

*Disclaimer: The below information has been presented by MSI Global Alliance member firms and does not represent a legally binding opinion. Due to continuing changing conditions, please refer to the contact listed for an up to date opinion. Data valid as at 23 April 2020.*

Country	Comment	Contributor																				
<b>Austria</b>	<p>Businesses operating in Austria and being affected by the consequences of the SARS-CoV-2 virus infection can apply to the Austrian tax authorities to defer the payment resulting from VAT return and other taxes until 30 September 2020. It is also possible to apply for a payment in instalments until 30 September 2020. Where a late-payment surcharge has been imposed for a duty not paid within the prescribed period, affected companies may request cancellation of the surcharge. Interest for declarations not submitted in due time will automatically be waived until 31 August 2020. To improve the liquidity of companies, the advance payments for income tax or corporate income tax 2020 can be reduced to zero by request. If, as a result of this reduction, a subsequent tax claim arises in the assessment for the year 2020, arrears interest on the subsequent tax claims will automatically be waived.</p> <p>The information above can be found on the website of the Federal Ministry of Finance of the Republic of Austria (<a href="https://www.bmf.gv.at/en/current-issues/Corona/Corona-help.html">https://www.bmf.gv.at/en/current-issues/Corona/Corona-help.html</a>)</p>	<p>Erwin Ulreich Partner PFK+Partner Vienna, Austria T: +43 1 522 0 800-22 M: +43 664 237 98 38 <a href="mailto:Erwin.Ulreich@pfk-partner.at">Erwin.Ulreich@pfk-partner.at</a> <a href="http://www.pfk-partner.at">www.pfk-partner.at</a></p>																				
<b>Cyprus</b>	<p><b>Deferral of VAT payments due to coronavirus (COVID-19) until 10 November 2020</b></p> <p>The deferral of payment of VAT due, only applies to periods ending on 29 February 2020 (1/12/2019 - 29/2/2020), 31 March 2020 (1/1/2020 - 31/3/2020) and 30 April 2020 (1/2/2020 - 30/4/2020), provided that:</p> <p>a. The relevant VAT returns will be timely submitted (10/4, 10/5 and 10/6 respectively) and</p> <p>b. Taxable persons do not fall into the specific categories of businesses which are excluded by the amending Act</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 50%;">(a) Producers of Electricity power</td> <td style="width: 50%;">(k) Fuel Retailing</td> </tr> <tr> <td>(b) Collection and distribution of water (for irrigation)</td> <td>(l) Retail sale of computers, peripherals and video game software</td> </tr> <tr> <td>(c) Grocery stores and supermarkets mainly for food,</td> <td>(m) Retailing of books</td> </tr> <tr> <td>(d) Mini Market Kiosks</td> <td>(n) Retail sale of newspapers and stationery</td> </tr> <tr> <td>(e) Retailing of a variety of goods in department stores where food, beverages and tobacco are not predominant</td> <td>(o) Retailing of toys of all kinds other than video games</td> </tr> <tr> <td>(f) Retail sale of fruit and vegetables - fruit markets)</td> <td>(p) Pharmacies</td> </tr> <tr> <td>(g) Retail sale of meat and meat products including poultry</td> <td>(q) Cyprus Telecommunications Authority</td> </tr> <tr> <td>(h) Retail sale of fish and seafood - fish, molluscs,</td> <td>(r) Internet Services</td> </tr> <tr> <td>(i) Retail sale of bread and other bakery products</td> <td>(s) Satellite telecommunications services,</td> </tr> <tr> <td>(j) Retail sale of confectionery</td> <td>(t) Other telecommunications services other than CYTA</td> </tr> </tbody> </table> <p>*Note that the above categories do not include payments made to other Member States under MOSS (Mini One Stop Shop). <b>Provided that the above conditions are met and the amount due is paid by 10 November 2020, neither administrative penalties nor interest will be levied, nor will the taxable persons be prosecuted.