

# Tax Administration Responses to COVID-19: Measures Taken to Support Taxpayers

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Intra-European Organisation  
of Tax Administrations

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# Tax Administration Responses to COVID-19: Measures Taken to Support Taxpayers

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The COVID-19 emergency will affect the lives of many people around the globe and governments worldwide are taking multifaceted actions to support their citizens, businesses and the provision of vital public services.

Among these actions are measures being taken by tax administrations to ease the burdens on taxpayers and to support businesses and individuals with cash flow problems, with difficulties in meeting tax reporting or payment obligations or otherwise facing hardship. This reference document provides an overview of measures currently being undertaken by a number of tax administrations. It is a joint document of the OECD Forum on Tax Administration, the Inter-American Center of Tax Administrations (CIAT) and the Intra-European Organisation of Tax Administrations (IOTA) and has been produced by the respective Secretariats from input from tax administrations and internet research and may not be accurate in all cases nor complete. Tax administrations may wish to contact their peers for further information on any of the measures outlined in this reference document.

The purpose of this document is to assist tax administrations in their own consideration of possible domestic measures. This document does not make recommendations as regards particular measures as national circumstances and considerations will vary greatly.

Not all of the possibilities mentioned in this document will currently be available to all tax administrations and some may need legislative changes. A compilation of tax policy measures taken by governments has also been produced by the OECD Secretariat and can be found at: [Overview of country tax policy measures in response to COVID-19 crisis](#).

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# Introduction

Tax administrations globally are putting in place or considering measures to support taxpayers as a whole or particular classes of taxpayers affected by the COVID-19 outbreak. Measures for individual taxpayers generally focus on preventing hardship and reducing burdens given the restrictions in place in a number of countries. Measures for businesses, both legal entities and the self-employed, generally focus on helping to alleviate cash-flow problems to help avoid escalating problems such as the laying off workers, temporary inability to pay suppliers and, in the worst cases, closure or bankruptcy.

This document contains examples of measures undertaken by tax administrations globally. The aim is to help administrations in considering domestic measures, and in validating measures taken through comparisons with what other administrations have done. It will be updated over time as a “living document” as more information becomes available. While some of the measures described in this document are within the general powers given to tax administrations, including powers which require special circumstances to be triggered, other measures may require legislative changes. This will, of course, depend on the circumstances in each country.

The examples contained in this document are grouped under the following headings. (Further categories or sub-categories may be added to over time as more examples are provided.)

- **Additional time for dealing with tax affairs**, including consideration of:
  - Extension of filing and tax payment deadlines
  - Remitting penalties and interest
  - Deferral of tax payments
  - Easier access to debt payment plans and extension of plan duration
  - Suspension of debt recovery
- **Quicker refunds to taxpayers**
- **Temporary changes in audit policy and ways to provide quicker tax certainty**
- **Enhanced taxpayers services and communication initiatives**

## Design considerations

When designing these measures, tax administrations will need to consider a number of issues, including:

- **Whether they adopt a targeted approach and only apply measures to taxpayers that are the most affected by COVID-19.** This might be measures for particular sectors which are hardest hit or which are most crucial to helping mitigate the impacts of the crisis. Or it may be for particular taxpayer segments such as sub-sets of the self-employed or small businesses which, in relative terms, may suffer the most from cash-flow issues or from reporting burdens during this period. More targeted response, which may of course be in addition to responses targeted on particular sets of taxpayers, would be to provide support to taxpayers who can actively demonstrate that their difficulties are related to COVID-19. In these latter cases tax administrations may wish to consider how best to provide clear criteria and requirements for evidence to reduce burdens and stresses on both taxpayers and the tax administration.
- **Whether to apply measures to all taxpayers, or all taxpayers within particular segments such as individuals, self-employed, SMEs and large businesses.** Such an approach can be simpler to operate in that it applies in all cases (or in all cases within a broad taxpayer segment) and might be easier to communicate. It may not, though, deliver as effectively as targeted approaches to those in most need of support (although of course additional support may come from other government policies).
- **The consequences which might arise for taxpayers from tax administration actions.** For example, decisions to defer tax reporting may have impacts on refunds depending on the system in place in a particular country. As a result taxpayers may see their cash-flow problems increase rather than being alleviated in cases where there has been over-withholding of tax or more advance payments made than the end liability and thus refunds are due. In addition, in some countries there may be a link between income as reported in tax returns and eligibility for benefits or for loan applications.
- **The duration of measures.** On the one hand short term measures may not provide the extent of certainty that some taxpayers would like to see as regards cash-flow issues given their own views about the duration or severity of the crisis. Longer term measures may, though, store up problems for the future making it more difficult for taxpayers to return to normal conditions if, for example, debts build up to unsustainable levels or deferred payments lead to severe cash-flow problems at a later date (potentially causing system wide business liquidity issues at a later time).
- **The possibility of fraud.** Some measures may be particularly vulnerable to fraud, for example where someone sets up a new company with fictitious staff and seeks government support; where someone seeks to dispose of assets before debts can be collected; or where deferred payments (such as payroll taxes or VAT) are siphoned off in fraudulent schemes. New risk measures may need to be introduced depending on the design of support measures. In addition, it is possible that the frequent scam approaches that are now seen (with scammers asking for account details or attempting identify fraud) may also rise in the coming period as the number of different communications with taxpayers and citizens increases in an inevitably more confused environment.

- **How to make options available to the digitally challenged.** Many tax administrations now have extensive online options available and uptake is increasing among many taxpayer segments. Some taxpayers, though, may face digital challenges (for example because of age, location or other reasons). Tax administrations may wish to consider how the measures that they are taking can be best communicated to taxpayers in those situations and how they can be most easily taken up, for example through use of the telephone, fax machines, post or through communication by family members etc.

One further aspect to consider is the scope for tax administrations to support the broader government response to this crisis. For example, this could be through providing other forms of assistance to businesses and individuals on behalf of other agencies or central government or by providing direct assistance to the health authorities or emergency services. While not described in more detail in this note, the broader supporting measures could include:

- The use of tax administration channels to provide emergency government support, such as supplementing wages or salaries where businesses have had to temporarily cease trading during the pandemic;
- The redeployment of resources to support health authorities and / or emergency services as well as to support Customs authorities in the clearance of medical supplies;
- The use of the tax administration's extensive databases of contact details (telephone numbers, email addresses etc.) to support wider government communication;
- The use of tax administration expertise in data analytics, modelling, etc. to support health authorities in mapping relationships and disease spread patterns or other government policies.

# Measures to support taxpayers

To access the measures undertaken by tax administrations please click on one of the boxes below.

The image shows a grid of buttons for navigating to various taxpayer support measures. At the top, a dark blue header bar contains the text "Additional time for dealing with tax affairs". Below this header, there are two rows of buttons. The first row contains five buttons: "Extension of deadlines" (dark blue), "Deferral of payments" (medium blue), "Remitting penalties and interest" (light blue), "Debt payment plans" (light blue), and "Suspending debt recovery" (light blue). The second row contains three buttons: "Quicker refunds to taxpayers" (orange), "Temporary changes in audit policy and ways to provide quicker tax certainty" (green), and "Enhanced taxpayers services and communication initiatives" (yellow).

Additional time for dealing with tax affairs				
Extension of deadlines	Deferral of payments	Remitting penalties and interest	Debt payment plans	Suspending debt recovery
Quicker refunds to taxpayers	Temporary changes in audit policy and ways to provide quicker tax certainty	Enhanced taxpayers services and communication initiatives		

## Additional time for dealing with tax affairs

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### ***Extension of deadlines***

In many countries, the COVID-19 outbreak falls within the period in which income tax return filing and payments are due. In addition, many taxpayers have to regularly file and pay employer withholding taxes (e.g. PAYE) and VAT or sales taxes. These deadlines could be pushed out by several weeks or months, to provide individuals and businesses impacted by COVID-19 with additional time to file their tax returns and related forms as well as to make tax payments. This could either be automatic or on request in a simplified format (e.g. email, phone).

This may be particularly important where taxpayers require the assistance of intermediaries or specialised staff and systems to file returns. Remote working may make this impossible for some taxpayers, for example for system security and access reasons, and key staff may not always be available due to illness or caring responsibilities.

At the same time, there may be situations where tax return information is used to provide other government benefits. In such a scenario, the tax administration may consider retaining the return filing deadline (possibly except for specific cases) while extending the payment deadlines, or to allow the previous year's tax return information to be used in these cases. This would allow the processing of benefit payments and provide taxpayers with additional liquidity. Further, the tax return information could be used to better understand the economic impact of COVID-19, to identify which sectors require additional assistance and to see when the economy is starting to recover.

### ***Country measures***

#### *Albania*

The deadlines for the submission of financial statements has been extended. For all taxpayers, the balance sheet and its annexes, can be submitted by 31 July 2020. For taxpayers with a turnover of up to ALL 14 million, the tax calculated on the basis of the 2019 annual taxable income statement, as well as the prepayments due for the 2019 tax period, shall be paid by the taxpayer within the second half of 2020.

#### *Australia*

The crisis is impacting businesses and individuals in different ways and the Australian Taxation Office (ATO) has been strongly advised by external consultation groups, agents and businesses that blanket treatments are not in the best interests of taxpayers, the profession or the tax system. The ATO is also encouraging clients to continue meeting their lodgement obligations to ensure business records are maintained. Visibility of lodgement also helps the administration to determine any support and assistance taxpayers may require.

Responses will be tailored to individual circumstances, to provide support and assistance to those who need it, while leaving everyone else to lodge and pay as normal. The majority of Australian businesses and individuals utilise the services of a registered agent and there is functionality in our flagship Online Services for Agents product which enables agents to request an agent-assessed lodgement deferral of up to four weeks. Payment deferrals are linked to lodgement deferrals in most cases.

The ATO has increased communications and is encouraging taxpayers and tax agents who are experiencing difficulty in meeting lodgement or payment obligations, or who are concerned about new and ongoing debts, to contact the administration. The ATO has a range of existing tools and discretions

available to help taxpayers who may be struggling and increased the number of staff available on phone lines to meet the additional demand.

### *Austria*

The deadline for submitting the annual tax returns for the year 2019 for personal income tax, corporate income tax, VAT and the determination of income is extended to 31 August 2020. Also, the deadline for payment of taxes can either be postponed until 30 September 2020 or the taxpayer may apply for payments in instalments by 30 September 2020.

Further, in the context of proceedings relating to tax offences and offences relating to the payment of fees and duties key deadlines will be interrupted. This includes deadlines for appeals, objections, submission applications and the complaints relating to coercive measures which were still running as of 16 March 2020 or in respect of which the relevant period begins to run between 16 March and 30 April. These deadlines will be interrupted until 1 May 2020. On 1 May 2020 the deadlines begin to run again.

### *Azerbaijan*

An extension of the deadline for submitting tax returns and making tax payments has been granted as regards microenterprises. Also, an extension has been granted to the payment deadline in respect of property and/or profit (income) tax for the 2019 financial period.

### *Belgium*

Extension of return filing deadlines for corporate income tax, legal entity tax and non-resident income tax (corporate) from 16 March to 30 April 2020.

With respect to value added tax (VAT), the deadlines for filing returns were extended to 6 May 2020 (for February 2020 VAT returns) and 7 May 2020 (for March 2020 VAT returns and 1<sup>st</sup> Quarter VAT returns). For starting companies or license holders who would like to obtain their monthly VAT refund, the return filing period was extended until the 24<sup>th</sup> of the month following the reporting period. The report filing deadlines for European intra-community sales were also extended (with the same deadlines as for VAT return filing). The deadline for the annual report on intra-community sales was extended to 30 April 2020.

Extension of the deadlines for declaring expenditures related to the tax shelter regimes: (i) for audio-visual works, the current period of 18 months (24 months for animation) is extended by 6 months; and (ii) for performing arts, the current period of 24 months is extended by 6 months. In order to benefit from the extension, the producer has to demonstrate directly sustained damages as a result of the government measures taken to combat the COVID-19.

With respect to tax payments, companies receive an automatic extension of two months, without penalties or interests, to pay the wage withholding tax and VAT (a total of four months instead of two months). Also, companies and natural persons receive an automatic extension of two months, without penalties or interests, to pay their personal income tax, corporate income tax, non-resident tax, and legal entity tax, related to the taxable year 2019 and assessed after 12 March 2020 (a total of four months instead of two months). For payments concerning personal income tax and corporate income tax assessed before 12 March 2020, the case-by-case measures mentioned above can be applied.

### *Bolivia*

Payments relating to corporate income tax (IUE) obligations are deferred until 29 May 2020.

The period allowed for the payment of Value Added Taxes (VAT) for independent personal service providers in the fields of health, education and nutrition has been extended.

### *Brazil*

Payments of federal taxes have been deferred for small business that opted for the *Simples Nacional* taxation regime, a programme devoted to small businesses that includes the simplification of tax compliance obligations. As a result, taxes due in April, May and June will now be due in October, November and December, respectively.

Similarly, payments of *Fundo de Garantia do Tempo e Serviço* (FGTS), a workers support programme that all business with employees must comply with, and that are due in April, May and June will now be due in October, November and December, respectively.

### *Canada*

For individuals (other than trusts), the income tax return filing due date will be deferred until 1 June 2020 (from 30 April 2020). However, individuals expecting to receive certain benefit entitlements are encouraged to file their returns without delay to ensure their entitlements for the 2020-21 benefit year are properly determined.

For trusts having a taxation year ending on 31 December 2019, the return filing due date will be deferred until 1 May 2020 (from 30 March 2020).

### *Chile*

VAT payments have been deferred for 3 months. This measure applies only to companies:

- With sales lower than UF 75 000 (1 UF = CLP 28 600 = USD 33.6): The due amount (which has been deferred) may be paid in 12 monthly payments; and
- With sales between UF 75 000 and UF 350 000: The due amount may be paid in 6 monthly payments.

No interest will be applied during the period of deferment.

### *China (People's Republic of)*

The February 2020 deadline for tax filing was extended to the last working day of that month outside of the Hubei province (the epicentre of the COVID-19 epidemic) and to the end of March 2020 in the Hubei province. The deadline for tax filing in March 2020 has been extended nationwide by one week.

The deadline for tax filing in April 2020 was extended to from 20 April 2020 to 24 April 2020.

### *Colombia*

With respect to individuals and companies, the following deadlines have been extended: (i) filing and paying the net worth tax; (ii) filing and paying the regularization tax; and (iii) filing the foreign assets report.

In addition, for companies in certain sectors other filing and payment deadline have been extended: (i) extension for filing the income tax and VAT returns, in the case of aviation companies (passengers), hotels, theatre companies, music companies and any other taxpayer whose activity relate to live shows; and (ii) extensions for filing income tax return, in the case of companies set up in regions affected by the armed conflict and eligible for the special tax regime (ZOMAC).

### *Croatia*

The deadline for filing of tax returns has been extended by three months. Where a taxpayer's revenue has fallen by 20% or more, they will be able to postpone payment of their tax liability for three months.

*Cyprus*

Corporate tax returns were due for filing on 31 March 2020. An extension to file has been granted to 1 June 2020 for SMEs and large business.

VAT registered persons (with the exception of specific non affected business sectors) with term filing dates in April, May, June have been granted an extension to pay their VAT due by November. The filing deadline was maintained.

*Czech Republic*

For all taxpayers, the deadline for tax return filing and payment of personal income tax and corporate income tax was extended by three months. Also, loss carry back rules were introduced for corporate income tax and personal income tax. The rules will be applied to tax returns for the year 2019 and 2018.

*Dominican Republic*

The filing and payment deadlines were extended for (i) Corporate Income Tax, including for NGOs and sole-owner businesses corresponding to the fiscal year ending 31 December, (ii) Personal Income Tax and (iii) taxpayers under the Simplified Tax Regime. Similarly, the filing and payment deadlines were extended for betting companies, casinos and slots machines. The monthly filing and payment of Value Added Tax was also extended.

For the hotel sector that will be most affected by the closure of flights, the tax administration postponed Advance Price Agreements (APA) for 90 days.

