

# International Tax - Indirect Taxes

## Coronavirus Roadmap



Bloomberg Tax & Accounting

This roadmap provides a summary of international indirect tax activity relating to COVID-19. It was prepared by Bloomberg Tax staff and was last updated on **April 6, 2021**. For comprehensive information on the tax implications of COVID-19, see Bloomberg Tax's [Coronavirus Tax Watch](#).

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Andorra</b>	Businesses are not required to pay the General Indirect Tax (IGI) on the amount of uncollected rental fees, until the termination of the emergency period.		<a href="#">Revenue and Customs Department website</a> <a href="#">Law No. 5/2020 of April 18, 2020</a>
<b>Angola</b>	A 12-month tax credit is available on the VAT paid on the importation of capital goods and the 54 "basic basket" items.		<a href="#">Tax Administration website</a> <a href="#">Press Release July 2020</a> <a href="#">Presidential Decree 98/20 of 9 April 2020</a>
<b>Argentina</b>		The deadline for applying for installment payment plans for tax due was November 30, 2020.	<a href="#">General Tax Directorate website</a>
<b>Aruba</b>		Payment is available in up to six installments for BBO, BAVP, and BAZV due in periods ending June 2020.	<a href="#">Tax Authority website</a>
<b>Australia</b>		GST-registered importers may apply to defer payment of GST on all taxable importations into Australia.  Businesses may switch from quarterly to monthly filings for accelerated GST refunds.	<a href="#">Tax Authority COVID-19 page</a>
<b>Austria</b>	The VAT rate on non-alcoholic beverages is cut from 20% to 10%.  In addition, the VAT rate applicable to the catering and cultural sector is temporarily reduced to 5% until December 2021.  Certain COVID-19 related equipment is zero-rated on sale or import until December 31, 2022.	A deferral of tax payment may be granted on application until June 30, 2021, without the application of interest. Payment plans are also available.	<a href="#">Ministry of Finance COVID-19 page</a> <a href="#">19. COVID 19 Act of June 17, 2020</a>
<b>Azerbaijan</b>	An exemption from VAT applies to the import and administration of COVID-19 vaccines, until January 1, 2023.		

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<b>Belgium</b>	<p>Certain COVID-19 related equipment is zero-rated on sale or import until December 31, 2022.</p> <p>Until June 30, 2021, the VAT rate on face masks and hydroalcoholic gels is reduced to 6%. However, the import VAT exemption prevails over the reduced rate.</p> <p>The VAT rate on restaurant and catering services (with some exclusions) was temporarily reduced to 6% until December 31, 2020.</p> <p>Certain donations of computers or medical equipment to Belgian institutions by taxable persons are free of VAT. The donations had to take place before December 13, 2020.</p>	<p>Support measures for taxpayers (payment plans, the suspension of default interest and the remission of fines for nonpayment) are extended until June 30, 2021. From January 1, 2021, the threshold for VAT refunds is lowered to 400 euro for periodic declarations, or 50 euro for initial or end of year returns.</p> <p>Taxpayers making quarterly returns who are obliged to pay a VAT deposit are exempt from this requirement for the period October 1, 2020 to December 31, 2020.</p> <p>The payment deadline for import VAT was extended from one to four weeks before December 31, 2020.</p> <p>The filing deadline for the monthly VAT return and EU sales list for July 2020 was extended to September 10, 2020.</p>	<p><a href="#">Ministry of Finance COVID-19 page</a></p> <p><a href="#">Customs COVID-19 page</a></p> <p><a href="#">Ministry of Finance announcement of July 27, 2020</a></p>
<b>Bosnia and Herzegovina</b>	<p>Certain medical and sanitary products donated by domestic and international entities, or procured under certain public contracts, for the prevention and control of COVID-19 are exempt from VAT.</p> <p>The import and supply of COVID-19 vaccines via COVAX to public health institutions are exempt from VAT.</p>		<p><a href="#">Indirect Taxation Authority website</a></p>
<b>Brazil</b>	<p>Until June 30, 2021, the rate of Import Tax on certain medical products necessary for the prevention and control of COVID-19 is reduced to 0%.</p> <p>The rate of the Tax on Industrial Products (IPI) applicable to certain medical products used to prevent COVID-19 was reduced to 0% until December 31, 2020.</p>	<p>The deadline for payment of federal taxes under instalment agreements in May, June and July 2020 was postponed until the last business day of August, October and December 2020, respectively.</p> <p>Certain taxpayers can apply to settle their federal tax debts under a tax regularization mechanism, using the <i>Regularize</i> web portal. The deadline for applying for an extraordinary negotiation was originally 31 July 2020, however a second application window opens on March 1, 2021, for debts incurred in the period March 1, 2020</p>	<p><a href="#">Regularize web portal</a></p> <p><a href="#">Federal Revenue Service website</a></p> <p><i>Other measures:</i> Tax procedural terms and deadlines and certain tax collection enforcement mechanisms were suspended until August 31, 2020.</p>

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		to December 31, 2020.  Tax payment deadlines were extended by up to six months for simplified taxpayers ( <i>Simples National</i> ).	
<b>Bulgaria</b>	The VAT rate certain goods and services such as restaurant services, services related to sports facilities and tour operators' services is temporarily reduced from 20% to 9%, with effect until December 31, 2021.  Certain COVID-19 related equipment is zero-rated on sale or import until December 31, 2022		<a href="#">Tax Authority guidance (9% reduced rate) of June 24, 2020</a>  <a href="#">Tax Authority guidance</a>
<b>Cabo Verde</b>		Payment of VAT in monthly instalments is available on application, provided that certain conditions are met. VAT due under the reverse charge is excluded from the relief.	<a href="#">Directorate of Taxation website</a>  <a href="#">Law 100/IX/2020</a>
<b>Chile</b>	A VAT exemption applies to certain imports of medical goods and raw materials, until February 28, 2021.  Donations made in the context of the COVID-19 pandemic to specified public entities are relieved from all taxes, including import VAT.	VAT payable in April – September 2020 (for the March – August tax periods) is deferred and payable in installments for companies with annual sales of less than UF 350,000.  Payments may be made in six- or twelve- monthly instalments and interest may be waived.	<a href="#">Tax Authority COVID-19 measures</a>  <a href="#">Tax Authority Resolution No. 77 of July 8, 2020</a>
<b>China (People's Republic of)</b>	Various exemptions from VAT applied to small taxpayers, transportation services and certain domestic services, until December 31, 2020.	Filing deadline extensions were available to affected taxpayers.	<a href="#">State Tax Authority website</a>
<b>Colombia</b>	Various exemptions from VAT applied food and drinks, hotel and tourism services, donations and certain medical supplies, until December 31, 2020.  The VAT rate for air passenger transport was reduced from 19% to 5% until December 31, 2022.		<a href="#">National Tax and Customs Directorate website</a>  <i>Other measures:</i> Before December 31, 2020, companies involved in insolvency proceedings as a result of COVID-19 were subject to VAT withholding at a 50% rate.

