p>Corporate Tax:</p> <ul style="list-style-type: none"> For the year of assessment 2020, a corporate tax rebate of 25% of tax payable, capped at \$15,000, will be granted. Income tax for financial year 2019 profits has been deferred from April 2020 to July 2020. <p>Property Tax Rebate:</p> <ul style="list-style-type: none"> Property tax rebate of up to 100%. To ensure that the property tax rebates are passed onto the tenants, there is proposed legislation to require property owners to pass on the rebate to their tenants. <p>Cash Flow Support / Loans:</p> <ul style="list-style-type: none"> Programme for temporary bridging loans of up to \$5 million. Programme for working capital loans to small / middle enterprises of up to \$1 million. Programme for trade loans of up to \$10m with 	<p>Singapore has issued safe distancing regulations to ensure that persons in public maintain a safe distance. In the retail sector, this has translated into:</p> <ul style="list-style-type: none"> Limiting the number of shoppers per store / mall (not more than 1 person per 16 sqm of usable space) Dispersing groups of > 10 persons Queue management and spacing out the queueing of shoppers (>1 m), e.g. through floor markers at queueing positions. <p>For F&B operators, this has additionally translated into staggered seating, spacing out of tables</p> <p>Additionally, Singapore has issued regulations to:</p> <ul style="list-style-type: none"> Require employers to implement telecommuting for their employees; Require employers to implement safe distancing measures within the workplace.

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Slovakia		<ul style="list-style-type: none"> Vehicle recovery and repair services for emergency vehicles services only. Hardware stores. Repair of consumer electronics and household appliances. Banking services 				Government risk-share of 90%.	Require occupiers and event organisers to take steps to facilitate contact tracing.
	<p>State of emergency (núdzový stav) declared in the health care sector and social services (it means that e.g., the authorities can impose an obligation to work for health care or social services providers and the employer is obliged to allow their employees to perform such work).</p>	<p>As of March 30, 2020, 23 types of stores are permitted to be opened: (i) food stores, (ii) drugstores, (iii) pharmacies, (iv) newsagents, (v) pet food stores (including veterinary supplies), (vi) telecommunication operators, (vii) catering and fast foods, (viii) postal, banking and insurance services, (ix) e-shops and delivery services, (x) laundry and dry cleaning services, (xi) gas stations, (xii) funeral services and crematoria, (xiii) automobile services and vehicle rescue, (xiv) car technical/emission control services, (xv) IT services, (xvi) taxi services carrying objects and goods, (xvii) attorneys and notaries, (xviii) key services, (xix) waste collecting yards, (xx) haberdasheries, (xxi) bicycle shops and services, (xxii) gardening shops with areas less than 2,000 sqm and (xxiii) building materials shops, ironmongeries and paints shops with areas less than 2,000 sqm.</p> <p>However, in shopping malls only stores under (i) to (x) are permitted to be opened.</p>	All other retail stores and operations providing services.	<p>No special law has been implemented so far.</p> <p>Contemplated measures (declared by Minister of Economy at the press conference on April 2, 2020):</p> <p>Plans to implement schemes under which operations closed due to the pandemic crisis shall get an 80% rent discount (to be covered by the state and landlords equally).</p>	<p>55% of the gross wage of employees in quarantine or employees taking care of their children will be paid by the state Social Insurance Company.</p> <p>Measures in force as of April 4, 2020:</p> <ul style="list-style-type: none"> If an enterprise is closed or the employees' activity is reduced as a result of the pandemic, the employees are entitled to wage compensation of at least 80%, which should not be lower than the minimal wage; The employer has, under certain conditions, the right to order employees to work from home. The employee has also a right to work from home, provided that the nature of the work permits and that there are no serious operational barriers to remote working; New provisions in the area of social security include an extension of the unemployment support period, nursing care payments that include persons caring for children personally during the pandemic, and the Slovak government has the authority to adjust the conditions of unemployment benefits payments; Postponement of certain obligations in the area of health and safety at work 	<p>Measures in force as of April 4, 2020:</p> <ul style="list-style-type: none"> Delay of income tax deadlines for filing tax returns, declarations, annual accounts for employees, notifications of non-monetary income tax of health care providers