An extension has been granted for the presentation of the Transfer Pricing Informative Return for taxpayers whose fiscal year ended on 30 September.

*El Salvador*

The deadline for the payment of income tax is extended until 31 May for:

- Individuals or corporations where tax payable is equal to, or less than USD 10 000;
- Taxpayers devoted to the generation, transmission, distribution and commercialization of electricity; and
- Taxpayers who provide jointly or at least two television services by subscription, residential and commercial Internet, fixed and mobile telephone services,

This is subject to the proviso that these taxpayers request payment by instalment, which will be extended up to a maximum of 8 payments, with the first payment of 10% of the assessed tax having to be paid in May. Each of the payments shall be exempt from interest, surcharges and fines.

The deadline for the payment of income tax is also extended until 31 May for taxpayers operating in the tourism sector and whose tax payable is equal to, or less than USD 25 000. This benefit shall be applicable to those who have no tax incentive, total or partial, and with the approval of the Ministry of Tourism and the General Directorate of Income Tax. The 30 April deadline for filing the tax return remains in place.

In addition, taxpayers are exempt from paying the special contribution for promoting tourism for a three-month period following the entry into force of the underlying decree.

### *Finland*

Businesses can apply for an extension for filing taxes. An extension can be granted for a specific reason (for example, illness caused by COVID-19), which has prevented the business concerned from submitting a notification within the deadline. In normal circumstances extensions are only rarely given.

Extensions for declarations cannot be granted for filing of VAT or other indirect taxes, but businesses can still request that the late filing penalty fee will not be charged. The late filing penalty fee may be waived for a specific reason, for example if the notification was prevented due to illness such as COVID-19.

### *Georgia*

Taxpayers whose activities are related to the tourist sector as well as taxpayers who had to suspend their business activities because of COVID-19, may defer tax payments for declared income and property taxes until the 1 November 2020. The measure applies to the following types of tax return: (i) withholding tax return (income tax); (ii) the annual income tax return; and (iii) the annual property tax return for enterprises. To apply for the extension, taxpayers are obliged to submit an electronic form to the Georgia Revenue Service via the taxpayer portal.

### *Greece*

For SMEs and large businesses, including personal companies, the deadline for tax filing of transaction details for cross-checks as well as the deadline for payment of assessed debts have been extended. For individuals, the tax filing for information concerning rental agreements, including short-time rentals, was extended.

### *Guatemala*

All tax obligations, including filing and payment deadlines have been extended to 15 April 2020.

### *Honduras*

Deadlines for individuals and SMEs have been extended for the filing and payment of the following 2019 tax returns:

- Corporate and Individual Income Tax;
- Contribution of the Social Sector of the Economy;
- Income Tax on Rental of Homes and Apartment Buildings;
- Special tax on Private Universities, Schools and other Boarding Institutes;
- Social Contribution of the Cooperative Sector.

Value added tax returns for the months affected by the COVID-19 Crisis have been extended only to those taxpayers whose operations have stopped during the crisis.

The deadline for submission of the Transfer Pricing Tax Return has also been extended.

### *Ireland*

For property owners who opted to pay their local property tax for 2020 by Annual Debit Instruction or Single Debit Authority, the deduction date has been deferred from 21 March 2020 to 21 May 2020. Property owners do not need to take any action as the payment date will be changed automatically.

*Israel*

A two month extension was granted for filing 2019 annual returns.

With respect to individuals, the validity of existing certificates for reduced withholding on salary for an employee of multiple employers has been extended until the date for payment of May 2020 salaries (and no sooner than 13 June 2020).

Regarding withholding at source, certificates that determine the rate of withholding that were in effect until the end of March 2020 have been extended until 30 April 2020.

The VAT reporting and payment deadlines were also extended:

- Businesses with a turnover over NIS 1.5 million, that file each month, were granted an extension to submit and pay the February return until 26 March 2020.
- Businesses with a turnover up to NIS 1.5 million, were granted an extension to submit and pay the February return until 27 April 2020.

*Italy*

Initially, for individuals, businesses and professionals resident in the so-called Red Zone the tax fulfilments due in the period 21 February until 30 April 2020 have been suspended. (The Red Zone consists of 11 Municipalities with around 50 000 inhabitants in the area initially hit by the virus and subject to a complete lockdown.) The deadline for all tax payments due to be paid by 16 March 2020 had been extended to 20 March for all taxpayers without penalties or interests.

With subsequent provisions, the tax fulfilments due by all taxpayers between 8 March 2020 and 31 May have now been suspended, except for the issuing of e-invoices.

The deadline for the on-line transmission of pre-filled tax returns is fixed at the end of September 2020: the forms will however be made available to taxpayers on the website of the Italian Revenue Agency on 5 May instead of mid-April, as originally due. The deadline for employers to provide the Italian Revenue Agency with the forms showing remuneration, taxes withheld and tax deductions applied to each of their employees had been extended until 31 March 2020. In the end, for all taxpayers the deadlines for all tax fulfilments have been postponed, without penalties, to 30 June.

*Japan*

Due to the spread of COVID-19, the National Tax Agency (NTA) has extended the filing and payment due dates for individual income tax by one month to 16 April 2020.

Further, if a taxpayer or tax accountant gets infected by COVID-19 and cannot file a tax return or pay by due date, the filing / payment may be extended depending on individual circumstances.

*Korea*

Corporate tax and value added tax filing deadlines were extended up to nine months. The original deadlines for 2020 fell in March and April respectively. One-month postponements of these two deadlines are automatically applied to the businesses in the designated disaster zones (Daegu, Gyeongsan, Cheongdo, Bonghwa). For certain tax items, a maximum of 2 year extension is allowed on request. The administration will automatically make an extension for those taxpayers who are quarantined due to COVID-19 virus.

Taxpayers who are negatively affected by COVID-19 are able to request an extension of the due date for payment up to a maximum of 9 months. For taxpayers who are located in designated disaster zones, a maximum 2 year extension is allowed for certain tax items.

### *Latvia*

Those subject to the Law on the Annual Financial Statements and Consolidated Financial Statements, as well as associations, foundations, and religious organisations, will be entitled to submit their annual statement or consolidated annual statement, if required, for the year 2019 by 3 or 4 months later than the term specified in the Law.

### *Lithuania*

The term of the advance corporate income tax declaration and payment is postponed until 30 March (for two weeks). The term of income tax declaration and payment for individuals is postponed until 1 July (for two months).

### *Malaysia*

Deadlines for return filing have been extended as follows:

- For individuals and SMEs, the deadline for both e-filing and paper filing has been extended by 2 months;
- For companies with accounting period ending 31 July 2019 until 30 November 2019, the deadline for e-filing has been extended by 2 months (paper filing is not applicable)
- For companies with accounting period other than 31 July 2019 until 30 November 2019, the deadline for e-filing has been extended by 1 months (paper filing is not applicable)
- For co-operative societies, limited liability partnership and trust bodies with accounting period ending 31 July 2019 until 30 November 2019, the deadline for both e-filing and paper filing has been extended by 2 months;
- For co-operative societies, limited liability partnership, trust bodies and unit trusts / property trust with accounting period other than 31 July 2019 until 30 November 2019, the deadline for e-filing was extended by 1 month and the deadline for paper submission was extended by 3 working days.

### *Malta*

To-date, all taxpayers impacted by COVID-19 are being requested to apply for a deferment of tax payments. However, returns are still to be filed by the normal deadlines. Companies and self-employed persons which have failed to comply with their tax obligations (submission of documents / returns and payments) falling due by the 31 December 2019 cannot apply.

### *Moldova*

The following measures have been adopted:

- the declaration and payment of income tax, real estate tax, land tax and local taxes for the year 2019 by individual entrepreneurs or farming households, whose annual average number of employees during the entire fiscal period does not exceed 3 units and which are not registered as VAT payers; and
- the declaration of income tax from the operational activity for the year 2019 by small and medium-sized enterprises,

will not be carried out until 25 April 2020.

The declaration and payment of income tax for the year 2019 by individuals will not be carried out until 29 May 2020.

### *New Zealand*

Inland Revenue (IR) has asked businesses to continue filing, especially GST returns and employment information each pay day, even if they cannot pay. This information is used to make correct payments to people and help the Government respond to what is happening in the economy. IR has recognised tax agent difficulties in filing 2019 tax returns so has allowed filing to be deferred for up to two months to 31 May 2020.

### *Norway*

The payment deadlines for the following taxes have been extended:

- VAT: the deadline of 14 April 2020 has been extended to 10 June 2020
- Employers' social security contributions: the deadline of 15 May 2020 has been extended to 15 August 2020
- Advance tax payments for individuals: the deadline of 15 March 2020 has been extended to 1 May 2020, and the deadline of 15 May has been extended to 15 July 2020
- Advance tax payments for companies: the deadline of 15 April 2020 has been extended to 1 September 2020
- Advance tax payments for wealth tax on persons owning businesses that expect to have a deficit in 2020: The deadline of 15 May 2020 is deferred for a fiscal year. This is subject to certain conditions, e.g. the wealth tax on their business properties must exceed a fixed threshold and conditional upon documentation of the deficit.

The deadlines for submitting tax returns are not extended. However, it is possible to apply for an extension. Penalties will not be imposed on late filing in this situation.

### *Peru*

For individual taxpayers and entities that generated a net income no higher than 2 300 tax units during 2019 (for 2019, the value of 1 tax unit was PEN 4 200), the annual income tax filing and payment deadline for the 2019 tax year was extended in response to COVID-19. The new deadlines are between 24 June and 9 July 2020.

Further, for taxpayers with net income up to 2 300 tax units in 2019, the following filing deadlines were also extended due to COVID-19:

- February advance tax declaration and payment: Extended until 2 to 7 April 2020, depending on the last digit of the Unique Taxpayer Registry, or 8 April 2020 for those with a "good" taxpayer status;
- Electronic accounting books and records: Extended until 1 April 2020; and
- The operations with third parties annual tax return: Extended until 7 April 2020.

### *Poland*

With respect to Corporate Income Tax:

- for taxpayers whose tax year ends between 1 December 2019 and 31 January 2020, the deadline for filing the annual tax return and making tax payments is postponed to 31 May.
- for non-governmental organizations and taxpayers with only tax-exempt income, as well as taxpayers operating in the public benefit sphere, if their revenues from this activity constitute at least 80% of all revenues, and if their tax year ends between 1 December 2019 and 31 March 2020, the deadline for filing the annual tax return and making tax payment is postponed to 31 July.

The deadline for submitting the transfer pricing report has been extended.

There has also been an extension of the deadline (from 3 to 14 days) for notifying the head of the tax office in the event of payment to an account outside the list of VAT payers (the so-called “white list”).

Suspension of the deadline to submit information under mandatory disclosure rules.

### *Russia*

A number of measures are currently being discussed, including extending deadlines for:

- Lodging returns and paying taxes and mandatory contributions;
- Providing notices on paying taxes, mandatory social contributions, interests, penalties ; and
- Taking decisions on the recovery of taxes, mandatory social contributions, interests, penalties.

### *Serbia*

Deferral of payments of tax on wages and social contributions for the private sector is available until 2021. Further, taxpayers can defer paying corporate profit tax in the second quarter of this year. Taxpayers are obliged to submit their tax returns within the legal deadlines.

### *Singapore*

Filing deadlines have been extended as follows:

- Income Tax for individuals (including sole proprietors and partnerships): from 18 April to 31 May 2020;
- Income Tax for trusts, clubs and associations: from 15 April to 31 May 2020;
- Estimated Chargeable Income (ECI) for companies with Financial Year ending Jan 2020: from 30 April to 31 May 2020;
- GST Returns for accounting period ending Mar 2020: from 30 April to 11 May 2020;
- S45 Withholding Tax Forms due in Apr 2020: from 15 April to 15 May 2020;
- Tax Clearances for foreign employee in Apr 2020: 1 additional month.

Taxpayers who can file earlier have been advised to continue to file early.

### *Spain*

For procedures already started on or before 18 March, there will be an extension of the legal deadlines until 30 April (“Stop the clock provision”). This includes tax payments, answering requests for information, lodging pleadings, etc. For procedures started after 18 March, the extension will be until 20 May (or the legal date, if later).

### *Sweden*

The Swedish legislation includes the possibility to give any taxpayer additional time to both file returns, as well as pay tax, if this is necessary due to temporary problems, such as illness or liquidity problems. The tax authority has provided extra information on this to taxpayers and is working on information to its employees in order for the rules to be applied as broadly as possible.

Also, the government is preparing additional legislation that would provide a general extension of payments of certain taxes for business due to COVID-19. If it is passed through Parliament it will come into effect on 7 April 2020, with a retroactive effect from January 2020. The tax authority is therefore preparing for the new legislation if passed.

### *Turkey*

For all taxpayers, the deadline for submitting VAT returns for the month of February has been extended from 26 March to 24 April 2020.

Specific taxpayers directly affected by the COVID-19 outbreak will benefit from the force majeure provisions of the Tax Procedure Law. Accordingly, VAT and withholding tax return filing dates for the taxpayers in certain sectors / industries which are heavily affected by COVID-19 are extended from April, May and June to 27 July 2020. A similar extension has also been provided for e-book and BA-BS form submissions.

Depending on the tax return deadline extension, the payments originating from these returns are also being deferred 6 months from the original due date.

Due to the curfew restrictions for those aged 65 years or above and for those with chronic illnesses, the curfew period has been considered as force majeure for these taxpayers and for the accountants within these criteria, and their filing and payment obligations have therefore been extended to 15 days following the lifting of the curfew.

The final filing and payment date of Personal Income Tax returns which should be filed until 31 March 2020 has been extended to 30 April 2020.

### *United States*

The due date for filing Federal income tax returns is automatically extended from 15 April 2020, to 15 July 2020. Taxpayers who need additional time to file beyond 15 July 2020, can file a request for a filing extension. Taxpayers who are due a refund are encouraged to file as soon as possible, however. No extension is provided for the filing of any federal information return.

The due date for making Federal income tax payments due 15 April 2020, is postponed to 15 July 2020. There is no limitation on the amount of the payment that may be postponed.

The relief provided is available with respect to Federal income tax payments (including payments of tax on self-employment income) and income tax returns due on 15 April 2020, in respect of a taxpayer's 2019 tax year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on 15 April 2020, for a taxpayer's 2020 taxable year.

In addition, the due date for filing the Federal gift and generation-skipping transfer tax return and for paying the Federal gift tax or generation-skipping transfer tax is automatically extended from 15 April 2020, to 15 July 2020. Taxpayers who need additional time to file beyond 15 July 2020, can file a request for a filing extension.

No extension is provided for the payment or deposit of any other type of Federal tax.

With respect to payroll taxes, the due date for depositing employer payroll taxes and 50% of self-employment taxes related to Social Security and Railroad Retirement for taxes on wages paid during 2020 is postponed. The deferred amounts are payable over the next two years – 50 percent due on 31 December 2021, and 50 percent due on 31 December 2022.

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## ***Deferral of payments***

The COVID-19 outbreak has an unprecedented impact on the cash-flow situation of many individuals, who may for example be laid-off temporarily from employment or who have to take unpaid leave for caring responsibilities. For many businesses, particularly small businesses and the self-employed, the down-turn in economic activity will also have severe consequences as shops are being closed, the number of customers may be reducing significantly, contracts may be terminated, supply chains interrupted, etc. At the same time those businesses continue to have regular expenses such as rental of business space, utility bills, wage costs and so on. Cash-flow issues can cause the failure not only of one business but also of connected businesses through a domino effect.

Tax administrations could consider assisting taxpayers and easing cash-flow burdens by deferring tax payments which are due in instalments (for example quarterly or six monthly) or by downward adjustments to advance tax payments (or even suspension of such payments) even where profits are expected for the fiscal year. As noted above, consideration could be given to the duration of deferral and the potential longer term issues that might arise for cash-flow where amounts of tax due might build up significantly.

## ***Country measures***

### *Albania*

For taxpayers with a turnover of up to ALL 14 million, the quarterly profit tax instalments for 2020 can be paid by 31 December 2020.