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<b>Comoros Islands</b>		Instalment payments were postponed to August 31, 2020, October 31, 2020 and December 31, 2020.	<a href="#">General Administration of Taxes and Customs website</a>  <a href="#">Circular Note n°20-050/MFBSB/DGD</a>
<b>Costa Rica</b>	Tourism services are subject to an exemption from VAT until July 2021, followed by a staged increase in the VAT rate until June 30, 2023, at which point the full VAT rate will apply.	Deferred VAT debts were due by December 31, 2020, unless payment plans are requested and agreed with the tax authorities.	<a href="#">General Directorate of Taxation website</a>
<b>Côte d'Ivoire</b>	Certain medical equipment and supplies used to combat the effects of the COVID-19 pandemic are relieved from import VAT and customs duties.	VAT deferrals are available.	<a href="#">Directorate General for Taxation website</a>  <i>Other measures:</i> An accelerated VAT refund mechanism is introduced to allow repayments to be issued within two weeks.
<b>Croatia</b>	Certain COVID-19 related equipment is zero-rated on sale or import.	VAT deferrals were available.	<a href="#">Tax Authority COVID-19 page</a>
<b>Cyprus</b>	The import of certain goods needed to combat the effects of the COVID-19 pandemic is relieved from import VAT and customs duties until April 30, 2021.  The rate of VAT on tourist accommodation, restaurant and catering services, and certain passenger transport was reduced to 5% from July 1, 2020 until January 10, 2021.	For VAT due for tax periods ending up to January 31, 2021, payment of VAT may be paid in installments without the application of late payment penalties or interest, provided that the relevant VAT return is filed on time.	<a href="#">Tax Authority website</a> <a href="#">Tax Authority notice (reduction of VAT rate) of June 26, 2020</a>  <a href="#">Decree No. K.D.P. 268/2020 (reduction of VAT rate)</a>  <a href="#">Circular "M" (67) 2 - Import VAT relief</a>
<b>Czech Republic</b>	A temporary reduced rate of VAT of 10% applies to accommodation, sport and cultural services, from July 1, 2020.  Diagnostic goods, services and coronavirus vaccines are exempt from VAT until December 31, 2022.	VAT payments for Q4 2020 and Q1 2021 may be postponed until August 2021.  Late filing penalties are waived for the February 2021 period if the return is filed by April 15, 2021.	<a href="#">Tax Authority website</a>  <a href="#">Tax Authority announcement of July 27, 2020 (Extension of exemption from customs duties and VAT on imports of goods used to combat COVID-19)</a>  <i>Other measures:</i> An accelerated VAT refund mechanism is introduced.

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<b>Denmark</b>		<p>Medium-sized taxpayers may consolidate the VAT due for the third and fourth quarter of 2020, thus postponing the payment of the total amount until March 1, 2021. A new loan scheme permits these payments to be deferred until February 1, 2022.</p> <p>The deadline for repayment of VAT loans from the second application period in Nov/Dec 2020 is November 1, 2021.</p>	<a href="#">Tax Authority Aid Package for Business Q&amp;A</a>  <a href="#">Tax Authority guidance</a>
<b>Dominican Republic</b>	<p>The Tax on Transfers of Industrialized Goods and Services (ITBIS) was temporarily suspended until October 18, 2020 on all domestic sales and gratuitous transfers of certain medical goods and equipment, whether imported or locally produced.</p>	<p>The state of emergency was extended on September 3, 2020 for an additional period of 45 days under Decree 430-20 of September 1, 2020.</p> <p>Taxpayers who have suspended their activities during the state of emergency can benefit from a thirty-day extension of the deadline for filing the monthly tax return. The extension runs from the day on which activity is resumed.</p> <p>Payment can be made in four equal instalments corresponding to 25% of the tax due, without interest.</p>	<a href="#">Tax Authority website</a>  <a href="#">Senate press release of June 9, 2020</a>  <a href="#">Senate press release of May 15, 2020</a>
<b>Ecuador</b>		<p>VAT payments for April, May and June 2020 tax periods may be deferred by 6 months for certain categories of taxpayers, including small and medium-sized businesses of all productive sectors, airlines, tour operators and taxpayers with at least 50% of their income relating to the export of goods. Businesses whose main activity as from April 1, 2020 was the provision of financial services or auxiliary activities are excluded from the measure.</p> <p>Payment deadlines have been extended for taxpayers subject to the Simplified Tax Regime.</p>	<a href="#">The Internal Revenue Service</a>

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<b>Egypt</b>		Interest and penalties may be reduced on a sliding scale for late payments of tax settled before February 12, 2021.	<a href="#">Tax Authority website</a> <a href="#">Tax Authority announcement of May 4, 2020</a>
<b>El Salvador</b>	Goods imported by beneficiaries of the Free Trade Zones law are exempt from VAT and customs duties provided that the goods are donated to the government or to public/private nonprofit entities for the purpose of helping people affected by COVID-19.		<a href="#">Ministry of Finance website</a> <a href="#">Legislative Decree No. 603 of March 20, 2020</a>
<b>Estonia</b>	<p>The import of medical devices and protective equipment used for the prevention and control of COVID-19 by or on behalf of public organizations is temporarily exempt from import VAT and customs duties, until October 31, 2020.</p> <p>On or after May 1, 2020, the reduced VAT rate of 9% is extended to electronic books and publications, with some exceptions. On or after January 1, 2021, the 9% rate also applies to vaccines and related medical devices.</p>	<p>The calculation of late payment interest is suspended during the emergency period, however, returns must be submitted, and payment must be made on time, where possible.</p> <p>Late payment interest is reduced by 50%.</p>	<a href="#">Tax and Customs Board</a> <a href="#">Tax Authority announcement of July 29, 2020</a>
<b>Ethiopia</b>	The import of equipment and goods used for the prevention and containment of COVID-19 is relieved from import duties and other taxes.		<a href="#">Revenues and Customs Authority</a> <a href="#">Summary of COVID-19 Economic Response Measures (press release dated May 14, 2020)</a> <a href="#">Office of the Prime Minister press release</a> <i>Other measures: VAT refunds to be expedited.</i>

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<b>European Union</b>	<p>The import by or on behalf of state organizations of certain goods distributed and/or made available free of charge to persons affected by or at risk of COVID-19 or involved in combatting the outbreak is relieved from import VAT and import duties. This measure has been extended from August 1, 2020 to October 31, 2020.</p> <p>Vaccines and testing kits are temporarily relieved from VAT until December 31, 2022.</p>		<p><a href="#">Commission Decision amending Decision (EU) 2020/491 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020</a></p> <p><a href="#">Council Directive (EU) 2020/2020 of 7 December 2020</a></p>
<b>Fiji</b>	<p>The import of certain medical and protective equipment for medical emergencies is relieved from import VAT.</p>		<p><a href="#">Revenue &amp; Customs Service</a></p> <p><a href="#">Value Added Tax (COVID-19 Response) (Amendment) Act 2020</a></p>
<b>Finland</b>	<p>Goods supplied domestically or via intra-Community acquisition to public entities, which are then made available free of charge for the prevention, testing and control of Covid-19 are zero-rated until April 30, 2021.</p> <p>A VAT exemption applies to the import of medical devices, by or on behalf of public entities, that are made available free of charge for the prevention and control of COVID-19.</p>	<p>Late filing interest and penalties may be waived, on request, if taxpayers have a justified reason (e.g., illness) for filing late.</p> <p>Taxpayers can also request payment arrangements with eased terms in the case of temporary financial difficulties. For taxes in a payment arrangement, the default interest rate is temporarily reduced from 7% to 4%.</p> <p>The interest rate on arrears of VAT payments under facilitated payment arrangements or deferral of payments initiated on March 25, 2020 to August 31, 2020 and due after January 1, 2021, has been set at 2.5%.</p>	<p><a href="#">Tax Administration website</a></p> <p><a href="#">Tax Authority announcement of August 28, 2020</a></p> <p><a href="#">Act on the Temporary Amendment of the VAT Act, Law No. 486/2020</a></p> <p><i>Other measures:</i> The introduction of new VAT return forms, planned for 2022, has been postponed indefinitely. No alternative dates or timeline have been given.</p>