</b></p>	(a) Producers of Electricity power	(k) Fuel Retailing	(b) Collection and distribution of water (for irrigation)	(l) Retail sale of computers, peripherals and video game software	(c) Grocery stores and supermarkets mainly for food,	(m) Retailing of books	(d) Mini Market Kiosks	(n) Retail sale of newspapers and stationery	(e) Retailing of a variety of goods in department stores where food, beverages and tobacco are not predominant	(o) Retailing of toys of all kinds other than video games	(f) Retail sale of fruit and vegetables - fruit markets)	(p) Pharmacies	(g) Retail sale of meat and meat products including poultry	(q) Cyprus Telecommunications Authority	(h) Retail sale of fish and seafood - fish, molluscs,	(r) Internet Services	(i) Retail sale of bread and other bakery products	(s) Satellite telecommunications services,	(j) Retail sale of confectionery	(t) Other telecommunications services other than CYTA	<p>Yiannos Zervos Zervos &amp; Co Limited Nicosia, Cyprus T: +357-22446000 <a href="mailto:yzervos@zervosco.com">yzervos@zervosco.com</a> <a href="http://www.zervosco.com">www.zervosco.com</a></p>
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<b>Czech Republic</b>	<p>VAT must be paid as normal. In normal circumstances a controlling report must be provided with each VAT submission with strict fines when submitting lat. The government has decided not to charge the fines for late submission during the current extreme situation. They are requesting VAT relief from EU for deliveries of health material to hospitals and other needed places both in the country and abroad, but nothing is decided yet.</p>	<p>Miroslava Nebuželská Partner, 22HLAV s.r.o. Prague, Czech Republic T: +420 724 212 441 <a href="http://www.22hlav.cz">www.22hlav.cz</a> <a href="mailto:nebuželska.m@22hlav.cz">nebuželska.m@22hlav.cz</a></p>
<b>France</b>	<p>France has not made any temporary support measures regarding VAT. There are some for others taxes, or many other kind of measures, but this does not include VAT. The reason for this is that the Government considers that the VAT which has to be paid by companies has already been paid by their clients to the said companies, and this is the Government's money, not theirs and as such this is why there is none and will be no measure for VAT. Company will have to pay VAT as usual, with no payment plan or deferred period.</p> <p>More information can be found at: <a href="https://www.economie.gouv.fr/coronavirus-soutien-entreprises">https://www.economie.gouv.fr/coronavirus-soutien-entreprises</a></p>	<p>Michel DEUDON, Manager de Département Juridique, Fiscalité et International. <a href="http://www.laviale.com/">http://www.laviale.com/</a></p> <p>Membre indépendant de Groupe SYNERGA - <a href="http://www.synerga.net/">http://www.synerga.net/</a> T: 33 ( 0 )1 70 36 96 91 <a href="mailto:michel.deudon@laviale.com">michel.deudon@laviale.com</a></p>
<b>Germany</b>	<p>On request, more and more federal states (including North Rhine-Westphalia and Hesse) are reducing the special advance payments for long-term extensions to sales tax for companies affected by the crisis to zero. The reimbursement of the special advance payment has no influence on the extended of term granted.</p> <p>Furthermore the application for deferrals will be made easier. Without further evidence and upon written request, deferrals should be granted for income tax, corporate income tax, trade tax, and VAT already due or becoming due. There should be no interest charged for deferrals related to COVID-19. The written application can be made informal. Many federal states offer forms on their websites.</p> <p>The federal state of Bavaria is now granting an additional extension for filing the monthly/quarterly VAT returns of 1 Month. This shows that right now the handling in Germany is unfortunately quite uncoordinated in-between the federal states,.</p>	<p>Thomas Eggierth Tax Consultant ADKL Abels Decker Kuhfuß &amp; Partner mbB T: +49 211 47838-146 <a href="mailto:eggierth@adkl-msi.de">eggierth@adkl-msi.de</a> <a href="http://www.adkl-msi.de">www.adkl-msi.de</a></p> <p>For more information you can get in contact with us or visit our website at: <a href="https://www.adkl-msi.de/de/covid-19/">https://www.adkl- msi.de/de/covid-19/</a></p>

