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Coronavirus (COVID-19)

Status update | Nordic-Baltic region
7.4.2020



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1. DENMARK

Latest news:

- The government has introduced a new Act, which gives companies the ability to postpone holidays for the current holiday year.
- Childcare institutions will re-open on 15 April 2020, unless it is deemed unsafe.

Country overview:

1.1 Direct business support

- Sick leave due to COVID-19
- Salary-compensation
- Compensation for self employed
- Compensation for fixed costs
- Other government measures

The Danish government has decided on several measures to provide financial support to Danish employers to counter impending layoffs. Some measures have already entered into force, others are currently still in the legislative process:

PAYMENT OF WAGES FOR SICK LEAVE DUE TO COVID-19 INFECTION OR ORDERED QUARANTINE

If employees are sick due to an infection with the Sars-CoV-2 virus the employer is entitled to reimbursement of daily sickness benefits from the first day of sickness.

The reimbursement of wages is applicable to the state daily sickness benefit rate. This is currently approximately DKK 14.300 a month. Salary that exceed this amount are borne by the employer.

This right to reimbursement applies to employees who are on sick leave due to an infection with the virus, as well as to employees who have been quarantined by the doctor.

The law applies retrospectively from 27 February 2020 and until 1 January 2021. Refunds are made through the online portal www.virk.dk.

POSTPONE HOLIDAY

The government has introduced a new Act, which gives companies the ability to postpone holidays for the current holiday year as well as the shortened holiday year based on individual agreements or its own decision, to be taken in the following holiday year. The temporary changes to the Holiday Act will provide better flexibility for companies currently experiencing critical demand for staff.

According to these temporary rules, the right to postpone holidays is as follows:

- Holidays to be held in the 2019/2020 may be postponed to the shortened holiday year from 1 May 2020 to 31 August 2020.

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- Holidays to be held in the shortened holiday year may be postponed to the subsequent period from 1 September 2020 to 31 December 2021.

The right to postpone holidays requires the existence of unpredictable circumstances beyond the control of the company, e.g. where the company is affected by several cases of sickness or quarantine among its employees because of COVID-19.

SALARY-COMPENSATION FOR COMPANIES THAT ARE FACING DISMISSAL OF EMPLOYEES

The Danish government together with the Danish labour market parties (unions and employer associations) agreed on a fixed-term compensation scheme to companies that suffer from lack of work to counter impending layoffs in the private sector.

Employers who would have to lay off more than 30 percent of their workforce or more than 50 employees due to lack of work or other corona-related consequences can receive a state salary compensation for a maximum of three months if, in return, they commit to not terminating any employees and instead send the employees home during the period while continuing to pay full salary.

The following state salary compensation can be applied for:

- For full-time employees up to 75 percent of the salary, max. however, DKK 30.000 a month.
- For hourly-paid employees up to 90 percent of the salary, max. however, DKK 30.000 a month.

Employees are not allowed to work during the period for which compensation is requested. In addition, 5 days of vacation or time of in lieu for overtime work or 5 days without salary are deducted for each employee who compensation is applied for.

The regulation applies for the period from 9 March 2020 to 8 June 2020. Compensation is applied for via the online portal www.virk.dk.

COMPENSATION FOR SELF-EMPLOYED

Self-employed who have had a turnover of min. DKK 15.000 a month in a preceding period of minimum 3 months and expect a revenue loss of minimum 30 percent, can receive financial compensation corresponding to 75 percent of the expected revenue loss.

However, the compensation amounts to a maximum of DKK 23.000 per month. In order to receive compensation, it is a requirement that:

- The self-employed has minimum 25 percent ownership of the company,
- There is a maximum of 10 employees employed in the Company,
- The company is registered in the Danish Business Register (CVR-register)
- The company must have been established by 9 March 2020.

A compensation scheme has also been introduced for self-employed without a CVR-number who, as a result of COVID-19, expects a loss of income of at least 30 percent. The self-employed can receive 75 percent of the expected B-income loss, however a maximum of DKK 23.000 per person.

The regulation applies for the period from 9 March 2020 to 8 June 2020. Compensation is applied for via the online portal www.virk.dk.

By 8 December 2020, you must submit a statement of your actual revenue or B income loss.

COMPENSATION FOR FIXED COSTS

The Danish government introduced a fixed cost compensation where companies can be reimbursed for documentable fixed expenses, including, for example, rent, contract-related expenses (leasing), etc.

The following fixed costs compensation is planned:

- 80 percent if the revenue decline has been between 80-100 percent
- 50 percent if the revenue decline has been between 60-80 percent
- 25 percent if the revenue decline has been between 40-60 percent

Companies who are required to be fully closed due to a ban will be compensated during this period, corresponding to 100 percent of the fixed costs.

However, no compensation can be applied for if the fixed expenses are less than DKK 25.000 during the period from 9 March 2020 - 9 June 2020. The regulation has not yet been adopted but is expected to apply for the period from 9 March 2020 to 8 June 2020.

1.2 Contracts, debts and civil law

GOVERNMENT MEASURES TO SUPPORT THE ECONOMY

- Temporary suspension of the wage tax period by 4 months
- Temporary suspension of the VAT payment deadline
- State guarantees for existing or new entrepreneur loans from Danish banks
- Compensation for organizers with events of over 1.000 people that are cancelled
- Extended access to export credits
- Public purchases that support companies
- State guarantee for the travel guarantee fund
- Extended loan options for students

Documentation requirements for the above-mentioned aid packages are extensive and some require, among other things, an independent declaration by an auditor. Various documents and information can be found on the online portal for Danish companies, however, in Danish only.

LEAD | Rödl & Partner will be happy to support you - we will advise you to find the right measures for you, prepare the necessary documents and declarations and help you apply for the relevant state compensation.

1.3 Regulatory response

- Traveling
- Business closure

TRAVELING

The Danish Ministry of Foreign Affairs has advised against all unnecessary trips abroad. **The Danish borders are temporary closed and will remain closed until at least 10 May 2020.** Citizens of countries other than Denmark can only enter if they have a valid reason. This includes people who live or work in Denmark as well as people who deliver goods to/from Denmark or provide services in Denmark. Normal business trips are not a valid reason.

It is emphasized that closing the boarders does not prevent import or export of goods.

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BUSINESS CLOSURE

- Restaurants and cafés are closed and may only offer takeaway.
- Shopping malls, hairdressers, dentists and other shops where people are in close contact with each other are closed.
- Supermarkets, pharmacies, post office and other everyday businesses remain open.
- Sports facilities and gyms are closed.

Meetings of more than 10 people are prohibited - both in closed rooms and outdoors.

The government announced on 6 April 2020, that the said measures will continue to apply until 10 May 2020. Furthermore, larger events, e.g. festivals are prohibited until 31 August 2020.

1.4 Working

- Home office
- Flexible working hours
- Short-time work

REMOTE WORK FOR PUBLIC SECTOR

The government has ordered all public employees to work from home, except when it is necessary to perform critical functions such as health care personnel, police, etc.

REMOTE WORK FOR PRIVATE SECTOR

Private employers were advised to enable working from home to the extent possible. The final decision however, rests with the employer, who is obliged to ensure health and safety at work, and in particular to ensure that the applicable hygiene regulations are observed.

CHILDCARE

Childcare institutions will re-open on 15 April 2020, unless it is deemed unsafe. The same applies to elementary school classes from 0 – 5th grade.

SHORT-TIME WORK (KURZARBEIT)

Short time work is most often used for employees bound by a collective agreement and can only be established with the consent from both unions and employer organization.

Employees not bound by a collective agreement may enter into an agreement with the employer in order to establish short-time work. However, please note that employees not bound by a collective agreement must agree to short-time work. Should only 1 employee not agree hereto, short-time work cannot be established for any employees of the company.

Following short-time work is possible:

- Working hours can be reduced by at least 2 full days per week
- Working hours can be 1 week of full-time work followed by 1 week of unemployment
- Working hours can be 2 weeks of full-time work followed by 1 week of unemployment
- Working hours can be 2 weeks of full-time work followed by 2 weeks of unemployment

In general short-time workers partially receive unemployment benefits from their unions (A-kasse) on those days they are unemployed.

We will be happy to assist you to find out if short-time work is possible in your situation.

1.5 Contact in Denmark



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2. ESTONIA

Latest news:

- Temporary subsidies will be paid by the Estonian Unemployment Insurance Fund to those employees whose employers are significantly impacted by the current extraordinary circumstances. Applications for the subsidy can be submitted by the employer in the e-environment of the Unemployment Insurance Fund (e-töötukassa) starting from 6 April.

Country overview:

2.1 Direct business support

TAX-SUPPORT

In order to alleviate the financial situation of companies, the Estonian Tax and Customs Board has decided to suspend the calculation of interest on corporate tax debts during the emergency situation; interest relief is applied retroactively from 1 March 2020 to 1 May 2020. Businesses must continue filing timely and correct tax returns; a company in difficulty must reschedule the payment of tax arrears in the e-environment of the Tax and Customs Board (ETCB).

From 1 May 2020 interest rate will be reduced from the current 0.06 percent to 0.03 percent for an indefinite period. Also, interest rates on tax arrears paid in instalments will be reduced by up to 100 percent in the future. At present, the maximum possible interest reduction is 50 percent.

The state will pay advance social tax to sole proprietors in the first quarter to help them cope with the economic difficulties of the crisis. The state will transfer the amount of the first quarter's advance social tax into sole proprietors' pre-payment accounts held at the ETCB. If the sole proprietor has already paid the advance social tax, he or she can use the amount to cover any tax liability, either immediately or in the future, or may ask for the transference of this amount into his or her bank account.