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<b>France</b>	<p>The rate of VAT applicable to masks, personal protective equipment and certain hygiene products suitable for combating the spread of the COVID-19 virus is temporarily reduced to 5.5% until December 31, 2021.</p> <p>For the duration of the emergency period, donations of certain goods (masks, hydroalcoholic gels, protective clothing and ventilators) made to health establishments (including care homes) and public authorities do not give rise to a VAT adjustment.</p>		<a href="#">Tax Authority Website</a>  <a href="#">Administrative doctrine No. BOI-TVA-LIQ-30-10-55-20200526</a>
<b>Germany</b>	<p>Before December 31, 2020, the standard VAT rate is reduced from 19% to 16% and the reduced rate is reduced from 7% to 5%, as part of number of measures included in the Economic Stimulus Package and included in the Second Corona Tax Assistance Act.</p> <p>On or after July 1, 2020 and until December 31, 2022, the VAT rate applicable to restaurants and other catering establishments is temporarily reduced from 19% to 7%.</p>	<p>VAT payments may be deferred for affected businesses on request. Late payment penalties may be waived. Requests can generally be made until June 30, 2021.</p> <p>Enforcement measures are suspended until June 30, 2021, where a notification is received by March 31, 2021.</p> <p>The deadline for payment of import VAT is postponed from the 16<sup>th</sup> to the 26<sup>th</sup> day of the month following that of importation, as part of number of measures included in the Economic Stimulus Package and included in the Second Corona Tax Assistance Act.</p>	<a href="#">Second Corona Tax Assistance Act</a>  <a href="#">Corona Tax Assistance Act</a>  <a href="#">Federal Ministry of Finance COVID-19 page</a>
<b>Ghana</b>	VAT is waived on donations of stock equipment and goods used to combat COVID-19.	Deadlines for filing tax returns are extended from 4 months to 6 months after the end of the basis year.	<a href="#">Revenue Authority</a>  <a href="#">Ministry of Finance statement of March 30, 2020</a>
<b>Greece</b>	<p>A temporary reduction of the VAT on certain supplies has been announced. The VAT rate on public transport services, cinema tickets, coffee products and nonalcoholic beverages is reduced from 24% to 13% on June 1, 2020 until September 30, 2021. The VAT rate on tourist packages is also reduced from 80/20 (80% at 13% and 20% at 24%) to 90/10 until December 31, 2021.</p> <p>VAT rate on medical products related to the</p>	<p>Tax debts that are suspended from March to September 2020 may be eligible for flexible payment facilities (12 interest-free installments or 24 low-interest installments). The payment deadline for VAT due in periods ending up to March 31, 2021 is extended until June 30, 2021 for eligible businesses affected by Covid 19, under certain conditions, without the application of penalties or interest.</p> <p>Enforcement measures are suspended for affected</p>	<a href="#">Ministry of Finance COVID-19 website</a>  <a href="#">Prime Minister's Announcement of September 12, 2020 (extending temporary reduction of VAT rates on certain supplies)</a>  <a href="#">Tax Authority Circular No. E.2124 of July 31, 2020 (extension of deadline on relief from import VAT and customs duties on</a>

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	<p>epidemic (e.g., protective masks and gloves, antiseptic solutions, wipes, soap and other items for personal hygiene) is reduced from 24% to 6% until December 31, 2021.</p> <p>Under certain conditions, a VAT exemption applies to goods and services provided to public bodies in the form of donations for charitable purposes.</p> <p>The import and supply of certain goods necessary to combat the effects of the COVID-19 outbreak such as vaccines, is subject to a 0% rate of VAT, until December 31, 2022.</p>	<p>businesses.</p> <p>Authorized warehouse keepers are eligible for a ten-day credit period for the payment of VAT and the Special Consumption Tax on energy products leaving the suspension regime.</p> <p>On or after July 1, 2020, VAT on construction costs incurred for work on hotel buildings is payable by hotel investors, instead of the business operating the hotel itself.</p>	<p><a href="#">goods used to combat COVID-19)</a></p> <p><a href="#">Tax Authority decision No. A.1150 of June 29, 2020 (VAT payment procedure for hotel construction)</a></p> <p><a href="#">Tax Authority decision No. A.1143 of June 15, 2020 (VAT exemption for donations of goods and services for treatment of Covid-19)</a></p>
<b>Guatemala</b>	<p>Goods imported to combat the COVID-19 crisis and donated to the National Coordinator for Disaster Reduction (CONRED) are exempt from VAT and customs duties during the emergency period.</p>		<p><a href="#">Tax Authority (SAT) website</a></p> <p><a href="#">Decree No. 12-2020 of March 31, 2020</a></p>
<b>Honduras</b>	<p>Before December 31, 2020, certain raw materials for the production of medicines were exempt from import VAT.</p>	<p>Filing and payment deadlines remain unchanged. However, businesses shut down during the state of emergency are not required to file sales tax returns.</p>	<p><a href="#">Revenue Management Service website</a></p> <p><a href="#">Tax Authority announcement of June 15, 2020</a></p> <p><a href="#">Tax Authority announcement of June 8, 2020</a></p>

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<b>Hungary</b>	<p>VAT rate on food and beverages sold for take-away or home delivery is reduced from the standard rate of 27% to the reduced rate of 5% on or after November 13, 2020, until February 8, 2021.</p> <p>The import of certain products used to combat the effect of the COVID-19 pandemic is relieved from VAT and customs duties, under certain conditions. The exemption applies on or after January 30, 2020 and until April 30, 2021.</p>	<p>Affected businesses may request a tax reduction up to 5 million forints.</p> <p>Up to a maximum debt of 5 million forints, businesses may also request an interest-free deferral of tax, with repayment in 12 monthly or 6 monthly instalments.</p> <p>The transition period prior to the introduction of real-time reporting of invoices issued to nontaxable persons and customers of intra-Community supplies has been extended until March 31, 2021.</p>	<p><a href="#">Tax Authority COVID-19 page</a></p> <p><a href="#">Announcement of the State Secretariat for Taxation of September 7, 2020 (real-time reporting of invoices)</a></p> <p><a href="#">Tax Authority Notice 7013/2020 of July 30, 2020 (extension of relief from import duties and VAT)</a></p> <p><a href="#">Law XLV of 2020</a></p> <p><i>Other measures:</i> VAT refund payments are to be accelerated (from 75 to 30 days for normal taxpayers and from 30 to 20 days for reliable taxpayers).</p>
<b>Iceland</b>		<p>The payment deadline for the periods between March and December 2020 has been extended by up to one month, without the application of penalties or interest.</p>	<p><a href="#">Directorate of Internal Revenue</a></p> <p><a href="#">Tax Authority announcement of August 26, 2020</a></p> <p><a href="#">Tax Authority announcement of July 3, 2020</a></p> <p><a href="#">Law No. 37/2020 on amendments to various laws to mitigate the economic impact of the COVID-19 pandemic</a></p> <p><i>Other measures:</i> Until December 31, 2020, a special refund mechanism is available for VAT paid on property maintenance and construction projects, under certain conditions.</p>
<b>India</b>		<p>The deadline for filing the annual central goods and services tax (GST) return for the financial year 2019-20 is extended to March 31, 2021.</p>	<p><a href="#">Central Board of Indirect Taxes and Customs (CBIC)</a></p>