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<b>Ireland</b>	<p>The government has focussed on businesses with turnover of less than €3 million per year. The following measures are currently in place:</p> <ul style="list-style-type: none"> <li>• interest on late tax payments is suspended for the January/February 2020 VAT period</li> <li>• VAT returns should be submitted on time and where, due to Covid-19, key personnel are unavailable, a return may be submitted on a "best estimate" basis</li> <li>• tax debt enforcement activity is suspended until further notice</li> <li>• tax audit and other compliance activity on taxpayers' premises is deferred</li> <li>• critical pharmaceutical products and medicines will be given a Customs "green routing" to facilitate uninterrupted importation and supply</li> <li>• Tax on alcohol products (Excise Duty) will not apply to alcohol used in the production of a range of medicinal and other products such as hand sanitisers</li> </ul> <p>Formal measures have not been put in place for larger businesses, but they are likely to receive support if they engage with the tax authorities.</p>	<p>Cathal Cusack/ Ken Garvey Partners Cusack Garvey <a href="http://www.cusackgarvey.ie">www.cusackgarvey.ie</a> <a href="mailto:cathal@cusackgarvey.ie">cathal@cusackgarvey.ie</a> or Ken Garvey <a href="mailto:ken@cusackgarvey.ie">ken@cusackgarvey.ie</a></p> <p>It is likely that additional measures will be announced, and Cusack Garvey is open for business (but working remotely). If you wish to discuss any of the other Irish COVID-19 related initiatives, please contact us</p>
<b>Lithuania</b>	<p>In Lithuania there is no separate treatment for VAT during COVID-19 crisis.</p> <p>The following rules applies for all the taxes, VAT included: State Tax Inspectorate of Lithuania released the list of directly affected taxpayers to whom the incentive measures – suspension of recovery actions of debts, exempt from interest or exempt from interest under tax loan agreements - will be applied automatically. Incentive measures regarding social security taxes will be applied for these taxpayers also. After the end of quarantine these taxpayers will have two months to pay their taxes or to conclude tax loan agreement without interest. The taxpayers who are affected by quarantine regime indirectly and were not included in above mentioned list, may apply for the same treatment regarding VAT and other taxes under the simplified procedure.</p>	<p>Karolis Kaduševičius Head of business development Audifina T : +370 5 212 7365 M : +370 650 74232 Email : <a href="mailto:karolis.kadusevicius@audifina.lt">karolis.kadusevicius@audifina.lt</a> <a href="http://www.audifina.lt">www.audifina.lt</a></p>
<b>Luxembourg</b>	<p>Any taxpayer having an excess of input VAT below 10.000 EUR received an automatic refund of their outstanding balance. Measures for those with an excess of input VAT above 10.000 EUR are still expected.</p> <p>Upon request, taxpayer (individuals or corporates) can apply for a delay of payment of output VAT provided that they have a temporary shortfall of cash due the COVID19.</p> <p>VAT authorities grant an extension of the deadline for filing VAT returns without any penalty, such delay not being defined and being applicable until further notice.</p>	<p>Stéphane ALLART Managing Partner Initium Group <a href="http://www.initiumgroup.com">www.initiumgroup.com</a> <a href="mailto:s.allart@initiumgroup.com">s.allart@initiumgroup.com</a> T : + 352 27 44 20 30 M : + 352 661 274 422</p>

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Netherlands	<p><b>Deferral of payment VAT</b></p> <p>The Netherlands have taken temporarily support measures for businesses that have been affected by COVID-19. For VAT deferral of payment can be requested for. Entrepreneurs who get into financial difficulties due to the coronavirus and are therefore no longer able to pay VAT will receive – at request - immediate deferment of payment for three months. Request can be filed online via the website of the Dutch Tax Authorities or by letter. Tax assessments that are imposed after the request are also automatically deferred up to 3 months after the original request. This applies to all requests made from March 12, 2020 for already imposed assessments.