Due to the emergency situation, the employer is exempted from paying the minimum foreseen monthly social tax rate, including if the employee is on unpaid leave and works part-time. The exemption is established for a limited period and the minimum social tax liability shall not be paid on the wages paid in March, April and May 2020, i.e. on tax return TSD filed for those months.

Additionally, the sole proprietor shall be exempt from the obligation to pay social tax for his or her spouse who is engaged in the sole proprietor's business. Therefore, the social security contributions of the spouse have to be declared and paid on tax filing form ESD on 10 July this year.

Thus, on the tax filing form TSD for March, April and May, there is an obligation to declare and pay social tax on the remuneration actually paid to the employee. From the special cases provided for in § 6 of the Social Tax Act, the state, a legal person in public law and a local government shall retain the obligation to pay social tax on monthly rate.

TEMPORARY SUBSIDY PROGRAM OF THE UNEMPLOYMENT INSURANCE FUND

Temporary subsidies will be paid by the Estonian Unemployment Insurance Fund to those employees whose employers are significantly impacted by the current extraordinary circumstances. The purpose of the subsidy is granting an income to the employees and helping employers in surpassing temporary difficulties without having to lay off their staff or declare bankruptcy. Principles of paying the subsidy:

- 1) The temporary subsidy is available to any qualifying employer for a period of two months from 1 March to 31 May 2020, payments will be made up to 30 June 2020.
- 2) The amount of the subsidy will be 70% of the average monthly wage of the employee. The maximum amount of the subsidy is EUR 1,000 (gross amount). In addition to that, the employer must pay a wage of at least EUR 150 to the employee.
- 3) The Estonian Unemployment Insurance Fund shall pay from the subsidy and the employer shall pay from the employee's remuneration all taxes i.e. social tax, unemployment insurance, funded pension premiums and income tax.
- 4) The subsidy shall be paid, if at least two of the following conditions are applicable:
 - The turnover or income of the employer for the month in respect of which the benefit is applied for has fallen by at least 30 percent compared to the turnover or income for the same month in the previous year;
 - The employer cannot provide work to at least 30 percent of his employees in the agreed scope;
 - The employer has reduced the salaries of at least 30 percent of his employees by at least 30 percent or down to the minimum wage.
- 5) **Applications for the subsidy can be submitted by the employer in the e-environment of the Unemployment Insurance Fund (e-töötukassa) starting from 6 April. On the application, the employer must indicate the criteria for applying for the subsidy and append the relevant verifying documents. The Unemployment Insurance Fund shall pay the subsidy directly to the employee.**

OTHER GOVERNMENT MEASURES

The government measures established to support the Estonian working people and economy in the emergency situation, in total of two (2) billion euros which accounts for almost 7% of GDP, include, in addition to the subsidy of the Unemployment Insurance Fund, the following:

- From March to May, the state shall compensate an employee's first three sickness days with regard to all sick leave certificates;
- Rural businesses can apply to the Rural Development Foundation for a guarantee (up to 50 million euros), a working loan (up to 100 million euros) or land capital (up to 50 million euros);
- Contributions into the funded pension 2nd pillar will temporarily be suspended;
- Direct costs of cultural and sports events which were scheduled for March-April and cancelled due to COVID-19 shall be compensated in part.

SUPPORT MEASURES TO BE PROVIDED BY STATE-OWNED FINANCIAL INSTITUTION KREDEX

Exceptional loan guarantee to relax the repayment schedules of existing bank loans and to issue new loans: If the bank relaxes the repayment schedule for an existing bank loan not

backed by KredEx or is willing to issue a new loan to the undertaking, KredEx will give its guarantee to that loan.

Extraordinary loan: If banks are no longer financing undertakings, KredEx will, if necessary, provide the undertaking with an extraordinary working capital loan to overcome the liquidity problems caused by the coronavirus outbreak or an investment loan to take advantage of the new business opportunities created by the coronavirus outbreak as well as other new business opportunities.

Additional guarantee fund for the provision of loan guarantees: While the maximum guarantee amount for KredEx thus far was 2-5 million euros, depending on the nature of the project, the maximum guarantee amount for all projects will now be raised to 5 million euros.

2.2 Contracts, debts and civil law

SPECIAL MEASURES TO SUPPORT ENTREPRENEURS IN TALLINN

The government of Tallinn has approved aid measures for the city's business sector to manage the negative effects of COVID-19. The aid measures are primarily targeted at businesses that have a contractual relationship with the city of Tallinn or have a big impact on the city's activities:

- The bills of services provided, and goods received will be paid within 10 calendar days, instead of the current 21 or 30 calendar days, in order to improve the cash flows of the companies. The city shall also waive contractual sanctions in the event of difficulties that occur due to the ongoing situation when fulfilling the order or delivery, the deadlines shall be extended by a reasonable time. If possible and necessary, payments in long-term contracts can be spread on a wider period of time;
- The government of Tallinn has also decided to reduce advertising tax by 50 percent, as the market of outdoor advertising has come to a standstill. Advertisements on the contracts for the use of the building spaces put out for the purpose of advertising and information display are exempted from paying rent;
- The city reduces the rental and usage fees of the contractual partners depending on the field of activity of the contractual partner and the extent to which the emergency situation affects the activity of the contractual partner. All tenants of the city, including catering, commercial, service, educational, sports, hobby, arts and cultural institutions and outdoor media companies, are exempted from paying rent 100 percent;
- Tenants belonging under the Tallinn Market's administration are exempted from paying rent. Tenants who use the city space as office space, will have their rental price reduced by 20 percent. The benefits do not extend to the payment of utility costs;
- Tallinn will continue to pay subsidies meant for supporting sports activities and will not collect rent from the various sports venues belonging to the city;
- The costs of cancelled conferences, cultural and sporting events will be reimbursed to the extent that the company has already paid for them. The decision affects companies that have applied to the city for partial support for the event, have received the support, but have been forced to either cancel or postpone the event due to an emergency situation.

The measures are planned to last for three months or until the end of the year depending on the specific measure. The impact of the business support package on the city budget can reach up to 4 million euros.

OTHER PLANNED GOVERNMENTAL MEASURES

On 2 April, a draft supplementary budget for 2020 was introduced to the legislative proceeding by the decision of the Board of the Riigikogu. The supplementary budget and the measures it contain shall provide support to the people and businesses most affected by the difficulties, the focus being on resolving the health crisis, preserving jobs, preventing companies from running into difficulties and laying the foundation for recovery by reviving the economy. In addition to large-scale guarantee and business loans and labour market measures, the aim is to support the sectors that have been affected the hardest and to reduce excise duties on both diesel and electricity.

The Ministry of Justice is preparing a draft legislation suspending the deadline for the obligation to file for bankruptcy during the state of emergency. Based on current legislation, the management board of a legal person is required to submit a bankruptcy petition to the court within 20 days of the occurrence of the insolvency. The draft legislation shall suspend the obligation to file for bankruptcy during the state of emergency and within two months after the end of the state of emergency. As an exception, a court shall not refuse to accept a bankruptcy petition if it is filed against an employer by an employee to whom the salary benefits of the Unemployment Insurance Fund, established by the Government regulation, is not paid.

2.3 Regulatory response

- Travelling and movement
- Conducting of business
- Export

RESTRICTIONS ON BORDER CROSSING

The following temporary restrictions on border crossing for foreign nationals have been introduced, however, excluding:

- Transport of food and medical supplies as well as persons providing essential services such as fuel transport;
- People who hold an Estonian residence permit or right of residence, or have family members in Estonia;
- Foreigners with diplomatic immunity and privileges, persons serving in military units of NATO countries, service personnel and their family members;
- Foreigners who are directly involved in the transport of goods and raw materials, including the loading of goods or raw materials;
- Foreigners directly involved in the international carriage of goods or passengers, including crew members, and persons engaged in repair, warranty or maintenance work;
- Foreigners who serve travel groups and are directly involved in the provision of passenger transport services;
- Foreigners whose purpose of arrival in Estonia is related to ensuring the continuity of a vital service;
- Foreigners whose arrival in Estonia is related to the maintenance, repair, warranty work or information and communication technology work of a company operating in Estonia, if this is necessary for the operation of the entity;
- Foreigners whose purpose of border crossing is to move to or from work between the Republic of Estonia and the Republic of Latvia.

Other foreigners are only allowed to travel through Estonia on their way home to their country of residence if they do not show symptoms of COVID-19.

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The restrictions with regard to commuting for work purposes between Latvia and Estonia were alleviated already on 20 March 2020. Before, only residents of the local governments of the Estonian-Latvian border area were permitted to work across the state border; the amendment allowed commuting for work purposes between Estonia and Latvia, regardless of the person's place of residence. However, only people who have no signs of illness can work across the national border.

Although Estonia had previously decided to allow commuting for work purposes between Finland and Estonia to people who permanently reside in Estonia but work in Finland, Finland has since 22 March 2020 prohibited such commuting. **As a temporary measure, Finland shall close incoming ferry passenger traffic from Saturday, 11 April. This means that ferries between Finland and Estonia will no longer be taking on passengers in the direction of Finland, only truck drivers will be allowed on board the ships sailing between Tallinn and Helsinki.**

Estonian citizens and residents who hold an alien's passport, may enter Estonia but need to self-isolate.

All persons returning from any foreign country are required to be isolated for 14 consecutive days.

Restrictions on the movement of people in Estonia does only apply for movement between the mainland and the islands of Saaremaa, Hiiumaa, Vormsi, Ruhnu, Kihnu, Muhu and Manija.