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<b>Indonesia</b>	<p>A VAT exemption applies to the import and domestic supply of certain medicines, medical equipment and services (e.g., construction, consulting and engineering services), as well as raw materials for vaccine production, that are necessary for handling the COVID-19 pandemic, from April 2020 to December 31, 2021.</p> <p>Additional VAT exemptions are available to bonded zone businesses for certain imported and exported goods.</p> <p>Until December 31, 2020, the government bore the VAT on imports or local purchases of newsprint or newspapers by qualifying press companies, subject to certain conditions.</p>		<p><a href="#">Directorate General of Taxes</a></p> <p><a href="#">Regulation No. 86/PMK.03/2020</a></p> <p><a href="#">Regulation No. 31/PMK.04/2020</a></p> <p><a href="#">Regulation No. 28/PMK.03/2020</a></p> <p><a href="#">Government Regulation In Lieu of Law (PERPU) No. 1/2020</a></p> <p><i>Other measures:</i> Expedited refunds for amounts less than 5,000,000,000 rupiah are available for certain low risk taxpayers in specified industries, companies in bonded zones, or KITE companies.</p>
<b>Ireland</b>	<p>A temporary zero rate of VAT on the import and supply of vaccines and in-vitro diagnostic medical devices applies until December 31, 2022. A zero rate of VAT applies to domestic supplies and intra-Community acquisitions of personal protective equipment and other medical products when these are supplied to or acquired by certain medical facilities. The concession applies until April 30, 2021, subject to review.</p> <p>Donations or gifts of goods and meals to charities and health care providers which would normally be subject to the self-supply rules are temporarily disregarded, while maintaining the entitlement to deductibility. The concession applies until April 30, 2021, subject to review.</p>	Filing deadlines remain unchanged.	<p><a href="#">Tax Authority COVID-19 webpage</a></p> <p><i>Other measures:</i> The government has announced that COVID-19 related VAT debts, due from March 1, 2020 and until the date when trading restrictions are lifted, will be "warehoused" for a period of 12 months. During this period enforcement actions and the accruing of late payment interest are also suspended.</p>

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<b>Isle of Man</b>	<p>On or after July 15, 2020 and until September 30, 2021, the VAT rate on food and attractions is reduced to 5%. On or after November 1, 2021, the reduced rate on these supplies is 12.5%.</p> <p>Until October 31, 2020, the supply of personal protective equipment recommended for use for protection from the COVID-19 infection was temporarily relieved from VAT.</p>	<p>Previously deferred payments must be made by March 31, 2021.</p> <p>The deferral was subsequently amended on September 24, 2020, so that payments can be made by instalments if the taxpayer prefers, rather than by a single lump sum.</p> <p>Businesses are still required to file a VAT return for these periods.</p>	<p><a href="#">Customs and Excise Division</a></p> <p><a href="#">Treasury notice of July 9, 2020 (Guidance on the temporary reduced rate of VAT for hospitality and attractions)</a></p> <p><a href="#">Treasury notice of July 8, 2020 (VAT reduction on food and attractions)</a></p> <p><a href="#">Treasury notice of July 3, 2020 (Extension of temporary zero rate for PPE)</a></p>
<b>Israel</b>		<p>Until December 31, 2020, businesses were temporarily allowed to deduct input VAT based on scanned copy of tax invoices that are sent by email without a digital signature.</p> <p>The deadline for bimonthly November/December 2020 VAT declarations and payments, as well as monthly December 2020 submissions, was January 25, 2021.</p>	<p><a href="#">Tax Authority</a></p> <p><a href="#">Tax Authority announcement of June 11, 2020</a></p> <p><a href="#">Guidelines on the application of Emergency Regulations (New Coronavirus), issued on May 31, 2020</a></p>
<b>Italy</b>	<p>A 5% rate of VAT applies to certain medical supplies and personal protective equipment from January 1, 2021. Before January 1, 2021 the rate was 0%.</p> <p>A temporary zero-rate of VAT applies to the import and supply of vaccines, services related to vaccines, and in-vitro diagnostic medical devices applies until December 31, 2022.</p> <p>The scheduled increase in VAT rates in 2021, in the event budget targets are not met (so-called "safeguard clause") is repealed.</p>	<p>VAT payments for December 2020 are suspended until March 16, 2021 for taxpayers with a turnover not exceeding 50 million euros suffering a loss of revenue of at least 33% (compared to the same period in 2019). Deferred payment must be made by March 16, 2021, or is payable in four equal installments with first installment due on March 16, 2021.</p> <p>Previously suspended payments must be paid in full by September 16, 2020 or in up to four instalments, with the first payment made by September 16, 2020.</p> <p>The Italian Tax Authority has confirmed that nonresidents are eligible for the suspension of VAT payments if they have a permanent establishment in Italy or if they are registered in Italy for VAT purposes, either directly or through a VAT representative.</p> <p>Deadlines for nonresident businesses remain</p>	<p><a href="#">Tax Authority COVID-19 page</a></p> <p><a href="#">Database of COVID-19-related legislation published in the Official Gazette</a></p>

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		unchanged.	
<b>Japan</b>		Companies may apply for consumption tax exempt status, even after a taxable period has begun, where gross income has declined by 50% or more (compared to the same period in the previous fiscal year) for a certain period (one month or longer), in the period between February 1, 2020 and January 31, 2021. Payment deferrals may be granted on request.	<a href="#">Tax Authority Frequently Asked Questions</a> <a href="#">Tax Authority announcement of April 13, 2020</a>
<b>Jersey</b>		No interest is charged on new tax debts incurred before January 1, 2022.	<a href="#">Revenue Jersey COVID-19 page</a> <a href="#">Treasury announcement of June 23, 2020</a> <a href="#">Government announcement of April 17, 2020</a> <i>Other measures:</i> The reduction of the "de minimis" level (from £240 to £135) for paying GST on unaccompanied imported goods for personal use is set to come into effect on or after October 1, 2020.
<b>Kazakhstan</b>	<p>The import of biological assets was exempt from VAT until 31 December 2020.</p> <p>The import of aircraft spare parts is exempt from VAT from June 1, 2020 until December 31, 2020. Certain taxpayers engaged in air passenger transport are also exempt from VAT on limited types of intangible property from June 1, 2020 until December 31, 2020.</p> <p>The VAT rate on the sale and import of certain socially significant food items was temporarily reduced to 8% until October 1, 2020.</p>		<a href="#">Tax Authority (Committee of State Revenue) COVID-19 page</a> <a href="#">Law of July 2, 2020 No. 354-VI RKZ</a> <i>Other measures:</i> The automatic refund of excess VAT for large mining companies has been increased from 70% to 80% from June 1, 2020 until December 31, 2020.

