

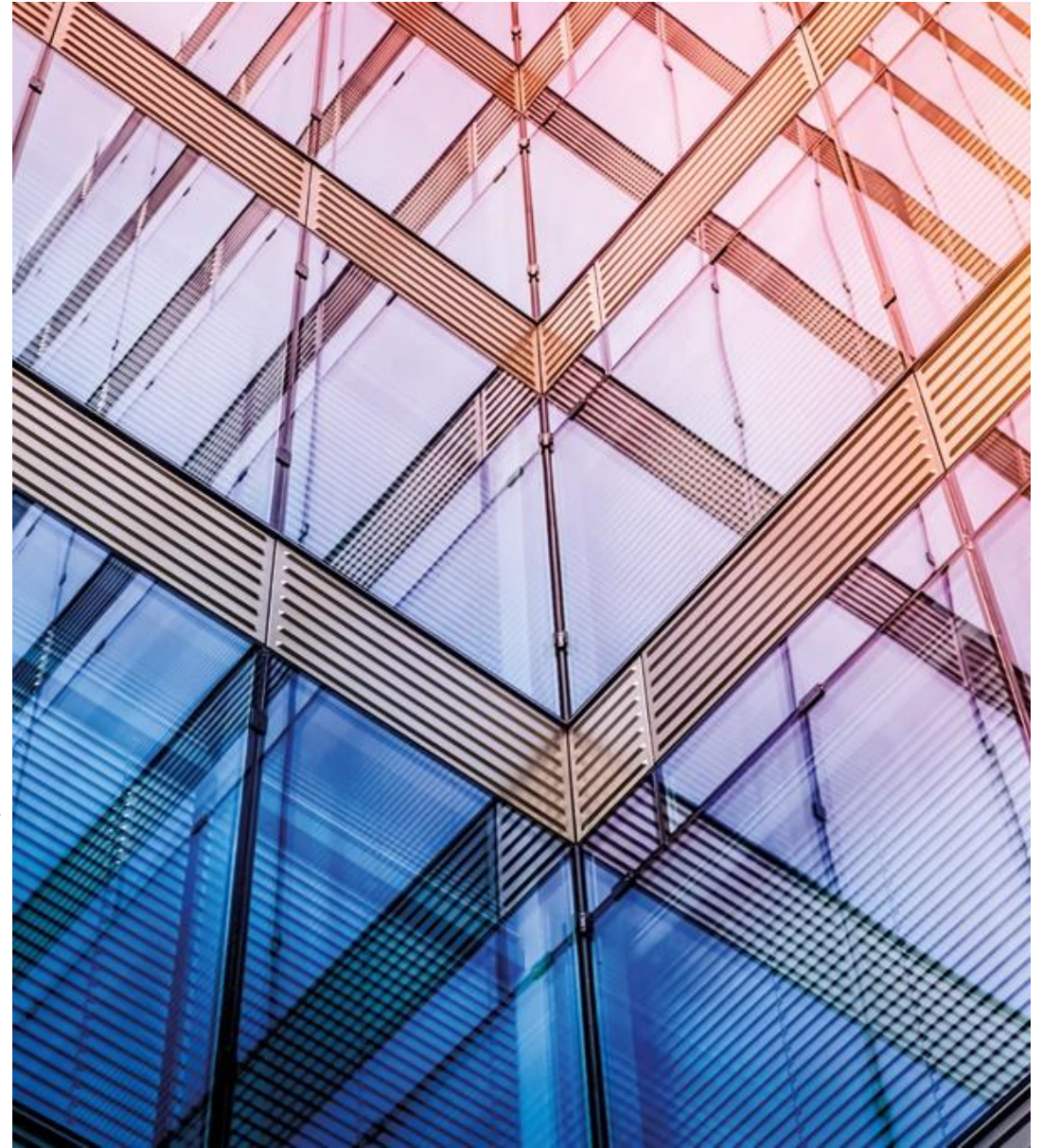
KINSTELLAR

Real estate-related measures imposed in response to the COVID-19 pandemic

Status as of 14 May 2020

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Czech Republic

	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	Governmental decrees, including nos. 211/2020, 280/2020 and 453/2020.	<p>All stores save for essential services (groceries, pharmacies, tobacco shops, gas stations, etc.) were closed on 14 March 2020. However, since then, the measures have been updated and amended on a weekly basis reflecting the latest favourable developments with respect to the spread of the coronavirus. As of 11 May 2020, the majority of shops and services have now been re-opened, albeit with the interior spaces of restaurants and certain other premises still off-limits.</p> <p>The government has published a timeline under which emergency measures should be eased and services re-opened. The timeline provides four stages for easing the emergency measures with regard to the risks and the possibility of infection in the relevant premises (handicraft-oriented stores and small commercial establishments were reopened first; followed by restaurants, museums and shopping centres; cultural events will be reopened last).</p> <p>On 23 April 2020, the Municipal Court in Prague issued a ruling which annulled certain Ministry of Health measures closing/prohibiting the use of certain premises, which were implemented in response with the coronavirus pandemic. Such an annulment could open possibilities for claiming damages from the government – see below for more.</p> <p>As a result of the above court decision, the government imposed new measures issued under governmental emergency decree powers (with effect from 27 April 2020). However, new measures have tended to focus on lifting restrictions and allowing more stores/facilities to reopen.</p>
Measures concerning payment / rent levels	YES	Act no. 209/2020 (residential premises) Act no. 210/2020 (business premises)	The parliament enacted a bill which sets out a protection period until 31 December 2020, during which landlords are prohibited from terminating lease agreements due to tenant delays with rent payments, provided that the delay occurred between 12 March 2020 and 30 June 2020 and resulted from the extraordinary measures imposed due to the COVID-19 pandemic and which substantially limited tenant business operations.