and motor vehicle tax in specific cases; Delay of statutory deadlines with respect to financial statements, annual reports and auditors' reports and their recording in the register of accounts; Basic legal framework for provision of financial assistance to micro, small and medium-sized enterprises – the assistance may be provided in the form of: <ul style="list-style-type: none"> a guarantee for a bank loan, a payment of interest on a bank loan; The provider of such financial assistance will be the Ministry of Finance and the intermediaries of the Export-Import Bank of the Slovak Republic and the Slovak Guarantee and Development Bank; Set-off of the loss of previous years as of 2014 (if not set-off so far) against tax base; The application of the measures is limited to the period from March 12, 2020, until the end of the 	<p>The opened stores must adhere to the following hygienic measures for both employees and customers:</p> <ul style="list-style-type: none"> Allow entry to the store only with face masks (or other suitable coverage of nose and mouth); Provide disinfection of hands or one-time gloves at entrance of the store; Ensure at least 2 meters distance in queues; Number of customers in stores must not be more than one customer for 25 sqm of selling area of the store; and A notice of the above requirements must be posted on all entrances to the store, <p>Between 9am to noon, food stores and drugstores must allow entering the stores only to persons over 65.</p> <p>Catering and fast food stores must not allow customers to enter the stores (sale through a window or of takeaway food is permitted).</p> <p>Measures in force as of April 9, 2020, regarding postponement of loan installments:</p> <ul style="list-style-type: none"> Debtors, which are small or medium-sized enterprises, employing fewer than 250 persons, with annual turnover not exceeding €50 million and/or annual balance sheet total not exceeding €43 million, may apply to

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Spain					(e.g. participation in recovery stays, collective events, performance of preventive medical examinations, completion of relevant trainings).	<p>month in which the state of emergency is withdrawn by the Slovak government.</p> <p>Measures in force as of April 6, 2020:</p> <ul style="list-style-type: none"> Delay of payment of social/health insurance levies if turnover decreased by more than 40% in March 2020. 	<p>have the instalments postponed once and for a maximum for up to nine months (the nine month extension applies for banks; for other creditors three + three months are applicable);</p> <ul style="list-style-type: none"> The application must be filed with the creditor during the pandemic crisis; Postponement includes (i) payment of principal, (ii) payment of principal and interest or (iii) payment of loan payable in one payment.
	<p>State of emergency</p> <p>Royal Decree issued by the Spanish Government since 14 March 2020</p> <p>Curfew</p> <p>Royal Decree was issued on 29 March 2020 to cease all business activity save for allowed "essential activities".</p>	<p>Sale of food, drinks or hygiene or "basic need" products, pharmacies, medical establishments, opticians, and establishments for orthopedic products, press and stationery supplies, gas stations, tobacconists, technology and telecommunications equipment, pet food, and dry cleaners or laundries.</p>	<p>All other Hospitality and restaurant activities are suspended. Only home delivery services are allowed.</p>	<p>The Spanish Government has not approved any legal provision with an effect on lease agreements.</p>	<p>The procedures to make temporary lay-offs (<i>Expediente de Regulación Temporal de Empleo, or ERTE</i>) have been relaxed to make them more flexible and faster. These can be applied due to force majeure or objective grounds (e.g. economic, technical, organizational and/or productive reasons).</p> <p>Some other measures have been adopted for employees including the right to unemployment benefits, right to adapt and reduce the working day. Companies must promote remote working. Only those employees allocated to essential activities are allowed to go to work.</p>	<p>No specific tax rebates on the retail or real estate sector have been approved. In general terms, the obligations to file and pay tax returns remain unchanged. However, under specific conditions, tax payers (most likely SMEs) can request the deferral of the payment of taxes. Additionally, current tax procedures have been suspended (the new deadline will depend on the date when the relevant act was notified).</p> <p>Please see our specific note here.</p>	N/A