</p> <p>Example: you receive an assessment for missing payment VAT period February on April 21, 2020. The payment deadline on the assessment is May 5, 2020. With date May 1, 2020, you submit a request. The collection will be suspended until August 1, 2020. A VAT assessment over the period March will follow with date May 19, 2020. Collection of this assessment will automatically – without request - be suspended until August 1, 2020. Please note that the coming periods will accumulate to the first set date. It's recommended to start partial payments as soon as possible. VAT declarations must remain filed in time.</p> <p>If a delay of more than three months is necessary, you can sent a motivated request by letter before the end of the extended date. Please note that this request will be assessed and not automatically granted. The interest on recovery that normally takes effect after the expiry of the payment term has been temporarily reduced to almost 0%.</p> <p>It is possible that the Tax and Customs Administration will impose the assessment for turnover tax with a fine, even if postponement has been requested. This fine will be automatically reversed. The fine does not have to be paid and you do not have to send a notice of objection.</p> <p><b>Inability to pay notification</b></p> <p>Directors of legal persons are jointly and severally liable in private for unpaid VAT. This liability is prevented by notifying the tax authorities within 14 days after the tax should have been originally paid (without postponement!). However a separate notification of insolvency is no longer required in connection with granted deferral on payment due to corona.</p> <p>Example: the company does not pay its VAT over the month of February 2020, due to corona. The additional assessment will follow on April 24, 2020. For this purpose, the company makes a request for postponement in connection with corona which is immediately granted. This is regarded as a notification of insolvency and the notification is also timely for February. This means that the company does not has to make a separate notification</p>	<p>E. (Erik) van der Kooi  Advisor  Ruitenburg adviseurs &amp;  accountants  www.ruitenburg.nu  <a href="mailto:E.vanderKooi@ruitenburg.nu">E.vanderKooi@ruitenburg.nu</a>  T: +3188 6500 769  M: +316 2906 1100</p>

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<p><b>Poland</b></p>	<p>As of 31 March 2020 Polish Parliament launched an economic package to counter COVID-19 effects. Most of the proposals of a so-called the Anti-Crisis Shield focus on <u>state aid for enterprises and employee' security</u>.</p> <p>There are not many VAT-related measures and those implemented are aimed at postponing deadlines for regulations that shall be in force as of 1 April 2020. As a result, the new effective date for an extended Standard Audit File for VAT reporting obligation, new matrix of VAT rates, as well as an implementation of a quick fixes provisions is 1 July 2020 (as of now).</p> <p>Unfortunately, there is no general deferral period for VAT duties on taxable activities subject to the Polish VAT in the next few months. However, each entrepreneur having a financial difficulties <u>may request for an individual tax relief</u> in that regard. It is believed that such applications are going to be considered by tax authorities as soon as possible and in a non-restrictive way.</p> <p>Other changes covered by the Anti-Crisis Shield:</p> <ul style="list-style-type: none"> <li>• Accelerated VAT refunds (please note that no legal amendments to Polish VAT Law were made in that regards. The tax authorities still have 60 days after filling the settlement to make the reimbursement. However, according to the Ministry of Finance, the deadline shall be in practice significantly shorten),</li> <li>• 0% VAT rate applicable to domestic supplies on medical devices and medicinal products such as disinfectants, masks and protective suits, provided the product are delivered to medical entities,</li> <li>• deadline for submitting a notice of payment to an bank account not listed in the register of VAT payers (a so-called 'white list') is extended to 14 days from the</li> </ul> <p>Recently, the government announced to start developing the Anti-Crisis Shield 2.0. It is believed that some additional tax reliefs will be provided in that support package.</p>	<p>Marcin Radwan Tax Partner Taxpoint T: +48 664 717 348 / +48 12 622 7663 <a href="http://www.taxpoint.pl">www.taxpoint.pl</a> <a href="mailto:marcin.radwan@taxpoint.pl">marcin.radwan@taxpoint.pl</a></p>