From 30 March 2020, notably stricter restrictions on movement are in force in municipalities of Saaremaa and Muhu. It is permitted to go out only to the grocery store, the pharmacy and the doctor, and to work if remote working is not possible. Upon leaving home, an ID document must be carried. In addition, most shops and services that require close contact, i.e. beauty and personal services (for instance hairdressing, manicure, etc.), and massage and other rehabilitation services remain closed from 30 March 2020. Construction stores remain open only for sales through a window or from the storeroom. Other restrictions already in place throughout the country are in force as well.

MEASURES TO BE APPLIED IF DIAGNOSED WITH COVID-19

A person infected with coronavirus must remain at home from the moment he or she is diagnosed until recovery. The infected person may leave home or place of stay only on the order of a health care professional or the police or in an emergency that endangers the life or health of the person.

A family member of a person diagnosed with COVID-19 who does not have any symptoms of coronavirus may leave his or her place of residence or stay, carrying an identification document, only in the following cases:

- For performance of their duties, in the case of health professionals or other person providing public services or other emergency services;
- For the purchase of essential supplies for daily living, provided that they are procured in the vicinity of the place of residence or stay, and if not otherwise possible;
- Leaving the place of residence or place of stay is permitted for a person who has no contact whatsoever with the person infected with COVID-19;
- For staying outdoors.

In the event of non-compliance with the movement restrictions, the police shall issue a precept and if that measure proves to be unsuccessful, a penalty of up to EUR 2.000 shall be applied.

BUSINESS CLOSURE

Until 1 May 2020, all museums and cinemas will remain closed. All concerts, conferences and sports competitions are prohibited. All sports halls, sports clubs, gyms, spas, swimming pools, water centres, day centres, and children's play rooms must remain closed. Hotels and other accommodation providers must close also their gyms, swimming pools, saunas and spas. The

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restriction does not apply to the provision of social and health care services such as food aid, social welfare services, medical and rehabilitation services.

From 18 March 2020, in the interests of public order, the right to the retail sale of alcoholic beverages throughout the state from 10:00 p.m. to 10:00 a.m. is suspended until the cessation of the emergency situation.

PEOPLE-TO-PEOPLE DISTANCE

On 24 March 2020, the Government Emergency Committee decided to impose additional measures to prevent the spread of COVID-19. The new measures concern people-to-people distance in public spaces and the closure of shopping malls and additional entertainment facilities.

The new measures include that:

- People are obligated to keep at least 2 meters distance from other people in public places, such as outdoor playgrounds, sports grounds, beaches, promenades, health and hiking trails and indoors, except in private homes and when this cannot be ensured. In public places, only up to two people are allowed to be together. This restriction does not apply to families living and moving around together, or to people performing their public duties. Failure to properly comply with the abovementioned measures may result in a fine of 2.000 euros.
- Shopping centres shall remain closed, except grocery stores, pharmacies, telecommunication outlets, bank offices, parcel stations, and stores selling or renting assistant and medical devices on the basis of an assistant card or medical device card. Restaurants, cafés, etc. located in shopping centres are only allowed to sell food as take away. All shops that remain open must provide disinfectants at the entrances and exits.
- Restaurants and bars shall be closed at 10 p.m. in the evening, only take-away and home delivery will be allowed after that time.
- Entertainment venues, such as bowling and billiard halls, hookah cafés, adult clubs, shall be closed.

In addition, the Government has requested the Statistical Office to analyse the movement of people through mobile positioning. The plan is to start processing non-personalized or anonymous data in cooperation with telecommunications companies and in accordance with the Data Protection Act. Data processing based on anonymous data is legitimate and considered necessary until the end of the emergency situation to combat COVID-19.

2.4 Working

- Home office
- Flexible working hours
- Short-time work

Workplaces must use disinfectants, employees arriving from abroad are required to stay home for two weeks and monitor their health. The suggested solution is to enable the employee to work remotely from home. If this is not possible, both sides must reach an alternative agreement.

Employment law does not permit compulsory leave, but the employer and employee can agree that the employee will stay at home for two weeks. If the employee is unable to work because the employer does not arrange work, the employer is required to pay the employees average salary.

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Both parties must reach a mutual agreement in regard to unpaid leave. If the employee does not agree to unpaid leave, while the employer does not permit the employee to enter the premises, the employer is required to pay the employees average salary. In addition it is possible to agree to use mandated annual leave.

Employer and employee can agree on a change of the conditions of the work contract. For example, they can agree that while the employee is at home and doesn't work, he will be paid a lower salary than agreed in the original work contract. However, the employer can't do it unilaterally, but only in agreement with the employee.

The spread of Coronavirus is one of the circumstances that allow the employer to reduce the workload and salary costs of the employee for three months unilaterally according to § 37 of the Employment Act, if paying the agreed salary is an unreasonably heavy burden for the employer. As determined by the Government of Estonia it is permitted to reduce the salary to the minimum wage (EUR 584 per month or EUR 3.48 per hour).

2.5 Contact in Estonia



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3. FINLAND

Latest news:

- On 7 April 2020, the government decided to prolong the validity of the decision on the temporary reintroduction of border control at internal borders and the restrictions on traffic. The validity period was extended from 14 April 2020 to 13 May 2020.

Country overview:

3.1 Direct business support

TAX-SUPPORT

If the company has difficulties paying taxes due to the coronavirus situation, it can request a payment arrangement with eased terms in MyTax starting 25 March 2020. As of 25 March 2020, taxes that are included in a payment arrangement request are not recovered by enforcement authorities and the company's tax debt is not published in the tax debt register or the protest list. The eased terms for payment arrangements also apply to the extensions for payment granted for car tax and excise duties.

The changes in the grounds and terms for payment arrangements will enter into force along with the legislative amendment. These changes will apply to payment arrangements that have been requested between 25 March 2020 and 31 August 2020.

- According to the new terms, the first instalment of the payment arrangement will fall due in three months after the arrangement has become active, as opposed to just one month.
- The Tax Administration will automatically include in the arrangement any new tax debts that form after the payment arrangement has been taken into use until 31 May 2020.
- According to the legislative amendment, the rate of late-payment interest on taxes included in a payment arrangement would be lowered from 7 percent to 4 percent. The lowered interest rate would only apply to taxes that are included in a payment arrangement and that fall due after 1 March 2020.

NOTE: With regards of VAT, extensions for filing deadline cannot be granted, but a relief for late-filing penalties can be applied. Tax Administration has also declared its' readiness to agree on payment schedules for taxes due, also requiring timely reaction of the tax payer.

OTHER GOVERNMENTAL MEASURES

Finland has announced a support package worth 15 billion euros to try and support businesses and individuals as the economy enters a downturn. The government approved most of the temporary measures agreed by the labour market organisations on 18 March 2020.

The measures include:

- The employment pension contribution shall be reduced by 2,6 percent. It will be implemented as soon as possible and will be valid until the end of 2020. Pension companies refrain from paying customer bonuses for a period when employers' pension contributions are reduced;
- The guarantee mandate of the state-owned special financing company Finnvera will be increased by 10 billion euros to a total of 12 billion euros. The increase in the mandate will allow additional financing of 10 billion euros for businesses;
- An increase of 150 million euros in Business Finland's assistance mandate to be used for rapid business support activities. An increase of 50 million euros is proposed to support business development projects;
- The Government promises to support the airline Finnair with a state guarantee of 600 million euros;
- An amount of 200 million euros is proposed for non-specific expenditure relating to exceptional circumstances.

3.2 Contracts, debts and civil law

The Ministry of Justice has begun to prepare a government proposal to limit the creditor's right to file for bankruptcy. This will help companies overcome the financial difficulties caused by the coronavirus situation. Bankruptcy requires insolvency. Bankruptcy law assumes a company is insolvent if it has not paid its debt within one week of receiving the call for payment. The law will temporarily remove this assumption. The insolvency must be of longer duration in order for the creditor to file for bankruptcy.

3.3 Regulatory response

- Travelling and movement
- Conducting of business
- Export

TRAVELING AND MOVEMENT

On 7 April 2020, the government decided to prolong the validity of the decision on the temporary reintroduction of border control at internal borders and the restrictions on traffic. The validity period was extended from 14 April 2020 to 13 May 2020.

Concerning the Uusimaa region (Helsinki area and its surroundings) there are two decrees on the entry and application of the restrictions on movement set out in the Emergency Powers Act, which have come into force. The restrictions concern movement to and from the Uusimaa region. The movement restrictions in the Uusimaa region entered into force on 28 March 2020 and remain in force until 19 April 2020.

The flow of goods will not be prevented even during the new restrictions. Furthermore, the restrictions do not apply to movement within Uusimaa. Restrictions on people's movement do not apply if movement is necessary for:

- Official activities
- Travel for work, whether as an employee or as an entrepreneur or self-employed person, for studies or in connection with a societal position of trust
- The performance of military service or any other statutory obligation, or
- The need for care, risk of death or death of a family member, the right of access to a child, or for any other similar compelling personal reason.

The police will monitor compliance with the movement restrictions. If requested by the police, people must provide an account of the reason of their journey.

