

# International Tax - Direct Taxes

## Coronavirus Roadmap



Bloomberg Tax & Accounting

This roadmap provides a summary of international direct tax activity relating to COVID-19.<sup>1</sup> It was prepared by Bloomberg Tax staff and was last updated on **May 11, 2021**. For comprehensive information on the tax implications of COVID-19, see Bloomberg Tax's [Coronavirus Tax Watch](#).

Afghanistan		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

<sup>1</sup> As at January 1, 2021 onwards. For direct tax measures during 2020, please refer to the [International Direct Tax COVID-19 Roadmap \(2020\)](#).

**Albania**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	Q2-Q4 2020 corporate income tax (CIT) prepayments are postponed to Q2-Q4 2021 for tourism, call center and certain processing sectors.  For qualifying taxpayers with annual turnover of over 14m leke, Q2 and Q3 2020 CIT prepayments are postponed to Q2 and Q3 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Tax authority – COVID-19 information](#)

[Normative Act No. 18/2020](#) (corporate quarterly tax postponements).

**Algeria**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	Although not stated to be related to measures to mitigate COVID-19, tax exemptions have been updated or introduced for start-up and “incubator” entities.	<p>The filing deadline for the 2020 tax year has been extended from April 30 to June 30, 2021.</p> <p>Although not stated to be related to measures to mitigate COVID-19, outstanding taxes can be paid in a lump sum, without penalty, by December 31, 2021. The period for payments by installment has also been increased to 60 months, subject to a 10% down payment.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	<p>For “economic operators,” the filing deadline for the 2020 tax year has been extended from April 30 to June 30, 2021.</p> <p>Although not stated to be related to measures to mitigate COVID-19, outstanding taxes can be paid in a lump sum, without penalty, by December 31, 2021. The period for payments by installment has also been increased to 60 months, subject to a 10% down payment.</p>

**Sources and Miscellaneous Information**

[Law No. 20-16](#) (2021 Finance Law).

[Direction Générale des Impôts \(DGI\) press release](#), April 17, 2021: *Extension of the deadline for subscribing to annual tax returns.*

**Andorra**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	For property landlords, income not received as a consequence of reduced rents can be excluded from the income tax base for calculation purposes. Note, however, that related expenses continue to be deductible.	Affected taxpayers who are unable to pay their tax liabilities can request a deferral or splitting of the amount owed.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	For property landlords, income not received as a consequence of reduced rents can be excluded from the income tax base for calculation purposes. Note, however, that related expenses continue to be deductible.	Affected taxpayers who are unable to pay their tax liabilities can request a deferral or splitting of the amount owed.

**Sources and Miscellaneous Information**

[Law No. 16/2020 of December 4 \(Chapter 4\)](#) on exceptional and urgent new measures due to the health emergency caused by the SARS-CoV-2 pandemic.

Angola		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

<b>Argentina</b>		
<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Measures were introduced to incentivize the tourism sector, including postponement of tax payments due before January 1, 2021.</p> <p>An incentive scheme to promote the domestic manufacture of qualifying goods is extended by one year, to December 31, 2021.</p> <p>The December 31, 2020 end date for the payment facilities regime for micro-enterprises and SMEs has been extended to June 30, 2021 (superseding all previous extensions).</p> <p>Qualifying SMEs can benefit from an accelerated depreciation regime for certain investments made between August 26, 2020 and December 31, 2021.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Measures were introduced to incentivize the tourism sector, including postponement of tax payments due before January 1, 2021.</p> <p>An incentive scheme to promote the domestic manufacture of qualifying goods is extended by one year, to December 31, 2021.</p> <p>A one-off wealth tax has been introduced, applicable to assets with an aggregate value exceeding ARS200m. Rates range from:</p> <ul style="list-style-type: none"> <li>• 2% to 3.5% for assets located in Argentina; and</li> <li>• 3% to 5.25% for assets located abroad, subject to repatriation conditions.</li> </ul> <p>The filing and payment deadline of the wealth tax was April 16, 2021 (extended from March 30, 2021; however, it can be paid in up to five monthly installments, subject to a down payment equivalent to 20% of the tax owed.</p> <p>The December 31, 2020 end date for the payment facilities regime for micro-enterprises and SMEs has been extended to June 30, 2021 (superseding all previous extensions).</p> <p>The 95% reduction in social security contributions (SSCs) for qualifying health sector employees has been extended to December 31, 2021.</p> <p>Reimbursement to employees of teleworking expenses will not be regarded as</p>	No current measures.

income for tax purposes.

Until September 30, 2021, additional remuneration (e.g., for overtime, extra shift work) paid by virtue of the COVID-19 health emergency to frontline workers is exempt.

## Sources and Miscellaneous Information

[Decree No. 795/2020](#) (tourism sector incentives).

[Decree No. 1051/2020](#) (domestic manufacturing incentives extension).

Certain [filing / payment deadlines for cooperatives](#) were extended to mid-January 2021.

[Law No. 27605/2020](#): Solidarity and Extraordinary Contribution to Help Mitigate the Effects of the Pandemic (wealth tax), as regulated by [General Resolution No. 4930/2021](#) and amended by [General Resolution No. 4954/2021](#). For the payment facility available for this tax, see [General Resolution No. 4942/2021](#). For requirements on banks to report repatriated funds, see [General Resolution 4960/2021](#).

[General Resolution No. 4971/2021](#) (implementing the accelerated depreciation regime for SMEs).

[General Resolution No. 4950/2021](#), amending General Resolution Nos. 4268/2020, 4887/2020, and 4971/2021 (payment facilities regime for micro-enterprises and SMEs).

[Decree No. 242/2021](#), extending [Decree No. 34/2021](#) (95% SSCs reduction extension).

[Law No. 27555/2020](#) and [Decree No. 27/2021](#) (teleworking expenses).

[Law No. 27549/2020](#), art. 1, as extended by [Law No. 27617/2021](#), art. 13 (tax exemption for frontline workers).

See also:

[General Resolution 4910/2021](#), which a tax regularization scheme for income tax and SSCs was extended to February 17, 2021.

[General Resolution 4911/2021](#), which further extended the deadline for filing beneficial ownership information to between February 19 and March 19, 2021 (from a previous extension to January 29, 2021).

[General Resolution 4912/2021](#), which extended the deadlines for filing the annual declaration of beneficial ownership of trusts to April 30-May 31, 2021.

[General Resolution 4918/2021](#), under which various deadlines were extended through to April 1, 2021 under the Simplified Regime for Small Taxpayers for full exclusion and calculating the deadline for automatic withdrawal.

[Tax authority announcement](#), April 30, 2021, that extended deadlines will be available for submitting transfer pricing information for fiscal years closing between December 31, 2020 and December 31, 2021.



Armenia		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
<a href="#">Government economic support program</a> (general information).		

**Aruba**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The business assets investment deduction for FYs 2020-2022 is increased from 6% to 10%, and conditions have been expanded.</p> <p>The qualifying training deduction is increased from 100% to 300% for FYs 2020-2022.</p> <p>The deduction for marketing/promotional costs is increased from 100% to 200% for FYs 2020-2022, capped at Afl.30,000.</p> <p>The loss carryforward period is extended from five to seven years for FYs 2020-2022.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The income tax rates for the first two income bands have been reduced from 14% to 12%, and from 25% to 23%.</p> <p>The maximum turnover threshold for small business scheme is increased from Afl.12,000 to Afl.84,000 as of 2021.</p> <p>The deduction for marketing/promotional costs is increased from 100% to 200% for FYs 2020-2022, capped at Afl.30,000.</p> <p>The loss carryforward period is extended from five to seven years for FYs 2020-2022.</p>	The filing deadline for 2019 income tax was extended from November 2, 2020 to February 26, 2021 (from previous extension to December 2, 2020).

**Sources and Miscellaneous Information**

[Emergency Fiscal Plan 2020 - Part 2](#) and [Tax relief plan part 2](#) (general information).

[Ministerial Regulations of December 28, 2020](#) (individual income tax table for 2021).

[News release](#) (individual tax return filing extension).

See also:

[Tax authority information](#), which provides that from January 1, 2021, all tax payments must be paid electronically; exceptions apply for individual taxpayers aged over 60 years old.

**Australia – Federal Level (ATO)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Accelerated depreciation is available for certain new assets acquired and first used/installed between March 12, 2020 and June 30, 2021, for taxpayers with aggregate turnover of less than AU\$500m.</p> <p>With effect from October 6, 2020 to June 30, 2022, full expensing is available to businesses with turnover of up to AU\$5bn, for the full cost of qualifying depreciable assets.</p> <p>For companies with annual turnover of less than AU\$5bn, tax losses realized in 2019-20, 2020-21, or 2021-22 can be carried back to 2018-19, 2019-20, or 2020-21. Tax offset is capped at the company's franking account balance.</p> <p>R&amp;D tax offset rules have been amended from 2021-22, to either:</p> <ul style="list-style-type: none"> <li>the corporate tax rate plus 18.5 percentage points where turnover is less than AU\$20m; or</li> <li>the corporate income tax rate otherwise.</li> </ul> <p>Other enhancements have also been introduced.</p> <p>Enhancements have been made to eligible start-up costs and fringe benefits tax for small enterprises.</p> <p>A scheme to support television and film production has been extended by six months to December 31, 2021, and tax offset rates have been enhanced.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Accelerated depreciation is available for certain new assets acquired and first used/installed between March 12, 2020 and June 30, 2021, for taxpayers with aggregate turnover of less than AU\$500m.</p> <p>For resident taxpayers, increased income tax band thresholds for 19% and 32.5% tax rates originally legislated for income years (IYs) 2022-23 and 2023-24 have been brought forward to IYs 2020-21 through 2023-24. Similar measures apply to tax band thresholds for nonresident taxpayers and working holiday makers.</p>	No current measures.

The low income tax offset has been increased from AU\$445 to AU\$700 from IY 2020-21 (brought forward from IY 2022-23). The middle income tax offset will be repealed from 2021-22.

An expense deduction is available for qualifying employees working from home; a shortcut calculation method originally available until December 31, 2020 has been extended to June 30, 2021.

#### Sources and Miscellaneous Information

[COVID-19 support](#) (general ATO information).

[Treasury Laws Amendment \(A Tax Plan for the COVID-19 Economic Recovery\) Act 2020](#).

[ATO guidance](#): Temporary full expensing.

[ATO guidance](#): Loss carry back tax offset.

[ATO guidance](#): Loss carry back - 2020-21 early balancer substituted accounting period or lodging a company tax return for part year.

[Ministerial press release](#), April 11, 2021: *Supporting Australian screen production*.

[ATO guidance](#): 2020-21 personal tax cuts.

[PCG 2020/3](#) (home working expense deduction).

See also:

[ATO guidance](#): COVID-19 economic impacts on transfer pricing arrangements.

[ATO guidance](#): Release from your tax debt (applicable to individuals only).

Deadline for [filing master file, local file and CbC report](#) was deferred from December 31, 2020 to January 29, 2021.

[Tax residence rules](#) (e.g., regarding central management, control, deemed PE status) are relaxed where businesses and individuals are affected by rules to restrict movement to control COVID-19.

**Australia – Australian Capital Territory (ACT)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Payment of 50% of the City Centre Marketing and Improvement Levy on commercial properties for 2020-21 was deferred to February 2021.</p> <p>Businesses with Australian wages of up to AU\$10m can defer payroll tax until July 1, 2022. However, payroll tax returns must be filed as usual.</p> <p>Payroll tax exemptions and case-by-case waivers are available to SMEs until June 30, 2021.</p> <p>Businesses that employ additional apprentices / trainees may be eligible to six-month payroll tax exemption until June 30, 2021.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Payment of 50% of the City Centre Marketing and Improvement Levy on commercial properties for 2020-21 was deferred to February 2021.</p> <p>Businesses with Australian wages of up to AU\$10m can defer payroll tax until July 1, 2022. However, payroll tax returns must be filed as usual.</p> <p>Payroll tax exemptions and case-by-case waivers are available to SMEs until June 30, 2021.</p> <p>Businesses that employ additional apprentices / trainees may be eligible to six-month payroll tax exemption until June 30, 2021.</p>	No current measures.

**Sources and Miscellaneous Information**

[ACT government information](#): Supporting local businesses and the economy.

**Australia – New South Wales (NSW)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The payroll tax threshold was increased from AU\$900,000 to AU\$1m from July 1, 2020.</p> <p>Up to 50% land tax relief is available on application (the closing date for which was March 31, 2021).</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Up to 50% land tax relief is available on application (the closing date for which was March 31, 2021).</p> <p>Stamp duty relief is available on home and vacant land purchases for first-time buyers until July 31, 2021.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">NSW Revenue information</a>: Relief measures.</p> <p><a href="#">NSW government information</a>: COVID-19 help for small businesses.</p>		

**Australia – Northern Territory (NT)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>For businesses that can demonstrate financial hardship, payroll tax can, on application from May 1, 2020, be:</p> <ul style="list-style-type: none"> <li>abolished for six months for SMEs; and</li> <li>deferred for six months for large businesses.</li> </ul>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Payroll tax can, on application from May 1, 2020, be abolished for six months for SMEs that can demonstrate financial hardship.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">NT government information</a>: Business Hardship Package.</p>		

**Australia – Queensland (QLD)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>For businesses that applied by December 31, 2020, payroll taxes can be deferred to April 7, 2021–January 14, 2022.</p> <p>Eligible taxpayers could apply, by February 26, 2021, for a 25% land tax rebate.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>For businesses that applied by December 31, 2020, payroll taxes can be deferred to April 7, 2021–January 14, 2022.</p> <p>Eligible taxpayers could apply, by February 26, 2021, for a 25% land tax rebate.</p>	No current measures.

**Sources and Miscellaneous Information**

[QLD government information](#): COVID-19 business support and recovery.



**Australia – South Australia (SA)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Eligible businesses with wages above \$4m could request payroll tax deferral until January 14, 2021.</p> <p>Eligible businesses with wages up to \$4m can benefit from payroll tax waiver until June 30, 2021.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Eligible businesses with wages up to \$4m can benefit from payroll tax waiver until June 30, 2021.</p>	No current measures.

**Sources and Miscellaneous Information**

[SA government information](#): COVID-19 business information and support.

**Australia – Tasmania (TAS)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Eligible commercial landowners can apply, by June 30, 2021, for land tax exemption for FY 2020-21.</p> <p>Payroll tax rebates available to eligible businesses that employ youth employees, apprentices and trainees up to June 30, 2022.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Eligible commercial landowners can apply, by June 30, 2021, for land tax exemption for FY 2020-21.</p> <p>Payroll tax rebates available to eligible businesses that employ youth employees, apprentices and trainees up to June 30, 2022.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">TAS government information</a> : COVID-19 support schemes.		

**Australia – Victoria (VIC)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>2020-21 payroll tax deferral to FY 2021-22 is available to eligible employers with VIC payrolls of up to \$10m.</p> <p>Eligible employers can waive 2020-21 and 2021-22 payroll tax after applying the New Jobs payroll tax credit.</p> <p>Land tax relief is/was available to eligible taxpayers, including:</p> <ul style="list-style-type: none"> <li>• deferral of the 2020 land tax liability to March 31, 2021 for total nonresidential landholdings below \$1m;</li> <li>• a 50% reduction of the 2020 land tax liability and deferral of the remainder to March 31, 2021 for eligible commercial landowners and eligible owner-occupiers; and</li> <li>• a 25% waiver of the 2021 land tax liability and deferral of the remaining tax until November 30, 2021.</li> </ul>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>2020-21 payroll tax deferral to FY 2021-22 is available to eligible employers with VIC payrolls of up to \$10m.</p> <p>Eligible employers can waive 2020-21 and 2021-22 payroll tax after applying the New Jobs payroll tax credit.</p> <p>Land tax relief is/was available to eligible taxpayers, including:</p> <ul style="list-style-type: none"> <li>• deferral of the 2020 land tax liability to March 31, 2021 for total nonresidential landholdings below \$1m;</li> <li>• a 50% reduction of the 2020 land tax liability and deferral of the remainder to March 31, 2021 for eligible commercial landowners and eligible owner-occupiers; and</li> <li>• a 25% waiver of the 2021 land tax liability and deferral of the remaining tax until November 30, 2021.</li> </ul> <p>Land duty/stamp duty relief is available for residential properties up to \$1m purchased up to June 30, 2021.</p>	No current measures.

**Sources and Miscellaneous Information**

[VIC government information](#): Coronavirus relief measures for Victorians.

**Australia – Western Australia (WA)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Payroll tax exemption was available under the JobKeeper Payment scheme to March 28, 2021 for WA businesses.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Payroll tax exemption was available under the JobKeeper Payment scheme to March 28, 2021 for WA businesses.	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">WA government information</a> : COVID-19 coronavirus: Support for business.		

<b>Austria</b>		
<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Non-calendar year taxpayers can carry back 2021 losses.</p> <p>An investment premium was introduced, equal to 7% or 14% depending on the type of investment (in the form of a grant), awarded where the first stage of investments in depreciable assets was made between August 1, 2020 and May 31, 2021.</p>	<p>Payments currently due can be deferred until June 30, 2021 (superseding previous extensions).</p> <p>Taxpayers can apply to pay taxes by installment, as follows:</p> <ul style="list-style-type: none"> <li><i>Phase 1 model:</i> This applies to taxes owed between March 15, 2020 and June 30, 2021, which can be paid in installments up to September 30, 2022, subject to interest charged at 2%. Application must be made between June 10 and June 30, 2021. Once approved, application can be made during the installment period to redistribute installment payments on a one-time basis only.</li> <li><i>Phase 2 model:</i> Where tax under Phase 1 cannot be paid in full, on condition 40% of the COVID-19 related tax debt was paid and installment deadlines met, application can be made by August 31, 2022 to pay the outstanding amount over up to 21 months. Once approved, application can be made during the installment period to redistribute installment payments on a one-time basis only.</li> </ul>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The exceptional 55% tax rate on income above €1m, originally applicable through to end 2020, has been extended through to end 2025.</p> <p>A flat-rate expense allowance of up to €3 per day is available for employees required to work from home (capped at €300 per calendar year).</p>	<p>Payments currently due can be deferred until June 30, 2021 (superseding previous extensions).</p> <p>Taxpayers can apply to pay taxes by installment, as follows:</p> <ul style="list-style-type: none"> <li><i>Phase 1 model:</i> This applies to taxes owed between March 15, 2020 and June 30, 2021, which can be paid in installments up to September 30, 2022, subject to interest charged at 2%. Application must be made between June 10 and June 30, 2021. Once approved, application can be made during the installment period to redistribute installment payments on a one-time basis only.</li> <li><i>Phase 2 model:</i> Where tax under Phase 1 cannot be paid in full, on condition 40% of the COVID-19 related tax debt was paid and installment deadlines met, application can be made by August 31, 2022 to pay the outstanding amount over up to 21 months. Once</li> </ul>

		approved, application can be made during the installment period to redistribute installment payments on a one-time basis only.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Economic Strengthening Act 2020</a>, amending Income Tax Act 1988 (wear and tear depreciation allowance, loss carryback, individual income tax changes).</p> <p><a href="#">Investment Premium Act</a> (as amended).</p> <p><a href="#">Federal Tax Code</a> (art. 323e) (deferred tax payments and payment by installments, among other measures).</p> <p><a href="#">Income Tax Act</a> (art. 26(9)) (work-from-home expense allowance).</p> <p>See also:</p> <p><a href="#">Cross-border worker residence rules</a> have been relaxed with Germany (since <a href="#">extended</a> until March 31, 2021), Italy (applicable until further notice), and Liechtenstein.</p>		

**Azerbaijan**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See generally the tax authority's [FAQs](#), which include information of certain COVID-19 related deductions.



**Bahamas**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	The Tax Credit and Tax Deferral Employment Retention Programme has been expanded to qualifying VAT-registered businesses with turnover above \$100,000, and to hotels. The programme provides payroll support to encourage employee retention. Deferred taxes are payable in 12 equal monthly installments from January 1, 2021, without sanction.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	The Tax Credit and Tax Deferral Employment Retention Programme has been expanded to qualifying VAT-registered businesses with turnover above \$100,000, and to hotels. The programme provides payroll support to encourage employee retention. Deferred taxes are payable in 12 equal monthly installments from January 1, 2021, without sanction.	No current measures.

**Sources and Miscellaneous Information**

[Department of Inland Revenue information](#): COVID-19 tax credit and deferral.

See also:

[Government press release of January 4, 2021](#), which suspends late payment penalties on condition CESRA reporting requirements were met by January 31, 2021 (superseding previous extensions to September and December 2020).

Bangladesh		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Barbados		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Belarus**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>With effect from January 1, 2021, the period for qualifying deductions for investments in fixed assets has been extended to two years.</p> <p>For tax years 2021 and 2022, the income tax rate for certain telecommunications and commercial microfinance providers has been increased to 30%.</p> <p>For the period January 1, 2021-January 1, 2025:</p> <ul style="list-style-type: none"> <li>profits earned by and dividends paid to resident legal entities participating in investment funds registered in Belarus; and</li> <li>in terms of payments made to nonresident legal entities without a PE in Belarus, a reduced 6% withholding tax rate applies to: <ul style="list-style-type: none"> <li>income from debt obligations of any kind arising from participation in an investment fund in Belarus; and</li> <li>capital gains from the sale of shares (including in the event a foreign company withdraws its interests) held in an investment fund in Belarus.</li> </ul> </li> </ul>	<p>Payment by equal monthly installments is available under June 30, 2021.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>For calendar years 2021 and 2022:</p> <ul style="list-style-type: none"> <li>the PIT rate for income received by employees and individual entrepreneurs working in the High Technologies Park and the China-Belarus Industrial Park "Great Stone" is increased from 9 percent to 13 percent; and</li> <li>the Minsk City Council of Deputies can increase the unified tax rates on individuals and individual entrepreneurs by up to four times (previously, two times).</li> </ul> <p>For the period January 1, 2021-January 1, 2025, profits earned by and dividends paid to individuals participating in investment funds registered in Belarus are exempt from income tax.</p>	<p>Payment by equal monthly installments is available under June 30, 2021.</p>

**Sources and Miscellaneous Information**

[Law No. 72-3/2020](#) on amendments to the Tax Code (two-year deduction for investments; increased 30% income tax rate; exemptions and reduced rates for participation in investment funds; individual tax rate increases).

[Presidential Decree No. 512/2020](#) (payment by installment).

<b>Belgium</b>		
<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>For employer social security contributions (SSCs) owed for Q3 / Q4 2020, and for the rectification payment due February 28, 2021, request could be made to arrange payment by installments.</p> <p>SSCs for qualifying employers in the hotel sector have been reduced.</p> <p>For the 2019, 2020, or 2021 tax year, corresponding to an accounting year closed between March 13, 2019 and December 31, 2020, a one-off loss carryback provision has been introduced to permit offset of estimated tax losses expected to be incurred in the immediately following tax year (i.e., 2020, 2021, or 2022).</p> <p>Qualifying companies can establish a tax-exempt replenishment reserve for equities, for 2022, 2023, or 2024, subject to a general maximum amount of losses realized in 2020 but capped at €20m.</p> <p>A temporary 25% capital investment deduction period, which was originally available for fixed assets acquired or constituted between March 12 and December 31, 2020, has been extended to December 31, 2022.</p> <p>A 30% tax reduction (granted as a non-refundable tax credit) is available for landlords who cancel rents usually charged in March-May 2021 on their business tenants who were forced to close, subject to a cap of €5,000 per month per rental contract, and further capped at €45,000 per lessor.</p>	<p>For companies with balance sheet closing dates from December 31, 2020 to February 28, 2021, the filing deadline is extended to October 28, 2021.</p> <p>Until June 30, 2021, taxpayers can request to defer tax payment if they can prove they are adversely affected by the pandemic.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>For employer social security contributions (SSCs) owed for Q3 / Q4 2020, and for the rectification payment due February 28, 2021, request could be made to arrange payment by installments.</p> <p>SSCs for qualifying employers in the hotel sector have been reduced; further, the deadline for payment of the 2021 annual contribution charged to self-employed individuals is extended to December 31, 2021.</p> <p>For the 2019, 2020, or 2021 tax year, corresponding to an accounting year closed between March 13, 2019 and December 31, 2020, a one-off loss carryback provision has been introduced to permit offset of estimated tax losses expected to be incurred in the immediately following tax year (i.e., 2020,</p>	<p>Until June 30, 2021, taxpayers can request to defer tax payment if they can prove they are adversely affected by the pandemic.</p>

2021, or 2022).