Czech Republic

	Present	Legal basis	Extent / other
Measures concerning (re)payment of mortgage loans	YES	Act no. 177/2020	The parliament enacted a bill allowing all debtors under loan agreements or similar contracts to notify their creditors of their intention to make use of a so-called protective period, through which all debt payments (instalments) to the creditor are deferred. This protective period will last, at the debtor's discretion, until 31 July 2020 or 31 October 2020 (in the event the debtor does not specify its duration in the notification to the creditor, the period will last until 31 October 2020) and will begin no earlier than on 1 May 2020.
Regulation giving right to claim for damages against the government	YES	Act no. 240/2000 Coll., on Crisis Management, as amended and Act no. 82/1992 Coll., on Liability of the Czech State for Damage caused by Exercise of Public Authority	<p>Right to claim for damages under the Act on Crisis Management (being a result of the measures imposed regardless of the fault on the side of the authorities).</p> <p>Relevant time periods are as follows: 6 months as of the day when they became aware of the damage / 5 years as of the day when the damage occurred at the latest (relevant only for the period from 14 March until 24 March 2020 and as of 27 April 2020).</p> <p>Such a right to claim for damages has, however, been verbally rejected by the government and is currently subject to debate.</p> <p>Also, it appears that the recent Municipal Court in Prague ruling (see the first section above) could give affected parties a right to claim compensation pursuant to the Act on Liability of the Czech State for Damage caused by Exercise of Public Authority. However, this ruling is under appeal and could be overruled by courts of higher instance.</p>
Other relevant measures	YES	Relevant decrees issued by the Finance Directorate, Government, Ministry of Finance, Ministry of Health, other ministries, Act no. 435/2004, Coll., on Employment, as amended, etc.	<p>Various measures intended to support businesses were adopted in the early stages, e.g. the postponement of the deadline for filing tax returns, a six-month suspension of payment of health and social insurance or measures related to employment law (such as "kurzarbeit").</p> <p>The parliament passed a number of bills aimed at addressing the current situation, including Government Financial Aid – loan programs, monetary aid for self-employed</p>

Czech Republic

	Present	Legal basis	Extent / other
			persons, ANTIVIRUS – employment support, amendments to Czech Insolvency Law, etc.

Hungary			
	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	Governmental Decree Nos. 46/2020. (III. 16.) and 71/2020. (III. 27.)	<p>Only the following types of shops may open between 3:00 p.m. – 6:00 a.m.: grocery stores, pharmacies, shops that sell hygiene products, tobacco shops and gas stations. All other shops must close after 3:00 p.m.</p> <p>Only employees may stay inside restaurants, bars, cafés (except for take-away services).</p> <p>Attendance at kindergartens, schools, and universities is prohibited.</p>
Measures concerning payment / rent level	YES	Governmental Decree No. 47/2020. (III.18.)	Rent must not be increased during the state of emergency for lease agreements concluded in respect of non-residential premises for the purposes of tourism, catering, entertainment, gambling, the film industry, the performing arts, events organising and sports services, even if the underlying lease agreement offers the possibility to raise the rent amount.
Measures concerning (re)payment of mortgage loans	YES	Governmental Decree No. 47/2020. (III.18.)	Loan agreements were modified automatically with regard to the payment moratorium and the maturity of the loan agreements were extended, unless the parties agree otherwise. The period of the payment moratorium will expire on 31 December 2020.
Regulation giving right to claim for damages against the government	NO	N/A (not yet discussed)	N/A N/A
Other relevant measures	YES	Governmental Decree Nos. 47/2020. (III.18.) and 57/2020. (III. 23.), 71/2020. (III. 27.), 95/2020. (IV. 9.)	Restrictions were implemented related to the movement of private individuals based on which the place of residence and private homes can only be left for the purposes specified in the government decree – mostly for the purposes of work and urgent and necessary personal business. The government has not yet decided when these restrictions will be lifted.

Hungary

Lease agreements concluded in respect of non-residential premises for the purposes of tourism, catering, entertainment, gambling, the film industry, the performing arts, events organising or sports services must not be unilaterally terminated by the landlord before 30 June 2020 (to be prolonged if the state of emergency so requires).

Suspension of enforcement of the eviction of leased premises: All procedures related to the enforcement of the eviction of real properties are suspended until the end of the state of emergency.

Romania			
	Present	Legal basis	Extent / other
Measures on closing / prohibition of use certain premises	YES	Military Ordinance no. 1/17.03.2020 and Military Ordinance no. 2/21.03.2020	<p>(i) retail trade in shopping centres is restricted, except for the sale of food products, pharmaceuticals, veterinary products and cleaning services;</p> <p>(ii) several commercial activities are restricted nationwide, such as: serving food and beverages to customers (i.e. restaurants, food courts), except for the preparation of food-to-go and its delivery; dental medical services; entertainment and leisure activities, such as gyms, fitness clubs, casinos; cinemas; organising conferences and meetings.</p> <p>SMEs obtaining an Emergency Situation Certificate are entitled to defer the payment of utility services and the payment of rent for premises that represent their main or secondary registered offices. This facility is also applicable to other categories directly affected by the COVID-19 pandemic (e.g., public notaries, lawyers, bailiffs).</p> <p>The eligible SMEs should have (i) completely ceased activities due to the measures imposed by the authorities, or (ii) reduced their activities leading to a decrease in incomes with a minimum 25 per cent towards incomes from January-February 2020.</p>
Measures concerning payment / rent level	YES	OUG 29/18.03.2020	SMEs holding an Emergency Situation Certificate are entitled to invoke force majeure in relation to their other ongoing agreements if they prove (based on supporting documents or by any means, including electronic means) their attempt to renegotiate such agreements so as to be adapted in accordance with the exceptional conditions caused by the emergency situation.
Measures concerning (re)payment of mortgage loans	YES	Government Emergency Ordinance no. 37/30 March 2020 on granting certain facilities for loans made available by credit institutions and non-bank financial institutions	<p>Loans granted before 30 March 2020 and which are not in arrears will be suspended at the request of the debtor for a maximum period of 9 months, but no later than December 31, 2020.</p> <p>The maximum loan term may be extended by a period equal to the period during which the payment obligation has been suspended.</p>

Romania			
	Present	Legal basis	Extent / other
			The measure is granted exclusively to the debtors whose revenues have been directly or indirectly affected by the serious situation caused by the COVID-19 pandemic. Among others, debtors should have interrupted their activity in full or in part as an effect of the decisions issued by the competent public authorities, and hold an ESC ascertaining the decrease of revenues or proceeds by a minimum 25% in March 2020 compared to the average revenues and proceeds for January and February 2020, or the interruption of their activity in part or in full as an effect of the decisions issued by the public authorities. In addition, the debtors should not be insolvent on the date when the loan reimbursement suspension is requested.
Regulation giving right to claim for damages against the government	NO	N/A (not yet discussed)	N/A
Other relevant measures	YES	Pursuant to Order no. 791/25.03.2020 issued by the Ministry of Economy, Emergency Situation Certificates (“ ESC ”) will be issued for the scope of obtaining facilities and support measures or in commercial relationships.	A Blue ESC will be issued in the case that the activity of the applicant has been totally or partially interrupted as a result of the decisions issued by the authorities in the context of SARS-CoV-2 pandemic. A Yellow ESC will be issued if the applicant registered a decrease of revenues in March 2020 of at least 25% compared to the average of the revenues earned in January-February 2020.
	YES	EGO no. 48/2020	Hospitality, restaurant, bar and catering sectors, which, under Law no. 170/2016, must pay a specific tax for their activities, should be exempted during the imposed period of total or partial closing of the relevant premises.
	YES	Decree no. 240/2020 of the President of Romania	The emergency regime initiated in response to the COVID-19 pandemic has been extended until 15 May 2020.