Payment instalments for taxpayers with annual turnover from ALL 5 to 8 million can be made for the first and second quarters of 2020 by 20 October 2020, and for the third and fourth quarters of 2020 within 20 December 2020.

### *Australia*

Payments due on or after 23 January can be deferred by up to 6 months. This includes payments associated with business activity statements, income tax assessments, fringe benefit tax assessments and excise. No substantiation is required.

Businesses can also vary their pay-as-you-go (PAYG) instalment amount to zero for the March 2020 quarter (due in April). Businesses that vary their PAYG instalment amount to zero can also claim a refund for any instalments that had been paid in the September 2019 and December 2019 quarters.

### *Austria*

Companies can request a reduction of the advance payments for personal income tax or corporate income tax to zero. If, as a result of this reduction, a subsequent tax claim arises in the assessment for the year 2020, arrears interest on the subsequent tax claims will be waived automatically.

### *Belarus*

For some types of SME and large business activities, non-interest tax credit may be allowed on taxes to be paid to local budgets (i.e. land tax, real property tax).

*Belgium*

The payment period for any tax debt arising from 12 March 2020 is extended by 2 months without interest becoming due. With respect to personal income tax and corporate income tax, this measure will also apply to tax debts which arose before 12 March 2020. For excise duties on alcohol and on all beverages the payment period is extended from 1 week to 4 weeks.

*Bolivia*

Allowance of corporate income taxes to be paid in instalments over a period of up to three months without charging maintenance fees, interests, guarantee fees, etc.

*Canada*

The Canada Revenue Agency will allow all taxpayers to defer, until after 31 August 2020, the payment of any income tax amounts (i.e., tax balance owing, instalments) that become owing on or after 18 March 2020 and before September 2020. No interest or penalties will accumulate on these amounts during this period.

*Chile*

Income tax pre-payments - which must be done monthly to pay the final income tax due – were suspended for three months. Further, for companies with income lower than UF 350 000, a period of 3 months will be granted to pay the final income tax.

Stamp Tax on loans and credits will be reduced to nil for six months (from April 2020).

*China (People's Republic of)*

A temporary reduction and exemption was put in place regarding the contributions made by enterprises for their employees' endowment insurance, unemployment insurance and employment injury insurance. A nationwide maximum 5-month and 3-month contribution holiday was granted to micro, small and medium-sized enterprises and large businesses respectively. All types of enterprises (large and small) in Hubei Province are entitled to a maximum 5-month break regarding the said contributions. Also, penalties and interest for such deferred payments have been suspended.

*Colombia*

A deferral of the two-month advance payments for businesses under the simplified tax regime (SIMPLE) has been put in place. For companies in certain sectors the following instalment payments have also been deferred:

- Second and third instalment of the income tax, and the advance income tax, in the case of: aviation companies (passengers), hotels, theatre companies, music companies and any other taxpayer whose activity relate to live shows.
- Income tax instalments, in the case of companies setting up in regions affected by the armed conflict and eligible for the special tax regime (ZOMAC).

*Costa Rica*

A general moratorium was introduced for VAT, selective consumption tax, customs duties payments, and the partial payment of income tax. Payments due in April, May and June may now be paid by 31 December

2020. If the taxpayer is unable to make the payment, he must request a payment arrangement under the conditions established by the Tax Administration.

### *Croatia*

All taxpayers are able to defer payments or to arrange an instalment plan for their tax liabilities, social security contributions and certain non-tax levies, without being subject to late payment interest, during the period of deferral of payments (payments in instalments). This would not start statute of limitations for a period of 3 months, which can be extended. Thereafter, payments can be made in instalments of 24 months.

### *Czech Republic*

Taxpayers in difficult social or economic situations can apply for a deferral of a tax payment or payments in instalments. Administrative fees for all applications submitted until 31 July 2020 are automatically forgiven. In addition, the June advances on personal income tax and corporate income tax are remitted.

### *Denmark*

Under legislation passed by the Danish Parliament on 17 March 2020 with immediate effect the following deferrals have been adopted:

- *Temporary postponement of payment of two types of withholding taxes in respect of employees:* For all enterprises the payments for April, May and June 2020 have each been postponed by 4 months.
- *Temporary postponement of reporting and payment of VAT:*
  - Enterprises paying VAT on a monthly basis (generally large enterprises) will get one month's postponement of March, April and May 2020 reporting and payment obligations, i.e. March 2020 payment is postponed from 27 April 2020 to 25 May 2020.
  - Enterprises paying VAT on a quarterly basis (generally medium sized enterprises) will have VAT periods extended from 3 months to 6 months for the first half of 2020.
  - Enterprises paying VAT on a semi-annual basis (small enterprises) will have VAT periods extended from 6 months to 12 months in 2020.
- *Temporary postponement of payment deadlines for provisional tax paid by the self-employed:* Payments due on 20 April 2020 have been postponed to 20 June 2020 and payments due on 20 May 2020 have been postponed to 20 December 2020.

### *Dominican Republic*

Taxpayers do not need to make the Corporate Income Tax Advance payments for March, which have a due date on 15 April 2020. This also includes large taxpayers not allowed to operate during the national emergency. The remaining large taxpayers, around 300, need to continue to meet their tax payment obligations.

The payment corresponding to the Value Added Tax declaration of March 2020 has been divided into four interest-free payments.

Payment agreements agreed before March 2020 may be deferred for 3 months.

### *Finland*

The Finnish tax administration encourages businesses to request a change to the usual prepayment requirements if as a result of COVID-19 the actual income or expenses of a business differ from the original estimate and thus affect the amount of taxes to be paid.

### *France*

Companies can request a deferral of payment for direct taxes and social security contributions. Deferrals are granted automatically for a period of 3 months without any penalty and without any further proof required.

Self-employed workers can reduce the rate of withholding tax at source and postpone payments to the next due date. Monthly instalments can be carried over three times (including three times in a row) and quarterly instalments once.

### *Germany*

The Federal Ministry of Finance and the *Länder* are in the process of implementing measures to improve companies' liquidity situation. As part of this, it will be easier to grant tax deferrals. Revenue authorities will be able to defer taxes if their collection would lead to significant hardship. The revenue authorities will be instructed not to impose strict conditions in this respect. This will support taxpayers' liquidity, because the timing of tax payments will be delayed. Further, it will be easier to adapt tax prepayments. As soon as it becomes clear that a taxpayer's income in the current year is expected to be lower than in the previous year, tax prepayments will be reduced in a swift and straightforward manner.

### *Greece*

Suspension (until 31 July 2020) of social security contribution payments for businesses, self-employed persons and sole proprietorships affected by COVID-19.

### *Honduras*

Some tax payments for individuals and all kind of businesses have been deferred such as the anticipated income tax payments for the 2020 fiscal year (payment in trimestral instalments).

### *Hungary*

If a taxpayer is unable to comply with previously granted payment arrangements due to the payment difficulties caused by the COVID-19 pandemic, the amounts will be reinstated in the taxpayer's current tax account and will be due in a single amount, for which the taxpayer may request a further rescheduling for these reasons. Deferred payment may be granted if the circumstances meet certain legal requirements. The end of the emergency may be indicated as the final date for payment requested, or a later date if the circumstances giving rise to the payment difficulties are likely to persist.

### *Iceland*

As an interim measure (while other measures are being developed), taxpayers are permitted a one month deferral of the March due date for 50% of withholding tax and social security remittances. Companies of all sizes, as well as self-employed individuals, can opt to take advantage of this temporary provision. No interest will accrue on the payments deferred to the later date.

Further, the processes for reducing the amount of self-assessed estimated monthly income have been simplified for self-employed individuals. Those individuals can file for less than their registered estimate by ISK 150 000, without incurring penalties.

### *Italy*

For individuals, businesses and professionals resident in the aforementioned Red Zone (see section “Extension of deadlines”) all payments due to be paid in the period 21 February until 30 April 2020 are suspended.

For businesses and professionals with a turnover not exceeding euro 2 million in the previous fiscal year, VAT payments, withholding taxes and social contributions payments whose deadline falls between the 8 March and 31 March are suspended.

For businesses and professionals resident in a “new” Red Zone (Bergamo, Cremona, Lodi, Piacenza provincial) VAT payments due to be paid in March and withholding taxes and social contributions payments whose deadline fall between the 8 March and 30 April are suspended regardless of their annual turnover.

For businesses and professionals that have been closed down for the health crisis such as shops, theatres, cinemas, restaurants, hotels, travel agencies and tour operators, VAT payments due in March and withholding taxes and social contributions payments whose deadline falls between the 8 March and 30 April are suspended.

### *Japan*

Upon application, a taxpayer can obtain a payment deferral of up to one year in cases of financial difficulties involving natural disasters, etc. In consideration of taxpayers in financial difficulties caused by the outbreak of the COVID-19, the NTA has issued directions to all tax offices with respect to the simplification of internal procedures of granting payment deferrals.

### *Latvia*

As of 21 March 2020, Latvia has adopted a law that provides taxpayers in crisis-affected sectors to apply for an extension of the tax payment term. The extension can also be asked for those overdue tax payments, where the payment term has already been extended in accordance with the Law on Taxes and Duties, provided that the delay has occurred as a result of COVID-19. The taxpayer must submit a motivated application within two months from the due payment term or the day of the law’s coming into effect. The tax administration is entitled to reschedule or postpone the performance of the delayed tax payments for a period of up to three years, counting from the day of submission of the application. Where a delayed tax payment is granted it is not subject to calculation of late interest.

The law also allows personal income tax (PIT) payers not to perform specified PIT advance payments from the operational income for the taxation year 2020. This condition is applicable to advance payments starting from 1 January 2020. These payments may be performed on a voluntary basis.

### *Lithuania*

The tax administration decided that during times of crisis, taxpayers who suffer adverse effects due to emergencies and quarantine, can apply for interest free tax loans. There are two ways to identify taxpayers who are adversely affected: (i) by type of economic activity; or (ii) the taxpayer may submit a claim declaring / confirming the adverse effect. Once a tax loan agreement is in place, taxes may be deferred until the end of the emergency and continue to be paid on an agreed schedule.

*Malaysia*

Companies in the most affected sectors (travel, services and air transport) are allowed to defer tax payment from April 2020 until September 2020. Companies in the other sectors are allowed to amend their tax estimate in the 3<sup>rd</sup> month in addition to the existing amendment in the 6<sup>th</sup> and 9<sup>th</sup> month of the basis period. Subsequently companies can reduce their monthly tax instalments.

Further, the first tax instalment for individuals with business income that will be due by 31 March 2020, has been extended to 30 April 2020, and other tax payments with due date between 18 and 31 March 2020 (e.g. withholding tax, stamp duty, and compound for employer's monthly tax deduction (MTD) offence) have been extended to 30 April 2020.

Due to the extension of the Movement Control Order (MCO) until 14 April 2020, the submission of MTD data and MTD payment by employers that will be due by 15 April 2020 is extended to 30 April 2020. Payment of the monthly tax instalment by companies for the month of April that will be due by 15 April 2020, is extended to 30 April 2020. Small and medium companies (SME) in all sectors are allowed to defer tax payment from April 2020 to June 2020.

*Malta*

Taxpayers who apply for deferment of taxes can postpone payments subject to approval and as directed.

Provisional tax, employee taxes, maternity fund payments and social security contributions, including the social security contributions of self-employed persons, and VAT payments which fall due in March and April 2020 are being deferred. Eligible taxes (excluding VAT) are to be settled in four equal monthly instalments in the four month period between May and August 2020. VAT is to be settled in two equal instalments through two quarterly returns immediately following the quarter in which payments were deferred.

*Moldova*

Payment of income tax in instalments for the first quarter of the year 2020 will be deferred until 25 June 2020 as regards entrepreneurial activity.

*Netherlands*

The Dutch Tax Administration (NTCA) is granting deferred payments of individual income tax, corporate income tax, value added tax and tax on wages. The entrepreneur (enterprises and freelancers) has to provide a written statement reporting the challenges and issues that it has encountered because of COVID-19. As soon as the NTCA receives the request, it stops the collection, with an assessment to take place later. Additionally, within two weeks after providing the written statement, the entrepreneur needs to provide another written statement from a third party professional (e.g. external consultant, accountant, etc.). This statement needs to include: i) why there are payment problems, ii) if these problems are temporary because of COVID-19 and iii) if the business is still viable.

Further, where a provisional assessment for personal income tax or corporate income tax has been imposed for fiscal year 2020, and it appears that the taxable profit will be lower than the profit estimated for the provisional assessment, a reduction of the provisional assessment can be requested by the taxpayer.

*North Macedonia*

Decrees have been adopted giving the right to exemption from paying the advance payments of personal income tax, i.e. the profit tax for the months of March, April and May 2020, to taxpayers from certain

activities and other taxpayers who have suffered damage in their operations due to the implementation of measures to prevent the spread and spread of COVID-19.

### *Poland*

Postponement of deadlines to 1 June for tax remitters (employing enterprises) for transferring the tax advance payments and lump-sum income tax.

Suspension of collection of the extension fee. This charge currently amounts to 4% of the tax amount or tax arrears. Exemption from the obligation to pay it will remain in force during the period of epidemic emergency or in the period of 30 days immediately following its cancellation.

### *Russia*

It is being discussed to set additional grounds for:

- The deferral of payments as well as the procedure and terms for providing a deferral;
- Not applying remedies for non-compliance with obligations to pay taxes, mandatory social contributions, interests, penalties; and
- Writing off arrears on interests and penalties with regard to debts arising in 2020.

### *Singapore*

Companies and self-employed persons (SEPs), will get an automatic 3-month deferment of income tax payments, i.e., companies' tax payments which are due in April will automatically be deferred to July, while income tax payments for SEPs which would be due in May will now be due in August. For taxpayers who do not qualify for the automatic deferments, IRAS will consider each request for such deferment based on the merits of the case.

### *South Africa*

Tax compliant businesses with a turnover of less than R 50 million (approx. USD 2.8million) will be allowed to delay 20% of their pay-as-you-earn liabilities over the next four months and a portion of their provisional corporate income tax payments without penalties or interest over the next six months. This intervention is expected to assist over 75 000 small and medium-term enterprises.

### *Spain*

The Spanish government allows SMEs and self-employed individuals with a turnover of less than EUR 6 million a deferral of tax payments (personal income tax, corporate income tax and VAT) of six months (guarantee exemption). That applies to assessments with a deadline between 13 March and 30 May. In order to obtain the deferral, eligible taxpayers need to apply digitally throughout the normal procedure of tax declaration. No interests will be charged during the first three months.

### *Switzerland*

Taxpayers are able to defer their VAT payments without triggering any late payment interest until the end of 2020 as the Swiss Federal Council agreed to reduce the late payment interest to 0% for VAT, customs duties and other consumption taxes – starting 20 March until end of 2020.

*United Kingdom*

The United Kingdom will support businesses by deferring Valued Added Tax (VAT) payments for 3 months. This is an automatic offer with no applications required. Businesses will not need to make a VAT payment during this period. Taxpayers will be given until the end of the 2020 to 2021 tax year to pay any liabilities that have accumulated during the deferral period. VAT refunds and reclaims will be paid by the government as normal. VAT deferral will apply from 20 March 2020 until 20 June 2020.

For self-employed, income tax payments due in July 2020 under the self-assessment system will be deferred to January 2021.

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## ***Remitting penalties and interest***

Tax administrations typically apply penalties for late filing of tax returns or for late tax payments. In addition, interest may accrue on late payments. Such penalties or interest payments can both cause cash-flow problems as well as potentially cause significant stress for some taxpayers at the current time, particularly if there are difficulties in communicating with the administration on these issues or in exercising appeal rights. Tax administrations may wish to consider where it may be appropriate to suspend penalties or interest, particularly where extensions of deadlines are granted (see above). Consideration could also be given to the case of penalties and interest decisions which have been issued but which are not yet paid, for example where it could be presumed or demonstrated that there is a link with COVID-19.