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All individuals arriving in Finland from abroad are now required to fill in a form assessing their situation already at the border control stage. At internal borders, meaning traffic between Finland and another Schengen state, the Finnish Border Guard officials allow the following:

Return to Finland:

- Finnish nationals and their family members
- Nationals of other EU and Schengen countries, who are residing in Finland and their family members
- Third country nationals residing in Finland with residence permit

Returning transit traffic to other EU or Schengen country or via them:

- Nationals of EU and Schengen countries and their family members
- Third country nationals residing in another EU or Schengen country with residence permit

Necessary cross-border work traffic and other necessary traffic, which is:

- Healthcare and rescue service professionals/personnel, health researchers, and elderly care professionals
- Transport personnel and other transport staff to the extent necessary
- **Finns working in Sweden and Norway in the areas along the Finnish border must stay under quarantine-like conditions when they are in the territory of Finland. As an exception to the rule, employees may continue to travel to work if they comply with this condition and follow the quarantine guidelines**
- Seasonal work is not currently defined as necessary travel for work, or other necessary traffic
- Diplomats, staff of international organisations, military personnel and humanitarian aid workers in the exercise of their functions
- Necessary (return) transit and returns
- Passengers travelling for imperative family reasons
- Persons in need of international protection or for other humanitarian reasons
- Other necessary and justified traffic. For example, other necessary traffic would be maintenance work, that requires maintenance team or a person arriving from another country and this work cannot be postponed

Same rules apply also at external borders, but in addition the Border Guard allow also the exit of third country nationals.

All persons arriving across internal borders to Finland are obliged, during their stay in Finland, to follow the instructions of the Finnish health authorities and to remain under quarantine-like conditions for 14 days from their last entry to Finland.

The requirement to remain under quarantine-like conditions for 14 days will not apply to essential emergency medical service and rescue service personnel or to freight transport personnel.

WORKER MOBILITY

- At the moment, Finnish missions do not accept visa and residence permit applications.
- Passports related to visa applications currently under consideration will be returned and the applications will not be processed.
- Applications for residence permits that have already been submitted will be forwarded to the Finnish Immigration Service for processing. Interviews related to residence permit applications have been suspended for the time being.

- Priority in permit processing conducted by the Finnish Immigration Service, TE Offices and ELY Centres will be given to work considered necessary for the security of supply, health care and the functioning of the labour market.

BUSINESS CLOSURE

All restaurants, cafés and bars must be closed everywhere in Finland starting at midnight on Friday, 3 April. They will remain closed to customers from Saturday 4 April to 31 May 2020. Preparing meals to be consumed off the premises will be allowed.

The Government has decided to extend until 13 May 2020 the duration of the previously imposed restrictions.

3.4 Working

- Home office
- Flexible working hours
- Short-time work

REMOTE WORK FOR PUBLIC SECTOR

Public-sector employers will instruct public-sector employees to work from home if their duties make it possible to do so.

REMOTE WORK FOR PRIVATE SECTOR

Organizing remote work is not obligatory, but highly recommended for every private-sector company.

The Government issued a decree under the Emergency Powers Act to allow employers to respond to personnel shortage caused by the virus epidemic in critical functions of society. The arrangements concern working hours and annual holidays as well as notice periods in case of employee resignation.

The Decree may be applied to personnel working in health care and social services, rescue services, emergency response centres and police services. However, extension of the notice period does not apply to employees of police services.

The arrangements mean in practice the following:

- The employer is allowed to suspend or postpone the employee's leave;
- The employer could deviate from the obligation to obtain the employee's consent to work overtime, and from the provisions on rest periods;
- The employer could extend the notice period that employees are required to comply with to four months if a shortage of labour due to the virus outbreak is imminent.

If the employer resorted to these derogations, they would be required to pay special attention to employee health and safety. The derogations are intended to be temporary.

The government has proposed changes in labour law and unemployment protection. **The amendments entered into force on 1 April and remain in force until 30 June 2020.** The changes are as follows:

- In case of lay-offs, the minimum negotiation periods under the Act on Cooperation within Undertakings are shortened from the present 14 days and six weeks to five days.
- The notification period concerning lay-offs will be shortened to five days from the present 14 days.

- The right to lay off employees is extended to apply not only to indefinite-term employment contracts but also to fixed-term contracts.
- **Probation periods may also be cancelled because of production and financial reasons.**
- The personal liability period in unemployment security will be abolished. The duration of lay-offs will not be included in the maximum unemployment security period. Unemployment security legislation will be amended by a provision that the employee is entitled to unemployment allowance even when the lay-off is based on an agreement.
- Persons engaged in a secondary business activity are entitled to unemployment benefits. Entrepreneurs with full-time employment are not required to wind down their business activities in order to be eligible for unemployment benefits.

Workers' union PAM has negotiated temporary changes to collective agreements together with the employers' federations. The changes have come into force on 19 and 20 March 2020.

The changes affect these agreement sectors:

- Commercial sector,
- Hotel, restaurant and leisure services,
- Facility services sector,
- Amusement, theme and adventure parks collective agreement,
- Avekra train service staff collective agreement,
- Ski resorts and adventure services sector collective agreements.

The agreed changes vary a little between the sectors, but include the following:

- Shortening of layoff notice period,
- Extension of self-notification for sick leave,
- Right to absence by self-notification if a child under the age of 10 falls ill,
- Shortening of deadlines for co-operation negotiations.

The government has proposed a temporary amendment to the Aliens Act and the Seasonal Workers Act that would allow all third-country nationals residing legally in Finland to work in sectors and tasks that are essential for the security of supply and the functioning of the labour market (e.g. horticultural, agricultural, natural products industries, construction, shipbuilding, energy, technology, logistics and transport sectors.)

3.5 Contact in Finland



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4. LATVIA

Latest news:

- During the Cabinet of Ministers session, which will take place on 7 April 2020, the government will decide on possible prolongation of the State of emergency.

Country overview:

4.1 Direct business support

On 20 March 2020, Latvian parliament (the Saeima) adopted the law "On measures for prevention of national threat and overcoming of consequences related to the spread of COVID-19". The law is aimed to support all companies that have in any way been affected by the COVID-19 crisis.

During session on 26 March 2020, the Cabinet of Ministers introduced regulations that will allow any employer affected by the COVID-19 crisis to apply for downtime compensation and due tax split in several instalments (or postponement for a maximum term of 3 years). Following criteria shall be met in order for a company to qualify for support:

- Due to COVID-19 spread, company's income in March and/or April 2020 diminished for at least 30 percent in comparison to the respective months of 2019;
- Due to COVID-19 spread, company's income in March and/or April 2020 diminished for 20 percent in comparison to the respective months of 2019, and the company meets at least one of the following additional criteria:
 - 1) Company's export in 2019 made 10 percent of the total company's turnover in 2019 or is not less than 500 000,00 euros;
 - 2) Company's average month gross salary for 2019 was not less than 800,00 euros;
 - 3) On 31 December 2019, company's long-term investments in company's fixed assets were at least 500 000,00 euros.

The main aspects included in the law "On measures for prevention of national threat and overcoming of consequences related to the spread of COVID-19" are as follows:

- Deadline for tax payments: Taxpayers working in the industry's most severely affected by the COVID-19 crisis will have the right to submit a motivated request to the SRS asking to either postpone the deadline for tax payments (maximum term – up to three years), or to split (divide) tax payments due in several instalments;
- VAT refund: With effect from 1 April 2020 enterprises may not wait until end of the year for VAT refund. The SRS shall refund the approved overpaid amount indicated in the VAT return within 30 days from deadline of submission of the VAT return, or the date of submission of the VAT return if it was submitted after the deadline or date of submission of amended VAT return. Before refunding the overpaid VAT, the SRS will cover the unpaid taxes of the taxpayer. The overpaid VAT for January and February 2020 will be refunded by 14 April 2020;

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- Immovable Property Tax: In 2020, municipalities have the right to set other deadlines for payment of Immovable Property Tax, which differ from those specified in the Law “On Immovable Property Tax”, by transferring them to a later date during 2020. On 26 March 2020, Riga municipality decided to push the Immovable Property Tax payment deadline (for the first quarter of 2020) from 31 March 2020 to 15 May 2020;
- Project of DD Corporation Program: During 2020-2023 members of project of Due Diligence Cooperation Program may submit to the SRS evidence proving that COVID-19 crisis had affected their tax, financial (loss), solvency and compliance discipline in order to maintain the status in the program. The SRS is authorized not to exclude members of the program, and also not to issue other unfavourable decisions;
- Credit guarantee: The applicable conditions for credit guarantee to be provided by ALTUM will not exceed 5 million euros, maximum term – 2 years (previously planned – 10), may cover no more than 50 percent of obligations;
- Loans provided by ALTUM: As for loans to be provided by ALTUM, their limits are as follows: maximum amount – 1 year, maximum term – up to 3 years, possibility to postpone payment of principal amount for up to 12 (twelve) months. Loans issued with reduced collateral requirements and with a reduced interest rate;
- Credit guarantees and loans: Credit guarantees and loans will be available to companies that have not been in financial difficulties prior to the crisis. Additionally companies will have to prove that their difficulties result from COVID-19, that they are economically viable and that credit guarantee/loan will help them to recover and successfully continue commercial activities;
- Lease: State and municipal institutions as well as derived public persons and state owned enterprises will be able to release their tenants – companies most severely affected by COVID-19 – from lease payments entirely, or alternatively – to decide on reduction of lease payments (this does not refer to companies that have concluded lease agreements for extracting valuable resources). **General requirements to qualify for this support are:**
 - 1) **due to COVID-19 spread, company’s income in March and/or April 2020 diminished for at least 30 percent in comparison to the respective months of 2019;**
 - 2) **the company’s total tax debts do not exceed EUR 1000;**
 - 3) **the company is not insolvent;**
 - 4) **during the last 2 (two) year the company did not have more than 2 (two) unpaid lease payments or other cases of not fulfilling his obligations.**
- Downtime compensation: If an employer – company severely affected by the COVID-19 crisis – will be on downtime due to the employer not being able to provide work, the affected employees will be entitled to receive a monthly downtime compensation in an amount of 75 percent, with a maximum limit of 700 euros per one employee. Downtime compensation will not be liable to personal income tax (PIT) and mandatory state social insurance contributions. Also, if a company will increase the number of employees during the receipt of downtime compensations, then the compensation payments will be terminated.