Romania			
	Present	Legal basis	Extent / other
	NO	N/A	As per the latest media reports, the emergency regime will not be extended after 15 May 2020 and will be replaced with an alert system (which is less severe).
	NO	On 1 May 2020, the draft law adopted by the Parliament in relation to certain rent abatements for the period of emergency regime was forwarded to the Romanian President for declaration.	<p>In its final form, this law provides for rent deferment/postponement granted to certain categories of tenants for the period of the state of emergency and the month following the end of the state of emergency, as well as certain tax relief for lessors with reduced rental income during year 2020.</p> <ol style="list-style-type: none"> 1. Tenants that may benefit from the rent payment deferment programme <ul style="list-style-type: none"> - business operators, liberal professions and private law legal entities whose activities during the state of emergency have been interrupted or whose incomes or revenues decreased in March 2020 by at least 15 percent compared to the average of the last year; and - individuals being directly or indirectly economically affected during the state of emergency. 2. Necessary requirements in order to benefit from the rent payment deferment programme <ul style="list-style-type: none"> - the monthly rent agreed between the tenant and the landlord via a lease addendum must be less or at least equal to the rent agreed for February 2020; and - the maximum monthly rent provided by the lease addendum must not exceed: (i) RON 10,000/premise for economic operators, and (ii) RON 2,000/premises for individuals. 3. The application procedure for the rent payment deferment programme <ul style="list-style-type: none"> - application to the competent territorial fiscal authority requesting rent payment deferment;

Romania			
	Present	Legal basis	Extent / other
			<ul style="list-style-type: none"> - providing the competent territorial fiscal authority with underlying documentation that includes: a lease agreement, an addendum concluded between the lessor and the tenant (such an addendum must include the agreed rent payment deferment terms), any document that evidences the incapacity of the tenant to pay rent during the period agreed in the addendum. 4. The authority issuing payment on behalf of tenants benefitting from rent payment deferment - The competent territorial fiscal authority will pay rent to the lessor on behalf of the tenant. 5. Tenant obligation following the end of rent payment deferment period <p>After the end of the rent payment deferment period, the tenant must pay the entire value of rent which the authority had paid on its behalf to the territorial fiscal authority. Payment must be carried out in equal instalments and by no later than 31.12.2020.</p>

Slovakia			
	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	Decree of the Public Health Authority no. OLP/3461/2020	<p>The Slovak government presented a four-phase plan to reopen all retail outlets.</p> <p>Phase one started on 22 April 2020, enabling the following shops and services to open:</p> <ul style="list-style-type: none"> - shops up to 300 square metres - services in areas up to 300 square metres - public catering (through a vending window)

Slovakia

	Present	Legal basis	Extent / other
			<ul style="list-style-type: none"> - outside sports venues (contactless sports, without changing rooms, without audiences, without toilet facilities) - accommodation (long-term, without catering) - outside marketplaces - the selling of vehicles including pre-owned cars <p>Phases two and three started concurrently on 6 May 2020, reflecting favourable developments in the number of new coronavirus cases.</p> <p>During phase two, the following shops and services were permitted to re-open:</p> <ul style="list-style-type: none"> - accommodation (short-term, without communal dining, food-to-room services, rooms with bathrooms, without additional services) - hairdressers, manicure and pedicure - outside tourist attractions - taxi services - clubs for children younger than 10 years - weddings <p>During phase three the following services were permitted:</p> <ul style="list-style-type: none"> - services in facilities with no area cap - massages, sports venues, recondition and rehabilitation facilities (dry procedures only) - Museums, galleries, libraries and exhibition halls

Slovakia			
	Present	Legal basis	Extent / other
			<p>The final phase four will enable the opening of the following services and premises:</p> <ul style="list-style-type: none"> - cinemas and theatres - swimming pools - shopping centres - kindergartens and schools - inside sports venues - sports events - accommodation <p>It is expected that the final phase will start in 2 weeks; however, this is subject to favourable developments in the number of new coronavirus cases.</p>
Measures concerning payment / rent levels	NO	Act no. 62/2020 Coll. on Certain Emergency Measures in Relation to the Spread of the Dangerous Contagious Human Disease COVID-19 and in the Judiciary as amended by Act no. 92/2020 Coll.	<p>New legislation protects tenants in financial difficulties as a result of the COVID-19 pandemic by limiting landlords from terminating leases due to the non-payment of rent during the period from 1 April 2020 to 30 June 2020.</p> <p>The tenant must pay the deferred rent before the end of this year, otherwise the landlord is then entitled to terminate the lease.</p> <p>The act also applies to service payments.</p>
Measures concerning (re)payment of mortgage loans	NO	Act no. 67/2020 Coll. on emergency financial measures as amended by Act no. 75/2020 Coll.	<p>If the creditor is a bank or a branch of a foreign bank, consumers, SMEs and self-employed persons are able to request a deferral of a loan repayment for a maximum period of 9 months from the due date of the next unpaid loan repayment. If the creditor is a person other than a bank or a branch of a foreign bank, the deferral of the loan repayment is possible for a maximum period of 3 months from the due date of the next unpaid loan repayment.</p>

Slovakia			
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			<p>In both cases, the debtor can request a deferred repayment of the same loan during the pandemic period only once, and the postponement of the loan repayment will not be considered as a delay and will not impair the creditworthiness of the debtor.</p> <p>The loan repayment cannot be deferred by the creditor in certain instances listed in the legislation, in particular:</p> <ul style="list-style-type: none"> - the debtor is in default of repayment of the loan in question for more than 30 calendar days prior to the submission of the application for the deferral of loan repayments; - the debtor is in default of a minimum 100 EUR of another loan by 29 February 2020; - the debtor was considered to be a “failed debtor” under EU Regulation No. 575/2013 as of 29 February 2020; - the application for the deferral of loan repayments has not been fully completed or does not contain the requisites according to the application template.
Regulation giving right to claim for damages against the government	NO	N/A – NOT YET DISCUSSED	N/A
Other relevant measures	YES	<p>Various measures in the financial sector</p> <p>Government resolution no. 219/2020</p>	<p>The government has taken several measures to help business operators, including: postponement of the deadline for filing tax returns, the possibility to offset tax losses carried forward since 2014, postponement of statutory deductions payment by the employer, provision of state bank guarantees, etc.</p> <p>Various State Financial Aid is available, e.g. in the form of loan programs, monetary aid for self-employed persons, employment support (including “kurzarbeit”).</p>