### ***Country measures***

#### *Albania*

For all declarations and payments where deadlines have been extended (see sections “Extension of deadlines” and “Deferral of payments”) the application of penalties and interests is suspended until the expiry of the new deadlines.

#### *Australia*

The ATO has stated in a press release on the impacts of COVID-19, that an option available to assist businesses impacted by COVID-19 includes remitting any interest and penalties, incurred on or after 23 January 2020, that has been applied to tax liabilities. Any affected taxpayer is asked to contact the ATO for assistance as the measures will not automatically be applied.

Where taxpayers vary down their instalments, there are penalties for over variation and the ATO is waiving those.

#### *Austria*

Interest for tax returns not submitted in due time will automatically be waived until 31 August 2020.

Where a late-payment surcharge has been imposed for a duty not paid within the prescribed period, affected companies may request cancellation of the surcharge.

Also, in situations where taxpayers requested a reduction in advance payments (see section on “Deferral of payments”) and a subsequent tax claim arises in the assessment for the year 2020, the interest on the subsequent tax claims will be waived automatically.

#### *Belgium*

Companies suffering from the impact of COVID-19 can apply for a debt payment plan (for further information see section “Easier access to debt payment plans”). In such case, the company can also apply for an exemption of interest payments on arrears and the remission of fines for non-payment.

#### *Canada*

No interest or penalties will accumulate on deferred income tax amounts (for further information see section “Deferral of payments”), during the period from 18 March 2020 to 31 August 2020. Existing provisions remain available for the CRA to offer discretionary relief of penalties and interest on a case-by-case basis in situations where taxpayers are negatively impacted by the COVID-19 outbreak.

*Chile*

With respect to the extension of payment deadline (see section “Deferral of payments”), no penalties and interest will arise during that period.

*Croatia*

For all taxpayers, during the period of deferral of payments (see section “Deferral of payments”), there will be no interests and penalties charged.

*Costa Rica*

No interest and penalties will be charged for taxes where payment was deferred (see section “Deferral of payments”). From 1 January 2021, taxpayers who did not make the payment within the established term, and who did not request a payment arrangement from the Tax Administration, must pay the obligations together with the corresponding interest and penalties.

*Czech Republic*

A number of penalties are waived:

- General waiver of the fine for late payment and tax return filing for the real estate acquisition tax. The tax return can be filed by 31 August 2020.
- General waiver of the fine of CZK 1 000 for the late submission of a VAT check report, if the fine is incurred between 1 March and 31 July 2020.
- General waiver of the fine for late payment of tax in all cases in situations of illness or quarantine due to COVID-19.

*Dominican Republic*

The tax administration has decided to suspend the application of compensatory interests and penalties.

*El Salvador*

The administrative sanctioning processes have been suspended for 30 calendar days.

*Finland*

Extensions to the deadlines cannot be granted to filing for VAT or other indirect taxes, but businesses can still request that the late filing penalty fee not be charged. The late filing penalty fee may be waived for a specific reason, for example if the notification was prevented due to illness (COVID-19). Customers can request the non-collection of late-payment interest in MyTax (online service for taxpayers).

*France*

Penalties can be waived against a payment commitment. The underlying conditions have also been softened. For the most difficult situations, companies can also claim a rebate on their direct taxes.

*Georgia*

Taxpayers affected by COVID-19 may defer tax payments for declared income and property taxes until the 1 November 2020 (for further information see under section “Extension of deadlines”). With respect to

taxpayers that have asked for the extension of the payment deadline, the penalty interest will be accrued but it will be recalculated and written off after the end of the deferral period (1 November 2020).

### *Greece*

Interest is not calculated with respect to the extension of payment deadlines and the suspension of tax debt collection.

### *Guatemala*

With respect to tax obligations extended until 15 April, fines and interests will not be collected.

### *Ireland*

For all individuals, SMEs and large businesses, interest for late payment of taxes due has been suspended from March 2020. Penalties for late filing will be reviewed on a case-by-case basis.

### *Israel*

No administrative fines will be applied for all taxes from March 17 2020 and no invitations to investigations will be issued for failure to submit reports. Procedures for giving notice and receiving permission for administrative fines are cancelled and no enforcement measures will be applied.

### *Italy*

For all taxpayers the tax fulfilments are due, without penalties, by the 30 June. The deferral payments are due, without interests or penalties, to be paid either by 31 May in one payment or in no more than 5 monthly instalments of the same amounts starting from 31 May.

### *Lithuania*

The tax administration intends to exempt taxpayers from default interest. Similarly, taxpayers are not subject to interest on tax loan agreements (see section "Deferral of payments"). Fines are not relevant in this case as they are imposed only in the context of a tax decision.

### *Malta*

Those taxpayers whose deferment is approved, will be required to file by the revised due dates. No penalties will be charged where revised due dates are adhered to.

No interest or penalties to be charged in respect of eligible taxes described in above sections that are deferred.

### *Moldova*

The calculation of interest and penalties related to the enforcement procedures during the period of emergency is suspended.

### *Netherlands*

With respect to late payments, the tax administration will not impose any penalties and the interest rate is reduced to 0.01%.

### *New Zealand*

Businesses that are impacted by COVID-19 can apply for the interest charged on underpaid tax to be remitted by Inland Revenue (IR). This is a new measure in response to COVID-19, as the pre-existing law would not have recognised COVID-19 as an “emergency event” (which allows IR to remit the interest).

### *North Macedonia*

The Public Revenue Office (PRO) has taken a position not to initiate misdemeanour proceedings during the state of emergency or to implement decisions that impose a fine as a misdemeanour sanction. Also, a decree has been adopted which terminates the statute of limitations for initiating and conducting a misdemeanour procedure, as well as the deadlines for the execution of misdemeanour sanctions.

### *Norway*

The automatic use of daily coercive fines is suspended until further notice. (A coercive fine is a penalty to force submission of mandatory information. The tax authorities may impose a daily coercive fine when the information is not submitted within the fixed deadlines.) There is ongoing consideration regarding reliefs in the case of other sanctions. In situations where the payment deadline is extended (see section “Extension of deadlines”), interest will not be imposed.

### *Peru*

The Peruvian tax administration (SUNAT) announced a limited-time waiver of penalties, which would otherwise apply, during the national state of emergency.

### *Romania*

Penalties and interest are not levied for tax obligations that are due from the beginning of the date when the emergency ordinance came into effect until up to 30 days after the cessation of the state of emergency.

### *Serbia*

During the state of emergency, an interest rate is calculated and charged, but it is decreased by 10% and is equal to the annual reference rate of the National Bank of Serbia, which currently amounts to 1,75%.

When it comes to paying tax on wages, social contributions and corporate profit tax, there will not be any interest calculated since all such payments are deferred.

### *Singapore*

Late payment penalties and interest will not be imposed on companies and self-employed persons, who are granted an automatic 3-month deferment of income tax payments. For other taxpayers, against whom enforcement action such as late filing or late payment penalties/interests is taken, various channels such as the phone automated IVRs and e-services are available to allow taxpayers to apply for a waiver of the penalties/interests.

### *Spain*

Where SMEs and self-employed individuals ask for a deferral (for further information see section “Deferral of payments”), no interests will be charged during the first three months.

### *Switzerland*

From 20 March to 31 December 2020, no interest on arrears is due for late payments of VAT, special excise duties, incentive taxes and customs duties. Withholding / anticipatory tax and stamp duties are excluded from this particular waiver. Thus, in the area of these taxes, the statutory default interest on overdue tax claims is due.

### *United Kingdom*

Under the deferment of VAT for three months and income tax payment for those who are self-employed (for further information see section “Deferral of payments”), no late payment penalties or interest will be charged.

### *United States*

The period beginning on 15 April 2020, and ending on 15 July 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to file the Federal income tax return or the Federal gift and generation-skipping transfer tax return as well as the failure to pay the Federal income taxes or the Federal gift and generation-skipping transfer taxes which have been postponed (for further information see section “Extension of deadlines”). Interest, penalties, and additions to tax with respect to such postponed Federal tax filings and payments will begin to accrue on 16 July 2020.

### ***Easier access to debt payment plans and extension of plan durations***

Taxpayers who owe tax debt often have the option of entering debt payment plans, though this may be with some conditions for entry into those plans (such as not in arrears from a previous debt plan). In some administrations applications for debt payment plans can be made through an automatic process whereas in other cases discussions with the administration may be a pre-condition.

An option for tax administrations to consider where appropriate could be to give easier access to both payment plans and to extensions of plan durations, particularly where there is a risk of hardship or significant cash-flow concerns. Consideration may also be given to having an interest free period.

### ***Country measures***

#### *Argentina*

The deadline to request debt payment plans (partial debt relief and instalment payments) was extended until 30 June 2020. Further, payment plans which would have ended before 30 June 2020 have been extended until that date.

#### *Australia*

The ATO is providing access to affected taxpayers to enter into GIC-free payment plans (GIC = General Interest Charge). The ATO has also removed the need for substantiation for these requests. Affected clients with existing payment plans are also encouraged to contact the administration to discuss any difficulty they are facing with meeting those obligations.

#### *Belgium*

On a case-by-case basis, debt payment plans can be granted to companies suffering from the impacts of COVID-19. The measure covers wage withholding tax, VAT, personal income tax, corporate income tax, and legal entity tax.

The aid measures cannot be granted to those companies which, independently of COVID-19, have structural payment difficulties. Furthermore, the debts must not result from fraud. The measures can be cancelled if the agreed payment plan has not been complied with, unless the debtor contacts the administration in good time, and in case of the emergence of insolvency proceedings.

Application (one application per company) need to be submitted at the time of receipt of a notice of assessment or a notice of payment, and by 30 June 2020 at the latest. The application has to be submitted on a particular form, by e-mail or letter.

#### *Canada*

Existing payment arrangement policies are being flagged for consideration on a case-by-case basis in situations where taxpayers are negatively impacted by the COVID-19 outbreak.

#### *Chile*

In Chile, debt collection is carried out by the National Treasury which is allowed to approve special debt payment plans with individuals who earn less than UTA 90 per year or with companies with an income lower than UF 350 000. (UTA 1 = CLP 596 000 = USD 701).

### *Dominican Republic*

In the case of the payment agreements reached before March 2020, the amount of the instalments is reduced by 50% and the remaining instalments are doubled.

### *Finland*

If a company has difficulties paying taxes due to the impacts of COVID-19, the company can request a payment arrangement with eased terms in MyTax (online service for taxpayers). 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 changes in the terms for payment arrangements will enter into force along with a legislative amendment. These changes will apply to payment arrangements that have been requested between 25 March 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% to 4%. The lowered interest rate would only apply to taxes that are included in a payment arrangement and that fall due after 1 March 2020.

### *France*

Payment deadlines resulting from a debt payments plan in progress can be postponed.

### *Honduras*

The tax administration has implemented digital procedures for payment facilities as a reaction to the COVID-19 crisis.

### *Hungary*

COVID-19 is considered an objective reason for payment difficulties. Based on this, the tax administration may grant debt payment plans such as payment by instalments, time to pay or a combination of these options at the request of taxpayer, including with an interest-free period which could also help to resolve payment difficulties.

### *Israel*

With respect to debt payment plans, a general directive was issued asking officials to give ample consideration to the COVID-19 situation, each case examined on its merits.

### *Kenya*

Extension of debt payment plans granted on a case by case basis upon application by the debtor, mostly online, unless physical presentation is required. Frontline supports this process too for small debtors (The frontline staff at the Contact Centre are empowered to encourage and negotiate payment plans for debt amounts up to Kshs. 200 000 (USD 2 000). The spread of payment ranges from 3 months to 12 months as discussed with individuals or small businesses.)

### *Lithuania*

Taxpayers have been given easier access to tax loans: (i) the tax loan application form has been simplified, and (ii) the number of documents to be submitted has been reduced.

### *Malaysia*

Payments under scheduled instalment plans which fall within the period of 18 to 31 March 2020, will be extended until 30 April 2020. In addition, taxpayers can apply to reschedule their tax arrears by sending their on-line application to the Inland Revenue Board of Malaysia (IRBM) HASIL Care Line. An approval with a related payment schedule will be issued for all approved cases.

With the extension of the MCO until 14 April 2020, all instalment plans which fall within the period of 1 to 15 April 2020, will also be extended to not later than 30 April 2020.

### *Netherlands*

Taxpayers affected by COVID-19 can request an adjustment of payment arrangements.

### *North Macedonia*

The Public Revenue Office has issued a statement on its website that it will not submit/deliver enforced payment decisions, which also apply to cases when taxpayers meet the requirements for cancellation of deferred payment due to non-payment of monthly rates.

### *Norway*

Taxpayers may request debt payment plans. On a case-by case basis an extension of payments up to four months may be granted.

### *Serbia*

For taxpayers who reached an agreement with the tax administration to pay taxes in instalments, during the state of emergency, the tax administration will not suspend the agreement, nor calculate the interest rate for instalments not paid on time.

### *Singapore*

The IRAS has sufficient measures presently to assist taxpayers facing financial difficulties, whether temporary or permanent. This is communicated to our taxpayer via our website.

For Corporate Income Tax (CIT), we have measures which allow eligible companies to pay their corporate taxes via a GIRO instalment plan ranging from 6 to 10 months, subject to meeting the relevant qualifying conditions. As announced during Singapore's Budget 2020, these interest-free instalment plans will automatically be extended by two months for eligible companies that file their ECI returns on time, i.e., they will now range from 8 to 12 months.

Appeals (other than those which fall under current frameworks) relating to payment of tax/ filing of returns will be considered based on the merits of each case. Given this period of COVID-19, IRAS will exercise greater flexibility and leniency in granting deferments, instalments or waiver of penalties where taxpayers' circumstances are affected by COVID-19.

### *United Kingdom*

All businesses and self-employed people in financial distress, and with outstanding tax liabilities, may be eligible to receive support with their tax affairs through HMRC's Time To Pay service. These arrangements are agreed on a case-by-case basis and are tailored to individual circumstances and liabilities. Time to Pay is an existing service already in place and no new legislation has been required.

HMRC has set up a phone helpline to support businesses and self-employed people concerned about not being able to pay their tax due to COVID-19. The helpline allows any business or self-employed individual who is concerned about paying their tax due to COVID-19 to get practical help and advice. Up to 2 000 experienced call handlers are available to support businesses and individuals when needed. For those who are unable to pay due to COVID-19, HMRC will discuss specific circumstances to explore: (i) agreeing an instalment arrangement; (ii) suspending debt collection proceedings; or (iii) cancelling penalties and interest where they have administrative difficulties contacting or paying HMRC immediately.

### *United States*

The Internal Revenue Service (IRS) has authority to allow for instalment payments of tax liabilities. The availability of instalment plans continues during the COVID-19 crisis. For taxpayers with an existing Instalment Agreement, payments due between 1 April and 15 July 2020, are suspended. Taxpayers with an Instalment Payment Agreement, including a Direct Deposit Instalment Agreement, may suspend payments between 1 April and 15 July 2020, if they prefer. The IRS will not default any Instalment Agreement during this period. Interest will continue to accrue on any unpaid balances.

The IRS has authority to enter into Offers in Compromise (OIC) that allow taxpayers to settle their tax debt for less than the full amount owed. An OIC may be a legitimate option if the taxpayer cannot pay the full tax liability or if doing so would create a financial hardship for the taxpayer. The IRS is extending the time to provide information in support of a pending request until 15 July 2020. In addition, taxpayers can suspend all payments on an existing OIC until 15 July 2020, although by law interest continues to accrue.

## ***Suspending debt recovery***

Administrations may want to consider suspension of debt recovery, including suspending the garnishing of wages or bank accounts and asset seizures and sales. These can have severe impacts on some taxpayers in current circumstances. This may be an area where tax administrations want to consider reviewing the guidance for case-by-case decisions in the current environment. As mentioned in the introductory section, consideration also needs to be given, though, to the impact of a significant build-up of debt which may increase the problems facing taxpayers over time and may increase the likelihood of default.