A 20% tax credit is available to individuals who purchase shares in qualifying COVID-19 affected companies from March 14, 2020 and still possess those shares as at December 31 of the year of acquisition, subject to conditions. A similar measure is available for individuals who purchase shares in COVID-19 affected SMEs from January 1 to August 31, 2021; the total tax credit cannot exceed €100,000.

A 30% tax reduction (granted as a non-refundable tax credit) is available for landlords who cancel rents usually charged in March-May 2021 on their business tenants who were forced to close, subject to a cap of €5,000 per month per rental contract, and further capped at €45,000 per lessor.

A monthly allowance of up to €144.41 (from April 1 to June 30, 2021; previously €129.48 since April 1, 2020) is available for employees required to work from home during the pandemic.

Tax exemptions are available for paid overtime in crucial sectors, while allowances for temporary unemployment are subject to a 15% wage withholding tax (both since extended to include Q2 2021).

#### Sources and Miscellaneous Information

[Law of November 24, 2020](#) (Q3 / Q4 2020 SSCs payment arrangement).

[Law of June 23, 2020](#), [Royal Decree of August 22, 2020](#), and [Circular 2020/C/122](#) (loss carryback provision).

[Law of November 19, 2020](#) (replenishment reserve).

[Ministry of Finance \(MoF\) information](#) (capital investment deduction period extension).

[Law of July 15, 2020](#) and [Royal Decree of September 30, 2020](#) (various urgent measures).

[Federal Public Service \(Finance\) information](#): *Deadlines for submitting declarations* (including the extended deadline to end-October 2021); a full [table of 2021 corporate filing deadlines](#) has also been published.

[Circular 2020/C/100](#) and [MoF news release](#), February 26, 2021: *Coronavirus - extension and new support measures in preparation* (work from home monthly allowance).

[MoF news release](#), March 29, 2021: *Coronavirus - extension of and new support measures*.

[Law of April 2, 2021](#) (various urgent measures, including amendment and extension of existing measures).

See also:

Cross-border worker tax residence rules have been relaxed with France (since [extended](#) to June 30, 2021), Germany (since [extended](#) to June 30, 2021), Luxembourg (since [extended](#) to June 30, 2021), and The Netherlands (since [extended](#) to June 30, 2021).

[Initial DAC6 filing deadlines](#) have been extended to early 2021 (also confirmed by [Flanders](#) tax authority).

**Bermuda**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See [Notice of CRS extended deadlines & reminders](#), May 4, 2021, which extends the CRS filing deadline for the period ending December 31, 2020 to June 30, 2021.



**BES Islands**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	Qualifying taxpayers could request, by March 31, 2021, to defer tax payments, without sanction. Deferment can be granted up to July 1, 2024.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	<p>Qualifying entrepreneurs could request, by March 31, 2021, to defer tax payments, without sanction. Deferment can be granted up to July 1, 2024.</p> <p>The filing deadline for the 2019 tax year has been extended to July 1, 2021 (from April 1, 2021).</p> <p>The filing deadline for the 2020 tax year has been extended from May 18 to August 18, 2021.</p>

**Sources and Miscellaneous Information**

[Decree No. 2020-238907](#) of December 17, 2020: Tax allowances in response to the corona crisis.

[Tax authority news release](#), April 1, 2021: *Postponement of submitting 2019 financial statements and 2019 income tax return* (individual income tax return filing extension). Note the release also extends the corporate 2019 tax year financial statements submission deadline to July 1, 2021 (from April 1, 2021).

[Tax authority news release](#), May 7, 2021: *Postponement filing income tax return 2020*.

**Bhutan**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The corporate income tax and business income tax returns filing deadline for the 2020 income year was extended to April 30, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	<p>The individual income tax return filing deadline for the 2020 income year was extended to March 31, 2021.</p> <p>The business income tax return filing deadline for the 2020 income year was extended to April 30, 2021.</p>

**Sources and Miscellaneous Information**

[Department of Revenue and Customs Notification](#), February 17, 2021 (tax return filing extensions).

See also:

[Ministry of Finance Notification](#) of March 8, 2021, which clarifies the tax exemption and non-deductibility of interest on relief provided.

**Bolivia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	A wealth tax has been introduced, with retroactive effect from 2020, on the net aggregate value of assets exceeding 30m bolivianos. Rates are progressive, and range from 1.4% to 2.4%; a 15% discount may be applied for early payment. Failure to pay may result in a penalty of 200% of the tax owed.	No current measures.

**Sources and Miscellaneous Information**

[Decree Law No. 1357/2020](#), [Supreme Decree No. 4436/2020](#), and [Normative Resolution No. 102100000001](#) (wealth tax).

See also:

[Normative Resolution No. 1020000000036](#), which repeals various COVID-19 tax measures introduced in 2020.

**Bosnia and Herzegovina**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The filing deadline for the 2020 tax year was extended from March 31 to April 30, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing deadline for the 2020 tax year was extended from March 31 to April 30, 2021.

**Sources and Miscellaneous Information**

[Tax Administration news release](#), March 20, 2021: *Deadline for submission of the Annual Income Tax Return - Form GPD-1051 extended until 30.04.2021.*

**Botswana**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	75% of any two quarterly payments due between March and September 2020 could be deferred and repaid from March 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	75% of any two quarterly payments due between March and September 2020 could be deferred and repaid from March 2021.

**Sources and Miscellaneous Information**

[Income Tax \(COVID-19\) \(Deferment of Self-Assessment Tax\) Order, 2020.](#)

[Unified Revenue Service Guidance Note:](#) Income Tax (COVID-19) Deferment of Self-Assessment Tax 2020.

**Brazil**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>End date for optional Social Contribution on Gross Income (SCGI) regime for qualifying companies extended to December 31, 2021 (after President's veto reversed by Congress).</p> <p>Taxpayers with certain outstanding tax liabilities can pay in 81 monthly installments (increased to 142 monthly installments for SMEs) from June 2020.</p> <p>Separately, a tax regularization regime has been introduced to permit qualifying taxpayers to pay taxes owed in up to 133 installments, subject to conditions.</p>	<p>Draft legislation has been approved by the Lower House to extend the filing deadline for the 2020 tax year from April 30 to July 31, 2021; and permit payment of any tax due by installment up to July 31, 2021 (both without sanction).</p> <p>For businesses subject to the <i>Simples Nacional</i> regime, various tax payment deadlines have been extended as follows:</p> <ul style="list-style-type: none"> <li>for the March 2021 calculation period, with payment due by April 20, 2021 - extended to July 20, 2021;</li> <li>for the April 2021 calculation period, with payment due by May 20, 2021 - extended to September 20, 2021; and</li> <li>for the May 2021 calculation period, with payment due by June 21, 2021 - extended to November 22, 2021.</li> </ul> <p>On expiry of each calculation period, payment can be made in two equal monthly installments, with the second installment to be paid by the 20th of the following month.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Payroll tax exemptions available to employees in certain key sectors, until December 31, 2021.</p> <p>Taxpayers with certain outstanding tax liabilities can pay in 142 monthly installments from June 2020.</p> <p>Separately, a tax regularization regime has been introduced to permit qualifying taxpayers to pay taxes owed in up to 133 installments, subject to conditions.</p>	<p>The filing and payment deadline for the 2020 tax year has been extended from April 30 to May 31, 2021.</p> <p>For businesses subject to the <i>Simples Nacional</i> regime, various tax payment deadlines have been extended as follows:</p> <ul style="list-style-type: none"> <li>for the March 2021 calculation period, with payment due by April 20, 2021 - extended to July 20, 2021;</li> <li>for the April 2021 calculation period, with payment due by May 20, 2021 - extended to September 20, 2021; and</li> <li>for the May 2021 calculation period, with payment due by June 21, 2021 - extended to November 22, 2021.</li> </ul>

		On expiry of each calculation period, payment can be made in two equal monthly installments, with the second installment to be paid by the 20th of the following month.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Ordinance No. 9,924/2020</a>, as amended by <a href="#">Ordinance No. 21,562</a> (payment by installments).</p> <p><a href="#">Ordinance No. 1,696/2021</a> (which specifies certain requirements for payment by installments).</p> <p><a href="#">PGFN Ordinance No. 14402/2020</a> (as amended by <a href="#">Ordinance No. 21,562</a>) and <a href="#">Ordinance No. 1,696/2021</a> (tax regularization regime).</p> <p><a href="#">Chamber of Deputies news release</a>, March 31, 2021: House approves Bill that extends the income tax filing deadline to July 31. (Note: Bill No. 639/2021 was fully vetoed by the President in early May 2021, but the National Congress can overturn the veto.)</p> <p><a href="#">Normative Instruction RFB No. 2020</a> of April 9, 2021 (individual filing and payment deadline extension).</p> <p><a href="#">CGSN Resolution No. 158/2021</a> (<i>Simples Nacional</i> payment deadline extensions).</p> <p><a href="#">Law No. 14,024</a> (key sector payroll tax exemptions).</p> <p>See also:</p> <p><a href="#">Normative Instruction RFB No. 2015</a> of March 22, 2021, which extends the filing date of certain original documents for authentication purposes until June 30, 2021.</p> <p><a href="#">Normative Instruction RFB No. 2023</a> of April 28, 2021, which extends the Digital Accounting Bookkeeping submission deadline to July 30, 2021.</p>		

**British Virgin Islands**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See generally:

[Government press release](#), March 27, 2020: *Update On Economic Substance During Covid-19 Pandemic* (requirements relaxed where difficulties arise from COVID-19 restrictions (e.g., location of board meetings)).

[Government press release](#), February 19, 2021: *Amnesty Of Interest Accrued On Property Tax Granted* (which provides 100% relief from late payment interest on condition outstanding property tax is paid between February 3 and August 31, 2021).



**Bulgaria**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The filing and payment deadline extension from March 31 to June 30 provided in 2020 has since been made permanent from 2021 onwards.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing and payment deadline extension from March 31 to June 30 provided in 2020 has since been made permanent from 2021 onwards.

**Sources and Miscellaneous Information**

[Decree No. 268/2020 \(§ 72\)](#) (permanent change to income tax filing/payment deadline).

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

<b>Burkina Faso</b>		
<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Cabo Verde**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Companies that employ a former unemployed person for 12 months or more can benefit from a 20,000 escudos tax credit. Additionally, allowance of up to 50% (capped at 25,000 escudos) of salary of at least two employees available where five or more jobs created.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Law No. 100/IX/2020](#) (various measures, including employment incentives).

**Cambodia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>20% capital gains tax on sales of assets and capital investments, originally due to be introduced from July 2020, will apply to nonresident legal entities from 2022 (postponed from a previous delay to January 2021).</p> <p>Exemption from monthly tax payments was available from March 2020 to March 2021 (extended from September and December 2020) for the tourism and hospitality sectors; however, filing requirements are unaffected. Note that there have been reports the exemption has been extended to June 2021.</p>	<p>For business taxpayers affected by lockdown in April 2021, deadlines for returns and payments due in March and April 2021 were extended as follows:</p> <ul style="list-style-type: none"> <li>to May 15, 2021 for businesses that had to close; and</li> <li>to April 27, 2021 for businesses able to continue operating.</li> </ul>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>20% capital gains tax on sales of assets and capital investments, originally due to be introduced from July 2020, will apply to resident and nonresident individuals from 2022 (postponed from a previous delay to January 2021).</p> <p>Exemption from monthly tax payments was available from March 2020 to March 2021 (extended from September and December 2020) for the tourism and hospitality sectors; however, filing requirements are unaffected. Note that there have been reports the exemption has been extended to June 2021.</p>	<p>For business taxpayers closed by lockdown in April 2021, deadlines for returns and payments due in March and April 2021 were extended as follows:</p> <ul style="list-style-type: none"> <li>to May 15, 2021 for businesses that had to close; and</li> <li>to April 27, 2021 for businesses able to continue operating.</li> </ul>

**Sources and Miscellaneous Information**

[Government press release](#), October 22, 2020: *Capital Gain Tax Implementation Delayed to 2022*.

[Government press release](#), March 31, 2020: *The Royal Government Releases More Measures to Cope with Economic Impacts from COVID-19 Pandemic*, most recently extended as reported [here](#).

Notification No. 7175 of April 16, 2021: *E-Filing and the delay of tax return in lock down area* (available for [download here](#)).

**Cameroon**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The carryforward period for tax losses incurred in tax year 2021 is extended by one year for sectors directly affected by COVID-19.</p> <p>Donations made by companies, by December 31, 2020, to aid the fight against COVID-19 are fully deductible for income tax purposes.</p> <p>Tax relief is available in affected sectors for companies that are restructuring their businesses in 2021.</p> <p>Hotel accommodation (whether or not registered) is exempted from the tourism tax and corporate income tax for 2021.</p> <p>A special transaction procedure first introduced under the 2020 Finance Law is renewed for tax year 2021, for tax issues arising up to December 31, 2019. This includes in particular a reduction of 50% of the tax due on amounts disputed by not yet paid.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The carryforward period for tax losses incurred in tax year 2021 are extended by one year.</p> <p>Hotel accommodation (whether or not registered) is exempted from the tourism tax for 2021.</p> <p>A special transaction procedure first introduced under the 2020 Finance Law is renewed for tax year 2021, for tax issues arising up to December 31, 2019. This includes in particular a reduction of 50% of the tax due on amounts disputed by not yet paid.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">Law No. 2020/018</a> (Finance Law for Tax Year 2021); note that this law also introduces various tax incentives, including to promote employment of young people and IT start-ups.		

**Canada – Federal Level (CRA)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	For qualifying self-employed who received the Canada Emergency Response Benefit, interest relief on unpaid income tax for the 2020 tax year is available until April 30, 2022, subject to conditions.	No current measures.

**Sources and Miscellaneous Information**

[Revenue Agency news release](#), February 9, 2021: *Government of Canada addresses CERB repayments for self-employed individuals and announces interest relief on 2020 income tax debt due to COVID-19 related income support.*

See also:

[Guidelines released by the CRA](#) that include the tax treatment of 2020 employment expenses arising as a consequence of COVID-19.

[CRA guidance on international income tax issues raised by the COVID-19 crisis](#), which takes into consideration cross-border employment affected by the pandemic, and determination of permanent establishment status impacted by travel restrictions introduced to mitigate the pandemic.

[Budget 2021](#), which proposes various measures and incentives for economic recovery.

**Canada – Alberta**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Alberta government information](#): Corporate income tax: Changes due to COVID-19. Note that Scientific Research and Experimental Development (SR&ED) Tax Credit filing deadlines were extended up to March 31, 2021.

**Canada – British Columbia (BC)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Employer health tax quarterly installments were extended as follows:</p> <ul style="list-style-type: none"> <li>September 15, 2020 installment - extended to January 31, 2021; and</li> <li>December 15, 2020 installment - extended to February 28, 2021.</li> </ul> <p>Provincial carbon tax changes scheduled for April 1, 2020 were delayed until April 2021.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Employer health tax quarterly installments were extended as follows:</p> <ul style="list-style-type: none"> <li>September 15, 2020 installment - extended to January 31, 2021; and</li> <li>December 15, 2020 installment - extended to February 28, 2021.</li> </ul>	No current measures.

**Sources and Miscellaneous Information**

[BC government information](#): COVID-19 B.C. tax and tax-related changes, incentives and benefits.



**Canada – Newfoundland and Labrador**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Canada – Ontario**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Canada – Prince Edward Island**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See generally the [Budget Address 2021](#), which includes various measures aimed at economic recovery.

**Canada – Quebec**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	For eligible small businesses, from March 25, 2021, the deduction rate for the first CA\$500,000 is increased from 7.5% to 8.3%. Further, a minimum tax rate of 3.2% applies.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	For eligible small businesses, from March 25, 2021, the deduction rate for the first CA\$500,000 is increased from 7.5% to 8.3%. Further, a minimum tax rate of 3.2% applies.	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">Revenue Quebec news release</a> , April 28, 2021.		

**Canada – Saskatchewan**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The local small business corporate income tax rate has been reduced from 2%, as follows:</p> <ul style="list-style-type: none"> <li>from October 1, 2020 to June 30, 2022 - 0%; and</li> <li>from July 1, 2022 to June 30, 2023 - 1%.</li> </ul> <p>The rate will return to 2% from July 1, 2023.</p> <p>Eligible small businesses can receive up to \$5,000 rebate on expenses incurred between April 1, 2020 and February 28, 2021 to adapt business models in response to COVID-19. The application deadline for the rebate was March 31, 2021.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Eligible small businesses can receive up to \$5,000 rebate on expenses incurred between April 1, 2020 and February 28, 2021 to adapt business models in response to COVID-19. The application deadline for the rebate was March 31, 2021.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Saskatchewan government information</a>: Strong Recovery Adaptation Rebate (SRAR).</p> <p><a href="#">Saskatchewan government information</a>: Corporation Income Tax, which includes changes to the small business income tax rates.</p>		

Cayman Islands		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Chad, Republic of**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Both the patent (i.e., business license) tax and the flat tax are reduced by 50%. As at April 2020, if taxpayers had already paid such tax, the reduction can be taken as a tax credit against future payments due, including those due in 2021.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Both the patent (i.e., business license) tax and the flat tax are reduced by 50%. As at April 2020, if taxpayers had already paid such tax, the reduction can be taken as a tax credit against future payments due, including those due in 2021.	No current measures.
<b>Sources and Miscellaneous Information</b>		
Circular No. 004/PR/MFB/2020 (50% tax reduction; Circular can be downloaded <a href="#">here</a> ).		

**Chile**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>For micro-enterprises and SMEs, property taxes owed in September and November 2020 can be paid in four installments in 2021.</p> <p>For Pro Pyme Regime taxpayers for tax years 2020, 2021, and 2022:</p> <ul style="list-style-type: none"> <li>the income tax rate is reduced from 25% to 10% for income received or accrued; and</li> <li>provisional monthly payments are reduced by half.</li> </ul> <p>Qualifying assets acquired or imported between June 1, 2020 and December 31, 2022 can be depreciated immediately in full, at a value of 1 peso. The qualifying period for the previous enhanced depreciation rules under Law No. 21,210 has been extended from May 31, 2020 to December 31, 2021.</p> <p>The following tax payments can be postponed to and paid in installments in 2022:</p> <ul style="list-style-type: none"> <li>for owners of residential real estate, a real estate tax assessment of up to 5,000 pesos as of January 1, 2021 (applicable to the highest tax value property where the taxpayer has more than one property); and</li> <li>for SMEs, where sales have dropped by at least 30% in January and February 2021 as compared with 2020, corporate income tax owed for the first half of 2021.</li> </ul>	<p>For Pro Pyme taxpayers who filed their income tax return by April 30, 2021, payment can be deferred up to June 30, 2021, with late payment interest waived.</p> <p>For taxpayers generally, the filing deadline has been extended to May 31, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>For individual taxpayers, property taxes owed in September and November 2020 can be paid in four installments in 2021.</p> <p>Tax payments can be postponed to and paid in installments in 2022 for owners of residential real estate, where there is a real estate tax assessment of up to 5,000 pesos as of January 1, 2021 (applicable to the highest tax value property where the taxpayer has more than one property).</p>	<p>For Pro Pyme taxpayers who filed their income tax return by April 30, 2021, payment can be deferred up to June 30, 2021, with late payment interest waived.</p> <p>For taxpayers generally, the filing deadline has been extended to May 31, 2021.</p>



**Sources and Miscellaneous Information**

[Supreme Decree 420/2020](#), as amended.

[Law No. 21,256](#) (Pro Pyme Regime / asset depreciation).

[SII news release](#), April 24, 2021: *Postponement of payment of 2021 contributions to support people and companies affected by health emergencies* (to 2022, for residential real estate and qualifying SMEs).

[SII news release](#), April 27, 2021: *Term to pay income tax extended to June 30, maintaining return dates* (applicable to Pro Pyme taxpayers).

[SII news release](#), April 30, 2021: *Deadline to declare income tax extended until May 31*.

See also:

[SII Resolution No. 30/2021](#), which extended the annual filing deadline for second category income withholding from March 19 to March 24, 2021 (as also announced [here](#)).

**China**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Carryforward for 2020 losses extended from five years to eight years.</p> <p>Reduced corporate income tax rate of 15% will continue through 2021 (and onward to December 31, 2030) for "encouraged industries" in the western region.</p> <p>For film industry enterprises, the carryforward period for 2020 losses is extended from five to eight years.</p> <p>The corporate income tax rate for micro and small enterprises has been reduced for 2021 and 2022 on taxable income of up to 1m yuan.</p>	<p>For small, low-profit enterprises, tax payments for the period May 1-December 31, 2020 could be postponed to the first declaration period of 2021.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Carryforward for 2020 losses extended from five years to eight years.</p> <p>The personal income tax rate for individual industrial and commercial households has been reduced for 2021 and 2022 on taxable income of up to 1m yuan.</p>	<p>For individual industrial and commercial households, tax payments for the period May 1-December 31, 2020 could be postponed to the first declaration period of 2021.</p>

**Sources and Miscellaneous Information**

[Government guidance](#) on COVID-19 preferential tax measures (extended loss carryforwards on page 17).

[Ministry of Finance Announcement No. 23/2020](#) (encouraged industries reduced tax rate extension).

[SAT/MoF Announcement 75/2020](#) (film industry/cultural construction).

[SAT Announcement No. 10/2020](#) (small enterprise/individual industrial and commercial payment postponement).

[SAT Announcement No. 7 of 2021](#) (which includes an extension of measures under Announcement No. 10/2020, whereby for preferential tax and fee policies that have since expired, the implementation period is extended to December 31, 2021).

[SAT Announcement No. 12 of 2021](#) (reduced tax rates for micro and small enterprises, and for individual industrial and commercial households).

See also:

[SAT Announcement No. 13 of 2021](#), which provides enhanced 200% amortization of the costs of certain intangible assets, from January 1, 2021.

**Colombia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Tax breaks are available for the tourism sector at a reduced corporate income tax rate of 9% over 10-20 years, including for newly built or renovated hotels and theme parks, subject to qualifying conditions.</p> <p>The withholding tax rates on payments made in relation to certain creative and cultural sectors are reduced to a single rate of 4%.</p> <p>Business taxpayers in certain sectors most affected by COVID-19 (including manufacturing, tourism, hospitality, entertainment, and arts and culture) are exempted from paying advance income tax payments for 2021.</p>	<p>No current measures. For micro and small companies, the 2021 filing and payment deadlines for the first and second installments have been extended (depending on the last digit of their tax identification number) as follows:</p> <ul style="list-style-type: none"> <li>• first installment - between June 9 and June 23, 2021; and</li> <li>• second installment - between November 9 and November 23, 2021.</li> </ul>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>The withholding tax rates on payments made in relation to certain creative and cultural sectors are reduced to a single rate of 4%.</p> <p>Business taxpayers in certain sectors most affected by COVID-19 (including manufacturing, tourism, hospitality, entertainment, and arts and culture) are exempted from paying advance income tax payments for 2021.</p>	<p>No current measures.</p>

**Sources and Miscellaneous Information**

[Law No. 2068/2020](#) (tourism sector tax breaks).

[Law No. 2070/2020](#) (creative/cultural sector withholding tax).

[Decree No. 374/2021](#) (micro and small companies filing and payment deadline extensions).

[Decree No. 375/2021](#) (advance income tax payment exemptions).

See also:

[Bill No. 594/2021C](#), which includes various measures to aid economic recovery for tax years 2022 and 2023, including a 3% surcharge on companies, a solidarity wealth tax and a solidarity tax on high incomes, a 17% "standardization" tax on undeclared assets and liabilities, and progressive corporate income tax rates. To download a Word version of the Bill, follow the link "Ver documento". Note that it has since been reported that the President has withdrawn this Bill, and a revised tax reform plan will be published in due course.