Slovakia

	Present	Legal basis	Extent / other
		Act no. 39/2013 Coll. on integrated pollution prevention and control (IPPC) as amended by Act no. 74/2020 Coll.	The time-limits set for issuing decisions in IPPC proceedings requiring, for example, a local inspection, oral hearing or inspection of the files will not apply during the COVID-19 pandemic.
		Act no. 24/2006 Coll. on environmental impact assessment as amended by Act no. 74/2020 Coll.	Public hearings in EIA proceedings will not take place during the COVID-19 pandemic situation and will only take place after the current COVID-19 pandemic is over.
		Act no. 62/2020 Coll. on Certain Emergency Measures in Relation to the Spread of the Dangerous Contagious Human Disease COVID-19 and in the Judiciary as amended by Act no. 92/2020 Coll.	<p>A specific temporary opt-in insolvency protection scheme for businesses facing hardship as a result of the COVID-19 pandemic has been introduced in Slovakia.</p> <p>Business owners/operators may apply for temporary insolvency protection by submitting an application form to the competent court. The temporary insolvency protection will be granted upon the issuance of the confirmation by the court.</p> <p>The granting of temporary insolvency protection will have, among others, the following effects:</p> <ul style="list-style-type: none"> - proceedings on creditor petitions for the bankruptcy of a protected business owner/operator filed after 12 March 2020 are suspended - the obligation of the protected business owner/operator and persons obliged to file for bankruptcy on their behalf (e.g., directors) to file a petition for bankruptcy will be suspended for the duration of temporary protection - distraintment proceedings (in Slovak: <i>exekúcie</i>) initiated after 12 March 2020 will be suspended

Slovakia

	Present	Legal basis	Extent / other
			<ul style="list-style-type: none"> - a freeze on the enforcement of liens over businesses, movable assets, receivables or other assets belonging to the protected business owner/operator's business - a prohibition to set-off of the protected business owner/operator's receivables arising after the temporary protection has been granted against receivables of related undertakings that arose prior to the granting of protection - a prohibition to terminate or withdraw from agreements concluded with the protected business owner/operator for delayed performance occurring in the period from 12 March 2020 until the legal validity of the amendment, provided such a delay was caused by the COVID-19 pandemic - restrictions on paying out dividends or other own funds, or from making non-negligible changes in the structure of assets <p>The temporary protection will expire on 1 October 2020 (the government may decide on an extension until 31 December 2020), unless terminated earlier based on a request by an applicant, or a decision of the court.</p> <p>The act also lists certain entities that are not entitled to temporary insolvency protection (among others: banks, insurance companies, asset management companies and securities traders).</p>
		Act no. 50/1976 Coll., Building Act as amended by the Act no. 90/2020 Coll.	<p>During the COVID-19 pandemic, any public hearings on planning / building and / or occupancy proceedings will take place only in necessary cases.</p> <p>The building authorities may prolong time-limits set for issuing decisions without the prior approval of the appellate authority.</p>
		Act no. 282/2015 Coll., on the Expropriation of Land and Buildings	<p>During the COVID-19 pandemic, any public hearings in expropriation proceedings will take place only in necessary cases.</p>

Slovakia			
	Present	Legal basis	Extent / other
		and on the Enforcement of Restrictions on the Right to Property as amended by the no. 90/2020 Coll.	The expropriation authorities may prolong time-limits set for issuing decisions without the prior approval of the appellate authority.

Bulgaria

	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	(i) Order No. РД-01-124/13.03.2020 of the Minister of Health, supplemented and amended by Order No. РД-01-131/17.03.2020, Order No РД-01-139/19.03.2020, Order No. РД-01-154/26.03.2020, Order No. РД-01-168/30.03.2020, Order No. РД-01-169/31.03.2020, Order No. РД-01-172/02.04.2020, Order No. РД-01-195/10.04.2020, Order No. РД-01-197/11.04.2020, Order No. РД-01-225/20.04.2020, Order No. РД-01-228/21.04.2020, Order No. РД-01-238/26.04.2020, Order No. РД-01-247/01.05.2020, Order No. РД-01-249/03.05.2020, Order No. РД-01-250/05.05.2020, Order No. РД-01-256/11.05.2020	<p>As of 13 March 2020, visits to playgrounds, halls, discotheques, commercial centres (shopping malls) are prohibited. An exception is made for food shops, pharmacies, bank premises, insurer premises and payment services suppliers in commercial centres subject to strict compliance with sanitary and hygiene requirements. Permission for restaurants and fast-food restaurants to make home deliveries upon strict compliance with sanitary and hygiene requirements. Food consumption in shops and gas station grocery stores is prohibited.</p> <p>Hotels and accommodation services are permitted to operate upon strict compliance with sanitary, hygiene and distancing requirements.</p> <p>Restaurants, cafés, bars, pastry shops, etc. are permitted to open their outdoor commercial spaces to customers, whereby tables should be situated at least 1.5 metres apart and upon strict compliance with sanitary and hygiene requirements.</p> <p>Visits to museums, cinemas, galleries and libraries located outdoors and indoors are permitted upon strict compliance with sanitary, hygiene and distancing requirements. Indoor museums, cinemas, galleries and libraries are not permitted to use air conditioning systems. Outdoor cultural events and cinemas are permitted to operate via a system of capped occupancy of seats at 30 per cent of maximum capacity.</p> <p>Visits to outdoor sports premises are permitted, whereby collective sports activities are limited to 10 participants.</p> <p>Visits to separate swimming centres and pools are permitted upon strict compliance with sanitary, hygiene and distancing requirements. Commercial premises connected to swimming centres and pools are not permitted to operate.</p> <p>Cooperative and farmers' markets are permitted to operate.</p>