### ***Country measures***

#### *Albania*

Debt recovery has been suspended or postponed in relation to the garnishing of wages and bank accounts as well as asset seizures and sales. There are no changes or suspensions planned for other debt recovery procedures or instalment agreements.

#### *Argentina*

With respect to micro, small and medium-sized companies, the Argentinian government suspended asset seizures until 30 April 2020.

#### *Australia*

The ATO is pausing firmer and stronger debt collection actions, such as garnishees, issuing of penalty director notices and automated re-raising of non-pursued debts. The administration is also pausing the majority of business as usual outbound communications including phone calls, letters or SMS. It is exploring opportunities to reshape some of these outbound activities to focus on proactive help and assistance.

#### *Belgium*

For VAT, PIT and CIT: All recovery actions have temporarily been suspended, unless in cases of “urgency”, for instance where the debts are the result of fraudulent use of the support measures.

#### *Belize*

Debt recovery for all categories of taxpayers have been postponed.

#### *Brazil*

All procedural deadlines for tax debt recovery are suspended for 90 days. Most administrative procedures to start recovery from tax debtors are also suspended for 90 days. Validity of fiscal certificates are extended for 90 days.

#### *Chile*

In Chile, debt collection is carried out by the National Treasury. The Minister of Finance has declared that there will be a temporary suspension of debt recoveries and public sales of seized assets.

### *Costa Rica*

The Judicial Collection Department temporarily suspended the execution of new seizures of bank accounts and assets during the COVID-19 national emergency situation.

### *Cyprus*

No new legal (criminal prosecution) actions are being filed.

### *Dominican Republic*

For the next two months, the tax administration has postponed coercive collection procedures.

### *France*

The tax administration has stopped all forced collection activities for the time being.

### *Georgia*

Taxpayers affected by COVID-19 may defer tax payments for declared income and property taxes until the 1 November 2020 (for further information see under section “Extension of deadlines”). For those taxpayers, tax collection measures shall not be applied to liabilities that arise during the deferral period within the income and property taxes.

### *Germany*

The Federal Ministry of Finance and the *Länder* are in the process of implementing measures to improve companies’ liquidity situation. As part of this, enforcement measures (e.g. attachment of bank accounts) and late-payment penalties will be waived until 31 December 2020 if the debtor of a pending tax payment is directly affected by the COVID-19.

### *Greece*

For SMEs and large businesses, tax debt collection is suspended until 31 August 2020.

Also, the garnishing of wages or bank accounts and asset seizures and sales has been suspended until the 27 March 2020.

### *Honduras*

Debt recovery activities have been postponed due to the impossibility executing these actions because of the state of emergency.

### *Hungary*

The recovery of tax arrears has been temporary stopped from 24 March until the 15th day following the end of the emergency situation. This measure is applicable only to ongoing cases.

However, the NTCA may also grant suspension of enforcement proceedings for new claims arising following the entry into force of this measure.

COVID-19 may justify suspension of enforcement proceedings if it results in a loss of income or liquidity problems for the taxpayer. It can be granted only at the request of the taxpayer and the circumstances need to be proven. In this context, the administration will consider in particular the payment difficulties of:

- Businesses most affected by the decline caused by the risk of COVID-19 (e.g. tourism, catering sectors), and
- Natural persons who are ill or under medical surveillance and those who have a temporary lower income than previously due to measures taken by their employer in view of the disease threat (working time reduction, stoppage).

The impact caused by COVID-19 will be assessed on a case-by-case basis for each request for suspension. If this is duly justified, the whole enforcement procedure will be suspended, the end date of the suspension may be the end date of the emergency (or a later date if the circumstances giving rise to the suspension are likely to persist thereafter). It is possible to suspend the enforcement procedure before the expiry of the period for voluntary compliance specified in the payment notice, or even in the lack of any other enforcement action. This means in practice that the tax administration will not initiate any further enforcement action (e.g. wage garnishment, bank account attachment, seizure of assets) during the period of suspension, the ongoing bank account attachment will be revoked, wage garnishment will be suspended, but the seizure conducted previously will not be released.

### *Ireland*

All debt enforcement activity is suspended until further notice including issuance of demands for overdue tax. Asset seizures have been suspended as has the use of the court processes to pursue tax debts including corporate insolvency and bankruptcy applications. Attachment of bank accounts, third parties, wages and emoluments have also been suspended.

### *Israel*

On 12 March 2020, a directive was issued that no third party liens will be applied (suppliers, wages, banks) and no execution of assets carried out other than unusual cases where there is a risk that assets will be hidden or driven away in which case high rank approval is necessary.

On 15 March 2020, a directive was issued that postponed procedures to issue "statement of income" in case of non-compliance with reporting January 2020 income tax and withholding. Issue of notice procedures (warnings) in cases of non-payments were stopped for all taxes until further notice.

From 16 March 2020, no cases will be brought before the execution registrar to apply restrictions. Set-offs of tax refunds against payments of debts under a payment plan were also stopped on that date until further notice.

### *Italy*

The launch of new debt recovery activities is currently suspended. For those recovery activities that have already been initiated, a payment deferral applies for all payments due by 31 May. The new deadline is 30 June; the payment is currently due in one instalment.

### *Korea*

Debt recovery processes, such asset seizures and public sales, are suspended for delinquent taxpayers who are negatively affected by COVID-19. The listing of delinquent taxpayers is postponed. Further, the number of on-site visits to examine dispositions for arrears has been decreased.

### *Lithuania*

The tax administration will not perform recovery actions during the emergency and quarantine period for obligations that arose from the beginning of the quarantine until the end of the emergency.

### *Malaysia*

All debt recovery activities have been suspended until 30 April 2020, subject to further notice. IRBM will provide assistance and support for taxpayers who are affected by the economic slowdown due to the COVID-19 pandemic such as enabling them to reschedule their tax arrears instalment plan.

Tax settlement/tax payment have been suspended for 3 months for those affected such as workers on unpaid leave, those who lost their jobs or have to close their business operation temporarily or permanently. Further extension of another 3 months can be applied later.

Also, tax arrears reminder letters issued via email and short message have been rephrased to a softer tone. The letter still seeks to persuade taxpayers to pay their tax arrears to enable the government to finance its operating expenditure especially in providing all medical facilities needed to curb the spread of COVID-19 as well providing treatment to patients.

### *Malta*

No new enforcement cases will be initiated. However, ongoing cases are not be suspended for the time being.

### *Moldova*

The enforcement procedures regarding the garnishing of wages and other incomes are suspended.

### *New Zealand*

Inland Revenue (IR) is not proactively opening any new debt collection cases (this decision will be reviewed in June 2020). It is recognised that IR efforts will be mainly focused on supporting customers impacted by COVID-19, so case-by-case decisions will be made on how best to proceed with any current debt cases. This means balancing supporting emerging debt issues from COVID-19 with supporting any long-standing debt cases which are of such a nature that the failure to address the debt could seriously undermine the integrity of the tax system and voluntary compliance.

### *North Macedonia*

The Public Revenue Office (PRO) is not conducting enforced debt collection procedures on any ground for any taxpayers and a statement has been issued on the PRO website.

### *Norway*

Much of the work on debt recovery is temporarily suspended, as well as petitions for bankruptcy due to tax debt. Most set-offs are currently suspended (the setting of money cross-claims against each other) in order to support taxpayers' cash flow.

### *Romania*

Debt recovery in the form of garnishments has been suspended, with the exception of debt recovery of the budgetary debts established by court judgments related to criminal matters. The action of lifting garnishments shall be applied directly by the financial institutions or third parties, without any further formalities from the tax authorities as to ensure a swift response time.

*Singapore*

In line with the automatic 3-month deferment of tax payments for companies and self-employed persons, all debt recovery action against these qualifying groups has correspondingly been suspended till the extended due dates. This also applies to other taxpayers whose appeals for tax payment deferrals have been granted on a case-by-case basis.

*Spain*

Until 30 April 2020, enforced collection activities to execute immovable property guarantees will be suspended.

*United States*

Liens and levies initiated by field revenue offices are suspended from 1 April through 15 July 2020. However, field revenue officers will continue to pursue high-income non-filers. Automatic, systemic liens and levies are suspended from 1 April through 15 July 2020. Also, the IRS will not forward new delinquent accounts to private debt collection agencies from 1 April through 15 July 2020.

## Quicker refunds

Where taxpayers are owed money, processes for refunds might be prioritised to ensure that money is paid out quickly, particularly where the amounts involved may have significant impacts on cash-flow either because of the amounts involved or the nature of the taxpayer. In addition to quicker processing (which may not always be possible given tax administration staffing constraints), tax administrations may wish to consider relaxing the risk checks done before making some refunds, for example below certain thresholds or in the case of taxpayers with good compliance histories, while being cognisant of fraud risks.

While this may require taxpayers to file returns, particularly in the area of VAT, this is not contrary to supporting taxpayers by extending filing deadlines (see above) as the extensions are generally of a voluntary nature and taxpayers expecting refunds can file earlier.

### **Country measures**

#### *Albania*

All applications are being prioritized for approval under the legal obligations and deadlines. There is coordination with the Ministry of Finance and Economy to prioritize through the Treasury, the value for reimbursement for all the approved applications under the FIFO method. For the approved refund applications, which are handled in instalments due to their high value, payments from the Treasury will be based on the budget's financial situation.

#### *Australia*

Most taxpayer credits are automatically refunded without intervention. The majority of refunds are automatically issued within 6 days. However, when a potential refund is stopped for manual intervention and the client is identified as impacted by COVID-19, the ATO will apply additional priority to get this processed as quickly as possible through the work delivery systems. Remaining refunds that require intervention can be priority boosted if they are a COVID-19 impacted client.

Further, businesses who report and pay Goods and Services Tax (GST) on a quarterly reporting cycle can also opt into monthly reporting. This will enable them to get quicker access to any GST refunds which they may be entitled to.

#### *Belarus*

Efforts are being made to refund VAT to SMEs and large businesses more quickly.

#### *Belgium*

Taxable persons filing monthly VAT returns may electronically file a quick VAT refund request for the period of February 2020 until 3 April 2020. This refund is granted if the following cumulative conditions are met:

- the amount of the refund is at least EUR 245;
- all returns for 2020 must have been filed;
- the account number into which the refund must be paid is known to the relevant administration;  
and
- the refund may not be contested due to seizure by third parties or the transfer of a debt claim.

If these conditions are met, the refund will be paid by 30 April 2020 at the latest. Other VAT returns for February 2020 must be filed by 6 April 2020 if no request for refund has been made.

### *Chile*

For SMEs and self-employed, refunds requested in April will be processed quicker.

### *China (People's Republic of)*

A series of measures were put in place to facilitate export tax refund. The measures aim at providing export enterprises with simplified tax filing processes and at accelerating the refund process. The measures include: "non-contact" filing and feedback to serve export enterprises' applications; "non-contact" examination, investigation and assessment as well as permitting the temporary absence of on-site verification subject to ex post facto measures to speed up review process. The paperless filing for tax refunds together with other approaches has cut the processing time of tax refunds by 20% compared to that of 2019.

### *El Salvador*

The refund processes of Income Tax and VAT to exporters have been accelerated.

### *France*

Requests for reimbursement of tax credits must be dealt with as a priority. In addition, if a company considers that it would benefit from one or more tax credits refundable in 2020, it can now ask for the refund without having to wait for the filing of the income tax return.

### *Greece*

Refunds are processed quicker, as no tax audit is required for refunds up to EUR 30 000.

### *Ireland*

All refunds for all taxpayers are being worked as a priority and additional resources have been deployed to this function.

### *Israel*

A quick procedure to release income tax refunds of up to NIS 100 000 was carried out. This applied to all cases of compliant files. Larger refunds undergo individual examination and a directive to expedite the process was issued. Similarly, in relation to VAT, a directive was issued to local offices to expedite the process to release refunds.

An automatic procedure to release refunds up to NIS 35 000 NIS is considered. Generally, tax offices are accelerating the process for tax refunds that have not been released by the automatic moves.

### *Kenya*

The Kenya National Treasury has availed an additional Kshs. 10 billion (USD 96 million) to pay out refunds within April 2020.

### *Korea*

The refund deadlines for year-end settlement of Value Added Tax and earned income are shortened from 30 days since filing to 10 days since filing.

### *Latvia*

For the period from 1 April to 31 December 2020, it is planned that the State Revenue Service, when taking tax administration measures, will make refunds of overpaid VAT amounts within a shorter term than the one provided by the effective VAT Law.

### *Lithuania*

VAT overpayments will be refunded without request from taxpayers.

### *Malaysia*

With respect to refunds, IRBM decided to:

- Auto refund cases with no and low risk of being a wrongful refund claim.
- Auto refund large businesses with refund amount of less than RM1 million each.
- Give refund priority to the small and medium company (SME) and individual taxpayer.

### *New Zealand*

Ensuring New Zealanders get money owed to them and social policy entitlements as soon as possible is an immediate priority for Inland Revenue.

### *Peru*

SUNAT announced that companies could obtain liquidity by requesting the release of drawdown funds in advance. In this regard, companies may request the release of these funds as from 23 March, accessing funds accumulated until 15 March.

### *Romania*

VAT refunds are performed in an emergency regime to ensure the flow of capital into the companies, allowing the companies to benefit from the working capital needed in order to operate.

The National Agency for Fiscal Administration (NAFA) carried out campaigns among taxpayers who asked for VAT refunds, in order to assure that the compensations and refunds are quickly prepared, which are necessary in the reimbursement procedure.

### *Serbia*

For all taxpayers, refunds are being prioritised to ensure funds are repaid as soon as possible.

### *Singapore*

The Singapore government will grant property tax rebates of up to 100% for qualifying commercial properties. The rebate varies by different types of commercial properties to target the help to sectors which are most affected by COVID-19. IRAS will send out the rebate notices by 31 May 2020. Owners of qualifying properties can expect to receive their refunds by 30 June 2020. To ensure that the property tax

rebates are directed to the intended recipients, the Government will introduce new legislation to place an obligation on property owners to pass on the property tax rebates to their tenants.

## Audit policies and tax certainty

Audits can be a highly resource intensive process for taxpayers as well as tax administrations and divert them from other issues that they are confronting at the current time. Physical audits can also involve transmission risks for tax administration staff and taxpayers. Consideration could be given to a temporary change in auditing policy, particularly for taxpayers for whom audits involve a proportionately greater diversion of resources and time. This may be done through the adoption of a blanket policy or through changes in risk parameters. In making changes, though, tax administrations will want to look carefully at larger risks, in particular risks of fraud, for example frauds involving employee funds or pension contributions.

Consideration could also be given to where it may be possible to give early tax certainty to taxpayers about their tax liabilities where that may unlock cash-flow or release resources. There may also be a cross-border element to this, in particular for smaller firms which can be impacted more substantially than larger firms by concerns about the possible impacts double taxation on cash-flow.

### **Country measures**

#### *Albania*

All audits currently in progress which require the physical presence of the audit inspector in the taxpayer's premises are suspended until the situation is normalised. All planned audits where the taxpayer has not been / or has been notified of the start of the audit, will also be suspended. There are exemptions to the suspension of audits, for example, fraud cases, which are not excluded.

#### *Australia*

The ATO publishes on its website responses to frequently asked questions (FAQs) about tax matters in light of COVID-19. The FAQs address a wide-range of issues applicable to individuals, SMEs and large business. Amongst other topics, there is advice about:

- the impact on individual residency of people being temporarily dislocated, and taxation of employment income for individuals temporarily working in Australia
- tax implications of business providing employees emergency support,
- affect of additional presence of office-holders and employees in Australia on corporate residency (central management and control test) and whether there is a permanent establishment,
- deductions available for work-related expense claims for people working from home.

The document principally reflects the application of the law to particular circumstances, with a focus on dispelling some concerns about how the law applies. Some answers are based on the ATO's exercise of its general powers of administration.

With respect to audits, in the majority of cases, the ATO will pause any new audit activity. However it will manage existing activity on a case by case basis. In many cases, the decision will be guided by the specific circumstances and needs of the taxpayer. The ATO is contacting the taxpayers or tax agents to confirm their preference for managing each case and is using these interactions as an opportunity to offer support including details of the ATO's approach, deferrals, to discuss debt issues, to encourage taxpayers to lodge where they are able to, and to gather important intelligence about sentiment in the community.