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Kenya</b>	On or after April 15, 2020, VAT on fuel is increased from 8% to 14%.  Certain medical supplies, including vaccines, certain medicines and personal protective equipment, are now exempt from VAT.		<a href="#">Revenue Authority</a> <a href="#">The Tax Laws (Amendment) Act, 2020</a>
<b>Kosovo</b>	The import of wheat and flour used in the production of bread and bread products by manufacturing businesses and their contractors is temporarily exempted from VAT.	Instalment payment facilities are available.	<a href="#">Tax Administration</a>
<b>Laos</b>	The import of goods used in the prevention of COVID-19 is relieved from import duties and taxes.		<a href="#">Tax Department of the Ministry of Finance</a> <a href="#">Decision No. 31/PM of April 4, 2020</a>
<b>Latvia</b>	A temporary VAT exemption on the import and supply of vaccines and in-vitro diagnostic medical devices applies until December 31, 2022.	Affected businesses can defer tax payments on request. Late payment interest is waived.	<a href="#">Covid-19 Infection Management Act</a> <a href="#">Government COVID-19 Q&amp;A page</a>  <i>Other measures:</i> Until December 31, 2020, the State Revenue Service was required to expedite VAT refunds within 30 days of the VAT filing deadline.
<b>Lesotho</b>		VAT payments are deferred for businesses closed during the lockdown. The deferred amounts are payable from the end of July 2020 in 9 equal monthly instalments ending in March 2021.	<a href="#">Tax Authority guidance</a>
<b>Liechtenstein</b>		Payment and filing deadlines may be extended on request.  Default interest for the late payment of VAT is temporarily waived until December 31, 2020.	<a href="#">Tax Authority guidance (published on the Swiss Tax Authority portal March 25, 2020)</a>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Luxembourg</b>	A temporary zero rate of VAT applies on the import and supply of vaccines and in-vitro diagnostic medical devices applies until December 31, 2022.	Penalties for late filing of VAT returns were temporarily suspended.	<a href="#">Government guidance</a>  <i>Other measures:</i> Excess input VAT below 10,000 euros to be immediately refunded from March 16, 2020.
<b>Malaysia</b>	A sales tax exemption (100% for locally assembled cars and 50% for imported cars) has been announced, as part of the short-term recovery plan (PENJANA).  A sales tax exemption on sale or importation of medical or surgical face masks has been announced, from July 1, 2020 until the end of the pandemic.	A 50% remission of penalties for late payment of sales tax was available until September 2020, as part of the short-term recovery plan (PENJANA).	<a href="#">Tax Authority announcement of July 1, 2020</a>  <a href="#">Short-Term Recovery Plan (PENJANA) booklet (English)</a>
<b>Malta</b>	The VAT rate on protective face masks and visors is reduced from 18% to 5%.  A temporary VAT exemption on the import and supply of vaccines and in-vitro diagnostic medical devices applies until December 31, 2022.	The government extended the deferral of tax payment until the end of August 2020, as part of several measures included in the Economic Recovery Package. The repayment of deferred contributions and taxes is spread over twelve months.  On request, VAT payments up to August 2020 may be deferred for taxpayers suffering a significant downturn in their turnover. Deferred VAT must be settled no later than May 31, 2021.	<a href="#">VAT Department</a>  <a href="#">Economic Recovery Package (June 2020)</a>  <a href="#">Value Added Tax Act (Eighth Schedule) (Amendment) Regulations, 2020</a>  <a href="#">Tax Authority announcement of March 20, 2020 (updated July 14, 2020)</a>
<b>Mauritius</b>	A zero rate of VAT applies to hand sanitizers, protective masks and certain other breathing appliance, effective from March 24, 2020.	Where tax arrears, outstanding as at October 31, 2020, under an assessment issued or a return submitted on or before October 31, 2020, are fully paid by a person on or before December 31, 2021, any penalty and interest included in the tax arrears will be fully waived, provided that an application for the waiver is made on or before June 30, 2021.  SMEs with turnover not exceeding 50million rupees with VAT returns and payments due March 31, 2021 may be submitted on or before July 15, 2021.	<a href="#">Tax Authority COVID-19 page</a>  <a href="#">The COVID-19 (Miscellaneous Provisions) Act 2020</a>



Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Moldova</b>	VAT rate is reduced from 20% to 15% for the hospitality sector (hotels, restaurants, catering) from May 1, 2020.		<a href="#">Ministry of Finance order No. 76 of June 16, 2020 approving the Regulation on the Refund of VAT to registered taxpayers</a>  <i>Other measures:</i>  On or after May 1, 2020 and until December 31, 2020, taxpayers with excess input VAT are permitted to apply for a refund of recoverable VAT, under a special VAT Refund Program.
<b>Monaco</b>		Tax payments may be deferred on request for a period of three months for certain taxpayers.  Filing deadlines remain unchanged.	<a href="#">COVID-19 fiscal measures</a>
<b>Mongolia</b>	The import of certain medical items, including tests, drugs, medical devices, equipment, masks and disinfectants for the purpose of treatment or diagnostic of COVID-19 is exempt from VAT until January 1, 2022.		<a href="#">Tax Authority website</a>
<b>Mozambique</b>		Before December 31, 2021, taxpayers could offset any VAT credits against liabilities arising from other taxes, on submission of a written request.	<a href="#">Tax Authority</a>  <a href="#">Ministerial Diploma No. 41-2020</a>
<b>Myanmar</b>		Commercial tax payment for periods to December 2020 is extended to January 31, 2021 for certain sectors.	<a href="#">Internal Revenue Department (IRD)</a>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Netherlands</b>	<p>The supply of healthcare personnel deployed in qualifying institutions (e.g. nursing homes, hospitals, etc.) is temporarily exempt from VAT until June 30, 2021, under certain conditions. Similarly, donations of medical equipment to qualifying institutions are not subject to VAT.</p> <p>Until June 30, 2021, a zero rate of VAT applies to the supply of face masks, COVID-19 vaccines and test kits.</p>	<p>Filing deadlines remain unchanged but businesses may apply to defer payment of taxes, including VAT, for a period of 3 months. Requests are submitted online, and payments are automatically postponed on receipt of application. Taxpayers can also request an extension for a longer period. The period in which affected entrepreneurs can apply for a tax extension has been extended to July 1, 2021.</p> <p>Deferred debts may be settled in 36 monthly installments in the period commencing October 1, 2021.</p> <p>Import VAT must be declared in the normal way but businesses who are unable to pay can request a deferral of payment if they receive an additional assessment.</p>	<p><a href="#">Tax Authority COVID-19 page – tax measures</a></p> <p><a href="#">Tax Authority COVID-19 page – customs measures</a></p> <p><i>Other measures:</i> The tax and recovery interest for all tax assets was reduced to 0.01% until December 31, 2020.</p>
<b>Niger</b>	<p>Products necessary to combat COVID-19 are to be relieved from all taxes and duties.</p> <p>Inter-urban transport services are to be relieved from VAT during the period of suspension of activities.</p> <p>The rate of VAT applicable to hotel accommodation is to be reduced to 10%.</p>		<p><a href="#">Tax Authority – Direction Generale des Impots</a></p> <p><a href="#">Presidential address of March 27, 2020</a></p>
<b>Nigeria</b>		<p>Tax filing deadlines are extended to the last working day of the month, following the month of deduction.</p> <p>Late filing penalties are waived for taxpayers who pay on time.</p> <p>Remittance of VAT on or before 21<sup>st</sup> day of every month is extended to the last day of the month.</p> <p>Interest and penalties on outstanding tax debts were waived if full payment was received on or before December 31, 2020.</p>	<p><a href="#">FIRS COVID-19 Updates</a></p>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>North Macedonia</b>	A VAT exemption applies to donations made to government entities during the COVID-19 pandemic.		<a href="#">Ministry of Finance</a>
<b>Norway</b>	On or after April 1, 2020, the reduced VAT rate is cut from 12% to 6%. This is applicable, among others, to services such as passenger transport, accommodation, sporting and cultural services.	Taxpayers can apply to defer payment to June 30, 2021, under a new simplified application system. Deferred tax is to be paid in six monthly installments. A default interest charge applies.	<a href="#">Tax Administration Coronavirus webpage</a> <a href="#">Amendments to Parliamentary Decision on Value Added Tax of October 13, 2020 (6% VAT rate)</a>
<b>Pakistan</b>	The import and subsequent supply of certain medical equipment is temporarily exempt from sale tax, on or after June 20, 2020, for a period of three months, and on or after October 1, 2020 until June 30, 2021, inclusive.		<a href="#">Federal Board of Revenue</a>
<b>Palestinian Territories</b>		Late filing penalties are waived during the emergency period.	<a href="#">Ministry of Finance</a> <a href="#">Ministry of Finance announcement, March 24, 2020</a>  <i>Other measures:</i> Pending assessments are suspended until the end of the emergency period.
<b>Peru</b>		VAT payments may be deferred for up to 6 months, under certain conditions.  The deadline for submitting a request for payment of outstanding tax by installments is December 31, 2020.	<a href="#">Portal of the National Superintendency of Customs and Tax Administration (SUNAT)</a> <a href="#">Legislative Decree No. 1487</a> <a href="#">Resolution No. 066-2020/SUNAT</a> <a href="#">Resolution No. 065-2020/SUNAT</a> <a href="#">Resolution No. 008-2020/SUNAT/700000</a>  <i>Other measures:</i> Interest rates applicable to outstanding tax debts and to tax refunds have been reduced, effective from April 1, 2020.