Bulgaria			
	Present	Legal basis	Extent / other
Measures concerning payment / rent level	YES	Act on Measures and Activities during the Emergency Situation declared via a Decision of the National Assembly on 13 March 2020 amended by the Health Act	<p>For two months after the lifting of the state of emergency (lifted on 14 May 2020) municipal councils can adopt decisions for reduction of rent payment amounts for municipal properties, or a partial or full payment exemption for certain categories of natural or legal persons, as well as a payment exemption for local municipal waste fees and for the use of sidewalks, squares and street lanes for companies with suspended business. During the same term via a decision by the Council of Ministers, ministers, regional governors and heads of other agencies that are renting or using state-owned property can reduce or exempt rent payments.</p> <p>Beyond this no measures have been adopted in light of the suspension of rent payments under rent agreements for private properties – this is now subject to a public discussion.</p>
Measures concerning (re)payment of mortgage loans	YES	Act on Measures and Activities during the Emergency Situation declared via a Decision of the National Assembly on 13 March 2020 amended by the Health Act	<p>For two months after the lifting of the state of emergency (lifted on 14 May 2020) no default interest and penalties will be due on late payments under credit agreements and other forms of financing (factoring, forfeiting, etc.) provided by banks and financial institutions. The Bulgarian National Bank has adopted guidelines allowing favourable regulatory treatment of private moratoria on loan repayments to be fulfilled by commercial banks. On 10 April 2020, commercial banks adopted a standardised procedure for deferral and the settlement of obligations due under these types of agreements, subject to specific conditions. The payments due may be deferred for a period of up to 6 months, but not later than 31 December 2020. In the case that a private moratoria standardised procedure is applied to a financing instrument, it will not be treated as a non-performing loan for regulatory purposes by the Bulgarian National Bank, and the banks will not be required to apply the standard provisioning rules for such instruments.</p>
	YES	State and Municipal Liability for Damages Act	<p>As a general rule, under Art. 1, para. 1 of the Act, the state and municipalities are liable for any damage caused to individuals and legal entities by declared as legally non-conforming acts, actions or omissions of their bodies and officials, as well as</p>

Bulgaria			
	Present	Legal basis	Extent / other
Regulation giving right to claim for damages against the government			<p>for damage caused by regulations repealed as legally non-conforming or declared null or void. This provision was also applicable during the state of emergency. In the case that a person has suffered damage by acts, actions or omissions of the state or municipal authorities in the state of emergency declared legally non-conforming or null and void, they can seek compensation.</p> <p>The claim must be filed no later than 5 years as of the entry into force of the act, the suspension of the action/omission or announcement thereof, or the declaring of it as legally non-conforming or null and void. The claimant must provide proof of damage, the amount suffered and the casual link between the damage and the acts/ actions/ omissions.</p>
Other relevant measures	YES	<p>Act on Measures and Activities during the Emergency Situation declared via a Decision of the National Assembly on 13 March 2020, amended by the Health Act</p> <p>Decree no. 55 of the Council of Ministers of 30.03.2020, as amended on 21.04.2020</p> <p>2020 State Budget of the Republic of Bulgaria Act</p> <p>Relevant published programs and procedures for support to be provided by the Bulgarian Development Bank and the Fund Manager of Financial Instruments in Bulgaria</p>	<p>Companies, which have suspended work operations for the period of state of emergency by virtue of an act by a competent authority or at their own discretion, or have introduced reduced working hours, can apply for payment by the National Insurance Institute of remunerations and social security contributions in the amount of 60 per cent of employee remuneration subject to certain criteria. This measure is effective for the period from 13 March 2020 until 30 June 2020.</p> <p>BGN 500,000,000 (approx. EUR 255,000,000) has been provided to the Bulgarian Development Bank to be used in support of SMEs facing difficulties as a result of the COVID19 pandemic, either through equity investment (with a buy-back option) or through guarantees to commercial banks that will provide cheaper financing.</p> <p>The Fund Manager of Financial Instruments in Bulgaria has introduced a program for supporting SMEs through the provision of turnover funds in the form of long-term loans up to 10 years as a temporary measure to support businesses. Consideration is given to the possibility that the loans may be interest-free for businesses that have retained pre-crisis employment numbers. An extended grace period for the</p>

Bulgaria			
	Present	Legal basis	Extent / other
			<p>principal is envisaged, as well as an opportunity for an interest grace period for the crisis period is being debated by the responsible institutions.</p> <p>Another measure introduces the possibility for small start-ups to apply for loans in the amount up to BGN 50,000 (approx. EUR 25,000) with preferential terms.</p>

Serbia

	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	Decision on limiting the provision of services in the field of retail, which encompass the sales of goods and the provision of services in shopping centres and spaces which are entered from closed premises (<i>“Official Gazette of the Republic of Serbia”</i> , Number 39/2020) which came into force on 21 March 2020, which was repealed and replaced with a bylaw containing measures for preventing and limiting the contagious disease COVID-19 (<i>“Official Gazette of the Republic of Serbia”</i> , no. 66/2020) which came into force on 7 May 2020.	Retail stores in shopping malls are permitted to operate as of 7 May 2020, with the application of certain protective measures – the protective measures also apply to restaurants and hospitality facilities providing food and beverage services.
Measures concerning payment / rent level	NO	N/A (not yet discussed)	N/A
Measures concerning (re)payment of mortgage loans	YES	Decision on Temporary Measures for the Protection of the Stability of the Financial System (<i>“Official Gazette of the Republic of Serbia”</i> , Number 33/2020), which applies to banks; and a Decision on Temporary Measures for Leasing Providers with the Aim of the	Under the aforementioned decisions, banks/lessors are obliged to offer borrowers/lessees (physical persons, business operators, farmers and companies) a moratorium on repayment obligations and must publish an offer to this effect on their website within three days as of the date of entry into force of the decisions. The moratorium cannot be shorter than 90 days, and/or shorter than the duration of the state of emergency introduced in response to the COVID-19 pandemic. For the duration of the state of emergency, banks/lessors are prohibited from charging default interest on any due and unpaid receivable and cannot initiate enforcement

Serbia			
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		Protection of the Stability of the Financial System (“ <i>Official Gazette of the Republic of Serbia</i> ”, Number 33/2020), which applies to lessors. Both Decisions came into force as of 18 March 2020.	proceedings, mandatory collection proceedings and/or any other legal measures aimed at the collection of a receivable against a borrower/lessee.
Regulation giving right to claim for damages against the government	NO	N/A (not yet discussed)	N/A
Other relevant measures	YES	<p>Decree on the application of deadlines in administrative procedures during the state of emergency (“<i>Official Gazette of the Republic of Serbia</i>” Number 41/2020) which came into force on 24 March 2020;</p> <p>Decree on tax measures during the state of emergency in order to mitigate the economic consequences caused by the disease COVID-19 caused by the SARS-CoV-2 virus (“<i>Official Gazette of the Republic of Serbia</i>” Number 38/2020) which came into force on 20 March 2020; etc.</p>	<p>Deadlines that expire during a state of emergency, relating to taking administrative actions, finalising administrative procedures and deciding upon declared legal remedies, will be considered expired when 30 days have elapsed since the end of the state of emergency (the state of emergency was repealed via the Decision on Repealing the State of Emergency (“<i>Official Gazette of the Republic of Serbia</i>” Number 65/2020) which came into force on 6 May 2020); etc.</p> <p>The interest rate for late payment of public revenues was reduced by 10 percentage points; etc.</p>