The ATO is aware of the risk of proliferation of fraud, particular in the area of refunds. To address the issue of fraud, the ATO continues its risk-based pre-issue compliance. Although the checking of higher-risk refunds prior to issuing is essential to the integrity of the system, the ATO is mindful of the need to focus on reducing the burden on genuine taxpayers. Additional staff will be directed to these activities in the short-term.

### *Austria*

With respect to all external audit activities, the administration considers the available resources of the businesses as well as the safety measures put in place. Where sufficient resources are not available, the audit activity will be suspended respectively postponed. Furthermore, and if possible, the audit activities should be performed mainly via remote work of auditors.

### *Belgium*

The Belgian office for advanced tax rulings has published on its website a draft application for employer-specific costs for homework under National Security Council measures to combat COVID-19. As long as these measures are in effect, employers may grant a temporary tax-free homework allowance of up to EUR 126.94 per month to their employees to cover the costs caused by teleworking. Any employee who works from home can enjoy this amount regardless of their job category.

Specific agreements have been made regarding employees commuting between Belgium and Luxembourg, respectively France. Employees commuting between Belgium and Luxembourg are taxable on their professional income in the work state if any professional activity physically carried on outside this work state is limited to a period of maximum 24 days, unless force majeure can be shown. In light of the current limitations on travel, the Belgian and Luxembourg tax authorities have expressed their intention to qualify the present situation as such force majeure: the period spent by the employee in his home state for the purpose of teleworking, will not be considered for the calculation of the aforementioned 24-day limitation. A similar agreement has been reached between France and Belgium on the 30-day rule under the Belgium-France tax treaty. For both tax treaties, this measure is effective as of March 14 and applies until further notice.

As regards audits:

- Non-essential and/or less urgent on-site audits shall be postponed.
- Only the audits necessary to protect the financial interests of the State are retained.
- Audits that can be carried out remotely, thanks to the support of tax applications and based on files, are still taking place.

For those on-site audits that are retained, the full cooperation of the citizens and businesses being audited is expected. These audits will be carried out in accordance with the specific hygiene standards in force in the context of the COVID-19 crisis.

### *Belize*

No audits are being conducted at this time.

### *Bosnia and Herzegovina*

The Indirect Tax Administration has reduced the number of controls in terms of field inspections of tax inspectors. Office controls are currently underway.

### *Brazil*

Taxpayers can now benefit from the suspension of deadlines and administrative routines but the statute of limitation is preserved. Also there is no suspension for tax procedures regarding fraud, smuggling, tax crime and misbehaviour regarding the effort to mitigate COVID-19.

### *Canada*

The CRA will not contact any SME businesses to initiate any post assessment GST/HST or income tax audits for four weeks (from 18 March 2020). Further, for the vast majority of businesses, CRA will temporarily suspend audit interaction with taxpayers and representatives.

### *China (People's Republic of)*

For the time being, "non-contact" auditing is applied, mainly in the form of desk audits and big data analysis.

### *Costa Rica*

The economic sectors mainly affected by COVID-19 will not be subject to tax inspections in the current year (2020). Tax inspections will focus on those economic sectors that have experienced an increase in their regular operations, such as the sale of groceries and pharmaceuticals. In addition, face-to-face hearings were suspended, and hearings were promoted instead through a communication and collaboration platform.

### *Cyprus*

All field audits have been suspended. Desk audits continue on open cases.

### *Denmark*

While all audit and compliance activities concerning direct and indirect taxes continue to be undertaken, on-site inspections of enterprises have been suspended.

### *Dominican Republic*

The tax administration postponed all audit processes until June.

### *El Salvador*

Examinations underway have not yet been suspended but auditors have been ordered to work from home as far as possible.

### *Finland*

All actions in the area of the grey economy are carried out as before. The tax administration also continues to carry out tax audits, but takes account of the customers' situation (such as possible COVID-19 risks) and postpones audits if requested by the taxpayer.

### *France*

All current tax audits have been suspended and no new tax audit will be started. The exception are cases where a reimbursement may be due to the taxpayer. Those audits are identified on a case-by-case basis.

*Guatemala*

No inspection and verification procedures will be carried out until 15 April. Further, for a period of three months, inspection and verification procedures that involve interaction with the taxpayers are suspended and only desk audits may be carried out.

*Honduras*

Audits have been postponed due to the impossibility executing these actions because of the state of emergency.

*Hungary*

Audits of large taxpayers designated for comprehensive audits in 2020 will be rescheduled in light of the current situation. Cases, where the tax administration has already informed businesses of audits planned, are under review. They will be rescheduled on request or ex officio. Similar plans exist for SMEs and individuals.

For tax audits that have already begun, the tax administration will extend the audit deadline under the current legal framework. With the objective deadline of 180 days (for reliable taxpayer) and 365 days exceeding the deadline for inspections, the NTCA initiated an amendment at the Ministry of Finance.

The NTCA is conducting an enhanced risk analysis during the declared contingency due to the spread of COVID-19 in order to manage the available audit capacity, thus focusing on detecting / preventing intentional tax evasion, dealing with activities of taxpayers abusing the emergency, and fiscal revenues.

For businesses it is a legal requirement to be able to communicate with the tax administration electronically, even in audit scenarios. Where an audit is necessary it will be conducted preferably without personal contact. Local audits with personal contact will only be carried out in severe cases where fraud is expected.

*Ireland*

All compliance activity at taxpayer premises have been suspended for the present.

*Israel*

Local tax offices were advised to focus on cases due to expire in the near future. Meetings by phone are encouraged. Also, the number of cases under examination have been decreased.

*Italy*

Audits and all assessment activities are suspended except for those whose terms of expiration fall within the suspension period. In particular the terms for audit, processing of tax return, assessment, collection, are suspended ended until 31 May.

*Japan*

Tax audits for individuals are not, in general, conducted until the due date of the tax filing. In accordance with the one-month extension of the due date of tax filing of personal income, the NTA does not conduct tax audits to individual taxpayers until 16 April (for further information see section “Extension of deadlines”).

If a taxpayer undergoing a tax audit raises a concern related to COVID-19 and requests for suspension of the audit, the audit could be suspended depending upon circumstances.

Tax collection investigations could also be suspended, if a delinquent taxpayer requests it to prevent an infection, provided that an alternative meeting date be agreed.

### *Kenya*

Normal audits of taxpayers have been deferred until the situation normalizes.

### *Korea*

The initiation of tax evasion investigations is only done on cases that are about to run out on their statute of limitation. Even in those investigative cases, mainly non-contact forms of communication are used. For cases in designated disaster zones, a hold is put on all initiation of new cases until further notice and a 2 week hold is put for on-going cases.

### *Latvia*

The State Revenue Service will postpone checks at business premises for the time being.

### *Lithuania*

Audits of taxpayers have been reoriented to desk audits instead of field audits. The latest tax periods are the priority for desk audits in order to ensure correct declaration of tax due and to disclose possible fraud.

### *Malaysia*

During the COVID-19 crisis, the audit activities by IRBM are carried out as usual. However, for businesses that are affected by this crisis such as businesses in the tourism sector and hotels, IRBM is considering to suspend audit action on these taxpayers. Consideration given will be on case-by-case basis. For cases that are currently being audited/investigated, extension period is given for the submission of related documents.

### *Malta*

The audit process has not been put on hold and the taxation team are working with tax practitioners and taxpayers remotely.

### *Moldova*

Fiscal visits are suspended during the state of emergency. Compulsory audits of the individual financial statements for the year 2019 have been cancelled, except for public interest entities. A moratorium on state control has been established, including tax audit until 1 June 2020. The moratorium is not applied in case of controlling the methods of price formation and application.

The deadline for examining the cases of violations of tax legislation or for examining the tax appeals that occurred during the declared emergency period is extended until 29 May 2020.

The deadline for submitting a disagreement related to tax audit carried out during the declared emergency period is extended until 29 May 2020. The deadline for submitting appeals regarding the State Tax Service decisions / actions made aware during the declared emergency period is extended until 15 June 2020.

The moratorium on the fiscal posts established by tax authorities is applied until 1 June 2020, with the possibility of extending the moratorium.

### *New Zealand*

Inland Revenue (IR) is not proactively opening any new audit cases (this decision will be reviewed in June 2020). Existing audits will generally be delayed for three months unless the customer does not want to delay the case. It may be appropriate to continue with an audit or open a new case where there is perceived heightened risk to the integrity of the tax system and delay would have a significant impact on voluntary compliance - factors to be considered are:

- The nature of the business makes it extremely unlikely it will be impacted by COVID-19;
- The audit relates to criminal offending; and
- Action is being taken to prejudice the audit or collection of tax (e.g. shifting assets).

Standard integrity checking processes in relation to refunds will remain ongoing.

### *North Macedonia*

The Public Revenue Office (PRO) is carrying on urgent audits, audits regarding the deadlines for tax refunds, the expiration of tax liabilities etc. The tax auditors are deciding on the urgency of the audit control. First of all, they are performing ongoing VAT refund audits (almost finished audits). Thereafter they will conduct audits that have been started already. The General Tax Inspectorate is conducting new VAT refund's audits only on the high-risk level taxpayers (regarding amount of refund, past conducted audits, etc.).

Regarding audits that are part of the audit plan and are without deadlines, taxpayers are informed about the postponement of the audit, taking into consideration the deadlines for expiration of the tax liability.

The PRO Tax Inspectorate is cooperating with the State Market Inspectorate for coordinated conduct of field controls.

### *Poland*

During the period of epidemic emergency or the state of epidemic announced due to COVID-19, the course of procedural time periods in tax proceedings, tax audits and customs-tax audits does not start, and the time periods in progress are suspended for the entire period (i.e. from 14 March 2020). Not starting or suspension of the time periods take place by operation of law. If, during this period, the taxpayer responds to the tax authority's request (e.g. taxpayer sends documents or provides written explanations), these actions will be effective.

### *Romania*

Audits are carried out only if the actions / verifications can be carried out remotely or if there are any additional checks (desk audits). All audit actions involving direct contact with a taxpayer are suspended during the emergency period.

### *Russia*

All field audits are postponed as well as all other activities that require face to face contact, including:

- opening new field audits (follow up audits) is postponed;
- ongoing field tax audits are suspended;
- other types of compliance activities have been shifted to contactless means only; and
- procedural measures on tax violations in terms of other types of compliance activities have been shifted to contactless means only.

### *Singapore*

IRAS will continue with compliance actions but will exercise greater flexibility with regards to timing for field visits. IRAS is also prepared to exercise more flexibility and leniency in considering requests to extend the deadline to respond to audit queries.

### *South Africa*

With regard to civil litigation, SARS is taking its guidance from the directives issued by the Chief Justice of South Africa with regard to safety and social distancing. Ongoing court cases will continue with less officials attending, new cases will be postponed.

With regard to criminal cases, SARS has engaged the National Prosecuting Authority to postpone all SARS criminal prosecution cases, subject to the directive Chief Justice.

### *Spain*

Audit related activity, such as meetings at the taxpayer's or tax administration's premises will resume on 30 April 2020. However, investigations will continue to be carried out remotely.

### *Sweden*

General audits and investigations will be de-prioritised when necessary. There is an ongoing review of the risks that need to be prioritised and the risks that increase as a result of the new support given to companies so that they are used for their intended purpose.

### *Switzerland*

The Swiss Federal Tax Administration (FTA) discontinued its on-site tax audits until further notice. Remote monitoring activities are still taking place. However, an on-site audit may be still carried out under the following conditions: the tax inspector considers the on-site audit space safe; he/she is able to travel safely; the requirements of the Federal Office of Public Health are met and both, the tax inspector and the taxpayer, consider the inspection to be reasonable. Alternatively, the taxpayer can provide the requested documents by mail (hardcopy or e-mail). The audits are – as far as possible – carried out (or at least prepared) remotely. A final tax assessment is then sent to the taxpayer. Where applicable, information may be exchanged electronically via a Swiss FTA-approved memory stick or by email. If the tax audit is impossible due to COVID-19, audited companies may request to postpone it to a later date.

### *United Kingdom*

The United Kingdom's Statutory Residence Test (SRT) has an existing "disregard" for personal tax residency which allows up to 60 days spent in the UK to be disregarded for many of the residency determination tests when there are 'exceptional circumstances'. HMRC has updated its online guidance, to provide clarity to individuals that being unable to leave the UK (due to COVID-19 restrictions) will qualify as an exceptional circumstance, as per existing legislation. This is not a change, simply a clarification of our standard facts and circumstances approach to reduce unnecessary enquiries.

### *United States*

The IRS generally will not start new field, office, and correspondence examinations from 1 April through 15 July 2020. The IRS may start new examinations if it is deemed necessary to protect the government's interest in preserving the applicable statute of limitations.

The IRS will continue open examinations where possible, although they will not hold in-person meetings. Taxpayers are encouraged to respond to IRS request for information if possible.

Taxpayers who need to provide verification of eligibility for the Earned Income Tax Credit must submit information on or before 15 July 2020. The IRS will not deny credits for a failure to provide requested information until 16 July 2020.

The IRS will take all necessary steps to protect applicable statutes of limitations. If taxpayers do not cooperate in extending the statutes, the IRS may issue Notices of Deficiency or pursue other actions to preserve the statutes.

## Enhanced services and communication initiatives

Many tax administrations have expanded their digital communication channels over recent years, from great digital interaction with the tax administration to direct digital messaging, the use of web chat, social media, mobile applications etc. The increased use of such services, including through efforts to shift taxpayers to these channels, may help in reducing physical contacts (for example through tax offices) and help get speedier responses to taxpayers.

To deal with the particular issues raised by COVID-19, administration may wish to consider putting in place dedicated web pages, media strategies, hotlines (possibly with call-back facilities), changes to mobile applications, the updating of virtual assistants etc. as well as considering how they might get messages out through intermediaries.

Tax administrations may also want to undertake analysis of the different concerns expressed by taxpayers which can feedback into consideration of where additional measures (administration or policy) might be useful. It will also be important to carefully monitor issues with particular services (such as long wait times on telephone lines) and to consider the development of additional messaging (such as FAQs) or one-to-many interventions and, where possible, changes to the times that services are available. Tax administration may also wish to consider whether some staff can be redeployed to assist where there are very high demands on a particular service.

Tax administrations may also wish to consider how the measures that they are taking can be best communicated to digitally disadvantaged taxpayers and how they can be most easily taken up, for example through use of the telephone, fax machines, post or through communication by family members etc.

### **Country measures**

#### *Albania*

Enhanced taxpayer services have been put in place, such as increased use of digital channels, dedicated hotlines and longer opening hours of telephone centres where practicable and appropriate. The way of providing services to taxpayers in each Regional Tax Directorate has been reorganised through: email, telephone contacts (published on the tax administration web site), call centre, tax administration website livechat, application of requests from each taxpayer's electronic filing account and their treatment by taxpayer service employees.

Informative notices and practical usage guidelines and informative videos on how to complete the online form "For obtaining financial aid" have also been prepared and published on the General Directorate of Taxation's (GDT) website. Also, pop-up messages were sent to the taxpayer's e-filing account notifying them for the activities that are closed according to the deadlines.

Clear communication strategies have been put in place, including dedicated webpages, multifaceted media communications, and/or additional measures taken to identify and reach vulnerable taxpayers. GDT is implementing a communication plan that aims to keep the public informed of any changes affecting the day-to-day operations of the tax administration with a view to securing its interest and the overall business in general.

The communication plan includes the following audience: taxpayers, individuals, key customers, correspondent banks, other important regulators, staff and third parties. Utilising both traditional and social media.