**Comoros**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See generally:

[Decree No. 20-022/AU/2020: Finance Law 2021](#), which includes reductions of head office general expense and services remuneration caps; and an increase in the business license duty ("patent tax") surtax from 10% to 30%.

**Congo, Republic**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	With effect from January 1, 2021, qualifying newly created enterprises with annual turnover of less than 100m francs can benefit from various tax exemptions for the first two years of operation, followed by tax reductions of 75%, 50% and 25% for the following three tax years.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	With effect from January 1, 2021, qualifying newly created enterprises with annual turnover of less than 100m francs can benefit from various tax exemptions for the first two years of operation, followed by tax reductions of 75%, 50% and 25% for the following three tax years.	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">Finance Law for 2021</a> (art. 49, on page 77 of the pdf) (tax incentives for newly created enterprises).		

**Congo, Democratic Republic**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See [Law No. 20/20](#) (Finance Law 2021, art. 30), which confirms that corporate donations made in 2020 to the fund established to combat COVID-19 are deductible for income tax purposes.

**Cook Islands**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Costa Rica**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See [Resolution DGT-ICD-R-17-2021](#), which extended the 2021 beneficial ownership declaration deadline from April 2021 to May 31, 2021.



**Côte d'Ivoire**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>A 200% deduction is available for fees paid by resident companies to other intra-group member companies for technical assistance.</p> <p>A 2% withholding tax has been introduced for payments to service providers in the informal sector. Also, a 5% withholding tax applies to fees paid by government authorities to certain corporate taxpayers and micro-enterprises.</p> <p>Relief from payment of tax debts may be available for qualifying taxpayers.</p> <p>The simplified tax regime for SMEs has also been reformed.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>A 2% withholding tax has been introduced for payments to service providers in the informal sector. Also, a 5% withholding tax applies to fees paid by government authorities to certain micro-enterprises.</p> <p>Relief from payment of tax debts may be available for qualifying taxpayers.</p> <p>The simplified tax regime for SMEs has also been reformed, including for micro-enterprises and artisans.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">Tax Annex to the Finance Law No. 2020-972</a> of December 23, 2020 on the State Budget for 2021.		

**Croatia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Qualifying businesses can claim reimbursement of fixed costs incurred. This measure has been updated and extended from time to time. For example, a claim can be made for April 2021, subject to an application closing date of June 15, 2021.</p> <p>Under general measures introduced with effect from January 1, 2021:</p> <ul style="list-style-type: none"> <li>the profit tax rate has been reduced from 12% to 10% for taxpayers with annual turnover of up to HRK7.5m;</li> <li>the withholding tax rate on dividend payments made to nonresidents has been reduced from 12% to 10%; and</li> <li>the withholding tax rate on payments made to nonresident companies in relation to performance fees for resident and nonresident performers has been reduced from 15% to 10%.</li> </ul>	<p>The filing deadline for the 2020 tax year is extended to June 30, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Qualifying businesses can claim reimbursement of fixed costs incurred. This measure has been updated and extended from time to time. For example, a claim can be made for April 2021, subject to an application closing date of June 15, 2021.</p>	<p>The filing deadline for the 2020 tax year is extended to June 30, 2021.</p>

**Sources and Miscellaneous Information**

[Ministry of Finance information](#): Tax information related to COVID-19.

[Profit Tax Act](#), as amended by [Law No. 2627/2020](#) (2021 tax rate changes).

See also:

[Initial DAC6 filing deadlines](#) have been extended to early 2021 (pages 7-8).

**Curaçao**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The filing deadline for the 2020 provisional profit tax return was extended from March 31 to April 30, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Ministry of Finance news release](#), March 24, 2021: *Notice of lockdown consequences* (provisional profit tax return filing extension; note the deadline for submitting the 2020 payroll summary statements was also extended, from April 1 to May 1, 2021).

**Cyprus**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Tax relief measures have been extended for property owners who reduced their tenants' monthly rents by between 30% and 50% in the period January 1-March 31, 2021 (with reports that this may be extended to June 30, 2021), subject to qualifying conditions. The relief available includes:</p> <ul style="list-style-type: none"> <li>• a tax credit of 50% of the rent reduction for a period of up to six months in 2021; and</li> <li>• reduction of the special contribution for defense equivalent to 50% of the rent reduction.</li> </ul>	<p>The filing deadline the 2019 tax year is extended to September 30, 2021.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Tax relief measures have been extended for property owners who reduced their tenants' monthly rents by between 30% and 50% in the period January 1-March 31, 2021 (with reports that this may be extended to June 30, 2021), subject to qualifying conditions. The relief available includes:</p> <ul style="list-style-type: none"> <li>• a tax credit of 50% of the rent reduction for a period of up to six months in 2021; and</li> <li>• reduction of the special contribution for defense equivalent to 50% of the rent reduction.</li> </ul>	<p>For self-employed with turnover exceeding €70,000 and obligated to prepare audited accounts, the filing deadline the 2019 tax year is extended to September 30, 2021.</p>

**Sources and Miscellaneous Information**

[Minister of Finance \(MoF\), Presentation of new support measures](#), January 9, 2021 (tax relief measures for reduced rents).

[2021 Decree on Certification and Collection of Taxes \(Extension of the Deadline for Submission of Tax Return\)](#) (at pdf page 31).

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021 (restated in later [general guidance](#) on DAC6 reporting). Deadlines set for January 31 and February 28, 2021 had since been [extended](#) to March 31, 2021.

[Implementing Instructions 07/2021](#), which extends the relaxation of residency requirements for affected taxpayers (including in relation to PEs) under [Implementing Instructions 04/2020](#).

[MoF announcement](#), April 28, 2021, which extended the deadline from April 30 to May 31, 2021 for paying the special defense contribution based on estimated profits for tax year 2018.

**Czech Republic (Czechia)**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Accelerated depreciation is available for qualifying tangible assets acquired between January 1, 2020 and December 31, 2021.</p> <p>The rules for allowable enhanced deductions for expenses incurred on assets acquired for vocational training have been relaxed, with first use of the asset permitted in the three years following April 30, 2021. Taxpayers must inform the tax authority, either in their annual tax return or by July 1, 2021 at the latest, of their wish to take advantage of this measure.</p>	<p>Penalties are waived on late filing and payment for the 2020 tax year, on condition that:</p> <ul style="list-style-type: none"> <li>• paper tax returns were filed, and payment is made, no later than May 3, 2021 (extended from April 1, 2021); or</li> <li>• electronic tax returns are filed, and payment, is made no later than June 1, 2021 (extended from May 3, 2021).</li> </ul> <p>Further, the above provisions also apply to outstanding additional tax returns for the 2019 tax year.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The 2021 Tax Package introduces a two-tier income tax rate from January 1, 2021. A 15% rate applies to annual income up to 48 times the average wage, with the remainder taxed at 23%. The 7% solidarity tax no longer applies.</p> <p>The rules for allowable enhanced deductions for expenses incurred on assets acquired for vocational training have been relaxed, with first use of the asset permitted in the three years following April 30, 2021. Taxpayers must inform the tax authority, either in their annual tax return or by July 1, 2021 at the latest, of their wish to take advantage of this measure.</p>	<p>Penalties are waived on late filing and payment for the 2020 tax year, on condition that:</p> <ul style="list-style-type: none"> <li>• paper tax returns were filed, and payment is made, no later than May 3, 2021 (extended from April 1, 2021); or</li> <li>• electronic tax returns are filed, and payment, is made no later than June 1, 2021 (extended from May 3, 2021).</li> </ul> <p>Further, the above provisions also apply to outstanding additional tax returns for the 2019 tax year.</p>

**Sources and Miscellaneous Information**

[Ministry of Finance \(MoF\) information](#) published on December 31, 2020, and updated on December 29, 2020: Information on the entry into force of the tax package, which includes accelerated depreciation and individual income tax changes.

[Financial Newsletter 20/2021](#) (MoF Decision on enhanced deductions for vocational training assets).

Regulation No. 23/2021 FZ (penalty waivers for late filing/payment; published in Financial Bulletin No. 16/2021, which is available for [download here](#)).

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

[MoF press release](#), January 7, 2021: *Filing of real estate tax and road tax return until the end of March*, which also includes extended payment deadlines (confirmed by [Financial Bulletin No. 3/2021](#) as without sanction).

**Denmark**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The ceiling on the credit balance in tax accounts for companies that pay A-tax temporarily was suspended from May 4, 2020 to April 1, 2021.</p> <p>Qualifying companies can claim reimbursement of fixed costs incurred from December 9, 2020 to January 3, 2021.</p> <p>Allowable R&amp;D deductions are increased by an additional 27% for 2020 (subject to a total cap of 845m kroner), and 25% for 2021 (subject to a total cap of 910m kroner).</p>	Various A-tax and B-tax payment deadlines are postponed into 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Qualifying self-employed and freelancers can claim reimbursement of fixed costs and losses incurred from December 9, 2020 to January 3, 2021, generally capped at DKK23,000 per month.	The deadlines for payment of payroll taxes due in April, May and June 2021 have been postponed to September 27, 2021, October 15, 2021, and January 17, 2022, respectively.

**Sources and Miscellaneous Information**

[SKAT information](#): Aid package for businesses – Q&A.

[Government and political party agreement](#) on reopening general compensation schemes (including fixed costs and losses reimbursements).

[Law No. 2219/2020](#) amending the Depreciation Act and the Tax Assessment Act (increased R&D deductions).

[Law No. 779/2021](#), § 3 (payroll tax payment extensions).

A company cannot benefit from COVID-19 aid measures if:

- it is registered in a country included on the EU's list of non-cooperative tax jurisdictions; or
- it pays out dividend distributions or buys back shares during 2020 and 2021.

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

[Residency rules](#) have been relaxed for employees and PEs.

[Law No. 672/2021](#), which includes various amendments to enhance depreciation and immediate deductions for fixed assets.



Dominica		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Dominican Republic**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Full or partial exemption from advance monthly tax payments due in January-April 2021 (which in some cases may be subject to request) was available for qualifying affected micro- and small and medium-sized enterprises (MSMEs).</p> <p>Exemption from advance monthly payments due in January-April 2021 was available for specified registered taxpayers in the tourism sector.</p> <p>Qualifying MSMEs were also exempted from the first installment payment of the asset tax.</p> <p>Proindustria announced that various incentives originally scheduled to end on December 31, 2020 have been extended by 15 years. Incentives include accelerated depreciation and tax deductions for investment in machinery and IT.</p> <p>A transitory tax regime has been introduced to allow taxpayers to regularize their tax obligations in order to alleviate the economic effects of COVID-19.</p>	<p>Taxpayers whose tax year ended September 30, 2020 were granted a payment extension over two monthly installments from January 28, 2021; note that this measure was also granted for the asset tax.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Full or partial exemption from advance monthly tax payments (which in some cases may be subject to request) was available for qualifying affected micro-enterprises due in January-April 2021.</p> <p>Exemption from the third advance income tax advance payment is available for individuals with 2019 declared earnings of up to 8.7m pesos. Affected taxpayers that do not meet the earnings threshold requirement and request partial or full exemption from this payment.</p> <p>Qualifying micro-enterprises were also exempted from the first installment payment of the asset tax.</p> <p>A transitory tax regime has been introduced to allow taxpayers to regularize their tax obligations in order to alleviate the economic effects of COVID-19.</p>	<p>For taxpayers under the Simplified Taxation Regime (STR), the filing deadline for the 2020 tax year was extended from February 26 to March 12, 2021.</p>

**Sources and Miscellaneous Information**

[Resolution No. DDG-AR1-2021-00001](#) (advance tax payment exemptions and tax payment deferrals).

[Proindustria news release](#), January 6, 2021: *Law No. 242-20 promulgated to modify Law No. 542-14 on Innovation and Industrial Competitiveness.*

[Law No. 7/2021](#) and [President press release announcement](#), January 20, 2021: *Abinader promulgates Law No. 7-21; reincorporates the provisions of Law no. 46-20 on transparency and equity revaluation (transitory tax regime).*

[Tax authority Notice No. 3-21](#) (STR filing extension).

See also:

[President press release announcement](#), January 26, 2021: *Government launches the Plan for the Reactivation of MSMEs, which includes extension of advance income tax payment exemptions until September 2021.*

**Ecuador**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	For taxpayers registered under the micro-enterprise tax regime as at January 31, 2021, and which did not generate profits in 2020, the deadlines for filing the annual return for 2020 have been extended to November 2021.

**Sources and Miscellaneous Information**

[Resolution No. NAC-DGERCGC21-00000012](#) (extended filing deadlines for certain micro-enterprises).

**Egypt**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

*Note generally* Minister of Finance news release, January 31, 2021: *Extending the deadline for filing salary tax returns until the end of February 2021.* This measure applied to salary tax returns, including quarterly returns and annual salary adjustment, originally scheduled to be filed in January 2021.

**El Salvador**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Equatorial Guinea**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Estonia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Application can be made to suspend payment obligations to a funded or state pension from December 1, 2020 to August 31, 2021.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Application can be made to suspend payment obligations to a funded or state pension from December 1, 2020 to August 31, 2021. For sole proprietors, this involves a suspension of payment as provided under the Social Tax Act.	No current measures.

**Sources and Miscellaneous Information**

[Tax and Customs Board information](#): Tax measures for businesses during state of emergency.

[Tax and Customs Board information](#): Tax measures for individuals during state of emergency.

[Law of April 15, 2020](#) (amending the Acts relating to the State Supplementary Budget Act 2020 (Measures related to the Spread of the Coronavirus Causing COVID-19)).

Interest for late filing and payment was suspended until midnight on May 17, 2020, after which it was reduced from 0.06% to 0.03% until December 31, 2021. Between May 1, 2020 and December 31, 2021, authorities will consider reducing or suspending this rate for any tax debt.

See also:

[Initial DAC6 filing deadlines](#) have been extended to early 2021.

[Government news release](#), April 29, 2021: *The government approved the state budget strategy for 2022-2025*, which includes various COVID-19 related proposed measures.



**Ethiopia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>2019-20 losses can be carried forward to the next fiscal year.</p> <p>Tax debt relief, payment deferral and tax payment incentives are available for taxpayers engaged in the service, manufacturing, export trade, finance, and construction sectors.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>2019-20 losses can be carried forward to the next fiscal year.</p> <p>Tax debt relief, payment deferral and tax payment incentives are available for taxpayers engaged in the service, manufacturing, export trade, finance, and construction sectors.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<a href="#">Government information</a> : COVID-19 measures and support.		

**European Union**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Council Directive \(EU\) 2020/876](#) (member states permitted to extend initial DAC6 reporting deadlines to early 2021).

[European Commission information](#): State aid rules and coronavirus, under which various state aid measures have been agreed for member states under the temporary framework to support the economy (since [extended](#) to December 31, 2021).

See also:

[European Parliament resolution of April 29, 2021 on digital taxation](#), which notes the positive impact COVID-19 has had on digital businesses in order to help endorse the introduction of this tax.

**Fiji**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Export Income Deduction (EID) increased from 50% to 60% for tax years 2020, 2021 and 2022.</p> <p>Hotel Investment Incentive Package introduced from April 1, 2020–December 31, 2022, including:</p> <ul style="list-style-type: none"> <li>• short-life capital investment tax holiday for new hotel construction of between 5 and 13 years; and</li> <li>• 25% investment allowance for capital expenditure incurred on construction and improvements of new and existing hotels.</li> </ul> <p>100% write-off for fixed assets of up to FJ\$10,000; originally, this applied to assets purchased by December 31, 2020, but this deadline has since been lifted.</p> <p>Debt forgiveness is exempt from taxation where debt is incurred before December 31, 2020, and is forgiven between April 1, 2020 and December 31, 2021.</p> <p>150% deduction introduced on corporate bonds (including interest paid) to support corporate financing. Interest income from such bonds is tax exempt.</p> <p>Hotels and resorts are permitted a 150% deduction for salaries paid to a craftsperson, dancer, or musician.</p>	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Revenue and Customs Service information](#): COVID-19 response budget: Summary of revenue policies.

[Income Tax \(Depreciation Rates\) \(Amendment\) \(No. 2\) Regulations 2020](#) (pages 174–175) (100% write-off for fixed assets, as amended).

[Income Tax \(Other Incentives\) \(Amendment\) \(No. 2\) Regulations 2020](#) (pages 178–179).

**Finland**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Accelerated depreciation is available for new machinery and equipment included in fixed assets in tax years 2020-2023.</p> <p>An increased deduction for qualifying R&amp;D expenses has also been proposed for tax years 2021-2025.</p>	<p>The filing deadline has been extended by one month, from four months to five months after the fiscal year end. For example, for taxpayers with a fiscal year end of December 31, 2020, the filing deadline has been extended from April 30 to May 31, 2021.</p> <p>Taxpayers can apply for additional time to make tax payments, subject to a reduced interest penalty rate of 2.5% (normally 7%). The closing date for applications is August 31, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	<p>Taxpayers can apply for additional time to make tax payments, subject to a reduced interest penalty rate of 2.5% (normally 7%). The closing date for applications is August 31, 2021.</p>

**Sources and Miscellaneous Information**

[SKATT information](#): Increased depreciation of machinery and equipment in tax years 2020-2023.

[Board proposal HE 196/2020 vp](#): Government proposal to Parliament for a law on additional reductions in R&D activities in tax years 2021-2025.

[SKATT news release](#), April 8, 2021: *Additional period of one month granted for corporate tax returns.*

[SKATT news release](#), April 13, 2021: *Relief for businesses and personal customers: extra time to pay taxes at 2.5%.* Further guidance is [available here](#).

See also:

[SKATT guidance](#), April 19, 2021: *Restrictions related to the COVID-19 pandemic and their implications for the taxation of foreign entities.* (Also [available in English here](#).)

[Government press release No. 274 of April 29, 2021](#): *Government decides policy positions for remaining part of its term and for 2022-2025 General Government Fiscal Plan*, which includes a section "Tax base protection and investment-friendly environment" and other tax aims.

**France**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Affected SMEs in the tourism, hotel, catering, sports, cultural, events, and aviation sectors can benefit from:</p> <ul style="list-style-type: none"> <li>• up to three months' exemption from employer social security contributions (SSCs); and</li> <li>• assistance equivalent to 20% of employee salaries to help pay SSCs.</li> </ul> <p>For complementary health insurance firms, an exceptional contribution has been introduced under SSCs legislation for 2021, at a rate of 1.3%.</p> <p>A request for payment arrangements for outstanding SSCs could be made by March 31, 2021. Additionally, the optional calculation method for the March and June 2021 corporate income tax installments (see next column) can also be used for SSC payments due.</p> <p>Exemption from SSCs is available for qualifying employers up to February 28, 2021 (extended from December 31, 2020), subject to maximum exemption thresholds.</p> <p>Measures introduced under the 2021 Finance Law include the following:</p> <ul style="list-style-type: none"> <li>• corporate income tax rates are reduced to 26.5% where turnover is less than €250m, and 27.5% above this threshold;</li> <li>• the threshold for the lower corporate income tax rate of 15% is increased to €10m;</li> <li>• a 50% reduction in the value-added contribution for enterprises and industrial property tax;</li> <li>• the territorial economic contribution (CET) cap is reduced from 3% to 2% of value added;</li> <li>• local authorities can offer exemption from the CET for up to three years, for qualifying businesses;</li> <li>• for landlords that have reduced rents, 50% of such reduction can be used as a tax credit, capped at €800,000 or two-thirds of rent reduction (depending on the business size of the tenant); and</li> </ul>	<p>The first income tax installment due March 15, 2021 could be adjusted to 25% of the estimated tax due for 2020 (with a 10% margin of error), followed by the second installment due on June 15, 2021 calculated as the difference between the amount paid for the first installment and 50% of the 2020 tax liability.</p>

	<ul style="list-style-type: none"> <li>deduction for rent reductions granted originally from April 15 to December 31, 2020 is extended to June 30, 2021.</li> </ul> <p>Additional measures include various incentives, enhanced deductions and depreciation for qualifying investments and asset revaluation.</p>	
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Affected SMEs in the tourism, hotel, catering, sports, cultural, events, and aviation sectors can benefit from:</p> <ul style="list-style-type: none"> <li>up to three months' exemption from employer social security contributions (SSCs); and</li> <li>assistance equivalent to 20% of employee salaries to help pay SSCs.</li> </ul> <p>A request for payment arrangements for outstanding SSCs could be made by March 31, 2021.</p> <p>Exemption from SSCs is available for qualifying self-employed individuals up to February 28, 2021 (extended from December 31, 2020), subject to maximum exemption thresholds.</p> <p>Measures introduced under the 2021 Finance Law include the following:</p> <ul style="list-style-type: none"> <li>a 50% reduction in the value-added contribution for enterprises and industrial property tax;</li> <li>the territorial economic contribution (CET) cap is reduced from 3% to 2% of value added;</li> <li>local authorities can offer exemption from the CET for up to three years, for qualifying businesses;</li> <li>for landlords that have reduced rents, 50% of such reduction can be used as a tax credit, capped at €800,000 or two-thirds of rent reduction (depending on the business size of the tenant); and</li> <li>deduction for rent reductions granted originally from April 15 to December 31, 2020 is extended to June 30, 2021.</li> </ul> <p>Exempt allowances are available for expenses incurred in 2020 for employees teleworking from home of up to:</p> <ul style="list-style-type: none"> <li>€2.50 per day, or €50 per month based on 20 days of teleworking; or</li> <li>a special flat-rate annual presumed exemption of €550.</li> </ul>	<p>No current measures.</p>

**Sources and Miscellaneous Information**

[Tax authority information](#): Tax residency and COVID crisis containment.

[Law No. 2020-1576](#) of December 14, 2020 on social security financing for 2021.

[Decree No. 2021-430](#) of April 12, 2021 on extension of social security measures.

[Law No. 2020-1721](#) of December 29, 2020 on finances for 2021.

[Ministry of Finance \(MoF\) information](#), March 3, 2021: *Support for businesses: New tax measures for companies impacted by Covid-19* (March and June 2021 tax installments).

[MoF information](#), March 2, 2021: *Teleworking: specific measures for the tax treatment of professional expenses incurred in 2020*.

Note that certain economic recovery measures apply to larger companies on condition they meet certain ethical criteria.

See also:

Cross-border worker residence rules have been relaxed with Belgium (since [extended](#) to June 20, 2021); Germany (since [extended](#) to June 30, 2021); Luxembourg (since [extended](#) to June 30, 2021); Italy (since [extended](#) to June 30, 2021); and Switzerland (since [extended](#) to June 30, 2021).

[Initial DAC6 reporting deadlines](#) have been extended to early 2021. Note that owing to start-up phase communication issues, January 2021 reporting requirements [could be postponed](#) until February 28, 2021, without penalty.

**French Overseas Territories**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
See under "France", above.		



Georgia		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Germany**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The tax loss carryback amount limit is increased to €10m (or €20m for joint assessments) for the years 2020 and 2021. The limit will revert back to the standard amount of €1m (or €2m for joint assessments) from 2022.</p> <p>Various non-COVID-19 specific measures have been introduced, generally with effect from January 1, 2021, which offer increased tax breaks, mainly aimed at SMEs, including:</p> <ul style="list-style-type: none"> <li>• an increase from 40% to 50% in the deduction allowance for qualifying assets;</li> <li>• a uniform €200,000 profit limit is introduced for the standardized usage requirement;</li> <li>• restrictions on expense deductions from rental income have been relaxed, with such restrictions applicable when rents are less than 50% of the market rental value (reduced from 66%); and</li> <li>• temporary reinvestment measures have been extended by one year, up to December 31, 2021.</li> </ul>	<p>Tax payment deferrals and arrangements up to September 30, 2021 (with further deferrals possible to December 31, 2021) may be available on request. Application must be made by June 30, 2021.</p> <p>The deadline for filing the return for the 2019 calendar year, when such return is prepared by a tax advisor, has been extended by six months to August 31, 2021.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The tax loss carryback amount limit is increased to €10m (or €20m for joint assessments) for the years 2020 and 2021. The limit will revert back to the standard amount of €1m (or €2m for joint assessments) from 2022.</p> <p>Qualifying self-employed can apply a one-off flat-rate operating cost allowance instead of an individual reimbursement of fixed costs (as measured by falls in sales).</p> <p>Various non-COVID-19 specific measures have been introduced, generally with effect from January 1, 2021, which offer increased tax breaks, mainly aimed at small businesses, including:</p> <ul style="list-style-type: none"> <li>• an increase from 40% to 50% in the deduction allowance for qualifying assets;</li> <li>• a uniform €200,000 profit limit is introduced for the standardized usage requirement; and</li> </ul>	<p>Tax payment deferrals and arrangements may be available on request.</p>

- restrictions on expense deductions from rental income have been relaxed, with such restrictions applicable when rents are less than 50% of the market rental value (reduced from 66%).