If the company applying for downtime compensation has a tax debt in an amount of more than EUR 1000, and hasn’t received an official payment deadline extension, or hasn’t reached a special agreement with State Revenue Service, such company does not qualify as a recipient of downtime compensation. In order to apply for the downtime compensation, the employee shall contact his employer, who is required to request the necessary compensation by submitting an application to the State Revenue Service.

The application for compensation for a time period from 14 March 2020 until 31 March 2020 must be submitted until 25 April 2020, while applications for other periods –

until the 25th day of the coming month. The application shall be reviewed within 5 (five) business days.

The downtime compensation will be transferred directly to the employee's bank account, indicated in the application. Application for downtime compensation is only possible of the employer who is unable to pay salary to the employee entirely. If the employee continues to receive his salary (even in a decreased amount) he is not entitled to receive downtime compensation.

According to the Cabinet of Ministers Regulations No. 152 "Regulations about the downtime compensation for employees affected by the Covid-19 spread", the downtime is limited to a time period from 14 March 2020 until 14 May 2020 and no longer than the State of Emergency is in effect;

- Electronic shareholder/member meeting: Until 1 September 2020, the board of a company, either at its own initiative, or on the basis of a request from company shareholders representing at least 20 percent of the company share capital (for associations – at least 20 percent of all members), will be able to convene a shareholder/member meeting remotely through electronic means. Both electronic and written voting will be possible. In case a shareholder will vote in writing, the company shall receive the votes at least 1 day prior to the shareholder meeting.
- Annual reports deadline: The deadline for submitting 2019 annual reports is prolonged for three months.

A number of Latvian Ministries in close cooperation with State Revenue Services have developed a draft Cabinet of Ministers Regulations "On downtime compensation for self-employer persons affected by the Covid-19 spread". According to these regulations, self-employed and micro-enterprises will be able to apply for downtime compensation. The compensation amount will depend on the amount of social- (for self-employed) and micro-enterprise taxes paid for the past two quarters, but the maximum compensation shall not exceed EUR 700 per month.

On 31 March 2020, in order to support airBaltic long-term activity, the government decided to increase the company's share capital by 36 million euros.

4.2 Contracts, debts and civil law

The law "On measures for prevention of national threat and overcoming of consequences related to the spread of COVID-19". also provides for several additional amendments in relation to delayed fulfilment of civil law obligations, including:

- Until 1 September 2020, creditors will not have the right to submit applications for the insolvency of a legal entity on the basis of criteria set out in Article 57, Points 1 to 4 of Insolvency Law;
- The term for exercising commercial pledge rights will be extended from 30 to 60 days;
- From now on, the time period for voluntary enforcement of a court judgement will not be longer than 60 days from the entry into force of the decision (instead of 10 days as it was before);
- A minimum limit of 60 days has been set for undisputed enforcement of obligations meaning that before creditor can turn to the court with the respective application, a 60-day term shall be observed (the debtor must receive a 60-day prior notice). If the creditor fails to comply with this term, the judge may decide to reject the application;
- A minimum limit of 60 days has been set for settlement of a debt. Debtor must be awarded 60 days for the fulfilment of the debt.

From now on, prior to turning to a sworn notary in order to apply for a notarial deed for debt recovery, creditor will have to observe a 60-day term from the date the debtor's payment obligation is due.

Starting from 1 April 2020 until 1 September 2020 the contractual interest may no longer exceed the mandatory interest set by law.

From 12 March 2020 until 1 July 2020 the normal flow of the statute of limitations in contractual matters. The afore mentioned time period shall be excluded from the calculated period of statute of limitations.

4.3 Regulatory response

- Travelling and movement
- Conducting of business
- Export

RESTRICTIONS ON TRAVELING/MOVEMENT

- All international transit of passengers through airports and ports, by bus and rail, except for the travel of passengers by State aircraft and military transport, are suspended.

The movement of passengers and vehicles through border crossing points at airports and ports, on road and railway lines at the external border of the European Union, as well as through the border crossing points intended for local border traffic, with the exception of the carriage of goods, are prohibited.

- **Exceptions regarding the movement and travelling restrictions are possible and depend on the decision of Minister of Transport and Minister of Interior.**
- There is no restriction on the movement of goods (import and export).
- Latvian nationals and permanent residents can enter the country at all times and foreign nationals may leave any time by a personal car or a specially organised public transport.
- Foreign diplomats accredited to work in Latvia as well as individuals in Latvia for humanitarian reasons and for purposes in Latvia's national interests are permitted to enter and leave the Republic of Latvia at the designated border crossing points.

There are isolation requirements for all persons returning from foreign countries for 14 days.

On 19 March 2020 the Cabinet of ministers discussed a law "On measures to prevent the state emergency and its consequences regarding the spread of Covid-19" with the following content:

- The restrictions and requirements for persons returning from foreign countries are not applicable to employees of transport and passenger service providers who are returning from business trips and have not been identified with Covid-19;
- The citizens of the Republic of Latvia and foreigners having their permanent residence in the Republic of Latvia are allowed to enter the country once through designated border crossing points;
- Estonian and Lithuanian nationals as well as persons permanently residing in these countries are allowed to cross the territory of the Republic of Latvia once to return to their country of residence;
- Before returning to the Republic of Latvia, the person confirms in writing that upon arrival in the Republic of Latvia special precautions will be taken regarding isolation requirements.

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Repatriation flights for the Latvian national are planned and organised by the Ministry of Foreign Affairs in association with the Ministry of Transport and airlines. **Currently there are no planned repatriation flights and or voyages.** Please note that repatriation flight schedules may be changed and supplemented.

Starting from 8 April 2020 until 13 April 2020, several voyages primarily for Latvian company workers will take place to Travemünde and Nynäshamn.

In order to limit the COVID-19 spread several additional measures have been adopted:

- Provision of healthcare services shall be limited except for those services that are lifesaving and ensure the continuity of therapy;
- Medical staff shall be prohibited from providing services in more than one medical institution;
- Ministry of Transport shall adopt measures in order to ensure 2m social distancing in public transport while simultaneously ensuring proper function of public transport.

According to the prime minister Krišjānis Kariņš, in order to limit the spread of COVID-19, Latvian Ministry of Health is currently working on developing measures to limit the public gathering outside premises.

OTHER RESTRICTIONS

- All public activities (except for funerals) are prohibited;
- Working time of all cultural and recreation facilities is limited between 8 a.m. and 10 p.m.;
- All religious activities that include public gathering are prohibited;
- Social distancing of 2 meters is mandatory within all public facilities and on the street (except for juveniles and their parents, people living in one household as well as cases when there are only two people in the premises);
- People may gather in shopping centers and catering facilities as long as social distancing of 2 meters between persons is ensured;
- Grocery stores, press stores, drug stores (including vet stores), animal food, hygiene, household, construction and gardening stores, vaccination cabinets and dry-cleaners will be open during weekends and holidays.
- Starting from 29 March 2020 supplying State orders for drugs, protection and decontamination equipment is a priority.

Riga City Council has taken further measures in order to diminish the number of passengers in public transport of the capital by partially suspending discounts for several resident groups. Regional transport operators are limiting the number of passengers in regional buses.

On 31 March 2020, the Cabinet of Ministers reviewed amendments to the Latvian Administrative Violations Code that increase the fines for violation of counter-epidemic measures up to EUR 2000 for natural persons and EUR 5000 for legal persons.

Starting from 31 March 2020 in order for children to attend pre-school learning facilities, once a week their parents will have to provide a certification that children and/or their family members have not travelled abroad during previous 14 days.

During the Cabinet of Ministers session, which will take place on 7 April 2020, the government will decide on the possible prolongation of the State of emergency.

4.4 Working

- Home office
- Flexible working hours
- Short-time work

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All persons returning from foreign countries must be in isolation for 14 days. This obligation applies to both the public and the private sector.

PUBLIC SECTOR

State and municipal institutions are working remotely, e.g. State Revenue Service, The Register of Enterprises and Land register. After consulting chairpersons of regional courts, the chairperson of the Supreme court is entitled to take necessary actions in order to suspend or otherwise limit any in-person court hearings.

PRIVATE SECTOR

Companies are not obliged to organise home offices, but companies that are able to do so, have their employees working remotely from home to the extent that is possible. Starting from 19 March 2020 until 1 April 2020 the majority of Latvian largest banks (SEB bank, Swedbank, Citadele Bank, Rietumu Bank) have begun servicing their clients in-person only based on the prior booking. Other banks, such as Luminor bank continue to operate as usual, although they do encourage their clients to use bank services remotely.

SICK-LEAVE CERTIFICATE

As of 21 March 2020 in case an employee has been infected with the virus or must stay in quarantine due to being in close contact with another family member with the Covid-19 or a contact person, the doctor will issue a sick-leave certificate B, which will be paid for by the state in accordance with the applicable regulations.

This measure will lessen the financial burden of companies whose employees are currently on a sick-leave due to COVID-19, as up until now, the payment of salaries for the first 10 days of sick-leave for which sick-leave certificate A was issued, was the responsibility of the employer.