	<p>Limited curfew</p> <p>Curfew for people over 65 and people with chronic diseases.</p> <p>Travel between cities is subject to governorship approval.</p> <p>International flights will not take place.</p>	<p>Supermarkets (open between 09.00 to 21.00), food (only take-away), pharmacies, gas stations.</p>	<p>Leisure, hairdressers, beauty centers, sport centers.</p>	<p>The Temporary Article 2 of the Law No. 7226 indicates that "the inability to pay rent for workplaces accrued from 1/3/2020 until 30/6/2020 will not be a ground for termination of the lease agreement and eviction of the leased premises."</p>	<p>Social Security payments for April, May and June are postponed for 6 months for businesses in the following sectors: retail, shopping malls, iron and steel, automotive, logistics-transportation, cinema-theater, accommodation, food and beverage, textile and garment, and event organization.</p>	<p>No announcement specific to tax rebate was made.</p> <p>Tax declaration deadlines were extended.</p> <p>Certain taxpayers are deemed to be affected by force majeure for the period of 1 April 2020 to 30 June 2020:</p> <p>(i) taxpayers with income tax liability in terms of commercial, agricultural and professional earnings,</p> <p>(ii) all taxpayers directly affected by COVID-19 and</p>	<p>The loan payments of the enterprises, whose cash flow is adversely affected due to the COVID-19 measures, will be postponed for at least 3 months and additional financial support will be provided to these enterprises, if need be (details not yet available).</p>
Turkey							

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UAE						operating in the real estate and construction sectors (e.g. retail trade, shopping centers, logistics, transportation, cinema and theater, accommodation, food and beverage services, organization, health services, construction and more) (iii) taxpayers operating in the sectors in which workplaces are temporarily suspended due to the measures taken by the Ministry of Domestic Affairs.	
	<p>Curfew Police can impose fines for "non-essential" travel.</p> <p>Ministerial Resolution No. (281) of 2020 Regulating Remote Work in Private Establishments During the Period of Application of Precautionary Measures to Curb the Spread of Novel Coronavirus (the Remote Work Resolution) was issued on 29 March 2020.</p> <p>The Remote Work Resolution requires all private establishments (save for those excluded sectors stated below) to minimise the number of workers physically present at their premises to the minimum necessary for business processes, subject to a maximum cap of 30% of the total number of workers. Establishments are also required to minimise the number of customers visiting to 30% of the seating capacity and need to consider other controls, including maintaining safe distances and continuous disinfection of devices and facilities.</p> <p>However, these requirements do not apply to businesses which operate in the sectors of infrastructure projects, catering, telecommunications, power, health, education, banking, food processing, hospitality, health supplies</p>	<p>Supermarkets, pharmacies and petrol stations remain open.</p> <p>Restaurants can sell take away and home delivery food only.</p>	<p>Non-essential shops (e.g. retail outlets, bars, restaurants, leisure activities, hairdressers) are closed.</p>	<p>Numerous stimulus packages announced. The key reliefs for leaseholders in Abu Dhabi and Dubai include:</p> <p><i>Abu Dhabi</i></p> <p>Government of Abu Dhabi – Ghadan 21 Abu Dhabi Economic Stimulus Package</p> <ul style="list-style-type: none"> • Rebates of up to 20% on rent for restaurant, tourism and entertainment sectors. • No individual or commercial real estate registration fees until the end of 2020. • No Tawtheeq fees for commercial and industrial activities (only) until the end of 2020. • Industrial land leasing fees reduced by 25% for new contracts. <p>Abu Dhabi Global Market (ADGM)</p> <ul style="list-style-type: none"> • Rent and service charge payments deferred for 2020 for office leases at ADGM Square (signed with AISowah Square Properties). <p>Abu Dhabi Judicial Department</p> <ul style="list-style-type: none"> • Rent evictions suspended for two months (March and April). <p>Aldar</p> <ul style="list-style-type: none"> • Monthly payment plans for 	<p>Ministerial Resolution No. (279) of 2020 on Employment Stability in the Private Sector During the Period of Application of Precautionary Measures to Curb the Spread of Novel Coronavirus (the Employment Stability Resolution) was issued on 26 March 2020.</p> <p>The Employment Stability Resolution provides that affected employers shall progressively take the following five steps with the consent of the relevant employee (steps 3, 4 and 5 requiring employee consent):</p> <ol style="list-style-type: none"> 1. implement remote working; 2. grant paid leave; 3. grant unpaid leave; 4. temporary salary reduction; and 5. permanent salary reduction. <p>A key change introduced by the Employment Stability Resolution is the creation of a "Virtual Labour Market" concept. The Ministry of Human Resources and Emiratisation will operate the "Virtual Labour Market" as an electronic and smart system and will issue temporary work permits for those employees who temporarily transfer their employment to another employer.