

FORUM ON TAX ADMINISTRATION

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

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

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

Among these actions are measures being taken by tax administrations to ease the burdens on taxpayers and to support businesses and individuals with cash flow problems, with difficulties in meeting tax reporting or payment obligations or otherwise facing hardship. This reference document provides an overview of measures currently being undertaken by a number of tax administrations. In the interests of getting something out quickly, this document has been produced by the OECD Secretariat through a combination of input from tax administrations and internet research and may not be accurate in all cases nor complete. Tax administrations may wish to contact their peers for further information on any of the measures outlined in this reference document. Contact details can be obtained from the Secretariat at FTA@oecd.org.

The purpose of this document is to assist tax administrations in their own consideration of possible domestic measures. This document does not make recommendations as regards particular measures as national circumstances and considerations will vary greatly. Tax administrations and other stakeholders are invited to provide additional examples or to note important considerations which should be taken into account by emailing the Secretariat at FTA@oecd.org.

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

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Introduction

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

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

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

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

Design considerations

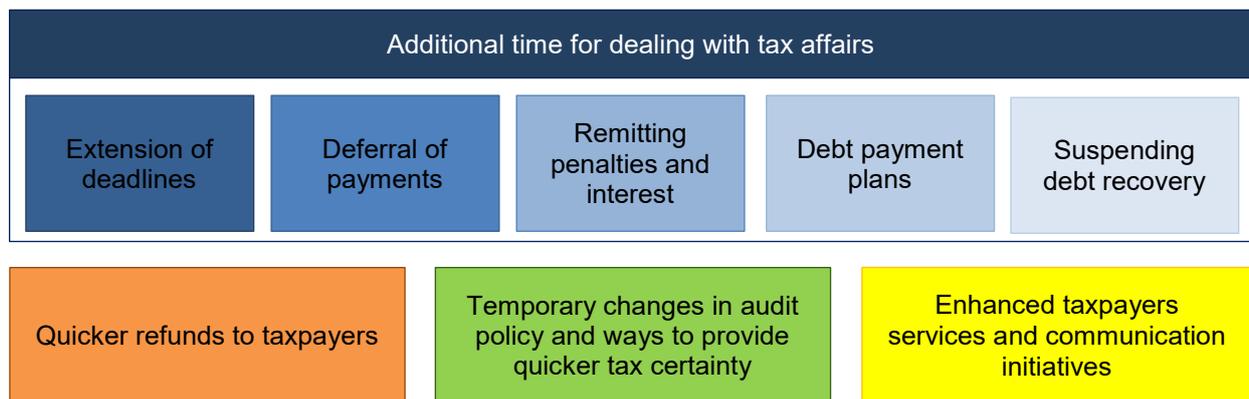
When designing these measures, tax administrations will need to consider a number of issues, including:

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

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

Measures to support taxpayers

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



Additional time for dealing with tax affairs

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Extension of deadlines

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

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

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

Country measures

Australia

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

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

The ATO has increased communications and is encouraging taxpayers and tax agents who are experiencing difficulty in meeting lodgement or payment obligations, or who are concerned about new and ongoing debts, to contact the administration. The ATO has a range of existing tools and discretions available to help taxpayers who may be struggling and increased the number of staff available on phone lines to meet the additional demand.

Belgium

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

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

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

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

Brazil

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

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

Canada

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

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

China (People's Republic of)

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

Colombia

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

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

Czech Republic

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

Finland

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

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

Georgia

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

Ireland

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

Israel

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

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

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

The VAT reporting and payment deadlines were also extended:

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

Japan

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

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

Korea

The Korean National Tax Service (NTS) announced an extension of deadlines for filing and payment of corporate tax and value added tax of up to nine months. The existing deadlines fell in March and April 2020 respectively. One-month postponements of these two deadlines were automatically applied to the businesses in the designated disaster zones (Daegu and North Gyeongsang province). Beyond this automatic postponement, entrepreneurs who are affected by Covid-19 can request postponement of the deadlines either by phone call, smartphone application, through the website, or by fax or post. The recommendation has been made not to visit the local tax office. This measure is applicable for those who: i) have a confirmed case of Covid-19 in their business, ii) are situated close to the Covid-19 infection clusters, iii) are small and medium-sized enterprises that trade with China or iv) encountered challenges because of the shutdown in their branches/factories in China.