Also, an additional home office expense allowance of €5 per day is introduced for 2020 and 2021, capped at a total of €600.

Bonuses of up to €1,500 paid between March 1, 2020 and June 30, 2021 (extended from December 31, 2020) to employees for their COVID-19 efforts are tax exempt.

Qualifying employer subsidies for short-term or seasonal work are tax exempt for wages paid after February 29, 2020 and before January 1, 2022.

## Sources and Miscellaneous Information

[Annual Tax Act 2020](#) of December 21, 2020.

[Ministry of Finance \(MoF\) information](#): Tax assistance for companies and employees, which outlines the various original measures applicable in 2020.

[MoF information](#): Extensive expansion of the Coronavirus aid, which applies to taxpayers affected by COVID-19 restrictions since December 16, 2020.

[MoF monthly report, January 2021](#): The most important tax changes in 2021.

[Third Act for the Implementation of Tax Aid Measures to Mitigate COVID-19](#) (art. 1) (revised loss carryback thresholds).

[MoF information](#): Bridging aid simplified and improved.

[MoF Letter No. 2021/0319380](#), March 18, 2021: *Tax measures to mitigate COVID-19; Further extension of the procedural tax relief.*

[Law of February 15, 2021](#) (extended deadline for returns prepared by tax advisors; the law also contains measures for certain extensions to December 31, 2021, and relating to interest payments recommencing on tax debts from May 1, 2022).

See also:

Cross-border worker residence rules have been relaxed with Austria (since [extended](#) until March 31, 2021); Belgium (since [extended](#) to June 30, 2021); France (since [extended](#) to June 30, 2021); The Netherlands (since [extended](#) to June 30, 2021); Luxembourg ([automatically extended](#) if required); Poland (initially until December 31, 2020, but [automatically extended](#) if required); and Switzerland (since [extended](#) to June 30, 2021, under the heading "III. Accords amiables").

**Ghana**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Enacted COVID-19 2021 Budget Statement measures include:</p> <ul style="list-style-type: none"> <li>the introduction of a COVID-19 health levy, one aspect of which is a 1% increase in the National Health Insurance Levy (NHIL);</li> <li>a “clean-up” levy on the financial sector of 5% on profits before tax (subject to a review in 2024);</li> <li>a 30% income tax rebate for Q2-Q4 2021 for the hospitality, education, arts, entertainment, and tourism sectors; and</li> <li>penalty and interest waivers on accumulated tax arrears incurred up to December 2020, on condition: <ul style="list-style-type: none"> <li>arrangement is made with the GRA to pay the principal amount by September 2021; and</li> <li>Q1 2021 tax obligations have been fulfilled).</li> </ul> </li> </ul>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Enacted COVID-19 2021 Budget Statement measures include:</p> <ul style="list-style-type: none"> <li>the introduction of a COVID-19 health levy, one aspect of which is a 1% increase in the National Health Insurance Levy (NHIL);</li> <li>a 30% income tax rebate for Q2-Q4 2021 for the hospitality, education, arts, entertainment, and tourism sectors; and</li> <li>penalty and interest waivers on accumulated tax arrears incurred up to December 2020, on condition: <ul style="list-style-type: none"> <li>arrangement is made with the GRA to pay the principal amount by September 2021; and</li> <li>Q1 2021 tax obligations have been fulfilled).</li> </ul> </li> </ul>	No current measures.

### Sources and Miscellaneous Information

[2021 Budget Statement](#).

Covid-19 Health Recovery Levy Act, 2021, available for [download here](#).

**Gibraltar**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Initial DAC6 reporting deadlines](#) have been extended to early 2021, where such requirements continue to apply post-Brexit (as noted in the [Income Tax Act 2010 \(Amendment\) \(EU Exit\) Regulations 2021](#)).

Greece		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>From November 2020, where property owners reduce rents to ease financial burdens on their tenants, 50% of losses will be paid directly to property owners and will not need to be offset against tax liabilities. Note, however, that in instances where businesses remained closed in January-April 2021, 60% of the agreed rent will be reimbursed to the landlord by the state, on condition only 20% of the remaining rent is payable by the tenant business.</p> <p>Exemptions from income tax and the special solidarity contribution are also available for uncollected rents.</p> <p>Deduction of qualifying scientific and technological research expenditure (including depreciation of equipment used) has been increased from 30% to 100%.</p> <p>Qualifying businesses affected by COVID-19 can deduct 100% for 2020 and 60% for 2021 of advertising expenses incurred, including through social and digital media.</p> <p>Qualifying businesses that had arranged tax settlement arrangements expiring in December 2020, and have had to close again due to government measures, can further defer payments due, without sanction. For the month of April 2021, payment of installments of regulated tax contributions was suspended for businesses in sectors (e.g., tourism, hospitality, sports, culture, transport) that remained closed through to end-March 2021.</p>	<p>For 2021, the advance tax payable by legal enterprises is reduced from 100% to 70% for 2021, then on a permanent basis to 80% from 2022.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>From November 2020, where property owners reduce rents to ease financial burdens on their tenants, 50% of losses will be paid directly to property owners and will not need to be offset against tax liabilities. Note, however, that in instances where businesses remained closed in January-April 2021, 60% of the agreed rent will be reimbursed to the landlord by the state, on condition only 20% of the remaining rent is payable by the tenant business.</p> <p>Exemptions from income tax and the special solidarity contribution are also available for uncollected rents.</p>	<p>From 2021, the advance tax payable by entrepreneurs is reduced from 100% to 55%, on a permanent basis.</p>

For self-employed and freelance individuals, the payment deadline for social security contributions due in February-May 2020 was extended to April 30, 2021.

#### Sources and Miscellaneous Information

[Ministry of Finance \(MoF\) press release](#), November 2, 2020: property owner loss repayments.

[Law No. 4772/2021 \(art. 27\)](#) (tax exemptions on uncollected rents).

[MoF press release](#), December 16, 2020: *80% rent discount for businesses that remain closed by state order.*

[MoF press release](#), March 29, 2021: *Implementation of measures to support households and businesses.*

[Law 4712/2020 \(art. 46\)](#) (scientific / technological research deduction).

[Law 4728/2020 \(art. 11\)](#) and [Circular No. E.2033](#) (advertising cost deductions).

[MoF Notice A.1279](#) and [MoF Notice A.1280](#) (tax settlement arrangement deferral).

[MoF press release](#), April 22, 2021: *Statement by the Minister of Finance Mr. Christos Staikouras* (reduced advance payments; note the release also outlines various tax reductions from 2022).

[Joint Ministerial Decision D.15/D/oik 37620/1493](#) (self-employed / freelance social security contributions).

See also:

[Initial DAC6 reporting deadlines](#) (art. 51) have been extended to early 2021. The 30-day reporting period scheduled to begin on January 1, 2021 [was postponed](#) to February 1, 2021.

[Prime Minister's Statement](#), April 22, 2021, on planned measures to reduce tax burdens on businesses (including reduced advance tax payments and, from 2022, a corporate income tax rate cut from 24% to 22%).

[Ministerial Decision No. A.1276/2020](#), which extended November and December 2020 filing deadlines for inheritance and gift taxes to February 26, 2021.

[Ministerial Decision No. A.1278/2020](#), which extended the 2020 special real estate tax filing deadline to January 31, 2021.

[Ministerial Decision No. A.1029/2021](#), which extended prepayments due in February 2021 under settlement schemes for certain taxpayers.

[Law No. 4772/2021 \(art. 37\)](#), under which, for tax residents abroad, tax returns for fiscal year 2019 will be considered timely if submitted by June 30, 2021.

[MoF press release](#), February 11, 2021: *Statement by the Minister of Finance Mr. Christos Staikouras*, which outlines various tax debt payment extensions, including those originally due to expire on April 30, 2021 extended to December 31, 2021; and payment plans over 24 or 48 months, charged with interest at 2.5%, with first installment due in January 2022.

[Circular E.2054/2021](#), which offers guidelines on transfer pricing issues affected by COVID-19.

The deadline for registration of beneficial ownership was suspended several times; required information had to be submitted by [February 1, 2021](#) (further extended from previous submission dates of November 1, 2020 and December 31, 2020).

The commencement date for mandatory electronic transmission of contemporaneous financial information, which will apply to taxpayers subject to Greek accounting standards, has been postponed from April 1 to [July 1, 2021](#).



Grenada		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Guatemala		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Guernsey**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Tax on real property can be deferred to September 30, 2021.</p> <p>Employer social security contributions (SSCs) for Q1 and Q2 2020 can be deferred, payable by June 30, 2021.</p>	<p>The filing deadline for the 2019 fiscal year was extended from November 30, 2020 to April 30, 2021 (which supersedes all previous extensions).</p> <p>Also, the filing deadline for the 2020 fiscal year will be February 28, 2022.</p> <p>Taxpayers can request a debt repayment plan.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>A standard deduction of £8 per week (increased from £3 per week), or £35 per month, is permitted for employees forced to work from home, and for self-employed working from home.</p> <p>Self-employment SSCs for Q1 and Q2 2020 can be deferred, payable by June 30, 2021. SSCs credits are also available for individuals employed on January 23, 2021 who made no contributions during the January 23–March 21, 2021 lockdown.</p>	<p>The filing deadline for the 2019 fiscal year was extended from November 30, 2020 to April 30, 2021 (which supersedes all previous extensions).</p> <p>Also, the filing deadline for the 2020 fiscal year will be February 28, 2022.</p> <p>Taxpayers can request a debt repayment plan.</p>

**Sources and Miscellaneous Information**

[Government information](#): Coronavirus ('COVID 19') Business Support: Ongoing financial support for your business from October 1, 2020 to March 31, 2021.

[GSCCA Circular No. 17](#) of March 18, 2021: *2019 income tax returns* (filing deadline extended to end April 2021).

[Government information](#): Employees working from home (standard deduction).

[Government information](#): Business expenses – use of home as an office (standard deduction).

[S.I. No. 28/2021](#): Social Insurance (Contributions) (Amendment) Regulations, 2021 (SSCs credits).

See also:

[Government information](#): CbC reporting constituent notification deadline extended from November 30, 2020 to February 28, 2021.

[Government information](#): Revenue Service Guidance on the Economic Substance Requirements and the implications of COVID-19.

[The Income Tax \(Residence\) \(Amendment\) \(Guernsey\) Ordinance, 2020](#) (relaxation of tax residency rules for affected taxpayers).

Guinea, Republic of		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Guyana		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

<b>Honduras</b>		
<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Hong Kong**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	The double ad valorem stamp duty (DSD) on non-residential property transactions has been abolished with retroactive effect from November 26, 2020.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	The DSD on non-residential property transactions has been abolished with retroactive effect from November 26, 2020.	No current measures.

**Sources and Miscellaneous Information**

[Government press release](#), March 17, 2021: *Government welcomes passage of abolition of Doubled Ad Valorem Stamp Duty on non-residential properties.*

**Hungary**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Social security contributions (SSCs), and vocational training and rehabilitation contributions are suspended for qualifying vulnerable sectors generally on a month-by-month basis. Various other tax relief measures may be available.</p> <p>The small business tax rate is reduced from 12% to 11% from January 1, 2021.</p>	<p>Taxpayers liable to corporate income tax, small business tax, innovation tax, and energy tax can apply for an extension for filing and payment obligations to June 30, 2021 (from May 31, 2021), without sanction.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>SSCs, and vocational training and rehabilitation contributions are suspended for qualifying vulnerable sectors generally on a month-by-month basis. Various other tax relief measures may be available.</p> <p>Employees teleworking from home due to COVID-19 can claim an expense allowance of 10% of the statutory minimum wage, or various separate costs including a depreciation allowance.</p>	<p>No current measures.</p>

**Sources and Miscellaneous Information**

[Emergency measures \(COVID-19\): Tax Relief](#) (frequently updated measures available to taxpayers).

[Emergency measures \(COVID-19\): FAQs](#).

[Ministry of Finance notice](#), May 5, 2021: *Submission of annual tax returns and reports*; note the taxpayer can also apply to extend the filing date for transfer pricing documentation to June 30, 2021.

Government Decree 487/2020 (teleworker expenses, downloaded via [Hungarian Gazette No. 244 of 2020](#)).

See also:

National Tax and Customs Administration information: Frequently asked questions: Effects of the Coronavirus Pandemic on Transfer Pricing Issues (downloadable [here](#), in English).

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

Note also that [more stringent measures](#) came into force on March 8, 2021 regarding sectors that qualify for COVID-19 related tax relief.



Iceland		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Hotel tourism taxes are abolished for the period April 1, 2020–December 31, 2021. Payment of taxes collected in January–March 2020 are deferred until February 5, 2022.</p> <p>Losses in 2020 of up to 20m kronur can be carried back and offset against 2019 profits. Excess losses can be carried forward through 2022, after which excess losses of up to 500m kronur can be written off, and losses exceeding 500m kronur can be carried forward through 2027.</p> <p>Innovation package announced, including R&amp;D reimbursement ratio increased for 2021 and 2022 from 20% to 25% (35% for SMEs), capped at 1.1bn kronur (increased from 600m kronur), with a 200m kronur allowance for R&amp;D services purchased by companies.</p>	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Hotel tourism taxes are abolished for the period April 1, 2020–December 31, 2021. Payment of taxes collected in January–March 2020 are deferred until February 5, 2022.</p> <p>For individuals in business and self-employment, losses in 2020 of up to 20m kronur can be carried back and offset against 2019 profits. Excess losses can be carried forward through 2022, after which excess losses of up to 500m kronur can be written off, and losses exceeding 500m kronur can be carried forward through 2027.</p>	No current measures.
Sources and Miscellaneous Information		
<p><a href="#">Government information</a>: Measures in response to COVID-19 (general information).</p> <p><a href="#">Law No. 37/2020</a> (loss carryback and carryforward; R&amp;D reimbursement ratio).</p>		

India		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	Tax deduction at source (TDS) and tax collection at source (TCS) rates reduced by 25% for remainder of fiscal year 2020-21 (from May 14, 2020).	<p>Filing deadlines for returns for assessment year commencing April 1, 2020 were extended as follows:</p> <ul style="list-style-type: none"> <li>for taxpayers (including partners) required to have accounts audited, by February 15, 2021 (with the audit report filing deadline extended to January 15, 2021);</li> <li>for taxpayers required to submit reports on international and specified domestic transactions, by February 15, 2021 (with said report filing deadline extended to January 15, 2021); and</li> <li>for other taxpayers, by January 10, 2021.</li> </ul> <p>These deadlines supersede previous return filing deadline extensions.</p> <p>For small and middle class taxpayers whose accounts must be audited, or who must file reports on international and specified domestic transactions, the self-assessment payment deadline was extended to February 15, 2021 where the tax liability was up to Rs.1 lakh. Otherwise, the deadline was extended to January 10, 2021, subject to same tax liability threshold of Rs.1 lakh.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	TDS and TCS rates reduced by 25% for remainder of fiscal year 2020-21 (from May 14, 2020).	<p>Filing deadlines for returns for assessment year commencing April 1, 2020 were extended as follows:</p> <ul style="list-style-type: none"> <li>for taxpayers (including partners) required to have accounts audited, by February 15, 2021 (with the audit report filing deadline extended to January 15, 2021);</li> <li>for taxpayers required to submit reports on international and specified domestic transactions, by February 15, 2021 (with said report filing deadline extended to January 15, 2021); and</li> <li>for other taxpayers, by January 10, 2021.</li> </ul> <p>These deadlines supersede previous return filing deadline extensions.</p> <p>For small and middle class taxpayers whose accounts must be audited, or who must file reports on international and specified domestic transactions, the self-</p>

		assessment payment deadline was extended to February 15, 2021 where the tax liability was up to Rs.1 lakh. Otherwise, the deadline was extended to January 10, 2021, subject to same tax liability threshold of Rs.1 lakh.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Finance Minister announcement and presentation</a>: further measures delivered on May 13, 2020 (including 25% TDS and TCS reduction).</p> <p><a href="#">Ministry of Finance (MoF) press release</a>, December 30, 2020: <i>Extension of time limits for income tax returns</i>.</p> <p>See also:</p> <p><a href="#">CBDT Circular No. 10/2020</a> (introduction of reporting requirements under the general anti-avoidance rule deferred until March 31, 2021).</p> <p><a href="#">CBDT Circular No. 11/2020</a> and <a href="#">CBDT Circular No. 2/2021</a> (relaxation of individual residence rules).</p> <p><a href="#">MoF Circular No. 08/2021</a>, which extends certain tax compliance deadlines under the income-tax Act 1961.</p> <p><a href="#">MoF Notification No. 09/2021</a>, which further extended the Vivad se Vishwas scheme filing deadline to March 31, 2021 (superseding all previous extensions).</p> <p><a href="#">MoF press release</a>, April 24, 2021: <i>Government extends certain timelines in light of the raging pandemic</i>, which relaxed various tax time limits, and further extended the Vivad se Vishwas scheme payment deadline to June 30, 2021 (superseding all previous extensions).</p>		

**Indonesia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>The corporate income tax rate has been reduced for qualifying resident companies and PEs to 22% for 2020 and 2021, then to 20% from 2022. Certain resident companies can benefit from a 3% reduction of these rates.</p> <p>Various sectors have been added to the existing incentives regime, which includes a 30% income tax reduction or discount.</p> <p>Measures introduced in 2020 to aid the qualifying companies in the manufacturing sector have been extended to June 30, 2021, including a 50% reduction in monthly income tax installments.</p> <p>Income tax exemptions on imported and domestic supply of qualifying goods and service for tackling COVID-19 have been extended to December 31, 2021. Enhanced COVID-19 related deductions for domestic producers of medical equipment/health supplies and for donations are extended to June 30, 2021.</p> <p>For the period August 2020–January 2021, social security payments were reduced and/or deferred for qualifying employers.</p>	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Various sectors have been added to the existing incentives regime, which includes a 30% income tax reduction or discount.</p> <p>Measures introduced in 2020 to aid the qualifying companies in the manufacturing sector have been extended to June 30, 2021, including income tax exemption for employees with annual earnings of up to 200m rupiah.</p> <p>For the period August 2020–January 2021, social security payments were reduced and/or deferred for qualifying employers.</p> <p>The 0% tax rate available on additional income paid to individuals working in health care and on qualifying income from assets is extended to June 30, 2021.</p>	No current measures.

**Sources and Miscellaneous Information**

[Government Regulation replacing Law No. 1/2020, art. 5](#) (corporate tax rate reduction; details of how to qualify and restrictions at [Government Regulation 30/2020](#); forms and procedures at [Regulation No. 123/PMK.03/2020](#)).

[News release](#) and [Regulation No. 29/2020](#) (incentives expansion), as extended by [Regulation No. 143/PMK.03/2020](#).

[Minister of Finance Regulation No. 239/PMK.03/2020](#) (extended tax exemptions).

[Government Regulation No. 49/2020](#) (social security reduction/deferral).

[Minister of Finance Regulation No. 9/PMK.03/2021](#) (extension of measures introduced to aid manufacturing sector).

See also:

[Regulation No. PER-17/PJ/2020](#), under which APA applications by taxpayers affected by COVID-19 will be determined in accordance with normal conditions.

Iran		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Iraq		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Ireland**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>For affected businesses, temporary relief measures have been introduced to extend the qualifying measures to benefit from the Employment Investment Incentive Scheme.</p> <p>Measures introduced under the 2021 Budget include:</p> <ul style="list-style-type: none"> <li>the 5% uplift rate under the film tax credit Regional Uplift Scheme has been extended by one year to December 31, 2021, with tapered reduced rates applicable until December 31, 2023;</li> <li>the tax debt warehousing scheme was extended to include certain income tax liabilities; and</li> <li>the Knowledge Box Tax Relief has been extended by two years to December 31, 2022.</li> </ul>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Benefit-in-kind charges on accommodation provided by employers can be suspended where such provision is temporary to mitigate against COVID-19 risks (subject to review by Revenue in first half of 2021).</p> <p>Trans-border worker relief is available to employees required to work from home.</p> <p>The six-month restriction is relaxed for income tax exemption for qualifying employee retraining costs as part of redundancy of up to €5,000 paid by an employer; this measure expires for redundancies after May 1, 2021.</p> <p>Certain conditions for claiming the Start-Up Relief for Entrepreneurs (SURE) have been relaxed to accommodate issues that have arisen owing to COVID-19.</p>	The 2020 ROS (Form 11) filing and payment deadline has been extended to November 17, 2021 for both the 2021 preliminary tax and the 2020 income tax balance.

**Sources and Miscellaneous Information**

[Revenue information](#): Compliance with certain reporting and filing obligations and the satisfaction of certain other tax-related conditions.

[Financial Provisions \(Covid-19\) \(No. 2\) Act 2020](#) (various measures, including tax debt warehousing and 2020 loss carryback relief).

[Finance Act 2020](#) (various measures, including extensions to film tax credit, tax debt warehousing, and Knowledge Box Tax Relief).



[Revenue Information Booklet](#): Warehousing of Tax Debts associated with COVID-19.

[Revenue eBrief No. 229/20](#), introducing temporary measures under the Employment Investment Incentive Scheme in the [Tax and Duty Manual, Part 16-00-02](#) (at page 31).

[Revenue eBrief No. 074/21](#), introducing temporary measures under SURE in the [Tax and Duty Manual, Part 16-00-02](#) (at page 91).

[Revenue eBrief No. 088/21](#), which extends the 2021 pay and file deadline for ROS customers.

See also:

[Initial DAC6 filing deadlines](#) have been extended to early 2021.

[Revenue eBrief No. 087/20](#), under which dividend withholding tax real-time reporting changes planned for January 2021 have been postponed.

[Revenue eBrief No. 089/21](#), on amendments to the [Tax and Duty Manual, Part 29-02-03](#) on the R&D tax credit, including COVID-19 practice for 2020 in relation to the use of a building in a “specified relevant period”.

[Revenue information](#): The statutory residence test – force majeure in the context of COVID-19.

Corporation Tax Roadmap, January 2021 update (available for [download here](#)), which includes various COVID-19 related matters.

**Isle of Man**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	<p>The following penalties are waived on condition outstanding tax returns were submitted by May 5, 2021:</p> <ul style="list-style-type: none"> <li>• first penalties for non-submission of returns due between March 22 and May 4, 2021; and</li> <li>• second penalties for late submission of returns due between March 22 and May 4, 2021.</li> </ul>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Reimbursement of expenses for employees working from home, of up to £8 per week or £35 per month, can be made without accounting through payroll for tax purposes.	For returns for the tax year ending April 5, 2020, originally due by April 6, 2021, late filing penalties will not be applied on condition the return was submitted by May 5, 2021.

**Sources and Miscellaneous Information**

[Practice Note 213/20](#): Employees Working from Home: Special Arrangements for Household Expenses Reimbursed by Employer.