Channels for communication efforts:

- Press releases, video conferences, daily presence in the media of the Director General supporting and informing all taxpayers of all procedures and policy reforms.
- Email, Web sites, FBs and various social networks. Video messages illustrating usage and entries of data according to new regulations and additional online services.
- E-filing notifications, Contact centre scripts, etc.
- Announcements in regional directorates, branches and service centres etc.
- Dedicated email address and telephone hotline for crisis-related tax issues.
- Publicize the availability and encourage taxpayers to use the tax agency's online services.
- Increase the availability of remote taxpayer assistance, including extending operating hours and increasing staff assigned to telephone contact centres.
- Provide additional tax filing options to customize and update your e-filing system and new online tax payment method.

### *Australia*

An ATO Emergency Support Line has been prioritised with reduced wait times (currently less than 10 seconds) for any taxpayers needing support or additional information in present circumstances. With the initial Federal Government stimulus support package announced, service windows have been increased to assist taxpayers. The ATO's website has been updated with additional taxpayer information and FAQs.

In addition to the Emergency Support Line, the ATO has established a temporary email contact point for additional issues or specific questions on COVID-19 for the ATO to address, updates to the ATO website with additional messages and on social media.

### *Austria*

The Austrian tax administration advised taxpayers to use telephone or digital channels to contact the tax office. Only in urgent cases it is possible to arrange for a face-to-face meeting. The webpage refers taxpayers to the existing services (e.g. telephone hotline, taxpayer portal to file online, etc.).

On its website, the administration has provided a form that taxpayers can use to apply for tax relief. The completed form can then either send to an email, particularly created for this purpose, or upload via the taxpayer online portal.

### *Azerbaijan*

In order to prevent the spread of COVID-19 infection (COVID-19) and taking into account the recommendations of the Special Task Force, restrictions were imposed on the customer facing structural units of the State Tax Service (STS), namely taxpayer service centres and Call Centre. Nevertheless, the e-mail addresses and telephone numbers were promptly made available on official web-site and social media accounts, so that taxpayers can reach the employees operationally. Moreover, the necessary IT infrastructure was provided to enable the staff of Call Centre to access the internal online system remotely.

In order to assess the impact of the pandemic on the economy, the necessary work is underway to identify mostly affected taxpayers, including vulnerable taxpayers. The Media and Communication Department, through STS official web-site and social media accounts, regularly posts updated contact information of the staff of taxpayer services centres and Call Centre.

Media and Communication Department has posted several awareness raising videos and information on the official website and social media accounts..

### *Belarus*

Greater use is being made of digital channels and telephony services.

### *Belgium*

Taxable persons are asked to arrange their administrative affairs online or by telephone as all information centres and offices are no longer accessible to the public. This was communicated (i) on the internet and via mail; (ii) notice for representatives of the accounting profession available on the FPS Finance website; and (iii) posters at the offices.

### *Belize*

Advertisement on radio and televisions is being used to communicate with taxpayers. Offices remain open with staff working on a rotation basis. The opening hours are reduced.

### *Bosnia and Herzegovina*

Indirect Tax Administration (ITA) has established a 24/7 Operational Headquarters. Through this headquarters, we communicate with all other institutions in Bosnia and Herzegovina and transmit all new information regarding indirect taxes to taxpayers via the website and the media.

The ITA opened eight customs offices 24 hours a day. Filing of VAT and excise returns is done electronically, as well as submitting certain requests. Communication with taxpayers is done electronically. The call centre is available to taxpayers.

The ITA implements crisis communication through its website and media in Bosnia and Herzegovina. All new information on indirect taxes is made public.

### *Brazil*

The *Receita Federal do Brasil* (RFB) bases its communication mainly on the internet and media. The RFB website and intranet now show a button “COVID-19” with all measures undertaken. The Official Gazette publishes all RFB acts concerning taxpayers support.

Enhanced services are in place or being deployed:

- Chat services have been expanded, now open from 7 am to 7 pm, and the required staff numbers increased. Also, the scope of the chat services has increased to include: regularization of debts, registration, debts recovery, instalments, imputation of tax credits, social security guidance, SME guidance, sectorial guidance, employment taxation guidance, copy of declarations.
- A chatbot is being developed to solve PIT questions from taxpayers through a digital app.
- Taxpayers have the possibility of receiving services by postal mail.

### *Canada*

Government of Canada webpages (through [www.canada.ca](http://www.canada.ca)) have been updated to provide a single point of reference for up-to-date information on the federal government’s response to the COVID-19 pandemic, including updated pages highlighting the taxpayer relief measures. Also, the CRA Liaison Officer Service, offering help to owners of small businesses to understand their tax obligations, is customising the information it offers by ensuring small businesses are aware of any changes such as filing and payment deadlines, proactive relief measures, etc.

Further, the CRA is moving a number of services from face-to-face to phone and electronic platforms:

- To reduce the necessity for in-person meetings with taxpayers and tax preparers, and reduce administrative burden, as of 18 March 2020, the CRA is adopting a temporary administrative measure to facilitate electronic authorisation of representatives on taxpayer accounts.
- The CRA Outreach Program, assisting individuals to better understand their tax obligations and to obtain the benefits and credits to which they are entitled, is being offered over the phone, and through webinar, where possible.
- The CRA Liaison Officer service, traditionally available in-person, is now available over the phone.
- In light of challenges facing the Community Volunteer Income Tax Program, generally offered through face-to-face interactions, additional efforts to encourage individuals to file their tax returns electronically are being explored.

### *Chile*

The Chilean tax administration (SII) is providing taxpayers with news and information about new procedures via social media, e-mails, the website and mass media. Messages are supported with graphic media to illustrate taxpayers on what they can / are allowed to do, how to proceed and what kind of documentation is needed for such purposes. While social media is also used to reply to taxpayers' specific inquiries, the scope of mass media is mainly focused on to strengthen the spreading of news and procedures to broader audiences.

To ensure internal alignment and standardization regarding communications to taxpayers, each message, either on text or image, is previously released to internal audiences (both front and back office) through the SII's intranet website and a newly released social business platform.

To contact tax offices, additional contact channels have been implemented, including social networks and dedicated e-mails. Furthermore, efforts have been put in place to keep the hotlines opened. Each SII location has a dedicated e-mail box to receive taxpayers' requirements and documentation, as a virtual extension of in-person procedures.

Other measures taken to provide services remotely include:

- Authorisation of physical receipts via internet
- For the time being, taxpayers are allowed to send via email any required documentation related to their duties as such, including the accreditation of domicile, accreditation of professional title for health professionals, etc. Any results or, where necessary, requests for further information will be made via email.
- Given the exceptional current situation, the SII has implemented extraordinarily, a system to authorise the issuance of electronic invoices to taxpayers. These invoices will be issued in accordance with the taxpayer's default risk and specific situation. This measure allows the operation of the taxpayer's businesses and moreover any unnecessary travel to the SII's offices is prevented.
- Taxpayers who had been previously called to concur to the SII but have not been able to attend will be contacted to continue the process remotely, not being therefore considered as an eventual infraction.

### *China (People's Republic of)*

Besides providing training for tax officials, Chinese tax authorities have disseminated all the policies and measures to tax and fee payers via a variety of platforms. These include official websites, hotlines, WeChat (a multi-purpose messaging, social media and mobile payment app) and text messages, and have responded to questions through online interviews and video demonstrations. In detail, the State Tax Administration (STA):

- *Published a set of frequently asked questions:* 166 frequently asked questions and answers pertinent to hot policies have been published.
- *Published detailed guidance for on-line service:* The STA has published a detailed list of 185 matters that can be processed online to encourage and guide tax and fee payers to handle these matters in a self-service manner and encouraged regional tax authorities to provide an even wider range of service;
- *Provided customised service via hotline and WeChat:* Tax officials have answered customised questions and satisfied the needs of tax and fee payers via platforms such as 12366 Taxpayer Service Hotline and WeChat.
- *Encouraged appointment-making prior to physical visit to service halls:* For matters that do require physical presence, besides disinfecting taxpayer service hall, tax officials shall make appointments with tax and fee payers to ensure staggered business hours.

Also, aiming to support enterprises and enhance the business environment, the STA has launched the 2020 Spring Breeze Project nationwide by putting forth 24 measures to improve taxpayer service:

- Firstly, improving the effectiveness and efficiency of tax and fees payment in light of the convenience and benefit of people. For instance, launching "non-contact" tax services and expanding the coverage of online services to over ninety percent;
- Secondly, promoting institutional reform and innovation. For example, advancing the reform of the electronic VAT invoices and issuing UKEYs to start-ups for free, and simplifying and optimizing the declaration procedures and propelling the integration of property tax declarations;
- Thirdly, boosting targeted assistance of enterprises with focus on development. For instance, deepening the "bank-tax administration cooperation", increasing the number of engaging enterprises so as to serve the development of enterprises.

Further, national-level online workshops have been conducted and broadcast to disseminate the policies and measures to tax and fee payers via official website.

Several virtual classes hosted by National Tax Institute have been provided to tax staff in different levels which covering policies and measures taken to tackle COVID-19, the operational guidelines as well as the safety and health advice.

### *Colombia*

Communication campaigns are being developed for promoting the use of technology, e.g. DIAN's app and website, to contact DIAN and comply with tax obligations.

### *Costa Rica*

The taxpayer has access to all services provided by the tax administration through emails. The service provided by the call centre was also reinforced in order to improve response capacity.

Through the website of the Ministry of Finance, the channels of communication with its different dependencies have been enhanced, so that the user can communicate better their formalities to the Tax Administration.

Starting 13 April, the tax administration will start virtual briefings on the COVID-19 related measures.

### *Croatia*

Taxpayer enquiries arising from the COVID-19 crisis can be addressed to the call centre, by email or online communication. An enhanced service is provided also through the online portal (ePorezna/eTax). Enquiries relating to COVID-19 are being prioritised.

*Cyprus*

Online services are being promoted. Regular announcements are made on measures taken and service options available.

*Czech Republic*

The tax administration provides information via a dedicated phone line and all information is published on a dedicated webpage.

*Denmark*

A webpage dedicated to COVID-19 issues was added to the website of the Danish Customs and Tax Administration. In addition, the Danish Tax Agency communicates through social media, press releases and directly with relevant enterprises. For example, by 18 March 2020 the agency had reached out to 140 000 self-employed individuals encouraging them to, where relevant, revisit and alter their pre-registration of estimated expected income in 2020. This mechanism is universally available online under current legislation, but given the circumstances, could have assisted taxpayers in reducing the instalment of advance personal income tax payments that would otherwise have been due on 20 March 2020.

Further, on 17 March 2020, the Danish Tax Agency opened a dedicated hotline at the disposal of enterprises for urgent enquiries.

*Dominican Republic*

All tax administration basic services are being provided by digital channels (taxpayers virtual office, emails, call centre, social networks, and other digital platforms) and access to those services is promoted to reduce face-to-face assistance at the offices.

The tax administration has, clearly and precisely, published and established business continuity strategies. Alternate communication channels have been promoted and the information has been published on its website, social networks, newspapers and interviews, in order to reach the most vulnerable taxpayers.

*El Salvador*

Most of the services are mainly being provided online. The tax returns and reports must be exclusively filed online, as well as the payment requests. Improvements have been made to the online services, always with the intention of reducing the presence of taxpayers in the offices. Taxpayer assistance is being provided through the call centre and by e-mails. The staff is helping from their homes. The personal or face-to-face assistance staff has reinforced the call centre.

There is constant communication through the account channels in social media, providing information about deadlines and online services, as well as any other related information that has been updated.

*Finland*

Regarding communication with the taxpayers, the Finnish tax administration's website has information in Finnish, Swedish and English and constantly updates the news page on COVID-19 issues. Customers are encouraged to use online services, as most of the tax matters can be dealt with using the MyTax (online service for taxpayers). Information is provided via Twitter, Facebook and newsletters, and the administration actively engages with journalists to provide them accurate information on changes.

### *France*

A dedicated webpage has been created on the tax administration's website. The webpage includes a pre-built form that can be used by taxpayers to ask for the deferral of tax payments.

### *Georgia*

The Georgia Revenue Service (GRS) communicated to taxpayers and other stakeholders to use distant and electronic services rather than visiting service-points. The vast majority of services are available online, thus it is possible to fulfill tax obligations and get services with minimal need of physical contact with the tax authority. Phone numbers of the service-points were promoted and the number of call center staff and those responding to e-mails were increased.

The availability of all the electronic services was announced on the GRS website and Facebook page, and the GRS closely communicated with the media. Further, the GRS analysis on a daily basis, which issues taxpayers frequently ask for so that appropriate guidelines and documents can be provided electronically.

### *Guatemala*

The tax administration's (SAT) website and social networks have been used to provide relevant information to taxpayers and the general public. Various media channels are used to reach vulnerable taxpayers.

The contact centre is available, operating with staff teleworking from home to provide tax and customs assistance and guidance to the taxpayer. Online training is provided from the SAT Gateway. The Virtual Assistant service (Chatbot) is provided in the SAT portal to answer tax and customs questions.

### *Honduras*

Digital channels and exclusive hotlines of the Honduran Tax Administration have been implemented before the COVID-19 Crisis. Digital Channels, such as social media and the web chat, have extended opening hours.

Social media presence of the Honduran Tax Administration has increased due to clear communication strategies and responses to specific consultations made by the taxpayers.

### *Hungary*

The administration made available on its website a new section containing information to assist taxpayers in emergency situations. It also published commonly used forms in easy-to-download and printable formats (pdf). As the vast majority of tax matters can be handled electronically, all customers are invited to choose between electronic or telephone administration, avoiding personal contact. In order to inform customers, a menu item on online administration options (NAV Online) has been added to the website.

### *Iceland*

Iceland Revenue and Customs have made special efforts to: (i) enable self-service and reduce in-person contact; and (ii) reach foreign speaking taxpayers who typically are among the groups most dependent on full in-person service. New instructions have been published in Icelandic, English and Polish, to enable taxpayers to navigate their online tax returns without visiting the tax office in person. The foreign language instructions are tailored to be in line with circumstances that are common to foreign workers. Special guidelines have moreover been developed in Icelandic, English and Polish, to facilitate that people take greater advantage of the many self-service and e-options available on Iceland Revenue and Customs website. This information/guidelines are shared on Iceland Revenue and Customs' website and Facebook page, as well as being available in print form at all of the tax offices.

### *Ireland*

Additional resources have been assigned to certain phone lines to deal with taxpayer queries resulting from the effects of COVID-19. The service is being kept under review and decisions will be taken based on changing circumstances if necessary.

Further, information affecting taxpayers is constantly pushed out via the Revenue website, press releases and eBriefs to practitioners (a standard digital communication issued to tax practitioners typically to announce updates to technical tax guidance).

### *Israel*

The Israeli tax administration (ITA) operates a number of channels for communication with taxpayers and representatives: designated e-mail, designated service system to manage taxpayer applications as well as call centres. To address the current situation, a number of steps were taken:

- Additional work force was directed to deal with online applications through existing channels (emphasis on applications regarding services, such as: withholding certificates, on time filing, release of refunds, reduced withholding for payments abroad etc.)
- Operation of topic specific mail boxes (for instance - representatives, real estate taxation)
- Reinforcement of call centres.
- Face to face services are diverted to digital channels, as much as possible.
- Representatives and taxpayers are encouraged to work from afar.
- A designated fax number for the elderly population that does not use digital channels was published.
- Employees were called to be cautious regarding data security and exploitation by unidentified persons.
- A single, country wide, service centre for all real estate taxation applications (phone and web)) was created instead of operating separate centres in numerous locations. Workforce was allocated to this single centre and accessible phone numbers published.

Further, tax representatives and taxpayers were informed via various media channels, and on the ITA website concerning the steps taken by the ITA, in real time. Enhanced and more accessible information is made available on the ITA website concerning the COVID-19 crisis. High level officials in the ITA and the Ministry of Finance gave interviews on relevant aspects.

### *Italy*

A structured communication policy was set up, based, among other things, on press releases issued in parallel to the issuing of circular notes, on the creation of a webpage dedicated to COVID-19 and on the use of social media.

Also, the Italian Revenue Agency invited taxpayers to use the (already existing) electronic channels for requesting services. For general assistance services, the Agency also invites taxpayers to use the dedicated free toll phone number.