</p>	<p>Dubai Customs will refund 1% of customs duty imposed on imported goods sold locally in the UAE markets which are subject to customs duty at a rate of 5% and which are processed between 15 March 2020 and 30 June 2020.</p>	<p>UAE Central Bank – Targeted Economic Support Scheme</p> <ul style="list-style-type: none"> • AED50 billion from Central Bank funds through collateralised loans at zero cost to all banks operating in the UAE. • AED50 billion funds freed from banks' capital buffers. <p>To facilitate temporary relief (for a period of up to 6 months) from payment of principal and interest on outstanding loans for all affected private sector companies and retail customers.</p>

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	<p>manufacturing or cleaning companies.</p> <p>The Remote Work Resolution imposes additional specific requirements which apply across all industries (many of which are of particular relevance for employers with employees who live in labor accommodation), including:</p> <ul style="list-style-type: none"> • Provide screening points at entrances and take temperatures and check symptoms twice per day. Suspected cases are prohibited from going to work or entering labor accommodation and must be referred to the relevant health authorities. • Provide a method for transporting workers to and from the workplace, provided that capacity of vehicles does not exceed 25% of vehicle seating and safe distancing measures are maintained. • Ban on gatherings and ceasing all cultural, sporting and social activities at labor accommodations. • Minimize the number of workers at accommodation canteens during mealtimes and maintain safe distancing of at least two meters. <p>Report any workers with coronavirus symptoms or suspected cases.</p>			<p>residential rents until the end of 2020.</p> <p><i>Dubai</i></p> <p>Dubai Government</p> <ul style="list-style-type: none"> • Reduction of municipality fees on sales at hotels from 7 percent to 3.5 percent <p>Dubai Free Zones Council</p> <ul style="list-style-type: none"> • Postponement of rent payments by a period of up to 6 months. • Facilitating instalments for rental payments. • Participating free zones include Dubai Silicon Oasis Authority, Dubai Airport Free Zone Authority, Jebel Ali Free Zone, Dubai World Trade Centre, Dubai International Financial Centre (DIFC), Dubai Development Authority, Dubai South, Meydan City Corporation, and Dubai Multi Commodities Centre. <p>Dubai Land Department</p> <ul style="list-style-type: none"> • Rent evictions suspended for two months (March and April). <p>Dubai Multi Commodities Centre (DMCC)</p> <ul style="list-style-type: none"> • Waiver of rent for 2 months for businesses impacted by mandatory closure requirements. • Waiver of outdoor area rents for 3 months for JLT retailers with existing contracts. • Postponement of rent for 3 months for flexi desk and DMCC Business Centre tenants. • Waiver of office sharing permit fees. • These reliefs apply from 1 April 2020 until 30 June 2020 (unless stated otherwise) and (for leasing matters) where DMCC is the landlord. 	<p>The DIFC published Presidential Directive No. 4 of 2020 which is effective from 21 April 2020 until 31 July 2020 (the DIFC COVID-19 Directive) and which provides, among other things, that DIFC employers are entitled to lawfully impose certain specific measures without employee consent (including unpaid leave and reduced remuneration). However, in the event an employee takes sick leave, having contracted COVID-19 or having been placed in quarantine, then they are entitled to full pay and the leave is not counted as part of their sick leave entitlement.</p>		

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UK				<p>DP World (including JAFZA, National Industries Park and Dubai Auto Zone)</p> <ul style="list-style-type: none"> Postponement of rent payments for 2 months. Facilitating instalments for rental payments. <p>Dubai International Financial Centre (DIFC)</p> <ul style="list-style-type: none"> 3 months' rent free for retail leases (base rent). Postponement of rent for 3 months on a 6-month payment plan for other commercial leases. No refunds of rent payments made prior to 1 April 2020. These reliefs apply from 1 April 2020 until 30 June 2020 (unless stated otherwise) and (for leasing matters) where DIFC Investments Ltd is the landlord. <p>Nakheel</p> <ul style="list-style-type: none"> Rent holiday for retail and hospitality businesses operating within the Nakheel Malls portfolio, (taking effect when the malls reopen). Rent holiday for small retail businesses operating within Nakheel's master communities. <p>Dubai Holding and Meraas</p> <ul style="list-style-type: none"> An economic relief package amounting to more than AED 1 billion to be implemented on a case-by-case basis. 			