Serbia

	Present	Legal basis	Extent / other
		<p>Decree on determination of a program of financial support to commercial entities for the purpose of maintaining liquidity and working capital in difficult economic conditions due to the pandemic of COVID - 19 caused by the SARS-CoV 2 virus. (“<i>Official Gazette of the Republic of Serbia</i>” No. 54/2020) which came into force on 10 April 2020.</p>	<p>RSD 24 bn (approximately EUR 204 million) will be provided through loans to entrepreneurs, cooperatives, and MSMEs that are under private or cooperative majority ownership. The purpose of the loans is the maintaining of liquidity and providing working capital to companies so that they can pay their liabilities to the suppliers, employees and the state. Entities engaged in production, services, trade or agricultural sectors will be eligible to use the funds. In order to facilitate the program, the Ministry of Economy will enter into a specific agreement with the Development Fund of the Republic of Serbia which will be the key institution for the granting of loans. The loans will have a repayment period of up to 36 months, a grace period of up to 12 months, and an interest rate of 1% a year.</p>
		<p>Government Conclusion 05 no. 53-3259/2020 on the approval of the continuation employer operations in the construction industry, certain services and retail industry, as well as the operations of green markets with the implementation of preventive measures (“<i>Official Gazette of the Republic of Serbia</i>” no. 58/2020), which came into force on 20 April 2020.</p>	<p>As of 21 April 2020, all construction works may resume; certain service sector providers such as: auto mechanics, tire repairs, shoemakers, tailors, drycleaners, etc., can resume operations. Additionally, certain small retail stores such as bookstores, auto dealerships, stores which specialise in the sale of construction materials, etc., are reopened for business. Green markets are also reopened, operating from 7 a.m. until 3 p.m. on work days.</p> <p>Employers, business owners, and operators of green markets must at all times adhere to prescribed preventive measures and maintain mandatory social distancing within the curfew which has been shortened for workdays and now lasts from 6 p.m. until 5 a.m. the following day.</p>

Turkey

	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	Ministry of Interior Affairs notices dated 21 March 2020, 16 March 2020 and 6 May 2020	<p>The following types of stores must close: restaurants, patisseries.</p> <p>Restaurants and patisseries which serve takeaway food can continue to operate.</p> <p>Barbers, hairdressers, beauty salons and shopping malls will be able to operate between 9 a.m. and 9 p.m. from 11 May 2020.</p> <p>Attendance at kindergarten schools, elementary schools and high schools and universities is prohibited.</p>
Measures concerning payment / rent level	YES	<p>Law No. 7226 dated 25 March 2020</p> <p>Law No. 7244 dated 17 April 2020</p>	<p>Lessors will not be able to terminate leases or commence eviction processes in relation to workplace tenancies for failure to pay rent during the period between 1 March 2020 and 30 June 2020.</p> <p>Businesses that are tenants of municipalities, provincial special administrations, provincial special administration subsidiaries and local administrative associations, and whose activities are interrupted, or are unable to operate, are exempt from lease payments for the duration of their inability to operate.</p> <p>Furthermore, municipalities, provincial special administrations, provincial special administration subsidiaries and local administrative associations can postpone the collection of sales fees, occupancy fees and lease payments for their own immovable properties by tenants and owners whose activities or operations were not interrupted. These institutions can postpone fees incurred for three months starting from 19 March 2020. The Ministry of the Environment and Urban Planning and the Ministry of the Interior Affairs can extend this postponement period up to six months, and the receivables are collected at the end of the postponement period. These institutions will collect the monthly payments incurred during the postponement period, but cannot not charge interest or delay penalties.</p>

Turkey			
	Present	Legal basis	Extent / other
			The Ministry of the Environment and Urban Planning can postpone the contractual fees and occupancy fees for the treasury's immovable properties for April, May and June 2020. The Ministry of the Environment and Urban Planning can extend the postponement period up to six months and the receivables will be collected at the end of the postponement period. These institutions will collect the monthly payment incurred during the postponement period, but cannot not charge interest or delay penalties.
Measures concerning (re)payment of mortgage loans	YES	N/A - no regulations.	Ziraat Bank, Halkbank, Vakıfbank QNB Finansbank, Garanti BBVA, İşbank and Denizbank announced that mortgage loan instalments agreed before 23 March 2020 will be postponed for 3 months upon a customer's request.
Regulation giving right to claim for damages against the government	NO	NOT YET DISCUSSED	N/A
			N/A
Other relevant measures	YES	Law No. 7226 dated 25 March 2020	Operators and Investors that were allocated public lands to build tourism facilities by the relevant ministries and have obtained the relevant licenses (such as a Tourism License) from the Ministry of Culture and Tourism will be allowed to postpone rent payments, definite permits, definite allocations, rights of easement, usage rights, utilisation permits, additional utilisation fees and revenue shares between 1 April 2020 and 30 June 2020 for six months without the requirement to file applications.

Ukraine			
	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	Resolution of the Cabinet of the Ministers of Ukraine No. 211, dated 11 March 2020	<p>All business entities, which provide for the reception of visitors, including catering establishments (restaurants, cafes, etc.), shopping and entertainment centres, other entertainment establishments, fitness centres, cultural establishments, save for:</p> <ul style="list-style-type: none"> • trade activities performed in those shops, including ones located in the trade centres subject to sanitation measures, with not more than one visitor on each 10 sq m of the trading area • essential services (groceries, pharmacies, banks, insurance, gas stations, the production and sale of seeds, pesticides and agrochemicals, gas stations, and communication services); • Postal and courier services, repair of electronic equipment, • Construction works; • Public catering on the opened summer terraces, subject to ensuring a 1.5 meter distance between sitting places and not more than 2 visitors per table, or for food deliveries.
Measures concerning payment / rent level	YES (applicable to land rent only)	<p>Law of Ukraine No. 533-IX dated 17 March 2020</p> <p>Law of Ukraine No. 553-IX dated 13 April 2020</p>	<p>Land rent and land tax for state-owned and municipal land need not be paid for the period from 1 March to 30 April 2020 by land users</p> <p>Tenants, whose business activities in the leased premises are prohibited, or access to the leased premises to third parties is prohibited by the mandatory acts of the authorities due to COVID-19 quarantine measures may:</p> <ul style="list-style-type: none"> • claim a reduction of rent, if the possibility to use the leased premises was reduced significantly; or • need not pay rent for the period when the use of the leased property was not possible