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Philippines</b>	<p>On or after January 1, 2021, the procurement, import, donation, storage, transport, deployment and administration of vaccines against COVID-19 are exempt from VAT.</p> <p>The import of certain healthcare equipment or supplies intended to combat the COVID-19 public health emergency is relieved from import VAT, excise tax and other fees.</p> <p>The donation or import of donations of specified personal computing equipment by certain state bodies is exempt from VAT until December 19, 2020.</p> <p>Donations of critical and needed healthcare equipment and supplies are not subject to VAT, while the right to deduct input VAT on the purchase of such goods remains.</p>	<p>The deadline for the Voluntary Assessment and Payment Program for 2017 (VAPP) has been extended until June 30, 2021.</p>	<p><a href="#">Bureau of Internal Revenue</a></p> <p><a href="#">Revenue Regulation No. 16-2020</a></p> <p><a href="#">Memorandum circular No. 61-2020 of June 9, 2020</a></p> <p><a href="#">Revenue Regulation No. 12-2020</a></p> <p><a href="#">Memorandum circular No. 48-2020 of May 22, 2020</a></p> <p><i>Other measures:</i> The deadline for filing VAT refund applications for various fiscal and calendar quarters has been extended.</p> <p>The extension does not apply to areas that have not covered by the general community quarantine; for these areas the deadline is 30 days from the lifting of the Enhanced Community Quarantine (ECQ) or Modified ECQ, whichever comes later.</p> <p>The statute of limitations is extended by up to 60 days from the lifting of the ECQ.</p> <p>The deadline for benefiting of the tax amnesty on delinquencies has been extended to December 31, 2020.</p>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Poland</b>	A zero rate of VAT applies to the supply and import of certain medical supplies, provided that the imported or acquired goods are subsequently donated to entities performing medical activities and other statutory tasks, for the prevention and control of COVID-19. The zero rating has subsequently been extended to April 30, 2021. A zero rate of VAT also applies to in-vitro diagnostic tests and vaccines for the treatment of COVID-19, until December 31, 2021.		<a href="#">National Tax Administration</a> <a href="#">Regulation No. 1487 of August 28, 2020</a> <a href="#">Regulation No. 736 of April 24, 2020</a> <a href="#">Regulation No. 628 of April 7, 2020</a> <a href="#">Regulation No. 527 of March 25, 2020</a>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Portugal</b>	<p>On or after January 30 and until April 30, 2021, an exemption with credit applies to the intra-community supply and acquisition of certain specified goods necessary to combat the effects of Covid-19 made to the State and other public bodies and nonprofit organizations, under certain conditions.</p> <p>On or after May 8, 2020, the VAT rate applicable to the import and intra-community supplies and acquisitions of respiratory protective masks and disinfectant gels is reduced to 6%.</p>	<p>Micro, small and medium-sized enterprises may defer their quarterly VAT payment obligation for November 15, 2020, until November 30, 2020, or may make payments in 3-6 monthly installments of at least 25 euros.</p> <p>Monthly VAT returns from September 2020 until March 2021, are due by the 20th day of the second month following the reporting period (24<sup>th</sup> day, for December 2020 period).</p> <p>Quarterly VAT returns from Q3, 2020 to Q1, 2021, are due by the 20th day of the second month following the reporting period (24<sup>th</sup> day, for Q4 2020 period). VAT payments related to these returns are due by the 25th day of the second month following the reporting period (March 1, 2021, for Q4 2020 or December monthly return).</p> <p>VAT may be deferred and paid in three-monthly or six-monthly instalments, without interest. The deferral is available to businesses with a turnover below 10 million euros in 2018 or to businesses whose economic activities were (i) closed due to the declaration of the state of emergency or (ii) initiated during 2019.</p> <p>All other taxpayers may apply subject to certain conditions. Applications are submitted electronically using the Tax Authority's online portal.</p> <p>A statement correcting VAT returns for February and March 2020, and the first quarter of 2020, may be submitted by December 21, 2020, without penalty, if taxpayers have been unable to collect complete information due to the Coronavirus pandemic.</p> <p>PDF invoices are acceptable as electronic invoices until March 31, 2021.</p>	<p><a href="#">Financas COVID-19 page</a></p> <p><a href="#">Law No.99/2020 of November 22, 2020</a></p> <p><a href="#">Law No. 43/2020 of August 18, 2020</a></p> <p><a href="#">Order No. 437/2020 - XXII of November 9, 2020 (filing and payment deadlines, and PDF rule)</a></p> <p><a href="#">Order No. 330/2020 - XXII of August 13, 2020</a></p> <p><a href="#">Tax Authority circular No. 30224 of July 1, 2020</a></p>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Puerto Rico</b>		The collection of sales and use tax (IVU) in the docks and in the resale chain is suspended for three months. For a period of two months, no penalties are imposed for the non-compliance with bi-weekly IVU payment requirements.	<a href="#">Treasury Department website</a>
<b>Romania</b>	A temporary VAT exemption on the import and supply of vaccines and in-vitro diagnostic medical devices applies until December 31, 2022.	<p>Late payment penalties and interest were waived until December 25, 2020.</p> <p>Enforcement measures are suspended, except for criminal matters.</p> <p>During the state of emergency and for 30 days afterwards, an import VAT deferment mechanism is available to importers of COVID-19 test kits, medicines and protective equipment. The deferred VAT must be declared in the VAT return for the relevant period.</p>	<p><a href="#">Ministry of Finance</a></p> <p><a href="#">Ministry of Finance announcement of June 16, 2020</a></p> <p><i>Other measures:</i> An accelerated VAT refund mechanism applies until January 25, 2021. With some exceptions, refunds are issued on the basis that a risk-based tax audit is subsequently performed.</p> <p>TA tax amnesty (covering penalties, interest and accessory fees) is available for taxpayers with outstanding tax obligations as of March 1, 2020 (or arising after that date but relating to activities carried out before March 31, 2020), provided that the main liabilities are paid by March 21, 2021.</p>
<b>Saint Lucia</b>		Payment deadlines for the periods April to September 2020 are extended by one month.	<a href="#">Government announcement of April 9, 2020</a>
<b>Saudi Arabia</b>		Fines for late payments of installments, failure to register for VAT, and amendment of declarations have been suspended until June 30, 2021.	<a href="#">Tax Authority Guidance</a>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Serbia</b>	During the state of emergency, no VAT applies to the gratuitous supply of goods and services made by taxpayers to the Ministry of Health, the National Health Insurance Fund and public health institutions, with the right to deduct related input VAT.	From March 2020 and for the duration of the state of emergency, existing tax payment agreements are safeguarded, while the late payment of other taxes is subject to the annual reference rate of the National Bank of Serbia.	<a href="#">Database of COVID-19 related legislation</a>  <i>Other measures:</i> The deadline for submitting VAT refund claims for nonresidents, humanitarian organizations, diplomatic missions and certain other taxpayers was extended to September 30, 2020.
<b>Slovakia</b>	A zero rate of VAT applies to supplies and acquisitions of protective and medical equipment within the EU, under certain conditions, until June 30, 2021.	Penalties and interest on late filing and payment of VAT is waived for tax due in the period March 12, 2020 until December 31, 2020, if the tax is paid by June 30, 2021.	<a href="#">Financial Directorate of Slovakia</a>
<b>Slovenia</b>	A VAT exemption applies to supplies and acquisitions of protective and medical equipment within the EU, under certain conditions, until April 30, 2021.  Goods enumerated in the Annex to Ordinance No. 1032 are relieved from import VAT and customs duties until July 31, 2020. This relief has been extended to April 30, 2021.  A temporary VAT exemption on the import and supply of vaccines and in-vitro diagnostic medical devices applies until December 31, 2022.	Taxpayers experiencing a loss of revenue due to the COVID-19 pandemic can apply for a deferral of VAT payments for up to two years or payments in up to 4 monthly instalments, without the accrual of interest. Filing deadlines remain unchanged.	<a href="#">Tax Authority COVID-19 page</a>  <a href="#">Frequently Asked Questions and Answers about Tax Measures to Mitigate the Effects of Coronavirus</a>
<b>South Africa</b>	The import of specified "essential goods" for use during the COVID-19 pandemic is exempt from VAT during for the duration of the pandemic.	Filing and payment deadlines are delayed by up to four months depending on the category of taxpayer.  In order to accelerate the issuing of VAT refunds, fully compliant category A and B taxpayers in a net refund position are temporarily permitted to file monthly instead of once every two months.	<a href="#">Tax Authority COVID-19 page</a>  <a href="#">COVID-19 Essential Goods List published on the Tax Authority website</a>



Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Spain</b>	<p>On or after November 19, 2020 and until December 31, 2021, inclusive, a reduced VAT rate of 4% applies to supplies, imports and intra-Community acquisitions of surgical masks under Article 7 of Royal Decree-Law 34/2020.</p> <p>A zero rate of VAT applies to supplies, imports and intra-Community acquisitions of certain medical equipment for use in the treatment of patients with COVID-19, supplied to public entities, non-profit or social entities and health care facilities. The zero rating applies until April 30, 2021. (Royal Decree-Laws Nos. 34/2020 and 27/2020). A zero rate of VAT also applies to in-vitro diagnostic tests and vaccines for the treatment of COVID-19, until December 31, 2021.</p> <p>On or after April 23, 2020, the reduced VAT rate of 4% applies to digital books, newspapers and magazines (unless they contain mainly advertising).</p>		<p><a href="#">Tax Authority COVID-19 page</a></p> <p><a href="#">Ministry of Finance, Budget and European Affairs order of March 31, 2020 (Canary Islands)</a></p> <p><i>Other measures:</i></p> <p>A special temporary regime has been introduced for imports necessary for the UEFA Women's Champions League 2020 finals.</p>
<b>Sri Lanka</b>		<p>The filing deadlines for September 2020, and for the quarter ending September 30, 2020, were extended to November 30, 2020. An extension applies also to the VAT on Financial Services Interim Estimate for the first six months of the 2020/21 year of assessment, extended to November 20, 2020.</p> <p>The filing deadlines for the periods of February, March, April and May 2020, and for the quarter ending March 31, 2020, were extended to December 31, 2020. The deadline extension applies also to the VAT on Financial Services Interim Estimate for the last six months of the 2019/20 year of assessment.</p>	<p><a href="#">Inland Revenue Department</a></p> <p><a href="#">Tax Authority notice of July 3, 2020</a></p>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Sweden</b>	Goods imported to combat the effects of COVID-19 (e.g., healthcare products) are exempt from customs duties and may be exempt from VAT if approval is given by the Swedish Tax Authority. The exemption applied to goods imported from January 30, 2020 until October 31, 2020, inclusive.	Businesses may apply for the deferment of VAT payments for up to a year. The rules apply from March 30 or April 6, 2020 (depending on the taxpayer's reporting period), but can be applied retroactively (from December 27, 2019, for businesses with an annual reporting period, and from January 2020, for businesses with a monthly or quarterly reporting period).	<a href="#">Tax Authority's Coronavirus information page</a> <a href="#">Tax Authority's Coronavirus-related VAT information page</a> <a href="#">Tax Authority guidance on VAT reporting during Coronavirus</a> <i>Other measures:</i> For invoices issued between February 1, 2020 and December 31, 2021, sellers may reduce the tax base due to a customer loss, without having to prove that the buyer is unable to pay, provided that certain requirements are met.
<b>Taiwan</b>		Filing and payment deadlines may be extended for taxpayers who are unable to meet the statutory deadlines due to the COVID-19 epidemic. Affected taxpayers may apply for a tax deferral (up to 12 months) or for payment in instalments (up to 36 monthly instalments). Requests must be submitted by the payment due date and approval is at the Tax Authority's discretion.	<a href="#">Taxation Administration</a> <a href="#">Ministry of Finance announcement of May 13, 2020</a>
<b>Tajikistan</b>	The import of certain medical goods and equipment, including protective clothing and medical laboratory equipment, is temporarily relieved from import VAT until September 1, 2020.	Until September 1, 2020, a tax break is granted to businesses operating in the tourism, catering, international passenger transport and other sectors affected by the pandemic. Interest is waived on late payment of taxes pertaining to previous periods.	<a href="#">Tax Committee of the Government of the Republic of Tajikistan</a> <a href="#">Presidential Decree No. 1544 of June 5, 2020</a>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Thailand</b>	A VAT exemption applies to the import of medical goods and equipment that are subsequently donated to government hospitals, public sector organizations and non-profit entities for use in the prevention and control of COVID-19.	Filings deadlines for periods to June 2021 are extended until the last day of the relevant month.	<a href="#">Royal Decree No. 700 of June 22, 2020</a>  <a href="#">Ministry of Finance press release No. 53/2563 of May 12, 2020</a>  <a href="#">Ministry of Finance press release No. 35/2563 of April 6, 2020</a>
<b>Togo</b>	Medical equipment and other goods used exclusively in the fight against COVID-19 are relieved from import duties and taxes.		<a href="#">Revenue and Customs Office</a>  <a href="#">Government announcement of April 22, 2020</a>  <i>Other measures:</i> Tax audits are suspended and limited to non-resident companies.  Recovery measures are reduced, and flexible repayment plans are available especially for small and medium-sized businesses.
<b>Tunisia</b>	<p>The VAT rate applicable to the importation, manufacturing and sale of personal protective equipment (PPE) was reduced to 7% until December 31, 2020. Imports of inputs needed for the production of PPE are exempted from import VAT and customs duties during the same period.</p> <p>A VAT exemption is to apply to companies engaged in the distribution of medicines at the retail and wholesale stage.</p>		<a href="#">Tax Administration website</a>  <a href="#">Law Decree No. 2020-27 of June 6, 2020</a>  <a href="#">Law Decree No. 2020-11 of April 17, 2020</a>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Turkey</b>	On or after July 30, 2020 until May 31, 2021, the VAT rates of a wide variety of goods and services have been reduced to either 8% or 1%.	<p>The payment deadlines for the months of April, May and June 2020 were extended by six months (by the last week of October, November and December, respectively).</p> <p>The deferment period for VAT due on goods intended for export is extended by three months.</p>	<p><a href="#">Revenue Administration</a></p> <p><a href="#">Decision Regarding the Amendment of the Decision Regarding the Determination of the Value Added Tax Rates Applicable to the Goods and Services (Decision No. 2812)</a></p> <p><i>Other measures:</i> Taxpayers may make VAT refund claims during the force majeure period, under the conditions set out in Communiqué 32.</p>
<b>Ukraine</b>	Temporary import VAT and customs duties exemptions apply to the import and domestic supply of certain medicines, medical devices and medical equipment, and other goods and services intended to prevent the emergence and spread of, and to treat COVID-19. The VAT exemption applies to transactions conducted on or after March 17, 2020 and until the last day of the month in which the quarantine measures end.		<p><a href="#">Law No. 591-IX of May 13, 2020</a></p> <p><a href="#">Tax Authority announcement of May 7, 2020</a></p> <p><a href="#">Resolution No. 224-2020 of April 15, 2020, as amended by Decree No. 1033 of October 28, 2020</a></p> <p><i>Other measures:</i> The moratorium on documentary and scheduled tax audits does not apply to on-site audits of VAT refunds.</p>
<b>United Arab Emirates</b>	Supplies or imports of protective equipment such as masks, disinfectants or antiseptics are subject to a temporary zero rate of VAT until December 31, 2021.		<a href="#">Tax Authority press release of April 21, 2020</a>