	<p>No state of emergency</p> <p>The government has issued specific measures to include:</p> <ul style="list-style-type: none"> people are only permitted to leave the house for very limited purposes to include: (i) shopping for basic necessities as infrequently as possible; 	<p>The UK Government has issued guidance in relation to those retail business venues that may remain open which include:</p> <ul style="list-style-type: none"> supermarkets and other food shops; pharmacies and chemists; petrol stations; bicycle shops; 	<p>The UK Government has ordered the closure of all retail businesses that sell non-essential goods.</p> <p>Online retail remains open provided that businesses can ensure they keep online operations running safely and</p>	<p>Landlords are prevented by law from evicting tenants for non-payment of rent under emergency COVID-19 legislation.</p> <p>Also industry voluntary rent free periods.</p>	<p>1. Coronavirus Job Retention Scheme (the "CJRS")</p> <p>The CJRS is intended to avoid redundancies and protect jobs.</p> <p>HMRC will reimburse employers for 80% of the usual monthly wage costs, up to</p>	<p>No rebates have been announced yet.</p> <p>The due date for VAT payments has been deferred for 3 months. This applies to UK VAT registered businesses that have a VAT payment due between 20 March 2020 and 30 June 2020.</p>	<p>The UK Parliament has enacted The Coronavirus Act 2020 which grants the Government emergency powers to handle the coronavirus pandemic. The Coronavirus (Scotland) Act 2020 has also been passed by the Scottish Parliament to build on the emergency powers</p>

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	<p>(ii) one form of outdoor exercise per day; (iii) any medical need; and (iv) travelling for work purposes, but only where you cannot work from home;</p> <ul style="list-style-type: none"> employers require to take every possible step to facilitate their employees working from home; no public gatherings of more than two people are permitted; and schools and universities are closed and only remain open for children of critical workers and vulnerable children where they can. 	<ul style="list-style-type: none"> hardware shops and equipment; agricultural supply shops; corner shops and newsagents; off licences and licenced shops selling alcohol; storage and distribution facilities including delivery drop off points where they are on the premises of any of the above businesses; and shopping centres may stay open but only units of the types listed above may trade. <p>Providers of essential goods continue to operate critical online operations.</p>	<p>adhere to government social distancing measures.</p>		<p>£2,500 a month plus the associated Employer National Insurance Contributions and minimum automatic enrolment employer pension contributions on that wage. This gives a maximum cap of £2,804 of possible grant that can be applied for per employee per month.</p> <p>Under the CJRS employers can claim for obligatory "regular payments". This includes past overtime, fees and commission payments that the employer is obliged to pay. Employers may not claim for discretionary bonuses and tips. Employers can also claim for enhanced maternity, adoption, paternity and shared parental pay under the CJRS (subject to the normal scheme requirements application to ordinary wage costs).</p> <p>The employees, workers and officeholders (paid via PAYE) must be on their employer's payroll on or after 29 February 2020 and have been "furloughed". Furloughed workers must carry out no work for their employer. Typically employers need to obtain consent to make changes to terms and conditions of employment. A furloughed employee can take part in volunteer work or training, as long as it does not provide services to, or generate revenue for, or on behalf of their employer.</p> <p>CJRS will operate from 1 March to 31 May 2020 (unless subsequently extended).