Ukraine			
	Present	Legal basis	Extent / other
Measures concerning (re)payment of mortgage loans	Yes (applicable to consumer's loans only)	Law of Ukraine No. 533-IX dated 17 March 2020	The consumer/individual borrower is released from liability for failure to make a payment under a consumer loan agreement during the period from 1 March through 30 April 2020, including from payments of default interest. The lender may not increase the interest rate under a consumer loan agreement other than in cases of a floating interest rate for the period from 1 March through 31 May 2020.
Regulation giving right to claim for damages against the government	NO	NOT YET DISCUSSED	N/A
			N/A
Other relevant measures	NO	N/A	N/A

Kazakhstan			
	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	<p>Legislation includes, inter alia, Presidential Decree No. 285 dated 15 March 2020, No. 306 dated 14 April 2020. Recommendations on the Operation of Trading Facilities adopted by a joint order of the Kazakhstan Minister of Trade and Integration (No. 53NK dated 17 March 2020) and Kazakhstan Minister of Health (No. 169 dated 18 March 2020), resolutions of the chief sanitary doctors of Almaty, Nur-Sultan and other regions and cities.</p> <p>Statement by the Prime Minister of Kazakhstan at a meeting of the State Emergency Commission held on 13 April 2020.</p> <p>Statement by the President of Kazakhstan at a meeting of the State Emergency Commission held on 11 May 2020.</p>	<p>From 19 March 2020, Nur-Sultan and Almaty, the two major cities in Kazakhstan, are closed under quarantine with a suspension of operation of various facilities, including, inter alia, non-food commercial markets and trade centres (save for grocery stores and pharmacies located in such centres and markets or elsewhere), cinemas and other heavily-visited entertainment venues, fitness centres, beauty salons, SPA centres, restaurants/cafes (which can only provide food delivery services). From 30 March until 1 May 2020 (inclusive) the relevant quarantine measures were implemented to provide for, inter alia, the suspension of activities of organisations save for certain state authorities, health care organisations, grocery stores, pharmacies and certain other organisations essential for the operation of cities as determined by the local executive authorities (<i>Akimats</i>) of the relevant cities. Similar measures were adopted in other cities and regions of Kazakhstan where quarantines are being established.</p> <p>The State of Emergency regime in the territory of Kazakhstan was terminated on 11 May 2020. At the same time the quarantine regime established in Almaty, Nur-Sultan and a number of other cities and regions in Kazakhstan, as well as restrictions related thereto, remain in effect until further notice. The local executive authorities (<i>Akimats</i>) of the relevant cities will determine and announce in due course the particulars of the quarantine-easing measures.</p> <p>Starting on 27 April 2020 in Nur-Sultan and Almaty, and on 1 May 2020 in Shymkent, certain organisations – primarily industrial, construction and road building companies, banks and certain service sector entities – resumed operations, subject to strict compliance with sanitary and epidemiological standards. Starting from 11 May 2020 the list of organisations that are permitted to reopen during quarantine has been expanded. Also starting on 11 May 2020, air travel resumed from Almaty and Nur-Sultan to Aktobe, Karaganda and 9 other cities in Kazakhstan. At the same time,</p>

Kazakhstan			
	Present	Legal basis	Extent / other
			shopping and entertainment centres, cinemas, restaurants, parks and other crowded public sites remain closed until further notice. Schools, universities and other educational organisations continue to operate via distance learning.
Measures concerning payment / rent level	YES	Statement of the President of Kazakhstan at a meeting of the State Emergency Commission held on 23 March 2020.	Related to state-owned (public and municipal) property. As per a statement by the President of Kazakhstan addressed to the Government, local executive authorities (<i>Akimats</i>) and quasi-state organisations, it is expected that the latter will suspend, starting from 20 March 2020 and continuing for 3 months, the accrual of rent payments for state-owned property leased out to small and medium-sized businesses. For instance, the Akimat of Almaty announced its decision to suspend for the indicated period rental payments for the rent of communal property in the city of Almaty. Similarly, the Astana International Financial Centre (AIFC) suspended rent payments by its tenants from April 1 until the end of the state of emergency.
Measures concerning (re)payment of mortgage loans	YES	Legislation includes, inter alia, Resolution of the Board of the Kazakhstan Agency for Regulation and Development of Financial Markets (the “ Financial Regulator ”) No. 17, dated 22 March 2020, the Order of the Chairperson of the Financial Regulator No. 167, dated 26 March 2020.	For the period of the state of emergency established in connection with the COVID-19 pandemic, certain Kazakhstan financial organisations, including banks, are required to take specific measures, including, among others, (i) not charging fines for late payment of principal and/or interest under loan agreements to individuals or legal entities whose financial condition worsened as a result of the State of Emergency, and (ii) to provide deferral of payments under loan agreements for up to 90 calendar days to individual business operators as well as to small and medium-size businesses. In his statement of 27 April 2020, the President of Kazakhstan declared that by 11 May 2020, the government and the National Bank of Kazakhstan will develop a comprehensive plan aimed at the restoration of the state's economy, which will likely include additional measures to support businesses most impacted by the COVID-19 outbreak. The plan is still under development.