<p><b>United Kingdom</b></p>	<p>On or after May 1, 2020 and until October 31, 2020, a zero rate of VAT applies to the supply of equipment used to provide protection from the COVID-19 infection.</p> <p>Relief from VAT on import of designated PPE was available to certain approved importers, for the period January 30, 2020 to December 31, 2020.</p> <p>On or after July 15, 2020 and until September 30, 2021, the VAT rate on hospitality, holiday accommodation and attractions is reduced to 5%. On or after November 1, 2021, until March 31, 2022, the VAT rate on these supplies is 12.5%.</p>	<p>VAT payments due between March 20, 2020 and June 30, 2020 may be deferred for all U.K. businesses, without the application of penalties or interest. Deferred VAT debts may be paid in full on or before March 31, 2021, or alternatively an installment payment plan of up to 11 equal monthly installments is available.</p> <p>The deferral does not cover payments for VAT MOSS or import VAT.</p> <p>The deferral was subsequently amended on September 24, 2020, so that payments can be made by instalments if the taxpayer prefers, rather than by a single lump sum.</p> <p>Businesses experiencing severe financial difficulties due to COVID-19 who are unable to pay deferred customs duties and import VAT due on April 15, 2020 can apply to enter into an extended period to make full or partial payment, without having their guarantee called upon or their deferment account suspended.</p>	<p><a href="#">Government announcement of September 24, 2020</a></p> <p><a href="#">Value Added Tax (Zero Rate for Personal Protective Equipment) (Extension) (Coronavirus) Order 2020</a></p> <p><a href="#">Revenue and Customs Guidance (Retail schemes (VAT Notice 727))</a></p> <p><a href="#">Value Added Tax (Reduced Rate) (Hospitality and Tourism) (Coronavirus) Order 2020</a></p> <p><a href="#">Revenue and Customs Brief 10 (2020): temporary reduced rate of VAT for hospitality, holiday accommodation and attractions</a></p> <p><a href="#">Revenue and Customs Brief 9 (2020): delayed VAT repayments to overseas businesses</a></p> <p><a href="#">Value Added Tax (Zero Rate for Personal Protective Equipment) (Coronavirus) Order 2020</a></p> <p><a href="#">Tax Authority guidance on deferral of VAT payments</a></p> <p><a href="#">Government guidance</a></p> <p><i>Other measures:</i></p> <p>The U.K. Tax Authority has confirmed that failure to meet a tax obligation due to COVID-19 is accepted as a reasonable excuse, provided that taxpayers remedy the failure as soon as they are able to do so.</p> <p>The U.K. Tax Authority has announced that it is unable to process some of the 2018-19 VAT claims, submitted under the Overseas Refund Scheme, within the statutory deadline. Further details are set</p>
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Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
			<p>out in Revenue &amp; Customs Brief 9 (2020).</p> <p>During the period when catering services are subject to the 5% reduced rate, catering businesses using VAT retail schemes may alter their accounting systems.</p>
<b>Uruguay</b>	<p>The VAT rate is reduced by nine percentage points for hotel or restaurant catering, vehicle leasing and mediation services for tourist accommodation rentals from end-customers paying electronically (e.g., by credit card), on or after November 16, 2020 until April 5, 2021, inclusive. Before and after those dates, the reduction is five percentage points.</p> <p>The import of certain medical supplies is relieved from all taxes.</p> <p>Between November 16, 2020 and the end of the health emergency, the provision of hotel accommodation to both residents and nonresidents is subject to the zero-rate of VAT, under Decree 305/020 of November 20, 2020.</p>		<p><a href="#">Directorate General of Taxation</a></p> <p><a href="#">Decree No. 305/020 of November 20, 2020</a></p> <p><a href="#">MoF Decree of Nov. 13, 2020 (9% reduction on tourism services)</a></p>
<b>Uzbekistan</b>	<p>The Ministry of Finance clarifies that the gratuitous supply of face masks is exempt from VAT under Article 243 of the Tax Code.</p> <p>Imported medicines, medical equipment and other necessary goods are to be relieved from import VAT and Customs duties, as per Presidential instruction.</p> <p>Certain donations of goods and services are exempt from VAT.</p> <p>From March 1, 2020 to December 31, 2020, a VAT exemption applied to the import and supply of construction materials for the building of COVID medical and quarantine facilities.</p>	<p>Small and medium-sized businesses that have suspended their economic activity or experienced a loss of revenue could request an interest-free payment deferral up to October 1, 2020.</p> <p>Certain catering and real estate businesses are exempt from turnover tax until December 31, 2020.</p> <p>An additional five days extension is provided for filing of tax documents, prior to the application of penalties.</p> <p>Monthly taxpayers with a turnover of up to 1 billion using electronic invoices are moved to quarterly payments.</p>	<p><a href="#">Ministry of Finance</a></p> <p><a href="#">Decree No. ZRU-652 of Dec 1, 2020</a></p> <p><a href="#">Decree No. UP-5989 of May 5, 2020</a></p> <p><i>Other measures:</i> Between May 1, 2020 and December 31, 2020, a simplified VAT refund procedure applies, under Decree No. UP-5989.</p>

Country	Indirect Tax		Sources and Miscellaneous Information
	Tax Breaks and Rate Changes	Filing and Payment Deadlines	
<b>Venezuela</b>	The import of movable goods needed for dealing with the COVID-19 pandemic (including, among others, respiratory masks, face masks, alcohol and medicines) is relieved from import VAT and customs duties, effective from April 3, 2020.	Until December 31, 2020, weekly VAT payments were extended to fortnightly.	<a href="#">Decree No. 4.186 of April 12, 2020</a> <a href="#">Resolution No. 079 of March 31, 2020</a>
<b>Vietnam</b>		The payment deadline for VAT (excluding import VAT) is extended by five months on request for taxpayers engaged in certain economic activities (including, among others, agriculture, fishery, manufacturing and processing of food, tourism, transport, catering, real estate, and banking) as well as small and micro enterprises.	<a href="#">General Department of Taxation</a> <a href="#">Ministry of Finance press release of April 9, 2020</a>
<b>Zambia</b>	<p>The provisions of Statutory Instrument (SI) 90 relating to claims of VAT on imported spare parts, lubricants and stationery have been removed, to ease pressure on the sector.</p> <p>Certain medical supplies, including testing and personal protective equipment are relieved from import VAT and customs duties.</p>	Tax penalties and interest on outstanding tax liabilities resulting from the impact of COVID-19 are waived.	<a href="#">Ministry of Finance Statement of April 29, 2020</a> <a href="#">Ministry of Finance statement of April 2020</a> <a href="#">Ministry of Finance March statement highlights</a> <a href="#">Ministry of Finance statement of March 2020</a>

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