The NTS also recently announced an extension of the deadline for application for an employment subsidy for low-income households for 15 days and it foresees another extension of deadline for filing and payment of consolidated income tax, scheduled in May, in case the current situation of Covid-19 persists.

Source: National Tax Service of the Republic of Korea. Press release on 5 February, 27 February and 2 March 2020, www.nts.go.kr/news/news_01.asp.

Latvia

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

Lithuania

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

Malaysia

Deadlines for return filing have been extended as follows:

- For individuals and SMEs, the deadline for both e-filing and paper filing has been extended by 2 months;
- For companies with accounting period ending 31 July 2019 until 30 November 2019, the deadline for e-filing has been extended by 2 months (paper filing is not applicable)
- For companies with accounting period other than 31 July 2019 until 30 November 2019, the deadline for e-filing has been extended by 1 months (paper filing is not applicable)

- For co-operative societies, limited liability partnership and trust bodies with accounting period ending 31 July 2019 until 30 November 2019, the deadline for both e-filing and paper filing has been extended by 2 months;
- For co-operative societies, limited liability partnership, trust bodies and unit trusts / property trust with accounting period other than 31 July 2019 until 30 November 2019, the deadline for e-filing was extended by 1 month and the deadline for paper submission was extended by 3 working days.

Norway

The payment deadlines for the following taxes have been extended:

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

Russia

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

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

Spain

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

Sweden

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

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

United States

The due date for making certain Federal income tax payments (the Applicable Postponed Payment Amount) of 15 April 2020, is postponed to 15 July 2020. The Applicable Postponed Payment Amount is up to USD 10 000 000 for each consolidated group of corporations (as defined in Internal Revenue Regulations) or for each C corporation that does not join in filing a consolidated return. For all other taxpayers, the Applicable Postponed Payment Amount is up to USD 1 000 000 regardless of filing status. The relief provided is available solely with respect to Federal income tax payments (including payments of tax on self-employment income) due on 15 April 2020, in respect of a taxpayer's 2019 tax year, and Federal estimated income tax payments (including payments of tax on self-employment income) due on 15 April 2020, for a taxpayer's 2020 taxable year.

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

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Deferral of payments

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

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

Country measures

Australia

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

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

Austria

Until 31 October 2020, taxpayers who can demonstrate that as a result of Covid-19 they are suffering a loss of revenues, can request a reduction of advance payments of personal income tax or corporate income tax. Such requests have to be processed immediately. In situations, where advance payments have to be made but, as a result of Covid-19, the taxpayer is having liquidity issues, the advance payments can be partially or fully reduced on request. In addition, taxpayers affected by Covid-19 can also request the deferral of other tax payments or to pay in instalments.

Source: www.bmf.gv.at/presse/pressemitteilungen/2020/maerz/sonderregelungen-coronavirus.html

Canada

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

China (People's Republic of)

A temporary reduction and exemption was put in place regarding the contributions made by enterprises for their employees' endowment insurance, unemployment insurance and employment injury insurance. A

nationwide maximum 5-month and 3-month contribution holiday was granted to micro, small and medium-sized enterprises and large businesses respectively. All types of enterprises (large and small) in Hubei Province are entitled to a maximum 5-month break regarding the said contributions. Also, penalties and interest for such deferred payments have been suspended.

Colombia

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

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

Czech Republic

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

Costa Rica

The payment deadline for all taxes has been delayed until December 31, 2020.

Source: www.voanoticias.com/a/gobierno-de-costa-rica-propone-establecer-moratoria-de-impuestos-temporal-por-coronavirus/5329609.html

Denmark

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

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

Finland

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

France

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

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

Germany

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

Greece

A suspension of four months for the payment of VAT has been introduced.