</p> <p>2. The Self-Employment Income Support Scheme ("the Scheme")</p> <p>This Scheme will not begin until June 2020. We understand:</p>	<p>A 12-month business rates holiday applies for all retail, hospitality, nurseries and leisure businesses in England; and grant funding of £25,000 is available for retail, hospitality and leisure businesses with property with a rateable value between £15,000 and £51,000.</p>	<p>introduced by the UK Government's legislation.</p> <p>The Health Protection (Coronavirus, Business Closure) (England) Regulations 2020 came into force on 21 March 2020 which sets out businesses which must remain closed.</p> <p>There Government has enacted various grant and loan schemes available to certain businesses to assist with cashflow issues.</p>

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Ukraine					<p>The Scheme will provide payments to self-employed individuals and freelancers so that their net monthly earnings do not fall below 80% of their average monthly profits. A three-year reference period will be used to determine the average monthly profits.</p> <p>The amount recoverable under the Scheme will be capped at £2,500 per month.</p> <p>The Scheme will be available to those whose trading profits were less than £50,000 in 2019. More than half of the individual's income must have come from self-employment and they must have lodged a tax return in 2019.</p> <p>Individuals who pay themselves a salary and dividends through their own company are not eligible, but, if they operate a PAYE scheme, they will be eligible for the CJRS.</p> <p>3. Other consequent developments</p> <p>In response to the developments relating to the CJRS, the Scheme and the Covid-19 developments more widely, the UK government has also announced various updates to rules and regulations relating to sick pay, holiday accrual, gender pay gap reporting and IR35.</p> <p>The Presidents of the Employment Tribunals have also made a number of changes to the tribunal and appeal systems.</p>		
	<p>State of emergency and limited curfew</p> <p>Emergency situation until 24 April. Limited curfew (work from home to extent possible,</p>	<p>The following businesses (without restriction on area) can be opened subject to compliance with individual protection and</p>	<p>Gatherings involving more than 10 individuals are prohibited.</p> <p>Shopping, entertaining, fitness, sport (including outdoor sport</p>	<p>Quarantine may be considered as force majeure.</p> <p>No specific laws on lease or benefits for tenants, except for release from land lease</p>	<p>Upon employee consent, for entire period of quarantine an employee may be granted unpaid vacation or agree to work from home.</p>	<p>Release from property tax and land tax in March and April.</p>	<p>Use of public transport is prohibited save for employees of permitted business and other minor exceptions.</p>

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USA	leave home for basic needs) which is not strictly enforced.	<p>sanitary/ epidemiologic requirements:</p> <ul style="list-style-type: none"> Stores selling: food, fuel, hygiene products, medicines, medical products, veterinary products, animal feed, pesticides and agrochemicals, seeds and planting material, communication appliances; Cafes, bars, restaurants etc. if selling take away food; Banks, insurance companies, medical and veterinary services, gas stations, transport service and repair stations, computer repair services, household appliances/items repair services, postal services. 	<p>facilities if so decided by municipalities), cultural, religious, household services venues are closed.</p> <p>No specific requirement to close hotels, but these are mostly closed for lack of clients.</p>	payments in March and April for municipal and state lands used for business activities.	No state aid to employers.		