[Government news release](#), March 22, 2021: *Extension of deadlines for submitting tax returns.*

**Israel**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Accelerated 200% depreciation is available for plant and machinery acquired by qualifying businesses (eligibility period until June 30, 2021).</p> <p>Qualifying affected businesses can benefit from a 95% reduction in local property tax ("arnona") for the period June 2020-June 2021. Full exemption from the tax is available in some cases.</p>	The filing deadline for the 2020 tax year is extended to June 30, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Qualifying affected businesses can benefit from a 95% reduction in local property tax ("arnona") for the period June 2020-June 2021. Full exemption from the tax is available in some cases.</p>	The filing deadline for the 2020 tax year is extended to June 30, 2021.

**Sources and Miscellaneous Information**

[Government press release](#), September 15, 2020: Accelerated depreciation extended to all sectors of the economy.

[Government press release](#), September 15, 2020: Interior Minister Aryeh Deri signed business tax rebate regulations until June 2021 (local property tax).

[Tax authority public announcement](#), April 7, 2021: Postponement of the deadline for submitting the annual income tax report for individuals and companies for the 2020 tax year.

**Italy**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Measures have been introduced to provide various tax exemptions and suspensions, and sectoral and regional tax credits, to aid economic recovery.</p> <p>Employer social security contributions (SSCs) due in November 2020 could be extended to March 16, 2021, in two installments. SSCs could be exempted for qualifying employers for up to four weeks until January 31, 2021.</p> <p>Under measures to mitigate the second COVID-19 wave, qualifying taxpayers with turnover of up to €50m can pay certain withholding taxes and SSCs either:</p> <ul style="list-style-type: none"> <li>• in a single payment by March 16, 2021; or</li> <li>• in up to four equal monthly installments, with the first payment due by March 16, 2021.</li> </ul> <p>Municipal tax exemptions are available for the tourism, corporate exhibition, and entertainment sectors.</p>	<p>Payment deadlines have been further extended to May 31, 2021 for qualifying companies with turnover of up to €50m, companies in “red” zones, and restaurants in “orange” zones (superseding all previous extended deadlines).</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Measures have been introduced to provide various tax exemptions and suspensions, and sectoral and regional tax credits, to aid economic recovery.</p> <p>Under measures to mitigate the second COVID-19 wave, qualifying taxpayers with turnover of up to €50m can pay certain withholding taxes and SSCs either:</p> <ul style="list-style-type: none"> <li>• in a single payment by March 16, 2021; or</li> <li>• in up to four equal monthly installments, with the first payment due by March 16, 2021.</li> </ul> <p>Municipal tax exemptions are available for the tourism, corporate exhibition, and entertainment sectors.</p>	<p>No current measures.</p>

**Sources and Miscellaneous Information**

[Ministry of the Economy and Finance information](#): Support for businesses and the economy.

[Ministry of the Economy and Finance information](#): The main fiscal measures adopted by the Government.

[Law No. 178 of December 30, 2020](#): State budget for the financial year 2021 and multi-year budget for the three-year period 2021-2023.

[Decree-Law No. 34/2020](#) (economic recovery measures).

[Decree-Law No. 104/2020](#) (further economic recovery measures).

[Decree Law No. 137/2020](#) (further employer social security measures).

[Circular No. 25/E](#) (Ministry of the Economy and Finance: FAQs).

*See also:*

Cross-border worker residence rules have been relaxed with Austria ([extended automatically](#) until further notice), France (since [extended](#) to June 30, 2021), and Switzerland ([extended automatically](#) until further notice).

[Decree-Law No. 7/2021](#), which extends certain terms regarding assessment, collection, tax obligations and payments.

[Decree of February 2, 2021](#), which exempts certain taxpayers affected by COVID-19 from synthetic indexes of fiscal reliability applicable to the tax period 2020.

[Circular No. 3 of March 23, 2021](#), para. 7.3, on the digital services tax, which includes amended payment deadlines introduced by [Decree-Law No. 41/2021](#), art. 5.

[Initial DAC6 reporting deadlines](#) have been extended to early 2021. [Penalty relief](#) is available if scheduled reporting requirements by January 31, 2021 were not met, on condition reports were filed by February 28, 2021.

**Jamaica**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The filing deadline for the 2020 tax year return and the 2021 estimated tax return was extended from March 15 to March 31, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing deadline for the 2020 tax year return and the 2021 estimated tax return was extended from March 15 to March 31, 2021.

**Sources and Miscellaneous Information**

[Tax Administration news release](#), March 11, 2021: *March 31 Extension for Income Tax*.

See also:

[Tax Administration news release](#), May 6, 2021: *2021/22 Property Tax Payment Date Extended to June 30*.

**Japan**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing and payment deadline for income tax and the special reconstruction tax was extended from March 15, 2021 to April 15, 2021.

**Sources and Miscellaneous Information**

[NTA press release](#), March 5, 2021: *Declaration deadline for filing and paying income tax, gift tax and consumption tax for sole proprietors.* Note the filing and payment deadline for gift tax was also extended to April 15, 2021.

See also:

[FAQs \(as updated\)](#) on the tax treatment of expenses incurred by employers for employees who have been working from home.

**Jersey**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Trading losses can be carried back to the previous year of assessment. The claim must be made within two years of the end of the assessment.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Trading losses can be carried back to the previous year of assessment. The claim must be made within two years of the end of the assessment.</p> <p>Class 1 and Class 2 social security contribution (SSC) rates have been reduced for the period October 1, 2020–June 30, 2021. Further, payments of SSCs for Quarters A, B and D of 2020, and for Quarter A of 2021, can be deferred by up to 24 months.</p> <p>A fixed, flat rate of £10 per week expense claim is available to employees required to work from home because of COVID-19, where expenses incurred are not reimbursed by the employer.</p> <p>Expenses of up to £10 per week reimbursed by employers to employees where required to work from home because of COVID-19 can be ignored for tax calculation purposes.</p>	No current measures.

**Sources and Miscellaneous Information**

[Government information](#): Coronavirus tax help.

[Social Security \(Contributions\) \(Covid-19\) \(Jersey\) Order 2020](#), as amended in [September 2020](#), [January 2021](#), and [March 2021](#) (SSCs payment deferment).

See also:

[Government information](#): Economic substance for companies, under which tax residency requirements are relaxed for individuals and businesses affected by COVID-19 restrictions. For companies, this includes relaxation of economic substance test.



**Jordan**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	<p>Taxpayers can request extended tax settlement, including by installment. Penalties can be reduced depending on when the request is made:</p> <ul style="list-style-type: none"> <li>• by February 28, 2021 - 100%;</li> <li>• between March 1 and May 31, 2021 - 50%; and</li> <li>• between June 1 and July 31, 2021 - 25%.</li> </ul>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	<p>Taxpayers can request extended tax settlement, including by installment. Penalties can be reduced depending on when the request is made:</p> <ul style="list-style-type: none"> <li>• by February 28, 2021 - 100%;</li> <li>• between March 1 and May 31, 2021 - 50%; and</li> <li>• between June 1 and July 31, 2021 - 25%.</li> </ul>

**Sources and Miscellaneous Information**

[Tax authority news release](#), December 31, 2020: *Full exemption from fines for tax settlement requests submitted before the end of February.*

**Kazakhstan**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	SMEs in key affected sectors (e.g., retail, tourism, transport, hospitality) may be eligible for a special retail tax scheme, in which a 3% tax rate applies to gross income, and there is an exemption from social tax. The scheme runs from January 1, 2021-January 1, 2023.	The payment deadline for SMEs has been extended from April 1 to July 1, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	SMEs in key affected sectors (e.g., retail, tourism, transport, hospitality) may be eligible for a special retail tax scheme, in which a 3% tax rate applies to gross income, and there is an exemption from social tax. The scheme runs from January 1, 2021-January 1, 2023.	The payment deadline for SMEs has been extended from April 1 to July 1, 2021.

**Sources and Miscellaneous Information**

[Resolution No. 30/2020](#) (sectors and activities eligible for the special retail scheme).

[Prime Minister's Office news release](#), April 7, 2021: *State commission considered additional measures to support SMEs.*

**Kenya**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Measures were enacted in 2020 to:</p> <ul style="list-style-type: none"> <li>reduce the turnover tax for SMEs from 3% to 1%; and</li> <li>increase the nonresident tax on dividends from 10% to 15%.</li> </ul> <p>The legislation also reduced the 30% corporate income tax rate to 25%, but this was reversed by later legislation which reinstated the 30% rate with effect from January 1, 2021.</p>	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Measures were enacted in 2020 to:</p> <ul style="list-style-type: none"> <li>reduce the turnover tax for micro businesses and SMEs from 3% to 1%;</li> <li>provide 100% tax relief for individuals earning up to KSh24,000 per month; and</li> <li>increase the nonresident tax on dividends from 10% to 15%.</li> </ul> <p>The legislation also reduced the top 30% individual income tax rate to 25%, but this was reversed by later legislation which reinstated the 30% rate with effect from January 1, 2021.</p>	No current measures.

**Sources and Miscellaneous Information**

[The Tax Laws \(Amendment\) Act, 2020](#).

[The Tax Laws \(Amendment\) \(No. 2\) Act, 2020](#), which reinstated the 30% rates from January 1, 2021, as confirmed in [Public Notices 01/04/2021](#).

See also:

[Government information](#): FAQs to the Tax Laws (Amendment) Act 2020, which state that certain of the tax changes will continue beyond the COVID-19 pandemic.

[Business Registration Service press release](#), January 27, 2021: *Beneficial ownership information submission – deadline extension for a period of six months with effect from February 1, 2021.*

**Korea, South**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

Kosovo		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Kuwait		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Kyrgyzstan		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Laos		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		



**Latvia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Local governments may postpone payment deadlines for real estate tax due in 2021.</p> <p>A 3 percentage point uplift is available as a deductible expense on donations made to alleviate COVID-19.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Local governments may postpone payment deadlines for real estate tax due in 2021.</p> <p>For 2020 and 2021, the 80% limit on expense deductions for business income has been lifted.</p>	<p>For business income, personal income tax advance payments can be suspended during 2021.</p> <p>The filing deadline for the 2020 tax year has been extended to July 1, 2021. Generally, payment must be made by July 23, 2021; however, if the amount owed exceeds €640, payment can be made in three equal monthly installments on July 23, August 23, and September 23, 2021.</p>

**Sources and Miscellaneous Information**

[COVID-19 Infection Management Act](#), as amended.

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

Lebanon		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Lesotho**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See generally the [Budget Speech for 2021-22](#), which outlines various proposed measures, including on taxation, to mitigate the economic effects of COVID-19.

**Liechtenstein**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
Cross-border worker residence rules have been relaxed with Austria (until <a href="#">further notice</a> ) and Switzerland (until <a href="#">further notice</a> ).		

**Lithuania**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	For qualifying companies, measures introduced in 2020 to permit tax deferrals without sanctions have been extended to October 31, 2021 (which supersedes a previous extension to April 30, 2021). The closing date for applications is August 31, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	For qualifying entrepreneurs, measures introduced in 2020 to permit tax deferrals without sanctions have been extended to October 31, 2021 (which supersedes a previous extension to April 30, 2021). The closing date for applications is August 31, 2021.

**Sources and Miscellaneous Information**

[VMI \(tax authority\) guidance](#): Business information on COVID-19.

[VMI news release](#), April 26, 2021: *Tax measures for businesses and individuals extended until to August 31, 2021 + 2 months* (i.e., October 31, 2021). See also [Law No. VA-30](#).

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

[Bill No. 21-23810](#), which proposes carryback of qualifying 2020 losses to 2019.

**Luxembourg**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Government approval has been given to providing a tax allowance of up to €15,000 for landlords who reduce their commercial tenants' rents during 2021 (effectively extending a similar provision introduced in May 2020).	<p>The filing deadline for the 2020 tax year has been extended from March 31, 2021 to June 30, 2021, without sanction.</p> <p>Taxpayers in the "Horeca" sector can request cancellation of quarterly advance tax payments, for Q3 and Q4 2020, and Q1 and Q2 2021. Taxpayers in other sectors may be able to obtain reduced quarterly payments or deferred payment deadlines.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Government approval has been given to providing a tax allowance of up to €15,000 for landlords who reduce their commercial tenants' rents during 2021 (effectively extending a similar provision introduced in May 2020).	<p>The filing deadline for the 2020 tax year has been extended from March 31, 2021 to June 30, 2021, without sanction.</p> <p>For both income tax and business tax returns for the 2019 tax year, the filing deadline was extended to March 31, 2021, without sanction.</p> <p>Taxpayers in the "Horeca" sector can request cancellation of quarterly advance tax payments, for Q3 and Q4 2020, and Q1 and Q2 2021. Taxpayers in other sectors may be able to obtain reduced quarterly payments or deferred payment deadlines.</p>

**Sources and Miscellaneous Information**

[Government communiqué](#), April 4, 2021: Tax allowance of up to 15,000 euros on the 2021 tax for rent reductions granted; the draft legislation is [available here](#).

[Government communiqué](#), December 21, 2020: Extension of filing deadlines for tax returns (subject to legislation).

[Government newsletter](#), January 29, 2021: Covid-19 – Support measures for taxpayers in the Horeca sector. Note that these measures also apply to the municipal business tax.

See also:

Cross-border worker residence rules have been relaxed with Belgium (since [extended](#) to June 30, 2021); France (since [extended](#) to June 30, 2021); and Germany ([automatically extended](#) as required).

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

Madagascar		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Malaysia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>A special tax deduction for qualifying landlords who reduce their tenants' rents by at least 30% has been extended to non-SME tenants, for the period January 1-June 30, 2021. Previously, the measure applied in relation to SME tenants only, for the period April 1, 2020-June 30, 2021.</p> <p>In March 2021, the prime minister announced various measures, including:</p> <ul style="list-style-type: none"> <li>• up to 50,000 ringgit tax deduction for employee rental expenses incurred by qualifying manufacturers participating in the Safe@Work initiative;</li> <li>• providing tax incentives for affected sectors to drive economic recovery;</li> <li>• extending tourism tax exemption on hotel accommodation until December 31, 2021;</li> <li>• extending tax incentives to tour operators until assessment year 2022; and</li> <li>• providing human resources development fund levy exemption for affected tourism and retail sector businesses.</li> </ul>	<p>In March 2021, the prime minister announced that deferment of monthly income tax installments will be allowed from April 1 to December 31, 2021 for certain taxpayers in the tourism, entertainment, and spa sectors.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>A special tax deduction for qualifying landlords who reduce their tenants' rents by at least 30% has been extended to non-SME tenants, for the period January 1-June 30, 2021. Previously, the measure applied in relation to SME tenants only, for the period April 1, 2020-June 30, 2021.</p> <p>In March 2021, the prime minister announced various measures, including:</p> <ul style="list-style-type: none"> <li>• providing tax incentives for affected sectors to drive economic recovery;</li> <li>• extending tourism tax exemption on hotel accommodation until December 31, 2021;</li> <li>• extending tax incentives to tour operators until assessment year 2022;</li> </ul>	<p>In March 2021, the prime minister announced that deferment of monthly income tax installments will be allowed from April 1 to December 31, 2021 for certain taxpayers in the tourism, entertainment, and spa sectors.</p>



- providing human resources development fund levy exemption for affected tourism and retail sector businesses; and
- expanding the scope of the special 1,000 ringgit individual income tax relief for qualifying travel package purchase expenses.

#### Sources and Miscellaneous Information

[Inland Revenue Board FAQs](#) (rent reduction special tax deduction for landlords).

[Prime Minister's speech](#), March 17, 2021: *Strategic Program to Empower the People and the Economy (PEMERKASA)*.

See also:

[Customs Department announcement](#), April 5, 2021, which postpones the imposition of a new tourism tax for online bookings from July 1, 2021 to January 1, 2022.

Maldives		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Mali		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Malta		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>For affected, qualifying companies, the settlement period for the following taxes falling between August 2020 and December 2021 has been extended to May 2022 (superseding all previous extensions):</p> <ul style="list-style-type: none"> <li>provisional tax;</li> <li>employee taxes</li> <li>maternity fund payments; and</li> <li>social security contributions (SSCs).</li> </ul> <p>Income tax and transfer duty rates have been reduced for qualifying documents and property transfers made from June 9, 2020 to July 31, 2021. Where a sale or promise of transfer is made by July 31, 2021, the exemption applies on condition the final deed is made by January 31, 2022, and the final deed is provided to the Commissioner for Revenue by February 28, 2022.</p>	<p>The electronic filing deadlines for income tax returns have been extended. No extensions are available for manual filing.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>For affected, qualifying self-employed individuals, the settlement period for the following taxes falling between August 2020 and December 2021 has been extended to May 2022 (superseding all previous extensions):</p> <ul style="list-style-type: none"> <li>provisional tax;</li> <li>employee taxes</li> <li>maternity fund payments; and</li> <li>SSCs.</li> </ul> <p>Income tax and transfer duty rates have been reduced for qualifying documents and property transfers made from June 9, 2020 to July 31, 2021. Where a sale or promise of transfer is made by July 31, 2021, the exemption applies on condition the final deed is made by January 31, 2022, and the final deed is provided to the Commissioner for Revenue by February 28, 2022.</p>	<p>No current measures.</p>

**Sources and Miscellaneous Information**

[Commissioner for Revenue \(CfR\) information](#): COVID-19 Fiscal Assistance - Postponement of Payment of Certain Taxes.

[Ministry of Finance presentation](#), March 24, 2021 (various planned payment arrangements and extensions).

[CfR Guidance Note](#): Recovery Measure regarding Income Tax and Duty on Documents and Transfers. The measures have been extended by [Legal Notices 129 of 2021](#) and [130 of 2021](#).

[CfR news release](#), February 22, 2021: *Electronic Filing Extension of Corporate Income Tax Returns for 2021*.

The Commissioner for Revenue has also reportedly announced Malta's adoption of the OECD guidance on tax residence matters arising because of measures to control COVID-19.

See also:

[Initial DAC6 reporting deadlines](#) have been extended by six months (i.e., to early 2021).

The [DAC6 notification deadline](#) for non-disclosing intermediaries was extended to January 12, 2021.

[Legal Notice 132 of 2021](#), which extended temporary state aid measures introduced under [Legal Notice 345 of 2020](#) until June 30, 2021.

[CfR news release](#), April 28, 2021: DAC2/CRS/FATCA extension in reporting deadline (to June 30, 2021).

<b>Mauritania</b>		
<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

Mauritius		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Employers that have benefited from a Wage Assistance Scheme allowance are subject to a COVID-19 levy for YAs commencing July 1, 2020, July 1, 2021, or July 1, 2022, at the lower of:</p> <ul style="list-style-type: none"> <li>the total amount of the allowance; or</li> <li>15% of gross income less allowable deductions.</li> </ul> <p>A Tax Arrears Settlement Scheme (TASS) is available for Training Levy and/or surcharges outstanding as at October 31, 2020, under which surcharges are reduced by 80% on condition:</p> <ul style="list-style-type: none"> <li>application for such reduction is made to the MRA by June 30, 2021; and</li> <li>any outstanding payment is made by March 31, 2022.</li> </ul> <p>Note that, although not directly related to COVID-19 measures, various incentives have been enhanced, extended and introduced.</p>	<p>Filing and payment deadlines under Advance Payment System (APS) for quarters ending in November 2020–May 2021 are deferred to June 28, 2021. The requirement to submit an APS statement for Q3 ending in August 2020 was removed; instead, annual income tax returns must be filed by May 31, 2021.</p> <p>A Tax Arrears Settlement Scheme (TASS) is available for tax payments outstanding as at October 31, 2020, under which sanctions are waived on condition:</p> <ul style="list-style-type: none"> <li>application for such waiver is made to the MRA by June 30, 2021; and</li> <li>any outstanding tax is paid by December 31, 2021.</li> </ul> <p>Qualifying companies in the tourism sector can pay tax in two installments, by December 28, 2020 and June 28, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Note that, although not directly related to COVID-19 measures, various incentives have been enhanced, extended and introduced.</p>	<p>It is recognized that affected taxpayers may be late filing returns and paying taxes, in which case sanctions will be waived.</p> <p>The requirement to file Current Payment System (CPS) statements in December 2020, March 2021, and June 2021 has been removed. Tax instead becomes payable at the time of filing the annual tax return in September/October 2021.</p> <p>A Tax Arrears Settlement Scheme (TASS) is available for tax payments outstanding as at October 31, 2020, under which sanctions are waived on condition:</p> <ul style="list-style-type: none"> <li>application for such waiver is made to the MRA by June 30, 2021; and</li> <li>any outstanding tax is paid by December 31, 2021.</li> </ul>

**Sources and Miscellaneous Information**

[The COVID-19 \(Miscellaneous Provisions\) Act 2020](#).

[Mauritius Revenue Authority \(MRA\) communique](#), November 6, 2020: *Deferment of tax payment (APS/CPS): Renewal of Tax Arrears Settlement Scheme (TASS)*.

[MRA communique](#), June 25, 2020: *Payment of tax by companies in the tourism industry*.

[Finance \(Miscellaneous Provisions\) Act 2020](#) (which includes various enhanced, extended and new incentives).

See also:

[MRA communique](#), March 26, 2021: *Country by country (CbC) reporting extension of deadline* (to April 20, 2021 for entities with accounting periods ended March 31, 2020).

[MRA communique](#), March 31, 2021: *Submission of returns and payment of taxes*, which extended March 2021 tax obligations to April 2021.

[MRA communique](#), May 3, 2021: *Submission of returns & payment of taxes* (which extended various March, April and May 2021 tax obligations to May and June 2021).



**Mexico**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Employers affected by COVID-19 can request an installment payment arrangement over up to 48 months for up to 80% of their share of social security contributions. Monthly interest of between 1.26% and 1.82% will be applied to outstanding payments. The employee contribution cannot be included in such arrangement, and must be paid on time.</p> <p>For the hydrocarbon sector, a 28% tax credit is available (subject to limitations) on the difference of the decreased value of extracted hydrocarbons and allowable tax deductions.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing deadline for the 2020 tax year has been extended to May 31, 2021. Taxpayers who file their return by this extended deadline are permitted to make tax payments for that tax year in six monthly installments, with the first installment due by May 31, 2021, and the final payment made in October 2021.

**Sources and Miscellaneous Information**

[Social Security Institute press release](#): COM. 213 *Payment in installments simplified*.

[Decree of April 21, 2020](#) (hydrocarbon tax credit).

[First Resolution of Modifications to the Miscellaneous Tax Resolution for 2021](#), paras 3.17.3 and 13.4 (extended filing and installment payments for individuals).

**Moldova**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Payments made until May 31, 2021 by employers for procurement and provision of COVID vaccines are fully deductible and exempt from income tax and social security contributions.	Filing and payment deadlines can be extended until the 25th day of the month following that in which the obligations were due in the event the person or representative responsible for filing/payment has been on sick leave with COVID-19. This measure applies where the obligation arose between January 1 and May 31, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[State Tax Authority news release](#), April 13, 2021: *Changes made in the tax legislation as a result of Provision no. 2 of the Commission for Exceptional Situations*. Note that there are also extensions available to individual entrepreneurs for paying real estate and land taxes.

**Mongolia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The deadline for filing the annual return for 2020 was extended from February 10 to February 26, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The deadline for filing the annual return for 2020 was extended from February 15 to February 26, 2021.

**Sources and Miscellaneous Information**

[Tax authority news release](#), February 9, 2021 (tax return filing extension).

Montenegro		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Montserrat		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Morocco**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	The social solidarity contribution has been reintroduced on net profit of 1m dirhams or more, at rates ranging from 1.5% to 3.5%.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The social solidarity contribution has been reintroduced on income of 240,000 dirhams or more, at a rate of 1.5%.</p> <p>Income of up to 10,000 dirhams paid during a 12-month period to qualifying newly recruited employees is exempt from income tax. Exemptions also apply to newly recruited employees aged under 35 years old.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Ministry of Economy, Finance and Administrative Reform information</a>: COVID-19 measures (general information).</p> <p><a href="#">Finance Law 2021</a>, which includes certain measures to aid economic recovery.</p>		

**Mozambique**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	For taxpayers with 2019 annual turnover of 2.5m meticaïs or less, and whose fiscal position is regularized, special payments on account due June, August and October 2020 were postponed to January, February and March 2021, respectively.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Decree No. 23/2020](#) (advance payments).