Employees who must comply with 14 days of self-isolation, including all of those arriving in the last days, will not be eligible for sick-leave certificate B, but will have the opportunity to negotiate with their employer to work remotely or to take vacation.

On 26 March 2020, the Cabinet of Ministers softened regulations regarding the driver work and rest time, which includes following regulations:

1. Total daily driving time should not exceed 11 hours (instead of current 8 hours);
2. Total weekly driving time should not exceed 60 hours (instead of current 56 hours);
3. Total driving time accumulated for a period of two consecutive weeks should not exceed 96 hours (instead of current 90 hours);
4. After 5,5 hour driving period (instead of current 4,5 hours) a driver shall take at least a 45-minute time pause except for cases if he is taking a rest;
5. 45-hour regular weekly rest time can be reduced to 24-hour rest time without asking for compensation.

Based on employer's request employees will have to provide information about their personal health in case their health is essential in fulfilling their duties.

During the State of Emergency, the employer will be entitled to employ a person without mandatory health check, if provision of corresponding healthcare services will be suspended (except for cases related to dangerous work).

As of 2 April 2020, the employer is responsible for repatriating his employees, who are returning from a foreign business trip, without using public transportation.

As of 2 April 2020, the Investment and Development Agency of Latvia is tasked with supporting following entrepreneur categories:

- whose employees are required to return to Latvia;

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- who are required to send their employees abroad in order to fulfil active contracts;
- who require foreign employees to travel to Latvia.

4.5 Contact in Latvia



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5. LITHUANIA

Latest news:

- The registration for state subsidies regarding downtime payments started on the 5th of April. The first subsidies for downtime are planned to be paid out until Easter.
- On the 7th of April, the Lithuanian PM announced, that the quarantine regime will be prolonged for at least another 2 weeks.

Country overview:

5.1 Direct business support

TAX NEWS FOR BUSINESSES – TAX DEFERMENTS

The State Tax Inspectorate (STI) and State Social Insurance Fund Board (Sodra) have announced several measures to ease the tax burden for businesses in light of COVID-19 crisis:

- The STI announced the list of taxpayers that are expected to suffer from the COVID-19 restrictions. Such companies will be by default entitled to the following tax reliefs:
 1. STI, Sodra and Lithuanian Customs will not initiate the execution of declared taxes / social insurance contributions (except customs duties) in case on non-payment of tax;
 2. Unpaid tax or social insurance contributions amounts will not be subject to late payment interest.
- Moreover, all affected businesses will be eligible to defer the tax payments by concluding an interest free simplified tax loan agreement with the STI / Sodra and make the tax payments according to the agreed schedule. The application form for the tax loan agreement is available [here](#). One application form is applicable both for STI and Sodra related payments and will be submitted through STI online system.
- Entities that have outstanding tax liabilities may apply for tax loan agreement and can expect the same conditions: no late payment interest calculated from 16 March 2020 and the tax deferment will be available.

IMPORTANT: the above listed rules will be applicable two months after the state of emergency is cancelled.

TAX NEWS FOR ENTREPRENEURS

The State Tax Inspectorate (STI) has announced a list of activities of entrepreneurs, that will be by default entitled to the following tax deferral reliefs:

- STI and Sodra will not initiate the execution of declared taxes / social insurance contributions in case on non-payment of tax;
- Unpaid tax or social insurance contributions amounts will not be subject to late payment interest.

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IMPORTANT: the taxes that are not paid by the individual will have to be paid two months after the state of emergency is cancelled.

Entrepreneurs that have a valid business permit and are not allowed to work will be entitled to refund the money spent on such business permit.

FORMS TO APPLY FOR STATE SUPPORT VIA TAX DEFERMENTS ARE AVAILABLE FROM 20 MARCH 2020

THE FORM CONSISTS OF 3 PARTS:

- ✓ Request to conclude tax loan agreement for taxes payable to STI and contributions payable to SODRA
- ✓ Request not to calculate late payment interest
- ✓ Request not to charge the outstanding tax amounts.

RÖDL & PARTNER WILL GLADLY SUPPORT YOU IN THE FOLLOWING WAY:

- Assistance in the application for the tax deferment:
 - Preparation of application form;
 - Review or preparation of the free form explanatory letter to the tax authorities;
 - Representation of the client.
- Input VAT deduction assistance in light of *force majeure*.

TAX NEWS FOR INDIVIDUALS

The State Tax Inspectorate (STI) has announced that individual the Personal Income Tax (PIT) reporting and payment deadline is postponed to 1 July 2020 (instead of 1 May 2020).

Also, individuals have time until July 1, 2020 to decide on donating a part of the taxes (1,2 percent of total payable PIT amount) to organizations (including HOSPITALS).

SIMPLIFIED REQUIREMENTS FOR DONATIONS

As a general rule, a contract for donations of more than EUR 14 500, must be approved by notary (note that the notary's activities have been limited since 20 March 2020) in order to recognize it as deductible expenses twice.

However, given the current situation, the tax authorities refer to the principle of substance over the form when considering the donation relationship between the parties. Therefore, the donation will be twice deductible even if it has not been properly notarized due to the existing restrictions.

DONATIONS ARE FREE FROM VAT

In general, supply of goods or services free of charge is considered as supply for private use and shall be subject to VAT. However, when the goods or services are supplied as donations, they are now not subject to VAT irrespective of the value of the goods or services. Therefore, companies are encouraged to donate acquired goods or provide services and deduct the input

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VAT incurred. Previously there were thresholds for the value of goods / services that are now not applicable in light of national emergency.

These provisions are valid from 26 March 2020, so if your company has donated goods / services back in February, you may be entitled to get some VAT back.

REDUCED 9 PERCENT VAT RATE FOR RESTAURANTS

Considering the coronavirus crisis, a draft law on VAT was submitted to the Lithuanian Parliament aiming to reduce the VAT rate applied to the supply of catering services (includes food and non-alcoholic beverages) to 9 percent.

VAT DEDUCTION OF UNUSED ITEMS

State Tax Authorities issued the guidance that the VAT deduction of goods lost / expired because of the quarantine shall not be limited. In order to have the right to VAT deduction entities are not required to apply for approval from the tax authorities, however they should keep substantiate prove of the amount and why it was utilized.

EUROPEAN COMMISSION GRANTS EXEMPTION OF IMPORT DUTIES AND VAT ON THE IMPORT OF GOODS

On April 3, 2020 the European Union published Decision (EU) 2020/491, granting relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of COVID-19. This Decision resulted from the requests sent by the member states since on January 30 the outbreak was declared a public health emergency.

A NEW MODEL FOR STATE AID DURING DOWNTIME PROPOSED BY THE LITHUANIAN GOVERNMENT

On 25 March 2020, the Lithuanian Government decided to propose a slightly different mechanism to compensate the payroll costs to businesses that announced downtime due to the nationwide quarantine. The final version will be approved by the Lithuanian Parliament next week.

New amounts for state guaranteed subsidies were proposed:

- 70 percent of the salary costs, but not more than 910,50 euros gross. The employer is obliged to keep the employee employed for at least 6 months.
- 90 percent of the salary costs, but not more than 607,00 euros gross. The employer is obliged to keep the employee employed for at least 3 months.

Therefore, if the employer pays a higher salary during downtime than the statutory minimum salary, the state obliges to grant a higher subsidy amount –the ceiling of such state aid will be raised to 1,5 factor of the minimum monthly wage amount (910,50 Euros).

The Government decided that a list of affected sectors will not be announced, meaning that all businesses that announced downtime due to the quarantine regime, will be able to apply for this state aid.

It has been agreed, that state aid will not be granted to businesses, which dismissed employees and such dismissal was not due to circumstances attributable to the employee, or which sent their employees on unpaid leave.

Employers will have to notify the National Labour Inspectorate about announced downtime. If it turns out that the employee is working during downtime, the employer will have to repay granted subsidy amounts. Furthermore, the Government decided to increase fines for violations of health and safety as well as labour law regulations.

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The registration for state subsidies regarding downtime payments started on the 5th of April. The first subsidies for downtime are planned to be paid out until Easter. Since the allocated state funds are limited, it is absolutely vital to submit all documents for the application as soon as possible.

The Lithuanian government is planning to double the initially planned financial support to maintain business liquidity from EUR 500 million to more than EUR 1 billion.

The state enterprise aimed at promoting business growth “INVEGA” approved 3 key instruments:

- Loan holidays: if after the 16 March 2020 loan or leasing payments were postponed by banks up to 6 months, the state will compensate all interest during that period. 23 million euros will be made available from state funds. **The application for this instrument started on 3 April 2020.**
- Soft loans for businesses: INVEGA is planning to provide loans to cover the necessary costs of businesses, which were affected the most by quarantine (complete or at least 60 percent drop of turnover). **EUR 142 million will be made available from state funds starting 16 April 2020.**
- Guarantees for financial institutions: the state will guarantee a sum of up to EUR 826 million to financial institutions for business loans. **This instrument is planned to be implemented on 10 April 2020.**

5.2 Regulatory response

- Travelling and movement
- Conducting of business
- Export

TRAVELLING AND MOVEMENT RESTRICTIONS

Foreigners are as a main rule not allowed to arrive in the country, however, exceptions apply for:

- Isolation of persons returning from foreign countries: all persons returning from any foreign country are required to be isolated for 14 days. Persons returning to Lithuania, who have the necessary conditions for self-isolation and who comply with containment requirements, will be able to isolate themselves in the premises of their choice. Those who refuse to sign that they will comply with the containment requirements, are not Lithuanian citizens or do not have suitable accommodation, will be isolated for 14 days at municipal premises;
- Crew members, who are employed in Lithuanian companies engaged in international commercial transportation, or who carry out international commercial transportation by all the means of transport;
- Persons entitled to reside in the Republic of Lithuania;
- Persons enjoying immunities and privileges under the Vienna Convention on Diplomatic Relations (1961) and the Vienna Convention on Consular Relations (1963) and persons serving in NATO and NATO military units and the personnel serving them and their family members as well as the exceptions referred below
- Foreigners who, in exceptional cases, may be allowed entry to the Republic of Lithuania by special decision of the Government on the recommendation of the Minister holding the jurisdiction in the respective realm.