Source: <https://news.bloombergtax.com/daily-tax-report/greece-moves-to-help-business-in-coronavirus-affected-areas>

Hungary

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

Iceland

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

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

Indonesia

A delay on import duties and corporate income tax payments for six months has been announced. A second stimulus package will allow firms to delay payments of corporate and income tax on the sale of imported goods. These measures will be effective from 1 April and last for six months.

Source: www.thejakartapost.com/news/2020/03/12/indonesia-set-to-delay-import-duties-corporate-income-tax-payments-to-cope-with-virus-effects.html

Italy

The Italian government allows taxpayers to defer their payments up to 75 days for SMEs and professionals with total revenues inferior to EUR 2 million. This relates to income taxes, social security contributions, withholding payroll taxes, regional taxes and VAT.

Moreover, businesses in the most affected sectors of the economy (i.e. tourist facilities, gyms, theaters etc.), will also benefit from a tax deferral without any revenue threshold. Taxpayers have the option to pay withholdings taxes, social security contributions and labor safety contributions by the end of May 2020.

Source: www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito

Japan

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

Latvia

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

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

Lithuania

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

Malaysia

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

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

Netherlands

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

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

Peru

Payment of income tax for individuals and small and medium enterprises has been delayed from late March to late June.

Source: Resolution 54/2020 of SUNAT tax agency, published in the Official Gazette of 13.03.2020.

Russia

It is being discussed to set additional grounds for:

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

South Africa

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

Spain

The Spanish government allows SMEs and self-employed individuals with a turnover of less than EUR 6 million a deferral of tax payments (personal income tax, corporate income tax and VAT) of six months

(guarantee exemption). That applies to assessments with a deadline between 13 March and 30 May. In order to obtain the deferral, eligible taxpayers need to apply digitally throughout the normal procedure of tax declaration. No interests will be charged during the first three months.

United Kingdom

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

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

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Remitting penalties and interest

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

Country measures

Australia

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

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

Austria

Taxpayers can request a reduction in advance payments (see section on “Deferral of payments”). Where this may result in a subsequent tax payment in the future, the late interest payment will be waived automatically. In addition, where taxpayers have asked for a deferral of tax payments or to pay in instalments, the taxpayer can also ask for the late payment penalties or interest to be reduced to zero. The tax administration has to follow this request if a Covid-19 link has been demonstrated.

Source: www.bmf.gv.at/presse/pressemitteilungen/2020/maerz/sonderregelungen-coronavirus.html

Belgium

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

Canada

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

Czech Republic

A number of penalties are waived:

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

Finland

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

France

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

Georgia

Taxpayers affected by Covid-19 may defer tax payments for declared income and property taxes until the 1 November 2020 (for further information see under section “Extension of deadlines”). With respect to taxpayers that have asked for the extension of the payment deadline, the penalty interest will be accrued but it will be recalculated and written off after the end of the deferral period (1 November 2020).

Ireland

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

Israel

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

Italy

Eligible businesses with postponed tax payments will not be charged interests and penalties. The payment will have to be made in a single transfer by 31 May 2020.

Source: www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito

Lithuania

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

Netherlands

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

Norway

A suspension of the automatic use of daily coercive fines is considered for a limited period. A coercive fine is a penalty to force submission of mandatory information. The tax authorities may impose a daily coercive fine when the information is not submitted within the fixed deadlines.

Spain

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

United Kingdom

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

United States

The period beginning on 15 April 2020, and ending on 15 July 2020, will be disregarded in the calculation of any interest, penalty, or addition to tax for failure to pay Federal income taxes which have been postponed (for further information see section “Extension of deadlines”).

Interest, penalties, and additions to tax with respect to such postponed Federal income tax payments will begin to accrue on 16 July 2020. In addition, interest, penalties and additions to tax will accrue, without any suspension or deferral, on the amount of any Federal income tax payments in excess of the Applicable Postponed Payment Amount due but not paid by a taxpayer on 15 April 2020.