### *Japan*

The NTA announced and published its actions and measures, such as the extension of the tax filing period (see section "Extension of deadlines"), through press release, the NTA's website, Twitter, as well as by communicating with tax accountants and other relevant organisations.

Taxpayer support services during the tax return filing period, such as call centres to support individual taxpayers for filing and consultation service for the e-filing procedures, have also been extended in accordance with the extension of the tax filing period.

### *Kenya*

Ongoing targeted communication campaigns have been carried out on taxpayers' safety, tax obligations, modes of facilitation, e.g. online access to tax services, taxpayer communication with the Kenya Revenue Agency (KRA), business hours etc. KRA is improving its website landing page to incorporate information on solutions for customers seeking customs, domestic taxes, suppliers and general information. The landing page will also include information on the Presidential Directives around taxes, and the Commissioner General's messages. Taxpayers are encouraged to access KRA tax services using existing online platforms.

KRA has also enabled its staff to work from home by configuring their devices to gain system access remotely. This means taxpayers' queries are handled remotely by respective Relationship and Account Managers - For customers with Relationship Managers.

While face to face interaction with customers has been suspended, for taxpayers whose physical documents are required, communication has been issued that they may use the contact centre email address for delivery of the same. The contact centre call management system has a call back feature which enables frontline staff to call back taxpayers to support them as required. Customer support has additionally been enhanced through the call centre's chat platform. Customers are also encouraged to self-support through KRA's IVR feature. The contact centre non-voice teams (e.g. email, chat, social media) are now enabled to work from home (offsite). The staff are still able to provide support to customers beyond the current hours of operation.

### *Korea*

Communication is carried out through the tax administration's homepage, blog, SNS and other venues, where information regarding tax support for those people who are affected by COVID-19 is continuously updated.

Also, the administration actively advertises that tax form submissions and official certificate requests are available on-line. Further, a newly formed COVID-19 Task Force team provides guidance on taxpayer support measures.

### *Latvia*

Communication with taxpayers is carried out electronically, via phone, the Electronic Declaration System (EDS) and social media. Information is provided on the official website of tax administration, as well as distributed through traditional media (press releases, phone interviews) and social media (Facebook, Twitter, Instagram).

Customers can receive services via EDS and call a help line. The EDS system has a special button for COVID-19 related issues or asking questions. The capacity of these functions was increased.

Excise stamps are delivered to companies by postal services.

### *Lithuania*

A Q&A section was created on the tax Administration's website to address the COVID-19 consequences. Taxpayers subject to the aid measures (suspended debt recovery, relief from late payments, interest free tax loans) will be announced on the website.

For the convenience of taxpayers, a separate menu item "Tax deferral" was added to the tax administration's call centre phone line.

In order to accelerate the provision of support to businesses facing difficulties concerning COVID-19, a one-stop-shop principle will be applied as regards requests addressed to the tax administration and the State Social Insurance Fund Board.

### *Malaysia*

IRBM has published a press release on services made available for taxpayers during the Movement Control Order period via its official portal and announcements through social media (e.g. Facebook). IRBM has also published a set of frequently asked questions.

### *Malta*

Measures have been put into place to continue to provide services remotely. Taxpayers are being encouraged to use more online services such as video calls with our officials.

All communication strategies have been centralised to one Government entity (Malta Enterprise). A dedicated webpage titled "Supporting Businesses Impacted by COVID-19" has been put up on the Malta Enterprise website. Malta Enterprise is Malta's economic development agency and is independent from the tax administration.

### *Moldova*

To strengthen and maintain the communication process with the taxpayers, the State Tax Service (STS) has put in place a set of related actions, such as providing assistance and support through the dedicated assistance line within the Call Centre (with working program 24/7), but also placing updated information on the official STS web and Facebook page. STS has encouraged taxpayers to use the following communication channels:

- the STS Call Centre with a dedicated line, whose working hours have been extended to 24/7;
- the official e-mail;
- Facebook page;
- the generalized basis of fiscal practice, available on the official web page;
- electronic fiscal services.

### *New Zealand*

Information has been released on Inland Revenue's (IR's) website to assist affected taxpayers to make decisions regarding the nature and timing of tax relief available. IR has been shifting customers to digital channels (self-services via the online portal, myIR, or email) to avoid creating additional pressure on existing telephone resources. IR has been receiving a high level of customer contacts (calls and web messages) through all channels in relation to COVID-19.

Further, the law has been changed to allow greater information-sharing by IR with a wider group of government agencies to assist the efficient and effective delivery of the total COVID-19 response package of measures. Procedures have been put in place to assist other agencies with the provision of information required.

IR is working closely with the Ministry of Social Development (MSD) to deal with the applications received following the Government announcements (e.g. on 24 March 2020, IR took over 11 000 calls from MSD). Ensuring New Zealanders get their entitlements including new wage and leave subsidy payments is high priority. Some 1 300 IR employees have been designated as "essential workers" operating from IR offices

on a rolling basis to staff contact centres and other essential services (with as many as possible frontline employees working from home).

### *North Macedonia*

The Public Revenue Office (PRO) is adjusting to the new conditions and is open to the taxpayers in order to fulfil their obligations to the competent institutions in the country. This applies primarily to all those taxpayers that are most affected by the crisis and that will apply for the benefits offered by the state. For this purpose, the Regional Directorates' Offices are open every business day from 8AM to 2PM. The call centre is operational and the taxpayers have the opportunity to submit their questions by email to the PRO.

The PRO is constantly updating the website where all the decrees adopted by the government are posted.

All activities and information about the work of the PRO in the time of emergency and in order to prevent the occurrence and spread of COVID-19 are published on its website, submitted to the media (printed / electronic) and shared on social networks (Facebook / Instagram).

The PRO also constantly appeals to citizens and taxpayers about the possibility of using the electronic services.

### *Norway*

Tax offices are currently closed for physical meetings and guidance. Web pages, chat functions and telephone services have been enhanced. A dedicated COVID-19 webpage has been launched.

### *Poland*

Electronic contacts have been promoted, including communication via e-mail, trusted profiles and the hotline. On media and social media there are also information that taxes can be settled online.

Improved tax services have been introduced, such as increasing the use of digital channels, dedicated hotlines and longer opening times of call centres.

The possibility of submitting a voluntary disclosure electronically has been introduced, in addition to existing submission options in writing or verbally for the record.

### *Romania*

Taxpayer communication regarding changes in tax policies and to the services provided is carried out via official press releases, as well as through the official websites of NAFA and the Ministry of Public Finance. Taxpayers are requested to make greater use of electronic means of interaction by filing tax returns online through the Public Virtual Space Web Platform, by making payments through internet banking or through the online platform Ghiseul.ro, as well as making information requests through the call centre, electronically (via e-mail) or by checking the information which is periodically updated on the NAFA website.

In order to increase voluntary compliance, NAFA specialists contacted large taxpayers (in respect of the amount of tax revenue declared) to ask what fiscal problems they are facing during this period. For example, those companies that account for 70% of the revenues collected by the General Directorate of the Large Taxpayers were contacted directly. Similar campaigns have been and will continue to be carried out throughout the country

There is a permanent dialogue between NAFA representatives and the largest taxpayers in Romania (about 150 large taxpayers), as well as with the representative employers' organisations in those economic sectors that are strongly affected by the current environment. The dialogue aims at collecting in real time all the information needed to assess the financial impact on their activity, but also to develop appropriate economic and administrative measures to overcome the crisis situation.

### *Russia*

The Federal Tax Service focuses on informing taxpayers about the advantages of existing online services. It launched a dedicated COVID-19 webpage on the web portal referencing contactless online solutions. Also, call centres are providing a 24/7 response. In non-working hours, this is supported by an automatic voice response system.

### *Serbia*

New e-mails addresses have been introduced for taxpayers to submit any kind of request they want rather than come to the premises of the tax administration. Only 4 desk offices can accept written requests of taxpayers, face to face. The contact centre has been supplemented by new employees and many new telephone lines are now open.

### *Singapore*

IRAS has proactively promoted digital service channels and updated the IRAS website with an advisory to encourage taxpayers to use the digital service channels instead of visiting us during this critical period

Officers are able to provide assistance to taxpayers via remote-home access through digital service channels, such as Live Chats. Taxpayers are encouraged to engage via Live Chats, through the use of helpline announcements and by sending SMS messages to their mobile phones, with links to Live Chats. IRAS is also exploring and piloting video-conferencing facilities as means to serve taxpayers who require face-to-face assistance.

Taxpayers requiring face-to-face tax filing assistance and other taxpayer counter services must make an appointment two (2) working days in advance before visiting the e-Filing Service Centre (EFSC) and the Taxpayer and Business Service Centre (TBSC) located in the IRAS Building. For taxpayers who have made appointments, temperature screening is conducted at the entrance and social distancing implemented by serving taxpayers at alternate counter booths and self-help kiosks.

IRAS has provided an automatic extension of deadlines for tax filing for individuals and businesses to prevent crowding at the Taxpayer Service Centre. Taxpayers also have the option to go to an alternate site at the Integrated Public Service Centre (Our Tampines Hub – located in the East of Singapore) for e-filing assistance. Apart from providing added convenience to taxpayers, it minimises crowding at the IRAS Service Centre during the peak filing period.

For Goods and Services Tax (GST), most GST services are already digitalised including applications and filing of returns, with alternative modes for taxpayers to seek clarifications from IRAS e.g., email or livechat with IRAS officers.

IRAS has added timely information on the above measures to the IRAS website, with a banner prominently placed at the top of the IRAS home page to capture taxpayers' attention so that they do not have difficulty in locating information on the supporting measures. Periodic media releases providing updated information on new taxpayer supporting measures and/or legislative changes are also added to the IRAS website. IRAS has also leveraged on social media to publicise the various support measures for taxpayers via its twitter feed.

Information on the taxpayer support measures is also posted on the Government Portal, which is the official online communication platform and repository of the Singapore Government, providing the latest policy announcements, information and news on Singapore from a holistic and integrated Whole-of-Government perspective.

### *South Africa*

For purposes of improving communication with taxpayers, the South African Revenue Service (SARS) has created a dedicated website to provide real-time updates. SARS has also sent letters to taxpayers and issued media statements in South Africa's official languages to inform taxpayers of the safety measures being implemented by SARS as well as the following services:

- The SARS eFiling website and mobi app remain the recommended option for the filing of returns. The SARS eFiling website includes a "Help-You-eFile" functionality, which allows a taxpayer to ask a SARS agent to share his/her view of the eFiling screen on the taxpayer's personal computer. This service enables a SARS agent to view the same screen as the taxpayer in order to assist in identifying the problems the taxpayer is experiencing and to help solve any problems.
- SARS is developing a tool through which taxpayers may apply for their income tax numbers online. This will be rolled out by the end of the week ending 27 March.
- Arrangements are also underway to make drop boxes for tax papers available at all branches.
- SARS' dedicated Call Centres remain fully operational and available for telephonic support. Contingency planning is in place, should Call Centre staff be required to work remotely.

### *Spain*

Since 15 March 2020, tax offices are closed to the public and taxpayers are encouraged to use other channels (phone and internet). Also, the tax administration's website has a webpage dedicated to COVID-19.

### *Sweden*

The Swedish tax authority (STA) provides extra information on tax payment postponement on digital platforms, both the website and social media. A link to information aimed for businesses affected by the COVID-19 pandemic is clearly visible on the homepage of the STA website, and staff is well informed via the STA intranet. Information on how to apply for a deferral of tax payments or for filing an income tax declaration is provided in the interactive voice response system when calling the STA on this.

Further, the STA is, at an initial level, working with other agencies to look into the pros and cons of setting up a common hotline for SMEs affected by the COVID-19 pandemic.

Regarding enhanced services, the STA has provided additional internal guidance so that the telephone centre can provide accurate and quick information on tax payment postponement to all businesses. The STA is also looking into new technical solutions to simplify and digitalize parts of the application for tax deferral for businesses.

The call centre of the STA is already "staffed up" due to it being the peak period of the year, as 4 May is the last day to file taxes. Staff from other parts of the STA are already reassigned (according to a plan before the pandemic). No change has been made to the opening hours: 8-18 Monday-Thursday and 8-16 Fridays. The last couple of days before 4 May the opening hours are planned to be extended, on the last day until midnight.

### *Switzerland*

Employees receive a regular update by e-mail (daily newsletter) on various issues relating to COVID-19 and on how to tackle particular tax organisational issues. In addition, a dedicated webpage was created on the Swiss Federal Tax Administration's website, with all tax topics related to COVID-19. The webpage is updated continuously with questions that have been received and the answers (Q&A section).

### *Turkey*

Taxpayers are encouraged to use digital channels to fulfil their tax liabilities. Communication took place via the administration's official web site. Similarly, continuous and immediate information like deferral of tax filing and payment are provided to all taxpayers through the official web page, social media accounts and e-mail service. An appointment request call has been created by our tax communication centre to help taxpayers who are over 60 years old or disabled.

All the applications addressed to tax offices should be made through the Interactive Tax Office Application (web or mobile app) or postal services until 10 April 2020. All tax returns for income from immovable and movable capital, wage, and other income should be filed through pre-filled tax return until 10 April 2020. Payments of taxes, fees and administrative monetary penalties which can be paid with credit card should be made through the app or banks.

The scope of payments (below TL 50 000) with credit cards through the Interactive Tax Office Application is extended to include 11 type of payments related to VAT, Personal and Corporate Income Taxes.

### *United Kingdom*

HMRC has a set up dedicated webpages and a phone helpline to support businesses and self-employed people concerned about not being able to pay their tax due to COVID-19 and to get practical advice. Up to 2 000 experienced call handlers are available to support businesses and individuals when needed. Helplines operate a wide range of hours and are currently open Monday to Friday 8am to 8pm, and Saturday 8am to 4pm. Large Businesses also can speak to their individual Customer Compliance Managers.

### *United States*

The US Internal Revenue Service has established a special section on its website focused on steps to help taxpayers, businesses and others affected by the COVID-19. This page will be updated as new information is available.

## Annex A. Date of information in this note

Jurisdiction	Information as of	Jurisdiction	Information as of	Jurisdiction	Information as of
Albania	3 April 2020	Dominican Republic	6 April 2020	Malta	3 April 2020
Argentina	31 March 2020	El Salvador	6 April 2020	Moldova	3 April 2020
Australia	25 March 2020	Finland	23 March 2020	Netherlands	23 March 2020
Austria	3 April 2020	France	24 March 2020	New Zealand	30 March 2020
Azerbaijan	3 April 2020	Georgia	23 March 2020	North Macedonia	3 April 2020
Belarus	3 April 2020	Germany	23 March 2020	Norway	7 April 2020
Belgium	8 April 2020	Greece	30 March 2020	Peru	27 March 2020
Belize	7 April 2020	Guatemala	7 April 2020	Poland	8 April 2020
Bolivia	6 April 2020	Honduras	6 April 2020	Romania	27 March 2020
Bosnia and Herzegovina	31 March 2020	Hungary	3 April 2020	Russia	24 March 2020
Brazil	23 March 2020	Iceland	20 March 2020	Serbia	2 April 2020
Canada	23 March 2020	Ireland	23 March 2020	Singapore	8 April 2020
Chile	3 April 2020	Israel	23 March 2020	South Africa	24 March 2020
China (People's Republic of)	8 April 2020	Italy	26 March 2020	Spain	23 March 2020
Colombia	24 March 2020	Japan	25 March 2020	Sweden	23 March 2020
Costa Rica	6 April 2020	Kenya	8 April 2020	Switzerland	6 April 2020
Croatia	3 April 2020	Korea	8 April 2020	Turkey	31 March 2020
Cyprus	31 March 2020	Latvia	23 March 2020	United Kingdom	24 March 2020
Czech Republic	24 March 2020	Lithuania	23 March 2020	United States	2 April 2020
Denmark	20 March 2020	Malaysia	30 March 2020		

[www.oecd.org/tax/forum-on-tax-administration/](http://www.oecd.org/tax/forum-on-tax-administration/)