**Myanmar**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	For businesses in the tourism sector and for SMEs, Q2, Q3 and Q4 tax payments, and monthly tax payments due after March 31, 2020, could be deferred until January 31, 2021 (Q2 and monthly payments were originally extended until September 30, 2020, with further extensions since to December 31, 2020, now superseded).
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	For businesses in the tourism sector and for SMEs, Q2, Q3 and Q4 tax payments, and monthly tax payments due after March 31, 2020, could be deferred until January 31, 2021 (Q2 and monthly payments were originally extended until September 30, 2020, with further extensions since to December 31, 2020, now superseded).  The payment deadline for individual taxpayers for FY 2019 was extended to January 31, 2021.

**Sources and Miscellaneous Information**

[Ministry of Planning, Finance and Industry \(MPFI\) Notification No. 6/2020](#) (quarterly/monthly payment extensions).

[MPFI Notification No. 7/2020](#) (individual income tax payment extension).



**Namibia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>A relief program is available to qualifying affected businesses with outstanding tax balances with effect from February 1, 2021, under which late payment interest is reduced and penalties reversed on condition payment is made as follows:</p> <ul style="list-style-type: none"> <li>• within 3 months - 95% late interest reduction; and</li> <li>• within 12 months - 75% late interest reduction.</li> </ul>	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>A relief program is available to qualifying affected taxpayers with outstanding tax balances with effect from February 1, 2021, under which late payment interest is reduced and penalties reversed on condition payment is made as follows:</p> <ul style="list-style-type: none"> <li>• within 3 months - 95% late interest reduction; and</li> <li>• within 12 months - 75% late interest reduction.</li> </ul>	The deadline for filing the annual income tax return was extended from June 30, 2020 to March 1, 2021 (from a previous extension to September 30, 2020).
Sources and Miscellaneous Information		
<p><a href="#">Ministry of Finance media release</a>, November 2, 2020: <i>Relief programme for outstanding taxes.</i></p> <p><a href="#">Ministry of Finance media release</a>, September 23, 2020: <i>Notification to the taxpayers and the public</i> (extended individual filing deadline).</p>		

**Netherlands**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	<p>In exceptional circumstances, request can be made, by June 30, 2021, for payment arrangements over a period of 36 months, starting on October 1, 2021, are possible.</p> <p>The electronic filing deadline for the 2020 tax year (and also for the 2019 tax year if still not filed) is extended to September 1, 2021. (Note: this applies to taxpayers with a DigiD authorization code.)</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>The fixed travel allowance remains unchanged for 2020 and January-June 2021 regardless of whether the employee's usual travel patterns have been disrupted by COVID-19 measures.</p> <p>Employers can reward staff or help meet work-from-home costs with an allowance capped at 3% on taxable wages up to €400,000 in 2020 and 2021.</p>	<p>In exceptional circumstances, request can be made, by June 30, 2021, for payment arrangements over a period of 36 months, starting on October 1, 2021, are possible.</p> <p>The electronic filing deadline for the 2020 tax year (and also for the 2019 tax year if still not filed) is extended to September 1, 2021. (Note: this applies to taxpayers with a DigiD authorization code.)</p>

**Sources and Miscellaneous Information**

[Tax authority information](#): Coronavirus tax measures. Guidance is also available in English [here](#).

Work-from-home expenses information is available [here](#).

Tax deferment requests are [available here](#); note that the measures have been revised from an original applicable deadline of April 1, 2021, with 36 installments due from July 1, 2021 (which was revised from 24 installments from January 1, 2021).

[Tax authority news release](#), May 7, 2021: *Extension of the submission period for help completing the income tax return.*

Dividend and bonus payouts, and share buy backs, are restricted for businesses that have deferred tax payment.

Government support is not available for [companies with "undesirable tax avoidance practices"](#).

See also:

Cross-border worker residence rules have been relaxed with Belgium (since [extended](#) to June 30, 2021) and Germany (since [extended](#) to June 30, 2021).

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

[Decision No. 2021-38397](#) of March 3, 2021, which includes the fixed travel expense allowance provisions as well as various other flexible measures for affected taxpayers.

[Decision No. 2021-38401](#) of March 3, 2021, which outlines tax allowances for the Caribbean Netherlands in response to COVID-19.

**New Zealand**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The provisional tax payment threshold for businesses has been raised from NZ\$2,500 to NZ\$5,000.</p> <p>Companies anticipating a tax loss in tax year 2020-21 as a result of COVID-19 can carry back the loss to the previous year. Special rules apply for corporate group members.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The provisional tax payment threshold for businesses has been raised from NZ\$2,500 to NZ\$5,000.</p> <p>Businesses anticipating a tax loss in tax year 2020-21 as a result of COVID-19 can carry back the loss to the previous year.</p> <p>Qualifying expense allowances paid by employers to employees to cover work from home costs are tax exempt, subject to conditions. These include "safe harbor" amounts of up to NZ\$400 (furniture or equipment), NZ\$5 per week (telecommunications), and NZ\$15 per week (other expenses), which require no evidence to benefit from the exemption. Otherwise, such allowances are capped at 100%, 75% or 25%, depending on the extent to which the items are used by the employee for the specific job role.</p>	No current measures.

**Sources and Miscellaneous Information**

[Inland Revenue Department \(IRD\) information](#): COVID-19 (novel coronavirus).

[Treasury Department information](#): Government support for businesses recovering from COVID-19.

[COVID-19 Response \(Taxation and Other Regulatory Urgent Measures\) Act 2020 \(art. 11\)](#) (loss carryback provisions).

[Determination EE002](#): Payments to employees for working from home costs during the COVID-19 pandemic, as amended by [Determination EE002B](#).

See also:

[IRD information](#): COVID-19 Tax residency, which outlines relaxation of the tax residence rules for companies, PEs, and individuals.

[IRD determination](#), September 1, 2020: *Variation to section 68CB(2) of the Tax Administration Act 1994*, which provided an amended application deadline for approval of R&D tax credits for 2020-21 for affected taxpayers to the 7th day of the fifth month after the first income year.

[IRD determination](#), April 21, 2021: *Variation to sections 33E and 68CC(3) of the Tax Administration Act 1994*, which provides:

- the cut-off dates for submitting the criteria and methodologies notice for R&D tax credits for 2020-21 are August 7, 2021 for a person with an early balance date, but in no case beyond September 30, 2021; and
- the deadline for filing the supplementary return for 2019-20 regarding R&D is amended to 90 days after the relevant due date under the general law.

[IRD information](#): Transfer pricing: Practice issues; COVID-19.

[Public consultation on exposure draft legislation](#) (closing May 28, 2021): *Income tax and GST – deductions for businesses disrupted by the COVID-19 pandemic*.

Niger		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Nigeria		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**North Macedonia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Tax losses in 2020 and 2021 can be carried forward for up to five years.	Affected qualifying taxpayers could request exemption from advance tax payments due in November 2020–February 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Certain COVID-19 related payments are excluded for personal income tax calculation purposes.	Affected qualifying taxpayers could request exemption from advance tax payments due in November 2020–February 2021.

**Sources and Miscellaneous Information**

[Public Revenue Authority \(PRA\) news release](#), December 31, 2020: *Amendments to the Law on Profit Tax published in the "Official Gazette Of RSM", No. 290 of 07.12.2020.*

[PRA news release](#), December 30, 2020: *Highlights of the Amendments to the Law on Personal Income Tax.*

**Norway**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	Application can be made to extend the filing deadline for the 2020 tax year to August 20, 2021. The filing of company reports can also be extended.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	Where spouses have different filing deadlines, the longest filing deadline can be used.

**Sources and Miscellaneous Information**

[Regulation No. FOR-2021-04-06-1061](#) (filing deadline extension).

The government has [proposed to further extend](#) the simplified tax deferment and installment payment regime, which had already been extended from end 2020 to February 2021, until June 2021. See also [Government press release No. 24/2021](#): *Proposals to postpone and extend the payment period for deferred tax and fees.*



**Oman**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>It has been reported that measures have been approved as part of Oman Vision 2040 to offer assistance and incentives to businesses to aid economic recovery. These include:</p> <ul style="list-style-type: none"> <li>unlimited carryforward for losses made in 2020 (usually limited to five years);</li> <li>five-year income tax exemption for businesses that begin activities in Economic Diversification Sectors between January 1, 2021 and December 31, 2022;</li> <li>income tax exemption for hotel accommodation for tax years 2020 and 2021;</li> <li>a one-off deduction equal to 1% of tax due, capped at 10,000 rial;</li> <li>suspension of withholding tax on dividends and interest for five years with effect from 2020; and</li> <li>exemption from or postponement of tourism and municipal taxes until end-2021.</li> </ul> <p>Various other incentives may also be available to boost investment and employment.</p>	<p>Arrangements for settlement, by installment, of outstanding taxes and waived additional tax can be requested for 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Individual entrepreneurs may be able to benefit from some of the measures outlined above.</p>	<p>No current measures.</p>

**Sources and Miscellaneous Information**

[Tax authority announcement](#): CbC notification deadline for fiscal year ending December 31, 2020 extended to April 30, 2021.

For measures approved under Oman Vision 2040, see e.g. the [report](#) in the *Oman Daily Observer* of March 13, 2021.

**Pakistan**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	A tax incentive package is available for the construction sector, for current projects and for new projects commenced by December 31, 2021. Various conditions apply, including project completion by September 30, 2023. Tax is charged at a fixed rate per square foot; dividend payouts are tax exempt.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Tax Laws \(Amendment\) Ordinance No. 1 of 2020](#) (construction sector incentive package, since [extended](#)).

See also:

[Circular No. 08 of 2020/IR-Operations \(Income Tax\)](#): Extension in Date of Furnishing of Taxpayer's Profile under section 114A of the Income Tax Ordinance, 2001 (the deadline was extended to March 31, 2021).

[Circular No. 14 of 2021– Operations \(Income Tax\)](#): Extension in Date of Furnishing of Taxpayer's Profile under Section 114A of the Income Tax Ordinance, 2001 (the deadline is extended to June 30, 2021).

Panama		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Generally, the COVID-19 tax relief measures have been extended for taxes that were due for payment up to January 31, 2021. An 85% relief from sanctions applies if payments are made by August 31, 2021. However, where an option to pay by installment has been approved, the 85% relief can apply until December 31, 2021 on condition 25% of the tax owed is paid by August 31, 2021.</p> <p>The August 31, 2021 extension also applies to tax returns, for which a 75% relief from sanctions applies. The outstanding 25% sanctions amount must be paid by December 31, 2021.</p> <p>Other measures include:</p> <ul style="list-style-type: none"> <li>an extension of a 10% discount on real property tax payments made up to April 30, 2021; and</li> <li>a 5% discount for taxpayers with total income of up to 2.5m balboas who pay 2020 and 2021 income tax and estimated tax liabilities within four months of the relevant legislation (which was published in the <i>Official Gazette</i> on April 6, 2021) coming into force.</li> </ul> <p>Taxpayers in most affected sectors (e.g., tourism, hospitality, entertainment, etc.) can calculate their estimated tax liability for 2021 based on 50% of their 2020 tax liability.</p>	<p>The filing deadline for the 2020 tax year was extended from March 31 to May 17, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Generally, the COVID-19 tax relief measures have been extended for taxes that were due for payment up to January 31, 2021. An 85% relief from sanctions applies if payments are made by August 31, 2021. However, where an option to pay by installment has been approved, the 85% relief can apply until December 31, 2021 on condition 25% of the tax owed is paid by August 31, 2021.</p> <p>The August 31, 2021 extension also applies to tax returns, for which a 75% relief from sanctions applies. The outstanding 25% sanctions amount must be paid by December 31, 2021.</p> <p>Other measures include:</p>	<p>The filing deadline for the 2020 tax year was extended from March 15 to May 17, 2021.</p>

	<ul style="list-style-type: none"> <li>• an extension of a 10% discount on real property tax payments made up to April 30, 2021; and</li> <li>• a 5% discount for taxpayers with total income of up to 2.5m balboas who pay 2020 and 2021 income tax and estimated tax liabilities within four months of the relevant legislation (which was published in the <i>Official Gazette</i> on April 6, 2021) coming into force.</li> </ul> <p>Taxpayers in most affected sectors (e.g., tourism, hospitality, entertainment, etc.) can calculate their estimated tax liability for 2021 based on 50% of their 2020 tax liability.</p>	
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#### Sources and Miscellaneous Information

[Law No. 208 of April 6, 2021](#) (tax relief measures extended).

[Executive Decree No. 110 of 31 March, 2021](#) (filing deadline extension for 2020 tax year).

See also:

[Law No. 215/2021](#), which offers a tax amnesty regime for unpaid social security contributions as at March 31, 2021.

Paraguay		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

Peru		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Tax losses realized in fiscal year 2020 can be carried forward for up to five fiscal years (increased from standard four fiscal years).</p> <p>A special depreciation scheme and revised depreciation deadlines are available from tax year 2021, for tax years 2021 and 2022, for construction, land transport, tourism and hospitality sectors, subject to conditions.</p> <p>Postponement and payments by installment mentioned in the next column for taxpayers in the tourism sector also apply to other taxes.</p> <p>Qualifying affected taxpayers can request a refund of the Temporary Tax on Net Assets (TTNA) for the tax year 2020.</p>	<p>Qualifying taxpayers in the tourism sector can apply, by June 30, 2021, to:</p> <ul style="list-style-type: none"> <li>postpone tax payments by up to 12 months, and pay by installment over 24 months, or</li> <li>pay by installment over 36 months.</li> </ul> <p>Interest will be charged on the outstanding tax.</p> <p>Monthly tax obligations for January 2021 were extended to correspond to the monthly tax obligations for February 2021 (i.e., with filing and payment due in March 2021 for both months).</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Tax losses realized in fiscal year 2020 can be carried forward for up to five fiscal years (increased from standard four fiscal years).</p> <p>Postponement and payments by installment mentioned in the next column for taxpayers in the tourism sector also apply to other taxes.</p> <p>Enhanced 50% tax deductions are available for qualifying expenses incurred in tax years 2021 and 2022 by individuals providing certain services in the tourism sector.</p>	<p>Qualifying taxpayers in the tourism sector can apply, by June 30, 2021, to:</p> <ul style="list-style-type: none"> <li>postpone tax payments by up to 12 months, and pay by installment over 24 months, or</li> <li>pay by installment over 36 months.</li> </ul> <p>Interest will be charged on the outstanding tax.</p> <p>Monthly tax obligations for January 2021 were extended to correspond to the monthly tax obligations for February 2021 (i.e., with filing and payment due in March 2021 for both months).</p>
Sources and Miscellaneous Information		
<p><a href="#">Legislative Decree No. 1481/2020</a> (2020 loss carryforwards).</p> <p><a href="#">Legislative Decree No. 1488/2020</a> (special depreciation scheme).</p> <p><a href="#">Law No. 31103/2020</a> and <a href="#">Supreme Decree No. 432-2020-EF</a> (tourism sector measures).</p> <p><a href="#">Law No. 31104/2020</a> (TTNA refund).</p> <p><a href="#">Resolution No. 000016-2021/SUNAT</a> (extension of monthly tax obligations for January 2021).</p>		

See also:

[Report No. 133-2020-SUNAT/7T0000](#), under which the 183-day tax residence rule is stated as unaffected by the COVID-19 travel restrictions imposed between March 16 and October 22, 2020. Therefore, there is no relaxation of these rules.

[Resolution No. 000044-2021/SUNAT](#), which reduces the Default Interest Rate on unpaid taxes to 0.9% from April 1, 2021.

**Philippines**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>The corporate income tax rate has been reduced from 30% to 25% for most businesses with retroactive effect from July 1, 2020; for smaller businesses (classed as those with net taxable income not exceeding 5m pesos and with total assets not exceeding 100m pesos), the rate is reduced to 20%.</p> <p>The carryforward limit for net operating losses for 2020 and 2021 has been increased from three to five years.</p> <p>Six-year income tax holidays can be given for qualifying activities in the fight against COVID-19.</p>	<p>The April 15, 2021 filing deadline was not extended; however, taxpayers were able to submit a "tentative" tax return, and make amendments by May 15, 2021, without sanction.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>For businesses, the carryforward limit for net operating losses for 2020 and 2021 has been increased from three to five years.</p>	<p>The April 15, 2021 filing deadline was not extended; however, taxpayers were able to submit a "tentative" tax return, and make amendments by May 15, 2021, without sanction.</p>

**Sources and Miscellaneous Information**

[Republic Act 11534](#) (also known as the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act), as reported by the [Philippines News Agency](#), March 26, 2021: *Duterte signs CREATE bill into law* (corporate income tax rate reductions).

[Act No. 11494 \(s.4\(bbbb\)\)](#) (loss carryforwards).

[Memorandum Order No. 50](#) approving the 2020 Investment Priorities Plan (six-year income tax holidays).

[Memorandum Circular No. 46-2021](#) clarifying the deadline for filing of annual income tax returns for taxable year ending December 31, 2020.

See also:

[Revenue Memorandum Circular No. 83-2020](#), which relaxes tax residence rules for individuals and PEs.

[Revenue Memorandum Circular No. 98-2020](#) and [Revenue Regulations No. 34-2020](#), under which various deadlines for submitting the Related Party Transaction Form have been extended, and the guidelines and procedures for submitting Form No. 1709 have been streamlined.

[Revenue Regulations No. 32-2020](#) and [Revenue Regulations No. 33-2020](#), which extend the application deadline for tax amnesty and voluntary assessment and payment programs from December 31, 2020 to June 30, 2021.

[Revenue Memorandum Circular No. 41-2021](#), which relaxed the rules for filing and payment of taxes due from March 22 to April 30, 2021.



**Poland**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Various relief measures have been introduced, including the following.</p> <p>Affected businesses can apply:</p> <ul style="list-style-type: none"> <li>• for relief from payment tax debts due;</li> <li>• deferral or payment by installment of social security contributions; and</li> <li>• to reduce the amount of advance tax payments due.</li> </ul> <p>Until the end of the fiscal year in which the emergency period is canceled, expenses incurred for R&amp;D activities aimed at counteracting COVID-19 can be deducted from advance income tax payments. The preferential 5% tax rate on eligible income under the IP Box regime also applies.</p>	<p>The filing and payment deadline for tax years ending between December 1, 2020 and February 28, 2021 has been extended from March 31, 2021 to June 30, 2021.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Various relief measures have been introduced, including the following.</p> <p>Affected taxpayers can apply:</p> <ul style="list-style-type: none"> <li>• for relief from payment tax debts due; and</li> <li>• to reduce the amount of advance tax payments due.</li> </ul> <p>For sole proprietors, and for micro enterprises and SMEs operated by individuals, until the end of the fiscal year in which the emergency period is canceled, expenses incurred for R&amp;D activities aimed at counteracting COVID-19 can be deducted from advance income tax payments. The preferential 5% tax rate on eligible income under the IP Box regime also applies.</p> <p>Various personal income tax allowances have been increased for qualifying taxpayers.</p>	<p>Deadlines for advance tax payments usually due in October, November and December 2020 have been deferred for affected taxpayers as follows:</p> <ul style="list-style-type: none"> <li>• October 2020 advance payment - by May 20, 2021;</li> <li>• November 2020 advance payment - by June 20, 2021; and</li> <li>• December 2020 advance payment - by July 20, 2021.</li> </ul>

**Sources and Miscellaneous Information**

[Government information](#): Anti-crisis shield (various measures).

[Minister of Finance \(MoF\) Ordinance of November 19, 2020](#) (personal income tax/advance payment deferrals).

[MoF news release](#), March 10, 2021: *The CIT settlement deadline is extended to June 30, 2021.*

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

[MoF news release](#), March 26, 2021: *Extension of deadlines for the preparation of financial statements for 2020*, which the deadlines by three months for private sector and non-profit organizations, and by one month for public finance sector firms.

[MoF guidance](#), March 31, 2021: *Tax clarifications regarding transfer pricing*, which includes COVID-19 considerations in determining arm's length prices, such as in relation to corresponding adjustments.

[Tax authority guidance](#), April 19, 2021, which outlines various extended deadlines for providing transfer pricing information and documentation due in 2021.

**Portugal – Mainland**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	2020 and 2021 tax losses can be carried forward by up to 12 years; the prescribed 70% limit is increased to 80% for losses incurred in these two years. Carryforward time limits for pre-2020 losses are suspended for 2020 and 2021.	The filing and payment deadline obligation for the 2020 annual tax return (Form 22) is extended to June 30, 2021; the filing deadline for Form 10 was February 25, 2021.  2021 payments on account have been suspended for cooperatives and SMEs.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	2020 and 2021 tax losses can be carried forward by up to 12 years; the prescribed 70% limit is increased to 80% for losses incurred in these two years. Carryforward time limits for pre-2020 losses are suspended for 2020 and 2021.	2021 payments on account have been suspended for cooperatives and SMEs.

**Sources and Miscellaneous Information**

[Law No. 27-A / 2020](#) (various measures as part of the economic stabilization program, including loss carryforwards).

[Order No. 437/2020-XXII](#) (2021 filing deadlines); since amended for Form 22 by [Order No. 133/2021-XXII](#) (which also relaxes e-invoicing rules until September 30, 2021).

[Law No. 75-B/2020](#) of December 31 on the State budget for 2021 (suspended payments on account).

Entities with business interests involving favorable tax regimes cannot benefit from COVID-19 support measures.

See also:

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

The [notification deadline](#) for DAC6 intermediaries was extended from December 1, 2020 to January 15, 2021.

**Portugal – Madeira**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The corporate income tax rate has been reduced to 14.7%, with effect from January 1, 2021. For SMEs, the rate on the first €25,000 of taxable profit is 11.9%.</p> <p>The regional surtax and additional payments on account have been reduced for companies with taxable profit exceeding €1.5m, with effect from January 1, 2021. Regional surtax rates range from 2.1% to 6.3%; additional payments on account rates range from 1.8% to 6%.</p> <p>Tax incentives can also be granted, on a contractual basis until December 31, 2023, for a period of up to 10 years on investments of at least €750,000 on Madeira and €250,000 on Porto Santo.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Regional Legislative Decree no. 18/2020/M](#), approving the Budget of the Autonomous Region of Madeira for 2021.

**Puerto Rico**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	2020 losses can be carried forward without limitation.	<p>The filing and payment deadline was extended from April 15 to May 17, 2021. Request can also be made by that date to automatically extend the filing (but not the payment) deadline by six months.</p> <p>The deadline for paying the first estimated advance tax installment for 2021 is extended from April 15 to June 15, 2021 (i.e., the same date as for the second installment).</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	<p>The filing and payment deadline was extended from April 15 to May 17, 2021. Note that payment of the second installment for the 2020 tax year is extended to November 17, 2021.</p> <p>The deadline for paying the first estimated advance tax installment for 2021 is extended from April 15 to June 15, 2021 (i.e., the same date as for the second installment).</p>

**Sources and Miscellaneous Information**

[Law No. 57/2020](#) (measures to address economic effects of COVID-19).  
[Administrative Determination No. 21-04](#) (extended filing and payment deadlines).

**Qatar**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The filing and payment deadline for the financial year ended December 31, 2020 is extended from April 30 to June 30, 2021. Note this extension does not apply to companies in the petroleum and petrochemical sectors.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing deadline for the financial year ended December 31, 2020 is extended from April 30 to August 31, 2021 for exempt entities owned by Qatari and GCC resident individuals. For non-calendar year exempt entities, a general four-month extension applies.

**Sources and Miscellaneous Information**

[Qatar Financial Centre](#): COVID-19 updates.

[General Tax Authority \(GTA\) Circular No. 1/2021](#) (filing and payment deadline extension).

GTA Circular No. 2/2021 (filing deadline extension for exempt entities, [reported here](#)).