Taxpayers subject to penalties or additions to tax despite the relief granted may seek reasonable cause relief under Internal Revenue Code section 6651 for a failure to pay tax or seek a waiver to a penalty under Internal Revenue Code section 6654 for a failure by an individual or certain trusts and estates to pay estimated income tax, as applicable. Similar relief with respect to estimated tax payments is not available for corporate taxpayers or tax-exempt organizations under Internal Revenue Code section 6655.

Easier access to debt payment plans and extension of plan durations

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

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

Country measures

Australia

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

Belgium

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

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

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

Canada

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

Finland

If a company has difficulties paying taxes due to the impacts of Covid-19, the company can request a payment arrangement with eased terms in MyTax (online service for taxpayers). Taxes that are included in a payment arrangement request are not recovered by enforcement authorities and the company's tax debt is not published in the tax debt register or the protest list.

The changes in the terms for payment arrangements will enter into force along with a legislative amendment. These changes will apply to payment arrangements that have been requested between 25 March and 31 August 2020. According to the new terms, the first instalment of the payment arrangement will fall due in three months after the arrangement has become active, as opposed to just one month. The tax administration will automatically include in the arrangement any new tax debts that form after the

payment arrangement has been taken into use until 31 May 2020. According to the legislative amendment, the rate of late-payment interest on taxes included in a payment arrangement would be lowered from 7% to 4%. The lowered interest rate would only apply to taxes that are included in a payment arrangement and that fall due after 1 March 2020.

France

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

Hungary

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

Israel

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

Lithuania

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

Malaysia

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

Netherlands

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

United Kingdom

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

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

Suspending debt recovery

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

Country measures

Argentina

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

Australia

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

Belgium

Following the measures taken by the federal government, some bailiffs informed the General Administration of Collection and Recovery (GACR) of various difficulties that their mission currently faces. In order to ensure the equal treatment of all citizens, the GACR asked the bailiffs to suspend all ongoing prosecutions until further notice and decided that no new cases will be transmitted to them. However, in situations where a debt would reach the statute of limitation in the next weeks if no action is taken, the bailiffs will proceed with taking the appropriate measures to interrupt the statute of limitation. Other forms of enforcement are currently not suspended.

Brazil

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

Georgia

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

France

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

Germany

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

Hungary

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

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

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

Ireland

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

Israel

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

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

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

Korea

The Korean National Tax Service (NTS) announced that it would suspend processes for the recovery of taxes in arrears for up to 1 year, for example, by deferring property seizures and sales of seized property and postponing the provision of financial information of delinquent taxpayers to the Korea Credit Information Services (until end of June 2020).

Source: National Tax Service of the Republic of Korea. Press release on 5 Feb and 27 Feb 2020, www.nts.go.kr/news/news_01.asp.

Lithuania

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

Malaysia

All debt recovery activities have been suspended until 31 March 2020, subject to further notice. IRBM will provide assistance and support for taxpayers who are affected by the economic slowdown due to the Covid-19 pandemic such as enabling them to reschedule their tax arrears instalment plan.

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

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

Spain

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

Quicker refunds

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

Country measures

Australia

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

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

China (People's Republic of)

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

France

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

Ireland

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

Israel

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

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

Korea

The Korea National Tax Service (NTS) will expedite refunds of VAT returns and 2019 earned-income tax by 10 days.

Source: National Tax Service of the Republic of Korea. Press release on 5 February and 10 March 2020, www.nts.go.kr/news/news_01.asp.

Latvia

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

Lithuania

VAT overpayments will be refunded without request from taxpayers.

Malaysia

With respect to refunds, IRBM decided to:

- Auto refund cases with no and low risk of being a wrongful refund claim.
- Auto refund large businesses with refund amount of less than RM1 million each.

Audit policies and tax certainty

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

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

Country measures

Australia

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

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

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

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

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

Belgium

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

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

As regards audits:

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

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

Brazil

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

Canada

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

China (People's Republic of)

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

Denmark

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

Finland

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

France

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

Hungary

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

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

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

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

Ireland

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

Israel

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

Italy

The Italian Revenue Agency has suspended all activities of audits, assessment, collection and legal disputes unless they are about to expire.