A transit of persons returning to their country of residence is allowed until 13 April 2020, 24:00 through the territory of the Republic of Lithuania without a necessary stop, in formed groups of persons or vehicles with ensured compulsory escort (convoy) of these groups from the entry into the Republic of Lithuania to the international border crossing points. The facilitated transit of persons through the Republic of Lithuania from the territory of the Russian

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Federation to Kaliningrad region of the Russian Federation and backwards will be carried out only at Kena railway border checkpoint and Kybartai railway border checkpoint under the conditions laid down by the Minister for Foreign affairs of the Republic of Lithuania.

The citizens of the Republic of Lithuania shall not be allowed to leave the Republic of Lithuania, except the cases where they return to their permanent place of residence, go to their place of employment, are crew members, who are employed in Lithuanian companies engaged in international commercial transportation, or who carry out international commercial transportation of all kinds of goods by all the means of transport, also where there is a permission by the Head of the State Border Guard Service under the Ministry of the Interior or his authorised person.

Persons who have returned from foreign countries shall fall subject to 14 days' isolation, except for the crew members, who are employed in Lithuanian companies engaged in international commercial transportation, or who carry out international commercial transportation by all the means of transport, and who have no COVID-19 (coronavirus infection) symptoms, and members of official delegations, diplomats and special couriers working on transit trains, citizens of foreign countries transiting through the Republic of Lithuania with compulsory escort (convoy) to the country of their residence, and who have no COVID-19 (coronavirus infection) symptoms.

Restrictions shall be imposed on the flows of passengers using long-distance and suburban regular passenger transport services as they shall be required to travel seated maintaining the distance of at least one meter. Special safety precautions shall be taken by disinfecting the vehicles at the beginning and end of the trip for each route. This provision is recommended for urban passenger transport too.

Entry of cruise ships into Klaipėda State Seaport shall be prohibited.

Persons who have been in contact with COVID-19, after returning from foreign countries, shall be isolated under the following conditions:

- It is permissible to isolate a person at home or in another place of residence, provided that the person ensures that the conditions of the place of isolation meet the requirements of the regulations, and signs the consent to be isolated at home or other place of residence. For persons without their own transport, transportation is organized by the municipality of their place of residence;
- A person shall be isolated in accommodation facilities provided by the municipal administration of his/her place of residence if the person cannot ensure that the conditions of his/her home or other residence meet the requirements of the said rules, or if they have expressed a desire to be isolated in accommodation facilities provided by the municipality, or if they have refused to sign the consent to be isolated at home or other place of residence. Such persons shall be provided with transport to these premises;
- Persons who have not declared their place of residence in Lithuania, shall be isolated in the isolation premises provided by the municipal administration (according to the point of entry to Lithuania). Such persons are provided with transport to these premises;
- Each person is issued with a medical mask which must be worn during transport to the place of isolation;
- Mobile smear collection teams will take swabs from individuals for laboratory testing on COVID-19 and promptly report the results;
- The municipal administration will organize catering, delivery or transfer of essential equipment (medicines, hygiene goods, clothing) from relatives to the isolated persons, and maintenance of the premises will be ensured;

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- Isolated persons shall be prohibited from leaving the isolation area throughout the isolation period and from visiting the general premises of the isolation area;
- Isolation is free for individuals, but it is possible to be isolated in better premises if you agree to pay for it.

The Migration Department informs that foreigners, whose period of legal residence in Lithuania expired during the declared quarantine and who were unable to depart from the Republic of Lithuania in due time through no fault of their own, will not be subject to the return decisions, as well as administrative liability for illegal stay.

The abovementioned foreigners, as well as those with respect to whom the decision regarding the return has been adopted, but the period for the voluntary departure expired during the quarantine, may stay in Lithuania during the quarantine in the territory of the Republic of Lithuania. However, they will be required to depart after the end of the quarantine in the Republic of Lithuania within the established period of toleration.

There is no restriction on the movement of goods, including purchasing, selling, transporting inside the country, importing and exporting.

There is no restriction of movement inside the country, however on the 6th of April, the Lithuanian prime minister announced, that the traffic at the entries of all cities and towns will be restricted to ensure reduced movement during Easter.

From 3 April 2020, 00:00 the entry of persons by car into the territory of Lithuanian will be allowed only through the following state border crossing points: Kalvarija – Budzisko (only for those in Poland), Saločiai – Grenstalė. Diplomatic transport is allowed to pass through all land border crossing points.

From 4 April 2020, 00:00 it is prohibited to transport passengers and their cars to Lithuanian by ferries, except for the route Kiel-Klaipeda-Kiel or with the permission of the Minister of Interior, and flights to and from Lithuanian international airports are operated only after obtaining a separate permit issued by the Lithuanian Transport Safety Administration.

Foreigners staying in Lithuania and wishing to return to their country of residence may do so by means coordinated with the competent authorities of their country.

PUBLIC GATHERING

- All religious communities in Lithuania are recommended against holding religious rites to avoid public gatherings.
- It is forbidden to gather in parks and other open public spaces for groups of more than 5 persons.
- A safe contact in parks and other open public spaces (distance greater than 2 meters and less than 15 minutes) shall be maintained, direct physical contact shall be avoided, persons shall maintain personal hygiene (hand hygiene, cough etiquette).
- It is not allowed for children from more than one family to play on children's playgrounds at the same time.
- New recommendations regarding the use of face masks at public spaces were adopted by the Government and entered into force on the 24 March 2020.

BUSINESS CLOSURE

The Government approved new rules related to shopping spaces, which shall apply starting from 24 March 2020. Supermarkets, veterinary clinics, pharmacies, optics salons, specialized

shops selling orthopaedic equipment and food markets shall be obliged to apply the following safety measures:

- To limit the number of customers;
- To publish information at the entrance that draws attention to the personal hygiene of the visitors (hand hygiene, coughing, sneezing etiquette) and to enable the possibility of proper hand hygiene and / or disinfection;
- To ensure that shopping trolleys and baskets are cleaned and disinfected after each use;
- To ensure that customers stay within a safe distance of at least 1 meter from queues to checkouts or self-checkout;
- To encourage customers not to pay in cash;
- To ensure that only every second cashier is opened, if a distance of at least 2 m. between them cannot be maintained.
- To ensure that sale personnel is able to wash their hands thoroughly with warm running water and liquid soap or disinfect with special hand disinfectants at regular intervals (at least every 2 hours) and more frequently if necessary.
- To ensure adequate cleaning and disinfection of the point of sale in accordance with the established guidelines by the Ministry of Health.

Employers are recommended to ensure maximum safety conditions for their employees (to install glass walls, provide protective equipment etc.). People are advised to shop online and to avoid close contact.

It is forbidden:

- To shop in groups of more than 2 persons, only 1 person per family is allowed to enter shopping premises;
- To work for employees in shopping spaces who are obliged to remain in isolation;
- To enter shopping premises if a person is obliged to remain in isolation.

The Minister of Health issued new recommendations regarding the sale of medical masks and disinfectants. Shops and retailers are recommended:

- To sell not more than 50 medical masks to one person;
- To sell not more than 1 unit of disinfectant or, if the capacity of the disinfectant is less than 1 liter, not to sell units exceeding the total capacity of 1 liter to one person.

5.3 Working

- Home office
- Flexible working hours
- Short-time work

ADOPTED AMENDMENTS OF THE LITHUANIAN LABOUR CODE GUARANTEE MINIMUM WAGE DURING DOWNTIME AND ALLOW ADDITIONAL SAFETY MEASURES

On 19 March 2020, new amendments of the Lithuanian labour code entered into force.

According to the new amendments, employers may declare downtime for an employee or a group of employees if a state of emergency or quarantine is declared by the Lithuanian Government and the employer cannot provide the employees with work according to the employment agreement.

The Lithuanian parliament approved new amendments of the Lithuanian Labour Code on 31 March 2020, narrowing down cases when downtime due to quarantine may be announced.

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According to the newest proposals, employers may declare downtime for an employee or a group of employees if a state of emergency and quarantine is declared by the Lithuanian Government, and the employer cannot provide the employees with work according to the employment agreement, because due to the peculiarities of work organization it is not possible to work remotely or the employee does not agree to carry out other work functions offered by the employer.

According to the draft law, employers will also be obliged to inform the National Labour Inspectorate about announced downtime within 3 working days after these amendments are approved by the Lithuanian president and enter into force.

Whenever downtime is announced during a declared state of emergency or quarantine:

- The employee cannot be required to come to the workplace;
- The employee is entitled to receive a salary that is not lower than the minimum monthly wage approved by the Lithuanian Government (currently 607 euros gross), if full working time is established in the employment agreement. Furthermore, the employer is entitled to receive a compensation for a part of payroll costs incurred during the announced downtime.
- The employer may declare a partial downtime, reducing the number of weekly number days (reducing at least two working days) or the number of daily working hours (reducing at least three working hours). In case of partial downtime, normal salary is paid during working time and a reduced rate is paid proportionally during downtime, according to the procedure described above.