**Romania**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Taxpayers in the tourism and hospitality sectors are exempted from paying sector-specific tax for 90 days from January 1, 2021, and again for 90 days from April 1, 2021.	<p>A tax payment plan is available to qualifying companies with tax liabilities of 5,000 lei or more. Application must be submitted by September 30, 2021 (extended from March 31, 2021).</p> <p>Application can also be made by January 31, 2022 (extended from March 31, 2021) to waive penalties and interest on condition principal tax debts are paid and other conditions are met.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Taxpayers in the tourism and hospitality sectors are exempted from paying sector-specific tax for 90 days from January 1, 2021, and again for 90 days from April 1, 2021.</p> <p>An allowance of 400 lei per month is available for expenses incurred for employees to work from home. Various other expenses (e.g., health insurance premiums, COVID-19 testing and vaccination costs) are also excluded from the employee tax base under the Tax Code.</p>	<p>A tax payment plan is available to qualifying individuals with tax liabilities of 500 lei or more. Application must be submitted by September 30, 2021 (extended from March 31, 2021).</p> <p>Application can also be made by January 31, 2022 (extended from March 31, 2021) to waive penalties and interest on condition principal tax debts are paid and other conditions are met.</p>

**Sources and Miscellaneous Information**

[Emergency Ordinance No. 226/2020](#), which extends payment plan application deadlines and sectoral exemptions, among other measures.

[Ministry of Finance \(Mof\) press release](#), March 25, 2021: *Ministry of Finance extends a series of tax measures advantageous for taxpayers.*

[Law No. 296/2020](#), amending [Law No. 227/2015](#) (Tax Code) (employee home-working and other expenses).

Sanctions have been suspended for unpaid taxes during the state of emergency for affected taxpayers.

See also:

[MoF press release](#), December 30, 2020, regarding taxpayer requests for rescheduling tax payments (since superseded).

[Initial DAC6 reporting deadlines](#) have been extended to early 2021.

**Russia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	The debt payment arrangement facility mentioned in the next column is also available for other taxes.	Debt installment payment arrangements are available for eligible affected SMEs facing enforcement action. Deferral of payments is available no later than August 1, 2021 for taxes owed of up to 15m rubles.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The debt payment arrangement facility mentioned in the next column is also available for other taxes.</p> <p>From January 1, 2021, a new top income tax rate of 15% is introduced on income exceeding 5m rubles. Amendments have also been made to calculating the tax base.</p>	Debt installment payment arrangements are available for eligible affected entrepreneurs and SMEs facing enforcement action. Deferral of payments is available no later than August 1, 2021 for taxes owed of up to 15m rubles.

**Sources and Miscellaneous Information**

[Government information](#): Measures to combat coronavirus infection and support the economy.

[Law No. 215-FZ](#), as amended most recently by [Law No. 450-FZ](#) (debt installment facility for entrepreneurs and SMEs).

[Law No. 372-FZ](#) (new individual income tax rate).

Tax residence rules are relaxed where taxpayers are impacted by COVID-19 travel restrictions.

See also:

[Unified Register of SMEs - Recipients of support](#).



**Rwanda**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See:

[Revenue Authority announcement](#) of April 29, 2021, which further extends the deadline for filing 2020 certified financial statements to May 31, 2021 (superseding the previous extension).

[Revenue Authority announcement](#) of March 17, 2021, which extended the payment deadline for 2020 land tax to April 30, 2021.

**Saint Lucia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The filing deadline for the 2020 income year was extended to March 31, 2021.

**Sources and Miscellaneous Information**

[Inland Revenue Department news release](#), March 19, 2021: *Income tax filing deadline extended.*

**San Marino**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Various incentives have been extended by one year.</p> <p>A 10% deduction is available for increases in share capital or capital reserves made in 2020 and 2021 with funds held abroad, subject to conditions.</p> <p>Special tax credits available include:</p> <ul style="list-style-type: none"> <li>• 60% of expenses incurred for rented commercial premises where business activities were suspended as prescribed by government order, which can be claimed as a tax deduction in the 2019, 2020, 2021, or 2022 income tax return; and</li> <li>• 50% of 2020 expenses (capped at €10,000) for sanitization and personal protective equipment, which can be claimed as a tax deduction in the 2020 or 2021 income tax return.</li> </ul> <p>Qualifying affected businesses can defer social security contributions (SSCs) due for payment in January-June 2021, payable in 12 monthly installments; fixed rate interest of 2% will be applied.</p> <p>Depending on the level of reduced turnover as a result of the pandemic, various reductions in SSCs are available.</p> <p>Various tax credits and other measures have also been introduced under the 2021 budget legislation in order to stimulate economic recovery.</p>	<p>Requests can be made to pay tax debts by installment up to December 31, 2021, subject to conditions.</p> <p>The filing and payment deadline for the 2020 tax year is extended to July 31, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Special tax credits available include:</p> <ul style="list-style-type: none"> <li>• 60% of expenses incurred for rented commercial premises where business activities were suspended as prescribed by government order, which can be claimed as a tax deduction in the 2019, 2020, 2021, or 2022 income tax return; and</li> <li>• 50% of 2020 expenses (capped at €10,000) for sanitization and personal protective equipment, which can be claimed as a tax deduction in the 2020 or 2021 income tax return.</li> </ul>	<p>Requests can be made to pay tax debts by installment up to December 31, 2021, subject to conditions.</p> <p>The filing and payment deadline for the 2020 tax year is extended to July 31, 2021.</p>

	<p>Qualifying affected businesses can defer SSCs due for payment in January-June 2021, payable in 12 monthly installments; fixed rate interest of 2% will be applied.</p> <p>Depending on the level of reduced turnover as a result of the pandemic, various reductions in SSCs are available.</p> <p>Qualifying affected self-employed individuals can also benefit from a 60% reduction of the minimum income amount used to calculate SSCs in 2021.</p> <p>Various tax credits and other measures have also been introduced under the 2021 budget legislation in order to stimulate economic recovery.</p>	
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#### Sources and Miscellaneous Information

[Decree-Law No. 63/2020](#), as ratified and amended by [Decree-Law 91/2020](#) (various measures).

[Decree-Law No. 224/2020](#) (SSCs payment deferral/calculation).

[Law No. 223/2020](#) (Budget for the financial year 2021 and Multiannual Budgets 2021/2023).

[Delegated Decree No. 49/2021](#) (reduced SSCs and 2020 tax year filing and payment extension; the decree also extends various deadlines, generally to June 30 or July 31, 2021, such as for payment of CAUTA for tax year 2021, and filing of the annual withholding tax return and the declaration of assets and shares held abroad).

**Saudi Arabia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Exemptions from penalties for late payment are available until June 30, 2021, to the following extent depending on when payment is made:</p> <ul style="list-style-type: none"> <li>from January 1 to March 31, 2021 - 100%;</li> <li>from April 1 to May 31, 2021 - 75%; and</li> <li>from June 1 to June 30, 2021 - 50%.</li> </ul> <p>This measure effectively extends the penalty exemptions previously introduced until December 31, 2020.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Exemptions from penalties for late payment are available until June 30, 2021, to the following extent depending on when payment is made:</p> <ul style="list-style-type: none"> <li>from January 1 to March 31, 2021 - 100%;</li> <li>from April 1 to May 31, 2021 - 75%; and</li> <li>from June 1 to June 30, 2021 - 50%.</li> </ul> <p>This measure effectively extends the penalty exemptions previously introduced until December 31, 2020.</p>	No current measures.

**Sources and Miscellaneous Information**

[GAZT news release](#), January 21, 2021 (six-month extension of exemptions from penalties).

See also:

[Saudi Press Agency new release](#), March 9, 2021: *Number of Incentive Initiatives for Facilities Affiliated to Hajj and Umrah Sector Issued, Royal Approval Announced.*

**Senegal**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Businesses in the tourism and press media are exempted, for the period October 20, 2020–December 31, 2021, from corporate income tax, the minimum flat-rate tax, the local economic contribution, property taxes, PAYE taxes, and the employer flat-rate contribution. This is on the basis that such businesses continue to comply with their reporting obligations.</p> <p>Various measures have been introduced to increase state revenues in order to mitigate the economic impact of COVID-19, including:</p> <ul style="list-style-type: none"> <li>• extending the “fat tax” to include charcuterie and dairy products;</li> <li>• a tax on plastic bags, bottles, and packaging;</li> <li>• a 5% tax on textiles; and</li> <li>• a capital gains tax ranging from 5% to 15% on real estate, including rights to mining titles.</li> </ul> <p>A beneficial tax regime for qualifying real estate developers constructing state-approved housing, which was due to expire on December 31, 2020, has been extended for a further five-year period. The regime includes a 50% corporate income tax reduction.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Employed individuals or those operating a non-corporate business in the tourism and press media sectors may benefit from the certain exemptions applicable to corporations, as outlined above.</p> <p>Various measures have been introduced to increase state revenues in order to mitigate the economic impact of COVID-19, including:</p> <ul style="list-style-type: none"> <li>• extending the “fat tax” to include charcuterie and dairy products;</li> <li>• a tax on plastic bags, bottles, and packaging;</li> <li>• a 5% tax on textiles; and</li> <li>• a capital gains tax ranging from 5% to 15% on real estate, including rights to mining titles.</li> </ul>	No current measures.

**Sources and Miscellaneous Information**

Law No. 2020-33 of December 22 (2021 Finance Law, available for [download here](#)).

**Serbia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Employers are released from paying social security contributions (SSCs) for qualifying new employees for tax years 2020-2022, to the following extent:</p> <ul style="list-style-type: none"> <li>for salaries paid in 2020 - 100% of SSCs;</li> <li>for salaries paid in 2021 - 95% of SSCs; and</li> <li>for salaries paid in 2022 - 85% of SSCs.</li> </ul> <p>For businesses, salaries taxes and contributions can be deferred and paid in 24 equal monthly installments, without sanction. The first installment had to be paid by February 10, 2021; each installment cannot be less than 1,000 dinars.</p>	<p>Advance payments based on the tax liability arising in tax years commencing or ending in 2020 can be deferred and paid in 24 equal monthly installments, without sanction. The first installment had to be paid by February 10, 2021; each installment cannot be less than 2,000 dinars.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>For businesses, salaries taxes and contributions can be deferred and paid in 24 equal monthly installments, without sanction. The first installment had to be paid by February 10, 2021; each installment cannot be less than 1,000 dinars.</p>	<p>Advance payments based on the tax liability arising in the 2020 tax year can be deferred and paid in 24 equal monthly installments, without sanction. The first installment had to be paid by February 10, 2021; each installment cannot be less than 1,000 dinars.</p>

**Sources and Miscellaneous Information**

[Law on Contributions for Compulsory Social Insurance, as amended \(art. 45\)](#) (SSCs for qualifying new employees).

[Decree on fiscal benefits and direct benefits](#) to economic entities in the private sector and financial assistance to citizens in order to mitigate the economic consequences caused by COVID-19 ("Official Gazette of RS", No. 54/2020 and 60/2020) (payments by installment).

See also:

[Draft measures](#) have been introduced for an economic recovery plan from 2021 to 2023.



**Seychelles**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**Singapore**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Accelerated capital allowance write-off is available over YAs 2021 and 2021 for expenditure on plant and machinery acquired in 2020.</p> <p>Accelerated deduction is available in YA 2021 for expenses incurred in 2020 on business renovation or refurbishment.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Inland Revenue Authority of Singapore \(IRAS\) information](#): Stabilisation and support package.

[IRAS information](#): COVID-19 Support Measures and Tax Guidance.

[Income Tax \(Amendment\) Act 2020](#) (which includes various COVID-19 related measures).

See also:

[IRAS COVID-19 Support Measures and Tax Guidance](#): Tax Treatment of Debts Forgiven under MinLaw's Simplified Debt Restructuring Programme.

In terms of relaxation of tax residence rules:

- for businesses, [Tax Residence Status of a Company and Permanent Establishment](#); and
- for individuals, [Working Remotely from Singapore due to COVID-19](#).

[Ministry of Finance press release](#), February 16, 2021: *Budget 2021: Emerging Stronger Together*, which includes a proposal to extend a 250% deduction for certain donations to end-2023.

[IRAS FAQs](#): COVID-19 Support Measures and Tax Guidance – Transfer Pricing.

Tax measures have also been introduced to assist [REITS](#).

**Sint Maarten**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

See generally:

[Government information](#): Stimulus and relief plan.

**Slovakia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The deadline for qualifying employer social security contributions (SSCs) due by December 31, 2020 has been extended to June 30, 2021.</p> <p>Corporate income tax exemption is available through projects to support job retention.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Individual income tax exemption is available through projects to support job retention.</p>	No current measures.

**Sources and Miscellaneous Information**

[Ministry of the Economy information](#): Economic measures (general information).

[Government Regulation No. 380/2020](#) (extended employer SSCs deadline).

[Financial Directorate guidance No. 2/DZPaU/2021/I](#) (tax exemptions for job retention projects).

See also:

[Government Regulation No. 88/2021](#), which suspends late payment and filing interest and penalties for federal taxes due between March 12 and December 31, 2020, on condition payment and filing are made by June 30, 2021. Local taxes are specifically excluded from this measure.

**Slovenia**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	Investment incentive measures have been enhanced where new employment is generated in manufacturing, services, and R&D.	For qualifying taxpayers, the tax authority may allow payment of outstanding taxes to be deferred by up to two years, or by monthly installments over up to 24 months.  The deadline for submitting tax returns and annual reports was extended to April 30, 2021.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	Certain allowances paid to qualifying key workers employed in mitigating COVID-19 (e.g., health workers, care providers) are excluded from the tax base for income tax calculation purposes.  A €200 tax-free "crisis allowance" applied to qualifying employees. The allowance had to be paid by employers, and was refunded by the State no later than April 20, 2021.	For qualifying taxpayers, the tax authority may allow payment of outstanding taxes to be deferred by up to two years, or by monthly installments over up to 24 months.

**Sources and Miscellaneous Information**

[Law on Intervention Measures to Mitigate the Consequences of the Second COVID-19 Wave](#), art. 67 (tax payments by installment).

[Law on Further Intervention Measures to Mitigate the Consequences of the Second COVID-19 Wave](#), art. 2 (investment incentive measures).

[Law No. 315/2021](#), arts. 26 and 27 (employee crisis allowance).

[Government news release](#), March 17, 2021: The government agrees to extend the deadlines for submitting reports and tax returns. Note this release also provides that requests by corporate and individual taxpayers to adjust advance payments do not need to be accompanied by a tax return for the current tax period; an estimate of the current tax base will suffice.

See also:

[Rules on the criteria of proportionality in the case of determining the reduction of income](#) (Official Gazette No. 28/2021).

[Ministry of Finance information](#): Taxation of income from employment under international agreements (which includes tax residence issues arising from COVID-19).

FAQs regarding PKP7 measures in the field of taxation, February 1, 2021, available for [download here](#).

[Regulation No. 88/2021](#), which removes penalties for various late payments and declarations in 2020.

[Draft Bill No. 00712-15/2021/I](#), which proposes various amendments to personal income tax (including reducing the fifth bracket rate from 50% to 45%).

[Draft Bill No. 00712-16/2021/I](#), which proposes incentive measures, including for investment in digital and green technologies.

**South Africa**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	2020 Budget measures to introduce restriction of interest expense deductions to 30% of EBITDA, and to limit carryforward of losses to 80% of taxable income, are postponed from January 1, 2021 to January 1, 2022.	The filing deadline for provisional taxpayers was extended from January 29 to February 15, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Qualifying micro-enterprises can pay annual turnover tax over three installments, without sanction: two interim payments in August 2020 and February 2021, and a final payment between July 1, 2021 and January 31, 2022.	The filing deadline for provisional taxpayers was extended from January 29 to February 15, 2021.

**Sources and Miscellaneous Information**

[SARS notification](#) (turnover tax installments for micro-enterprises).

[National Treasury Department media statement](#), April 23, 2020: Further tax measures to combat the COVID-19 pandemic.

[SARS media release](#), January 28, 2021: SARS extends Filing Season Provisional Taxpayer deadline for online filers.

See also:

[Taxation Laws Amendment Act 2020](#) (s. 10), which reduced the 183-day tax residence rule to 117 days for the period February 29, 2020 to February 28, 2021.

[SARS Public Notice 101/2021](#), which extends CbC filing deadlines to June 30 and July 30, 2021.

**Spain – Federal Level**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Enhanced tax deductions are available for investments made in the cultural sector.</p> <p>Tax incentives have been introduced for the automotive sector, including enhanced tax credit and amortization measures.</p> <p>For small companies, the period for deducting bad debts resulting from possible insolvencies is reduced from six months to three months for tax periods beginning in 2020 and 2021.</p> <p>The requirements for retaining access to certain regional incentive schemes have been relaxed.</p>	<p>For qualifying taxpayers with annual turnover of up to €6,010,121.04 in 2020, where declaration and payment were due between April 1 and April 30, 2021, request could be made by April 30, 2021 to defer payment for up to six months. No late interest will apply for the first four months of deferral.</p>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Enhanced tax deductions available for investments made in the cultural sector.</p> <p>For landlords, the period for deducting bad debts resulting from amounts owed by tenants is reduced from six months to three months in tax years 2020 and 2021. Similarly, for entrepreneurs, the period for deducting bad debts resulting from possible insolvencies is reduced from six months to three months for tax periods beginning in 2020 and 2021.</p> <p>Qualifying landlords who in January–March 2021 reduced rents for premises leased to tenants in the tourism, hospitality and trade sectors can claim such reduction as a tax deduction.</p> <p>The requirements for retaining access to certain regional incentive schemes have been relaxed.</p> <p>The guaranteed minimum income is specifically exempted from income tax.</p>	<p>For qualifying taxpayers with annual turnover of up to €6,010,121.04 in 2020, where declaration and payment were due between April 1 and April 30, 2021, request could be made by April 30, 2021 to defer payment for up to six months. No late interest will apply for the first four months of deferral.</p> <p>For qualifying affected individuals under the temporary employment relief plan, 2020 tax liabilities of up to €30,000 can be paid in six monthly installments beginning July 20, 2021, without sanction.</p>

**Sources and Miscellaneous Information**

[Royal Decree-Law No. 17/2020](#), as amended by [Royal Decree-Law No. 34/2020](#) (support measures for cultural sector).

[Royal Decree-Law No. 23/2020](#), as amended by [Royal Decree-Law No. 34/2020](#) (automotive sector incentives).

[Royal Decree-Law No. 35/2020](#) on urgent support measures to the tourism sector, the hospitality industry and commerce and in tax matters.

[Royal Decree-Law No. 39/2020](#) on financial measures for social and economic support and compliance with the execution of sentences (guaranteed minimum income tax exemption).

[Royal Decree-Law 5/2021](#) on extraordinary measures to support business solvency in response to the COVID-19 pandemic (requests for tax payment deferral).

[Order HAC/320/2021](#), of April 6, 2021 (individual income tax payments by installments).

Note that companies/entities resident in tax havens cannot benefit from any of the relief measures. Restrictions also apply to companies that distribute dividends.

See also:

[General Directorate of the State Tax Administration Agency Resolution of January 19, 2021](#), which approves the general guidelines of the 2021 Annual Tax and Customs Control Plan (including various matters affected by COVID-19, such as scrutiny and verification (e.g., under transfer pricing rules, anti-avoidance, etc.)).



**Spain – Catalonia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>The increase in tourism accommodation tax rates has been postponed from January 1 to June 1, 2021.</p> <p>See <i>also</i> under "Spain" above for federal measures.</p>	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>The increase in tourism accommodation tax rates has been postponed from January 1 to June 1, 2021.</p> <p>Qualifying taxpayers with income from more than one payroll, and who must file a tax return, can deduct the full state quota from the autonomous community fee on condition the difference is positive.</p> <p>See <i>also</i> under "Spain" above for federal measures.</p>	No current measures.
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Decree-Law 36/2020</a> (tourism accommodation tax/personal income tax deduction).</p>		

**Sri Lanka**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Tax measures announced in the 2021 Budget include measures to assist SMEs' economic recovery from COVID-19:</p> <ul style="list-style-type: none"> <li>writing-off tax debts outstanding as at June 24, 2020 regarding assessments made up to YA ending March 31, 2019;</li> <li>exemption from amended or additional income tax assessment for YA ending March 31, 2020; and</li> <li>grace periods may be granted by the IRD to settle taxes in default and tax arrears outstanding as at June 24, 2020.</li> </ul> <p>The above will not be available in cases of fraud or willful neglect.</p>	<p>Where the return due by November 30, 2020 for YA 2019-20 was filed late, penalties did not apply on condition the return was filed by February 28, 2021.</p> <p>Penalties were also waived for the late filing the Annual Statements of Employer (PAYE) and of Withholding Tax (WHT) for 2019-20, originally due on April 30, 2020, on condition they were filed by January 31, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	<p>Where the return due by November 30, 2020 for YA 2019-20 was filed late, penalties did not apply on condition the return was filed by February 28, 2021.</p> <p>Penalties were also waived for the late filing the Annual Statements of Employer (PAYE) and of Withholding Tax (WHT) for 2019-20, originally due on April 30, 2020, on condition they were filed by January 31, 2021.</p>

**Sources and Miscellaneous Information**

[Inland Revenue Department \(IRD\) Notice to Taxpayers](#) (PN/IT/2020-09): Furnishing Returns of Income for the Year of Assessment 2019/2020.

[IRD Notice to Withholding Agents](#) (PN/Tax Returns/2020-05): Furnishing of PAYE & WHT Statements: Year of Assessment 2019/2020.

[IRD Notice to Taxpayers](#) (PN/IT/2021-01): Tax Proposals Announced in the Budget -2021.

See also:

[IRD Notice to Taxpayers](#) (PN/TC/2020-02): *Tax Residency Certificates*, under which temporary arrangements were introduced for taxpayers whose residence status has been affected by COVID-19.

[IRS Notice to Taxpayers](#) (PN/PMT/2021-02): *Discontinuation of Alternative Tax Payment System (ATPS)* (from March 31, 2021).

**St. Vincent & the Grenadines**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

Suriname		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	A solidarity tax of 10% has been introduced on taxable income above SR\$150,000 for the period February 1-December 31, 2021, resulting in a total tax rate of 46% on such income.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>A solidarity tax of 10% has been introduced on taxable wages above SR\$150,000 for the period February 1-December 31, 2021, resulting in the following total tax rates on such income:</p> <ul style="list-style-type: none"> <li>• standard rate taxpayers - 48%; and</li> <li>• lump-sum taxpayers - 45%.</li> </ul>	No current measures.
Sources and Miscellaneous Information		
<a href="#">Law No. 9/2021</a> (solidarity tax).		

**Sweden**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Various taxes can be deferred, including social security contributions (SSCs), to no later than November 12, 2021.	Payment of taxes and fees can be deferred, and provisional payments for 2021 revised, on application.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	SSCs can be reduced for employees with foreign employers.  For employees required to work from home, certain deductions may be permitted for related expenses.  Rules are relaxed for income tax exempt individuals who usually work abroad under six-month or one-year rules, but have stayed home in Sweden because of the pandemic.	Payments can be deferred in exceptional circumstances.

**Sources and Miscellaneous Information**

[Tax authority information](#): Corona - information for companies, associations and public actors.

[Tax authority information](#): Corona - information for individuals.

Companies in non-EU tax preferential jurisdictions cannot benefit from COVID-19 support.

See also:

[Initial DAC6 filing deadlines](#) have been extended to early 2021.

[Law No. 2021:300](#), which extends certain tax exemptions for employee benefits in kind to December 31, 2021.

[Government Bill 2020/21: 99](#): *Spring budget for 2021*, which includes various proposed measures to provide further support to taxpayers.

**Switzerland**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Companies faced with liquidity problems because of COVID-19 can apply to defer payment of social security contributions (SSCs) and pay by installment. Application can also be made to reduce SSCs payments.	Subject to application by December 31, 2020, tax payment arrangements could be agreed on a case-by-case basis with the tax authority for a period of up to three years.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	Self-employed individuals faced with liquidity problems because of COVID-19 can apply to defer payment of SSCs and pay by installment. Application can also be made to reduce SSCs payments.	Self-employed individuals in difficulty can request a delay or tax discount for payments. Monthly payments can be deferred to the following month, up to three times per year; quarterly payments can be deferred by one quarter, only once per year.