	<p>A national State of Emergency, beginning March 1, 2020, was declared on March 13, 2020 related to the COVID-19 pandemic.</p> <p>All 50 states also declared states of emergency related to the COVID-19 pandemic. Stay-at-home orders have been issued by local and state governments as a measure to prevent the spread of the virus. As of April 24, 2020, some states have begun reducing the stay-at-home measures.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p>	<p>States generally determine which businesses are allowed to remain open during the COVID-19 pandemic. The U.S. Department of Homeland Security, however, has issued general guidance on workers that are essential to infrastructure, including those who work at the following: supermarkets and grocery stores, big-box stores, pharmacies, convenience stores and discount stores, hardware stores, gas stations and auto-repair shops, pet stores, farmers' markets and food banks and warehousing, storage, and distribution centers.</p> <p>On a state level, for example, the follow "essential" retailers are allowed to remain open in New York: grocery stores, including all food and beverage stores, pharmacies, convenience stores, farmer's markets, gas stations, restaurants/bars (but only for</p>	<p>States generally determine which business must remain closed during the COVID-19 pandemic.</p> <p>For example, in New York, any retailer that is deemed "non-essential" must remain closed, such as dine-in restaurants, shopping malls and clothing and apparel stores. Moreover, an Executive Order explicitly closed all barbershops, hair salons, tattoo or piercing parlors and related personal care services, including nail technicians, cosmetologists and estheticians, and the provision of electrolysis and laser hair removal services. As another example, in California, the following are closed: dine-in restaurants, bars and nightclubs, entertainment venues, gyms and fitness studios, public events and gatherings, convention centers and hair and nail salons.</p>	<p>To date, there is no special rent abatement relief on a federal or state level for commercial tenants who have been negatively impacted by COVID-19. Some states, however, have implemented a moratorium on loan payments, evictions and/or foreclosures.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p>	<p>Under the federal CARES Act, the states will continue to pay unemployment benefits to people who qualify. The CARES Act further provides for the payment of an additional \$600 per week from the government as "Federal Pandemic Unemployment Compensation."</p> <p>For additional information, please see The CARES Act: Retirement and Other Employee Benefit Plan Changes.</p>	<p>The CARES Act includes several tax provisions to address the economic hardships caused by the spread of the coronavirus. One such targeted provision is a refundable payroll tax credit to encourage companies adversely impacted by measures taken to stop the spread of the coronavirus to keep their employees on their payroll, even if revenues have ceased or dropped precipitously.</p> <p>For additional information, please see COVID-19 tax relief: Employee retention tax credit and the COVID-19 Global Tax Tracker.</p>	<p>On Friday, March 27, 2020, the CARES Act, a US \$2.2 trillion stimulus package, was passed. It establishes multiple different loan and financial assistance programs for a variety of businesses, including the Small Business Associations' ("SBA") Paycheck Protection Program loans (for small businesses with less than 500 employees), the Economic Injury Disaster Loans (for small businesses with less than 500 employees, sole proprietors, independent contractors and nonprofits), and the Mid-Sized Business loan program.</p> <p>For more information on the CARES Act, please see CARES Act Signed: US\$350 Billion for Small Business to Flow.</p> <p>On April 24, 2020, President Trump signed into law the Paycheck Protection Program and Health Care Enhancement</p>

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		<p>take-out/delivery), hardware, appliance and building material stores and pet food stores. As another example, in California, the following remain open: gas stations, pharmacies, grocery stores, farmers markets, food banks, convenience stores, take-out and delivery restaurants, banks and laundromats/ laundry services.</p> <p>Certain states have begun reducing stay-at-home restrictions. For example, on April 24, 2020, Georgia permitted gyms, barber shops, hair salons, tattoo parlors and bowling alleys to reopen with certain restrictions. As of April 27, 2020, theaters and restaurant dine-in services will be allowed to reopen there as well.</p> <p>As another example, South Carolina permitted retail stores including bookstores, department stores and sporting goods stores to reopen as of April 20, 2020 so long as their opening restricts the businesses to no more than five customers per 1,000 square feet. Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p>	<p>Although Georgia began reducing stay-at-home restrictions as of April 24, 2020, entertainment venues like bars, nightclubs, public pools and amusement parks remain closed. As another example, although limited retail was allowed to reopen in South Carolina, the state still requires salons, gyms and restaurants to remain closed.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p>				<p><u>Act</u>. Significantly, the Act provides additional funding for the SBA's Paycheck Protection Program and the Economic Injury Disaster Loan Program.</p> <p>The Paycheck Protection Program is a loan designed to provide a direct incentive for small businesses to keep their workers on the payroll. SBA will forgive loans if all employees are kept on the payroll for eight weeks and the money is used for payroll, rent, mortgage interest or utilities. The Economic Injury Disaster Loan Program will provide up to \$10,000 of economic relief to businesses that are currently experiencing temporary difficulties.</p> <p>Please see the US COVID-19 50-State Tracker for state-specific and additional local information.</p>

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