The newly introduced partial downtime regime allows a more flexible work organization.

If the workload is significantly reduced during the declared state of emergency or lock-down, employees who don't have the possibility to work remotely, may be instructed to work for less days per week or for less hours per day. A regular salary is paid during normal working time whereas a salary, that is not lower than the statutory minimum is paid during the remaining downtime. The Lithuanian Government announced, that the payroll subsidies will also be applicable for partial downtime periods.

Another amendment of the Labour Code allows in case of a declared state of emergency or quarantine to suspend an employee from work without having to pay a salary. This is only allowed if the health condition of such employee endangers the health of others and if this employee refuses to work from home. The decision of the employer to dismiss the employee has to meet strict form requirements.

REMOTE WORK FOR PUBLIC SECTOR

State and municipal institutions, offices, state and municipal enterprises must organize work and service clients remotely, except when it is necessary to perform relevant functions at the workplace.

REMOTE WORK FOR PRIVATE SECTOR

It is not obligatory for private sector companies to organise remote work; however, it is recommended to do so. Therefore, we recommend to evaluate the possibility of remote work immediately and, if possible, organise it.

Announcing quarantine does not automatically mean that employees in affected businesses may not come to their workplace. Companies must resolve these matters themselves and inform their employees accordingly. In case there are no possibilities to work from home or there is no work due to objective reasons, the employer can announce a downtime/inactivity period at the workplace. In case an employee must take care of a child going to a kindergarten, pre-school or primary school, the employee is entitled to a sickness benefit for up to 14 calendar days amounting to 65.94 percent of gross salary. The salary for the first 2 days of sickness is paid by the employer.

The quarantine regime has been officially prolonged until 13 April 2020 12:00 p.m. **On 7 April 2020 the Lithuanian PM announced, that the quarantine regime will be prolonged for at least another 2 weeks.**

5.4 Contact in Lithuania



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6. SWEDEN

Latest news:

- On April 3, the parliament passed a new temporary law to facilitate holding of shareholders meetings. The new law will come into force on April 15 and expires on December 31, 2020.

Country overview:

6.1 Direct business support

TAX

Temporary deferral with payment of tax, which will enter into force on 7 April 2020. This deferral option concerns the payment of employer contributions, deducted tax and value added tax, which are reported monthly or quarterly. The opportunity is valid for 3 months for each tax during January 2020 - September 2020, and the deferral period may be set out for a maximum of 1 year.

CRISIS PACKAGE LAUNCHED ON 25 MARCH 2020:

- A government loan guarantee, which means that the state guarantees 70 percent of new loans from the banks to companies that have encountered financial difficulties. The guarantee is issued to the banks, which in turn issue guaranteed loans to the companies. The loan guarantee is primarily aimed at small and medium-sized companies, but there is no formal limit on the size of the company. According to the proposition, each company may be granted a loan at a maximum amount of SEK 75 million, but exceptions can be made.
- A temporary reduction in employers' contributions have been proposed for the period 1 March 2020 - 30 June 2020, so that only the retirement pension contribution is paid (10.2 percent instead of 31.42 percent). The reduction is proposed to apply to up to 30 employees and only to the part of the salary that does not exceed SEK 25.000 (monthly gross). This entails a tax relief of up to SEK 5.300 per employee per month. In order to provide a corresponding relief to sole traders, a reduction of the self-employed contributions is also proposed.
- In order to reduce the costs for companies in sectors such as durables, hotels, restaurants and some other activities, the government proposes a support to facilitate and accelerate the renegotiation of rents. The focus is that the state bears 50 percent of the rent reduction up to 50 percent of the fixed rent. The support can be applied for retroactively and applies for the period 1 April 2020 - 30 June 2020.
- The rules on the so-called periodization funds (a profit equalization fund, Sw: periodiseringsfond) are temporarily changed so that self-employed persons receive reduced tax. The new rules mean that 100 percent of the taxable profit for 2019 may be set aside for such funds, up to a ceiling of SEK 1 million, which can then be offset

against possible future losses. The proposal concerns individual traders and natural persons who are partners in trading partnership.

- The previously presented temporary deferral with payment of tax that are reported monthly or quarterly, is now proposed to be expanded. It is a matter of including VAT that is reported annually from 27 December 2019 to 17 January 2021 (applicable for some smaller businesses).
- Companies that are dormant due to unemployment are exempted in 2020 from the rule that companies may only be dormant once for five years.

6.2 Contracts, debts and civil law

CRISIS PACKAGE LAUNCHED ON 25 MARCH 2020:

- Almi Företagspartner, a state owned venture capital firm, will receive a capital injection of 3 billion SEK to increase their capacity to lend to small and medium-sized companies.
- The Swedish Export Credit Agency's debt limit is extended from 125 billion SEK to 200 billion SEK for loans to export companies.
- The Swedish Export Credit Agency ceiling for credit guarantees is increased from 450 billion SEK to 500 billion SEK.

SHAREHOLDERS' MEETINGS

On April 3, the parliament passed a new temporary law to facilitate holding of shareholders meetings. The new law will come into force on April 15 and expires on December 31, 2020. The new law makes it easier for companies to conduct the meetings in such a way that the risk of spreading the virus is minimized. Collection of proxies, postal voting and participation through representatives at general meetings will be possible to a greater extent. The number of attendees who attend the meeting in person can be kept down, while the shareholders and members get as much influence as possible.

6.3 Regulatory response

CITIZENS

The Public Health Authority still urges people with symptoms, even mild ones, to avoid social contacts to avoid infecting others. This applies both in working life and in private life.

Especially people over 70 years are encouraged to limit the contact with other people for as long as possible for some time to come.

Prohibition of public gatherings and public events with more than 50 people. This does not apply to private events but should be seen as recommendations for these events as well.

A visitor ban on nursing homes, to be effective as from April 1.

EDUCATION

All Sweden's upper secondary schools, colleges and universities are urged to keep closed and switch to distance education.

On 19 March 2020 the Parliament passed a new regulation that gives the government the possibility to close elementary schools and preschools and that secures care for children of

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guardians working in socially important activities. However, as of 7 April 2020 the government has not yet decided to close elementary and preschools.

FOREIGN TRAVEL

The Ministry of Foreign Affairs still advises Swedish citizens against unnecessary travel to all countries in the world. The recommendation is valid until 14 April 2020. **On 3 April 2020 the recommendation was prolonged to 15 June 2020.**

The government prohibits all travel to Sweden from countries outside the EU as from 19 March 2020 and 30 days onwards. For Swedish citizens and other persons residing in Sweden, but who are abroad, are however able to return home. The entry ban does not apply to people who have particularly important reasons for traveling to Sweden, e.g. diplomats and persons in need of international protection.

DOMESTIC TRAVEL

On 19 March 2020 it was announced by the Public Health Authority that also domestic travels shall be limited, especially to and from the major cities. On 24 March 2020 it was further announced that people that are ill shall not travel at all. Anyone traveling should not visit older relatives and friends, whether healthy or not. Those who belongs to a risk group should especially consider their travel.

The government strongly advises against traveling during Easter and urges the citizens to instead stay at home.

RESTAURANTS, STORES, TRANSPORT

The Public Health Authority prohibits, as from 25 March 2020 everything except table service/take away at restaurants, cafes, bars and night clubs. Hence, it is no longer allowed to stand in the bar or in other areas of a pub or restaurant.

Regarding the commerce, such as grocery stores, department stores and shopping malls, the Public Health Authority have released guidelines regarding how to reduce the number of customers staying in these areas at the same time, e.g. to develop alternative solutions to avoid queues, or to specify the distance between the customers.

People that do not belong to a risk group are now also encouraged to visit stores or cafés etc. as little as possible and to limit the social contexts to the most essential.

In terms of public transport, the Public Health Authority, have announced that the responsible actors shall review and limit the total number of passengers per vehicle to avoid near distances between passengers.

MEDICAL

The capacity to test for COVID-19 will be further expanded to other socially critical groups and the Public Health Authority shall develop a national strategy and coordinate this work with other actors.

6.4 Working

- Home office
- Flexible working hours
- Short-time work

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HOME OFFICE/ REGULAR OFFICE

Employers who have the opportunity to let employees work from home should consider recommending this. On 19 March 2020 this recommendation was expanded from applying only to the greater Stockholm area and other major cities, to all of Sweden.

For employees that does not work from home, the employer shall ensure that there is a distance between colleagues in the workplace, that working hours are adjusted so that employees do not have to travel to or from the workplace in rush hour traffic and that good hand hygiene is maintained.

SHORT-TIME WORK

As of 16 March 2020 employers can order a short-time work where employees' working hours are reduced by up to 60 percent while they retain 90 percent of their salary.

SICKNESS AND SICK-PAY

As from 16 March 2020 and for at least two months, sick pay (day 2-14 of sickness) is not to be paid by the employer. This is instead to be paid by the government.

The qualifying day for sick pay will be discontinued between 11 March 2020 and 31 May 2020. Thus, the employee is entitled to sick pay from the first day of sickness.

The requirement for medical certificate from the eight day of the sick period shall be repealed. Hence, the employee can stay away from work without a medical certificate issued by a doctor.

6.5 Contact in Sweden



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7.

RÖDL & PARTNER IN THE NORDIC-BALTIC REGION

As an integrated professional services firm, Rödl & Partner is active at 111 wholly-owned locations in 50 countries. We owe our dynamic success in the service lines audit, legal, management and IT consulting, tax consulting as well as tax declaration and BPO to our approx. 4.900 entrepreneurial minded partners and colleagues.

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