<p><b>Romania</b></p>	<p>All tax obligations which had due date after 21 March 2020 and which are unpaid do not qualify as overdue, and therefore are not subject to late payment interest and penalties. This measure is applicable until the expiration of a period of 30 days from the date when the state of emergency ceases as of May 16th 2020, according to the latest announcements. The same ordinance provides for deferral of the payment deadline of local taxes such as taxes for buildings, land, and vehicles from 31 March 2020 to 30 June 2020, while the reduction of up to 10% for full payment granted by local councils is still applicable.</p> <p>Moreover, the employers who partially or totally interrupt their activity, and implicitly have the inability to pay the wages, can initiate the suspension of the individual employment contract for employees, according to art. 52, paragraph (1) letter c, the Labor Code. Employees will receive an allowance of 75% of the basic salary, but not more than 75% of the average gross wage per economy and this unemployment allowance is supported from the Unemployment Insurance Budge.</p>	<p>Otilia Raianu Managing Partner Contabilultau T: 40722451009 <a href="http://www.contabilultau.com.ro">www.contabilultau.com.ro</a> <a href="mailto:otilia.raianu@contabilultau.com.ro">otilia.raianu@contabilultau.com.ro</a></p> <p>For more information regarding the fiscal measures in Romania during COVID-19, please check <a href="#">our website</a>.</p>
<p><b>Spain</b></p>	<p>The deadline for tax returns (including VAT) in Spain has remained the same, despite the impact of COVID-19. However, a deferral of the payments of withholding taxes, CIT and VAT is allowed, if the terms of the tax returns presentation ends between 13th of March 1 and the 30 of May.</p> <p>This measure is applied only to the taxpayers whose 2019 turnover is below €6,010,121.94 euros.</p> <p>The tax payments will be deferred for a period of 6 months, interest-free during the first 3 months. The deferral has a maximum limit of € 30.000, and is it not necessary to provide any guarantee.</p> <p>This deferral does not apply automatically but under a request of the taxpayer.</p>	<p>Javier Gonzalez Socio Pedrosa Largos T: +34 93 368 0510 <a href="http://www.pedroselargos.com">www.pedroselargos.com</a> <a href="mailto:jgonzalez@pedrosalagos.com">jgonzalez@pedrosalagos.com</a></p>

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<b>United Kingdom</b>	<p>No business operating in the UK is required to pay VAT from 20 March 2020 to 30 June 2020 (deferral period). Instead the accumulated VAT liability that was due in this deferral period will be required to be paid from 1 July to 31 March 2021. haysmacintyre understands that the UK tax authorities (HMRC) aim to contact those with a deferred VAT liability in mid-June to agree a payment plan. The payment plan will cover weekly or monthly payments to clear the liabilities by 31 March 2021. While this measure is an automatic offer with no applications required we recommend businesses cancel their direct debits to avoid HMRC “accidentally” taking VAT payments during the deferral period.</p> <p>This announcement and other UK VAT aspects relating to COVID-19 including bad debt relief and other UK VAT measures and considerations are <a href="#">here</a></p>	<p>More details are available at: <a href="https://www.haysmacintyre.com/blog/covid-19-and-vat">https://www.haysmacintyre.com/blog/covid-19-and-vat</a>.</p> <p>If you wish to discuss the UK VAT or any of the other UK COVID-19 related initiatives or changes please email <a href="mailto:CV19@haysmacintyre.com">CV19@haysmacintyre.com</a>.</p>