Source: www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito

Japan

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

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

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

Korea

The Korea National Tax Service (NTS) announced that tax investigations on taxpayers affected by Covid-19 will be deferred until further notice and entrepreneurs can request postponement or suspension of tax investigation.

Source: National Tax Service of the Republic of Korea. Press release on 5 February 2020, www.nts.go.kr/news/news_01.asp.

Latvia

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

Lithuania

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

Malaysia

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

Russia

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

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

South Africa

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

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

Spain

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

Sweden

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

United Kingdom

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

Enhanced services and communication initiatives

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

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

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

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

Country measures

Australia

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

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

Austria

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

Source: www.bmf.gv.at/public/top-themen/coronavirus-weg-ins-finanzamt-vermeiden.html

Belgium

Taxable persons are asked to arrange their administrative affairs online or by telephone as all information centres and offices are no longer accessible to the public. This was communicated (i) on the internet and

via mail; (ii) notice for representatives of the accounting profession available on the FPS Finance website; and (iii) posters at the offices.

Brazil

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

Enhanced services are in place or being deployed:

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

Canada

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

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

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

China (People’s Republic of)

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

- *Published a set of frequently asked questions:* 166 frequently asked questions and answers pertinent to hot policies have been published.
- *Published detailed guidance for on-line service:* The STA has published a detailed list of 185 matters that can be processed online to encourage and guide tax and fee payers to handle these

matters in a self-service manner and encouraged regional tax authorities to provide an even wider range of service;

- *Provided customised service via hotline and WeChat:* Tax officials have answered customised questions and satisfied the needs of tax and fee payers via platforms such as 12366 Taxpayer Service Hotline and WeChat.
- *Encouraged appointment-making prior to physical visit to service halls:* For matters that do require physical presence, besides disinfecting taxpayer service hall, tax officials shall make appointments with tax and fee payers to ensure staggered business hours.

Colombia

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

Czech Republic

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

Denmark

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

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

Finland

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

France

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

Georgia

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

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

Hungary

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

Iceland

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

Ireland

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

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

Israel

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

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

- A single, country wide, service centre for all real estate taxation applications (phone and web)) was created instead of operating separate centres in numerous locations. Workforce was allocated to this single centre and accessible phone numbers published.

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

Japan

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

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

Korea

The Korea National Tax Service (NTS) provides two additional ways temporarily to access its services (call centres and sending a form by fax or post). These are in addition to the existing hotline, smartphone application and its website. The aim is to make it easier for taxpayers to avoid visiting a tax office. The NTS has closed down 14 offices in the special disaster zones (Daegu and North Gyeongsang province) and recommended not visiting tax offices in person. Moreover, it has installed machines that enable taxpayers to pay taxes with a credit card, originally scheduled to be implemented in the second half of the year. The NTS has also created Task Forces on Covid-19 in seven regional offices and 125 local offices to support affected taxpayers.

The NTS’s runs a YouTube channel and recently posted a video setting out the actions it has been taking in response to Covid-19 (www.youtube.com/watch?v=a7holwsTlgk).

Source: National Tax Service of the Republic of Korea. Press release on 27 February and 2 March 2020, www.nts.go.kr/news/news_01.asp.

Latvia

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

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

Excise stamps are delivered to companies by postal services.

Lithuania

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

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

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

Malaysia

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

Norway

Tax offices are currently closed for physical meetings and guidance. Web pages, chat functions and telephone services have been enhanced.

Russia

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

Singapore

The Inland Revenue Authority of Singapore (IRAS) has put out guidance on its website as to how taxpayers can use digital services for their tax matters, including web chat and the virtual assistant (Ask Jamie) or to request call backs.

Source: www.iras.gov.sg/irashome/News-and-Events/Announcements/COVID-19-%E2%80%93-Advisory-to-Taxpayers/

South Africa

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

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

Spain

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

Sweden

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

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

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

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

United Kingdom

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

United States

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

www.oecd.org/tax/forum-on-tax-administration/