**Sources and Miscellaneous Information**

[Federal Tax Administration information](#): Measures due to the coronavirus.

[Federal Social Insurance Office information](#): Coronavirus: Easier payments for AHV/IV/EO/ALV contributions.

See also:

Cross-border worker residence rules have been relaxed with France (since [extended](#) to June 30, 2021, under the heading "III. Accords amiables de portée Générale"); Germany (since [extended](#) to June 30, 2021, under the heading "III. Accords amiables") Italy ([automatically renewable](#) - see under the heading "III. Accords amiables"), and Liechtenstein ([automatically renewable](#) - see under the heading "III. Accords amiables").

**Taiwan**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	The net profit rate can be calculated based on a reduced 80% of the standard profit rate for companies that have experienced a drop in net operating income of at least 30% in 2020 as compared with 2019.	<p>Taxpayers affected by COVID-19 and unable to pay income tax for the 2020 tax year can apply, by May 31, 2021, for an extension of up to one year, or for payment by monthly installments over up to three years.</p> <p>The deadline for filing and payment of business tax for the 2020 tax year is extended from May 31 to June 30, 2021.</p> <p>Deadlines for business and withholding taxes normally due by May 10, June 10 and July 12, 2021 have been extended to May 31, June 30 and August 2, 2021, respectively.</p> <p>The deadline for paying Q1 business tax is extended from May 10 to June 30, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	<p>Taxpayers affected by COVID-19 and unable to pay income tax for the 2020 tax year can apply, by May 31, 2021, for an extension of up to one year, or for payment by monthly installments over up to three years.</p> <p>The deadline for filing and payment of comprehensive, business and housing tax for the 2020 tax year is extended from May 31 to June 30, 2021.</p> <p>Deadlines for withholding tax normally due by May 10, June 10 and July 12, 2021 have been extended to May 31, June 30 and August 2, 2021, respectively.</p>

**Sources and Miscellaneous Information**

[Ministry of Finance \(MoF\) press release](#), January 26, 2021 (reduced net profit rate).

[MoF press release](#), April 29, 2021 (applying for extension/installments for paying 2020 income tax).

[MoF press release](#), May 5, 2021 (extension of various filing and payment deadlines).

See also:

[MoF press release](#), February 19, 2021 (in English), which reminds taxpayers of their tax obligations under agreed payment by installment plans.

[MoF press release](#), April 27, 2021, which clarifies certain tax incentives available to qualifying taxpayers, including enhanced R&D deductions.

Tajikistan		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		



**Thailand**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Withholding tax on payments made for services rendered were reduced from 3% to 1.5% in April 1-September 30, 2020; and again to 2% in October 1, 2020-December 31, 2022 to promote the e-Withholding Tax regime. A 200% deduction is available for related expenses.</p> <p>Accelerated investment in the medical sector can benefit from an additional three-year 50% corporate income tax rate reduction, subject to conditions. Other investment measures include a temporary relaxation of investment conditions, and support for managing water resources and for R&amp;D.</p> <p>Tax incentives have also been announced for accelerated investment in target industries and under a digital technology adoption program.</p> <p>An additional 150% deduction is available for investments in hotel properties.</p> <p>SMEs can benefit from enhanced deductions on interest on government loans and salary payments.</p> <p>Tax exemption is available for debt restructuring during 2020 and 2021.</p>	<p>The electronic filing and payment deadlines due in May and June 2021 have been extended to June 30, 2021.</p>
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Withholding tax on payments made for services rendered were reduced from 3% to 1.5% in April 1-September 30, 2020; and again to 2% in October 1, 2020-December 31, 2022 to promote the e-Withholding Tax regime. A 200% deduction is available for related expenses.</p>	<p>The electronic filing deadline for the 2020 tax year has been extended from March 31 to June 30, 2021.</p> <p>For withholding tax declarations, the electronic filing deadline has been extended to the last day of the month in February-June 2021.</p>

**Sources and Miscellaneous Information**

[Revenue Department news release No. 22/2020](#): COVID-19 tax relief measures: Phase 2.

[Revenue Department news release No. 34/2020](#): Assistance provided to individuals and enterprises affected by COVID-19.

[Revenue Department news release No. 15/2021](#): Additional extension of 2% e-Withholding Tax until end 2022, with the right to deduct expenses twice.

[Revenue Department news release No. 26/2021](#): Time for submitting corporate income tax forms online extended to June 30. See also [Ministry of Finance \(MoF\) Announcement No. 3/2021](#) and [MoF Announcement No. 4/2021](#) for further details, which include application of the extension to submission of transfer pricing information.

[Thailand Board of Investment \(TBOI\) press release](#), April 2020: Thailand BOI Approves Steps to Ease COVID-19 Impact, Accelerate Investment in Medical Sector.

[TBOI press release](#), December 2020: Thailand BOI Okays Steps to Accelerate Investment and Promote Digital Adoption.

[Royal Decree No. 698/2020](#) (hotel property deductions).

[Royal Decree No 707/2020](#) and [Royal Decree 708/2020](#) (SMEs/enhanced deductions).

[Royal Decree No. 709/2020](#) (debt restructuring tax exemption).

[Revenue Department news release No. 19/2021](#): Revenue extensions for electronic filing for personal income tax, withholding income tax, and VAT.

Togo		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Tunisia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	<p>Financial sector firms are subject to a 2% additional contribution of taxable profits for 2020 and 2021 (subject to a minimum contribution of 5,000 dinars).</p> <p>Qualifying affected businesses in the tourism and “traditional” establishment sectors may benefit from social security contribution (SSC) exemptions during the period October 1, 2020–June 30, 2021.</p> <p>Category A licensed travel agencies are exempted from the Tourism Sector Competitive Development Fund levy for the period January 1–June 30, 2021.</p> <p>Various fiscal and financial measures introduced in 2020, and originally due to expire on December 31, 2020, have been extended to December 31, 2021.</p>	<p>Businesses in the tourism and “traditional” establishment sectors, as well as other businesses adversely affected by COVID-19, can:</p> <ul style="list-style-type: none"> <li>• file the annual income tax return for 2020 as usual, but postpone payment of any tax due until no later than May 31, 2022; and</li> <li>• submit advance tax declarations for Q3 2020 and for 2021 without having to make advance tax payments.</li> </ul>
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Qualifying affected businesses in the tourism and “traditional” establishment sectors may benefit from SSC exemptions during the period October 1, 2020–June 30, 2021.</p> <p>Various fiscal and financial measures introduced in 2020, and originally due to expire on December 31, 2020, have been extended to December 31, 2021.</p>	<p>Businesses in the tourism and “traditional” establishment sectors, as well as other businesses adversely affected by COVID-19, can:</p> <ul style="list-style-type: none"> <li>• file the annual income tax return for 2020 as usual, but postpone payment of any tax due until no later than May 31, 2022; and</li> <li>• submit advance tax declarations for Q3 2020 and for 2021 without having to make advance tax payments.</li> </ul>
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Decree-Law No. 30/2020</a> (support for individuals and companies following the repercussions of the spread of Covid-19).</p> <p><a href="#">Law No. 46/2020: Finance Law 2021</a> (tax payment postponement to 2022; advance payment and SSC exemptions; extension of measures to end 2021).</p>		

**Turkey**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	The Q1 2021 advance tax filing and payment deadline has been extended from May 17 to May 31, 2021.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	The Q1 2021 advance tax filing and payment deadline has been extended from May 17 to May 31, 2021.

**Sources and Miscellaneous Information**

[Tax Procedure Circular No. 134/2021](#) (Q1 2021 advance tax filing/payment extension).

See [Revenue Administration news release](#), January 25, 2021, and [General Communiqué No. 524](#), under which qualifying taxpayers forced to close because of *force majeure* measures can postpone certain tax liabilities (e.g., withholding tax declarations) until after those measures are lifted.

See also [Circular on Disguised Profit Distribution Through Transfer Pricing / 3](#), which extended initial CbC filing deadlines.

**Turks & Caicos Islands**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

Uganda		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Ukraine**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	Where tax liabilities include previously incurred penalties and interest, the penalties and interest can be written off if the actual tax outstanding as at November 1, 2020 is paid within six months of entry into force of the relevant legislation. Certain taxpayers (e.g., those defined as "large taxpayers") are excluded from this provision.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>Tax debts of up to 180 non-taxable minimum incomes (equivalent to UAH3,060) are written off without sanction; they are also exempted from the statute of limitations provisions.</p> <p>Tax liabilities of up to UAH6,800 that remained unpaid as at December 1, 2020 can be deferred until December 29, 2021, without sanction.</p> <p>Where tax liabilities include previously incurred penalties and interest, the penalties and interest can be written off if the actual tax outstanding as at November 1, 2020 is paid within six months of entry into force of the relevant legislation. Certain taxpayers (e.g., those defined as "large taxpayers") are excluded from this provision.</p> <p>Entrepreneurs tax under the simplified single payment system are exempted from such payment, and from social security contributions, for the period December 1, 2020-May 31, 2021.</p>	No current measures.

**Sources and Miscellaneous Information**

[Law No. 1072-IX/2020](#) (clarified by [Information Letter No. 17](#)) on Amendments to the Tax Code and Other Laws on Social Support of Taxpayers for the Period of Restrictive Anti-Epidemic Measures Introduced to Prevent the Spread of Acute Respiratory Disease COVID-19 Caused by SARS-CoV-2 Coronavirus.

See also:

[State Tax Service \(STS\) news release](#), February 3, 2021: *Law No. 1072: debt write-off is the basis for release of the taxpayer's property from the tax lien.*

[STS new release](#), March 25, 2021: *Fine and penalty are imposed for late payment of deferred tax debt, which reminds taxpayers of the consequences of failing to meet tax payment deferral arrangements.*



**United Arab Emirates – Federal Level**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

Effects of COVID-19 travel restrictions are taken into account for [economic substance/tax residence](#) purposes.

See also:

[Ministry of Finance press release](#), December 31, 2020: *MoF extends the deadline for submitting ESR notifications*, which extended the deadline for economic substance requirements notifications to January 31, 2021, without sanction.

**United Arab Emirates – Dubai**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**United Arab Emirates – Fujairah**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**United Arab Emirates – Umm Al Qaiwain**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

**United Kingdom – Federal Level (HMRC)**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>For retail, hospitality and leisure sectors, business property tax (known as “business rates”) has been waived for 2020-21 fiscal year and (under the 2021 Budget announcement on March 3, 2021) for three months from April 1, 2021. For the remaining nine months of the 2021-22 fiscal year, a two thirds discount, up to a value of £2m, will be available for closed businesses, with a lower cap for those that have been able to stay open.</p> <p>“Off-payroll” IR35 reform were postponed until April 2021.</p> <p>The temporary £1m Annual Investment Allowance (AIA) cap has been extended to January 1, 2022.</p> <p><i>Budget 2021:</i></p> <p>In addition to the business rates exemption extension, proposed measures include:</p> <ul style="list-style-type: none"> <li>• from April 2023, the standard corporate income tax rate will increase from 19% to 25%;</li> <li>• the 19% rate will be maintained for businesses with profits up to £50,000, and tapered relief will apply to profits of £50,001 to £250,000;</li> <li>• from April 2023, the diverted profits tax rate will increase from 25% to 31%;</li> <li>• subject to a group level limit, carryback trading losses will be extended from one year to three years, capped at £2m for unused trading losses for accounting periods ending between April 1, 2020 and March 31, 2021; and a separate £2m cap for accounting periods ending between April 1, 2021 and March 31, 2022; and</li> <li>• a “super deduction” of 130% will be introduced for new investments in plant and equipment between April 1, 2021 and March 31, 2023.</li> </ul> <p>Various other incentives were also announced.</p>	<p>No current measures.</p>

Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>For retail, hospitality and leisure sectors, business property tax (known as “business rates”) has been waived for 2020-21 fiscal year and (under the 2021 Budget announcement on March 3, 2021) for three months from April 1, 2021. For the remaining nine months of the 2021-22 fiscal year, a two thirds discount, up to a value of £2m, will be available for closed businesses, with a lower cap for those that have been able to stay open.</p> <p>“Off-payroll” IR35 reform were postponed until April 2021.</p> <p>Reimbursement to employees of home office expenses is exempted from income tax and disregarded for social security contributions calculation purposes.</p> <p>Employees required to work from home due to COVID-19 restrictions can claim tax relief towards expenses not reimbursed by employers.</p> <p>Provisions to address the impact of emergency tax measures on the calculation of various tax credits have been released.</p> <p>The stamp duty land tax (SDLT) exemption threshold has been increased to £500,000 for residential purchases between July 8, 2020 and March 31, 2021 (the same rules apply to Northern Ireland; see below for separate rules in Scotland and Wales). Note that the 2021 Budget extends the end deadline to June 30, 2021.</p> <p><i>Budget 2021:</i></p> <p>In addition to the business rates exemption extension, proposed measures include increasing the personal allowance to £12,570, the basic rate income threshold to £37,700, and the higher rate income threshold to £50,270 for 2021-22; the allowance and thresholds will then be frozen from 2022-23 to 2025-26.</p>	<p>On completing the self-assessment return for 2019-20, an online payment plan can be set up to spread self-assessment bills of up to £30,000 over up to 12 monthly installments. The 5% late payment penalty will not apply on condition tax was paid or a payment plan set up by April 1, 2021.</p>
<b>Sources and Miscellaneous Information</b>		
<p><a href="#">Government information</a>: Financial support for businesses during coronavirus (COVID-19).</p> <p><a href="#">Government information</a>: Postponement of the reforms to the off-payroll working rules (IR35) from April 2020 to 6 April 2021.</p> <p><a href="#">Government news story</a>: Government extends £1 million tax break to stimulate investment in UK manufacturing.</p> <p><a href="#">Statutory Instrument No. 524/2020</a>: The Income Tax (Exemption for Coronavirus Related Home Office Expenses) Regulations 2020.</p> <p><a href="#">Government information</a>: Claim tax relief for your job expenses.</p> <p><a href="#">Statutory Instrument No. 534/2020</a>: The Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations 2020.</p>		

[Stamp Duty Land Tax \(Temporary Relief\) Act 2020](#).

[Government guidance](#): Stamp Duty Land Tax: temporary reduced rates.

[HMRC press release](#), February 19, 2021: *More help for Self Assessment taxpayers* (5% penalty relief).

[HM Treasury information](#): Budget 2021.

See also:

[HMRC internal manual](#): Residence: The Statutory Residence Test (SRT): Coronavirus (COVID-19), under which the SRT is relaxed for individuals affected by COVID-19 restrictions on movement.

[Statutory Instrument No. 1065/2020](#): The Social Security Contributions (Disregarded Payments) (Coronavirus) (England) Regulations 2020.

[Statutory Instrument No. 1523/2020](#): The Social Security Contributions (Disregarded Payments) (Coronavirus) (No. 2) Regulations 2020.

HMRC will [consider COVID-19 as a reasonable excuse](#) for failure to meet tax obligations such as filing / payment. Since extended to failures to meet [international exchange of information obligations](#) (e.g., CbC, CRS, FATCA, etc.).

[Initial DAC6 reporting deadlines](#) have been extended to early 2021, where such requirements continue to apply post-Brexit.

[HM Treasury guidance](#): Summary of existing economic support.

[HMRC press release](#), January 25, 2021: *No Self Assessment late filing penalty for those who file online by February 28[, 2021]* (applicable to self-assessment taxpayers who were unable to file their returns by the prescribed January 31, 2021 deadline). The press release also provides links to payment by installments.

**United Kingdom – Scotland**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	See above for UK-wide measures.	See above for UK-wide measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>See above for UK-wide measures.</p> <p>The Land and Buildings Transaction Tax (LBTT) exemption threshold was increased to £250,000 for residential purchases between July 15, 2020 and March 31, 2021.</p>	See above for UK-wide measures.

**Sources and Miscellaneous Information**

[Government information](#): Land and Buildings Transaction Tax.

Note that businesses connected to tax havens are not eligible for COVID-19 financial assistance from the Scottish government (under [Coronavirus \(Scotland\) \(No.2\) Act 2020, Sched. 4, Part 12](#)).

See also:

[Statutory Instrument No. 1532/2020](#): The Social Security Contributions (Disregarded Payments) (Coronavirus) (Scotland and Wales) Regulations 2020.



**United Kingdom – Wales**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	See above for UK-wide measures.	See above for UK-wide measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	<p>See above for UK-wide measures.</p> <p>The Land Transaction Tax (LTT) exemption threshold has been increased to £250,000 for residential purchases between July 27, 2020 and June 30, 2021 (extended from March 31, 2021).</p>	See above for UK-wide measures.

**Sources and Miscellaneous Information**

[Government guidance](#): Land Transaction Tax rates and bands.

Note that, as reported in a [government press release](#), businesses owned by companies and individuals located in tax havens are not eligible for COVID-19 financial assistance from the Welsh government.

See also:

[Statutory Instrument No. 1532/2020](#): The Social Security Contributions (Disregarded Payments) (Coronavirus) (Scotland and Wales) Regulations 2020.

**Uruguay**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>Taxpayers with gross income up to 915,000 UI are exempted from monthly corporate income tax payments corresponding to the period January 1-June 30, 2021.</p> <p>Tax incentives, including income tax and wealth tax exemptions, have been introduced to encourage investment in large-scale construction projects.</p> <p>Investment incentives under Law No. 16,906/1998 have also been enhanced, including increased tax exemption percentages and periods of exemption.</p> <p>Qualifying <i>Monotributo</i> taxpayers that have started business activities as of January 1, 2021 pay reduced taxes in the first two years, as follows:</p> <ul style="list-style-type: none"> <li>• 25% for the first 12-month period of registered activity; and</li> <li>• 50% for the second 12-month period of registered activity.</li> </ul> <p>For the period January 1-June 30, 2021, employer retirement contributions are reduced to 50% for entities with up to 19 employees and income of up to 10m UI. For other employers in key affected sectors (e.g., tourism, hospitality, transport, entertainment) and concession companies of the Carrasco and Laguna del Sauce International Airports, employer retirement contributions are reduced by 50% from April 1 to June 30, 2021. Previously:</p> <ul style="list-style-type: none"> <li>• employer social security contributions exemptions were available for April 1, 2020-March 31, 2021 for employers in the travel, tourism and conference sectors; and</li> <li>• employer retirement contribution exemption was available November 1, 2020-March 31, 2021 for concession companies of the Carrasco and Laguna del Sauce International Airports, passenger air transport companies operating in the Eastern Republic of Uruguay, and companies with movie theater and cinematographic distribution operations.</li> </ul>	<p>Monthly filing and payment obligations have been subject to numerous extensions. For example, the deadline for declarations and payments that were due in March 2021 have been extended to May 2021; large taxpayers are specifically excluded from this measure.</p>

Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>Exemption from individual income tax and nonresident income tax is available for income earned from qualifying tourism accommodation from November 16, 2020 to April 4, 2021.</p> <p>Qualifying <i>Monotributo</i> taxpayers that have started business activities as of January 1, 2021 pay reduced taxes in the first two years, as follows:</p> <ul style="list-style-type: none"> <li>• 25% for the first 12-month period of registered activity; and</li> <li>• 50% for the second 12-month period of registered activity.</li> </ul> <p>Payments made to individuals providing services to state-owned entities are subject to progressive income tax rates and social security contributions, withheld at source, under emergency tax measures to help mitigate against COVID-19.</p>	No current measures.
Sources and Miscellaneous Information		
<p><a href="#">Decree No. 138/020</a>, as amended (large scale construction projects incentives).</p> <p><a href="#">Decree No. 268/020</a> (enhanced investment incentives).</p> <p><a href="#">Law No. 19942/2021</a> (various measures for the period January 1–June 30, 2021, and <i>Monotributo</i> tax measures).</p> <p><a href="#">Decree No. 309/020</a> (former social security contributions exemption).</p> <p><a href="#">Decree No. 59/021</a> (former social security pensions contribution exemption).</p> <p><a href="#">Resolution No. 077/2021</a> (monthly tax obligations extension to February 2021).</p> <p><a href="#">Resolution No. 209/2021</a> (monthly tax obligations extension to March 2021).</p> <p><a href="#">Resolution No. 624/2021</a> (monthly tax obligations extension to May 2021).</p> <p><a href="#">Law No. 19923/2020</a> (tourism accommodation income exemption).</p> <p><a href="#">Law No. 19949/2021</a> (individual taxation on services provided to state-owned entities).</p>		

**Uzbekistan**

Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	<p>For tour operators, travel agents and accommodation facilities:</p> <ul style="list-style-type: none"> <li>2020 and 2021 losses can be carried forward without limitation; and</li> <li>the tourist (hotel) tax was suspended until January 1, 2021, after which a 50% refund of the tax is available until December 31, 2023.</li> </ul> <p>Various taxes (including income and property taxes) have been reduced by 50% for private cultural centers from July 1, 2020 to December 31, 2023.</p> <p>Income tax exemptions apply:</p> <ul style="list-style-type: none"> <li>from January 1, 2021, to nonresident companies carrying out prospecting and exploration activities in the oil and gas sector; and</li> <li>from October 1, 2020, to resident companies with foreign direct investment (FDI) in government-approved manufacturing and service provision sectors.</li> </ul>	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	<p>For tour operators, travel agents and accommodation facilities:</p> <ul style="list-style-type: none"> <li>2020 and 2021 losses can be carried forward without limitation; and</li> <li>the tourist (hotel) tax was suspended until January 1, 2021, after which a 50% refund of the tax is available until December 31, 2023.</li> </ul>	No current measures.
Sources and Miscellaneous Information		
<p><a href="#">Decree UP-6002</a> and <a href="#">Decree PP-4755</a> (measures to support the tourism sector).</p> <p><a href="#">Decree UP-6011</a> (income tax exemptions: oil and gas sector; FDI).</p>		

Vanuatu		
Corporations	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Corporate Income Tax
	No current measures.	No current measures.
Individuals	Tax Breaks and Rate Changes	2021 Filing and Payment Deadlines for Individual Income Tax
	No current measures.	No current measures.
Sources and Miscellaneous Information		
No current measures.		

**Venezuela**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	For qualifying individuals, the income tax exemption threshold for income received in 2020 has been increased to 5,000 tax units.	No current measures.
<b>Sources and Miscellaneous Information</b>		
Decree No. 4,420 of January 18, 2021 (individual income tax exemption threshold, <a href="#">reported here</a> ).		

**Vietnam**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	New micro-enterprises created from end-August 2020 through six months after pandemic emergency measures are exempt from income tax and local license fees.	The deadlines for paying advance income tax for Q1 and Q2 2021 have been extended by three months.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	New micro-enterprises created from end-August 2020 through six months after pandemic emergency measures are exempt from income tax and local license fees.	For individual entrepreneurs, the time limit for paying income tax payable in 2021 has been extended to December 31, 2021.

**Sources and Miscellaneous Information**

[Announcement of Vice-President of the Economy](#) (micro-enterprise exemptions).

[Decree No: 52/2021/ND-CP](#) (income tax payment extensions). The decree also provides a six-month extension, to May 31, 2021, for payment of land rent fees for the first period of 2021.

See also:

[Ministry of Finance \(MoF\) news release](#), February 17, 2021, which outlines MoF proposals to extend various tax payment deadlines.

[Government Notice](#), April 2, 2021: *Determine deductible expenses when calculating corporate income tax*, which outlines the treatment of COVID-19 related donations.

**Zambia**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	For tax year 2021, a reduced corporate income tax rate of 15% applies to income received from accommodation and food services.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.

**Sources and Miscellaneous Information**

[Income Tax \(Amendment\) Act No. 20/2020 \(s. 15\)](#) (reduced tax rate for accommodation and food services).



**Zimbabwe**

<b>Corporations</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Corporate Income Tax</b>
	No current measures.	No current measures.
<b>Individuals</b>	<b>Tax Breaks and Rate Changes</b>	<b>2021 Filing and Payment Deadlines for Individual Income Tax</b>
	No current measures.	No current measures.
<b>Sources and Miscellaneous Information</b>		
No current measures.		

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