Kazakhstan			
	Present	Legal basis	Extent / other
Regulation giving right to claim for damages against the government	YES	Civil Code of the Republic of Kazakhstan (General Part and Special Part).	<p>Right to claim for damages being a result of the issue by the state authority of an act that does not comply with legislation or through the action/inaction of governmental officials (regardless of any culpability on the part of the authorities).</p> <p>General statute of limitation applies (i.e. three years from the day when a person learned or should have learned of the violation).</p>
Other relevant measures	YES	Legislation includes, inter alia, Resolutions of Kazakhstan Government No. 126 dated 20 March 2020, No. 141 dated 16 March 2020 and No. 224 dated 20 April 2020.	<p>The Government of Kazakhstan adopted resolutions either reducing certain taxes or establishing for certain periods of time, inter alia: (i) zero property tax for legal entities and individual business operators with respect to properties used in tourism, the hotel and food business, as well as large trade facilities, shopping entertainment centres, cinemas, theatres, exhibitions and certain other properties, (ii) zero land tax with respect to agricultural lands for agricultural producers, (iii) zero individual income tax for individual business operators, (iv) zero property tax for individuals engaged in private practices (e.g. attorneys, notaries, private law enforcement officers, mediators) and in respect to property consisting of runway strips and airport terminals. Moreover, in a statement of 11 May 2020, the President of Kazakhstan declared that a progressive scale of personal income tax should be introduced and bankruptcy procedures against legal entities should be suspended until 1 October 2020.</p> <p>In addition, Kazakhstan citizens who lost income in connection with the COVID-19 outbreak are entitled to receive special social payments from the state of a set amount (KZT 42,500) payable monthly. Such payments have hitherto been made once; in his statement of 27 April 2020, the President of Kazakhstan announced that similar payments will be made for the subsequent (second) month. With the termination of the State of Emergency regime in Kazakhstan on 11 May 2020, the admission of new applications for such payments was suspended.</p>

Uzbekistan

	Present	Legal basis	Extent / other
Measures on closing / prohibition on use of certain premises	YES	<p>Informational letter of the Tashkent <i>khokimiat</i> (city administration) dated 23 March 2020</p> <p>Decisions of the Special Republican Commission</p> <p>Regulation “On the temporary procedure for transferring employees to the remote work method, flexible work schedule or work at home during the period of quarantine measures” No. 3228 of 28 March 2020</p>	<p>Only markets, grocery stores, pharmacies, outpatient clinics, hospitals, banks and other essential services remain open from 24 March. Residents can only leave their homes to buy food or medicine. Such restrictions do not apply to employees of state and public organizations performing their duties. Everyone who goes outside is required to wear protective masks. Violation of this rule is punishable by fines.</p> <p>All employers are obliged to facilitate work from home for all employees for whom such work can be organised.</p> <p>The Special Republican Commission has updated its quarantine zones, effective May 8, depending on the level of threat to the colour-coded Green, Yellow and Red Zones. Tashkent City is in the Yellow Zone. All existing quarantine restrictions in the Red Zone remain in place, but may be revised depending on the situation. Key businesses and institutions will also be permitted to operate to assist in the smooth transition, subject to requirements.</p> <p>The Red Zone includes the Karakalpakstan, Andijan, Namangan, Ferghana, Samarkand, Tashkent, Bukhara and Syrdarya regions.</p> <p>Prohibited activities:</p> <ul style="list-style-type: none"> • Car washes, car servicing. • Workshops for the repair of household and electronic equipment. • Retail sale of non-food goods.

Uzbekistan

	Present	Legal basis	Extent / other
			<ul style="list-style-type: none"> • Taxis. • Cinemas, museums, theatres. • Clothing markets. • Shopping malls. • Hairdressers and beauty salons. • Gyms and fitness clubs, spas and massage parlours. • Night clubs and discos, hookah rooms, billiard rooms, computer clubs. • Catering establishments (cafes, restaurants, etc., excluding delivery). • Points of sale of soft drinks. • Educational institutions. • Hotels, hostels and family homes. <p>The Yellow Zone includes the Tashkent, Surkhandarya and Khorezm regions.</p> <p>Prohibited activities:</p> <ul style="list-style-type: none"> • Cinemas, museums, theatres. • Parks. • Clothing markets. • Gyms and fitness clubs, spas and massage parlours. • Night clubs and discos, hookah rooms, billiard rooms, computer clubs.

Uzbekistan

	Present	Legal basis	Extent / other
			<ul style="list-style-type: none"> • Catering establishments (cafes, restaurants, etc., excluding delivery). • Points of sale of soft drinks. • Educational institutions. <p>The Green Zone includes the Navoi, Jizzakh and Kashkadarya regions.</p> <p>Prohibited activities:</p> <ul style="list-style-type: none"> • Cinemas, museums, theatres. • Clothing markets. • Gyms and fitness clubs, spas and massage parlours. • Night clubs and discos, hookah rooms, billiard rooms, computer clubs. • Catering establishments (cafes, restaurants, etc., excluding delivery). • Points of sale of soft drinks. • Educational institutions.
Measures concerning payment / rent level	YES	Informational message of the State Asset Management Agency dated 25 March 2020	<p>The State Asset Management Agency has announced that catering enterprises, training centres, centres of physical education, sports, tourism and other areas that use state-owned facilities on a rental basis and whose activities are suspended as of 24 March by a decision of the Special Republican Commission due to a quarantine, will not pay the rent for the period of non-use.</p> <p>To take advantage of this exemption, business operators can contact the State Asset Management Agency and its territorial departments, as well as regional commissions.</p>

Uzbekistan			
	Present	Legal basis	Extent / other
Measures concerning (re)payment of mortgage loans	YES	Informational message by the Central Bank on additional measures to mitigate the risks associated with loan payments by borrowers due to the spread of coronavirus infection dated 25 March 2020	<p>The Central Bank has recommended that banks provide to individuals and companies affected by the introduction of the quarantine regime time until October 1 in which they will not need to be repaying their respective loans (and would not be charging fines and not initiating the collection of collateral for loans).</p> <p>On May 1, President Shavkat Mirziyoyev signed a decree “On additional measures to improve the living conditions of the population and further expand the mortgage market”.</p> <p>Mortgage terms (including mortgages allocated to this day) are extended from 15 to 20 years. The maximum size of mortgage loans will also be increased. The new procedures and conditions for mortgages will remain in effect until 1 January 2022.</p>
Regulation giving right to claim for damages against the government	NO	NOT YET DISCUSSED	N/A
			N/A
Other relevant measures	YES	<p>Presidential Decree “On primary measures to mitigate the negative influence on the economy of the coronavirus pandemic and global crisis phenomena” No. UP-5969 of 19 March 2020</p> <p>Presidential Decree “On additional measures to support the population, sectors of the economy and business entities during the coronavirus</p>	<p>Municipal authorities are instructed to grant a 6-month deferral period to legal entities (based on their written application and written conclusion of the heads of regional subdivisions of the Ministry of economy and industry and Ministry of Finance) for payment of property tax, land tax and tax for use of water resources without applying interest.</p> <p>Under the Government’s initiative the following support is available to business:</p> <p>Strategic SOEs</p> <p>The State will grant no interest loans to SOEs to ensure timely repayment of loans guaranteed by the Government and also to cover immediate expenses.</p> <p>Export and import operations</p>

Uzbekistan

	Present	Legal basis	Extent / other
		<p>pandemic” No. UP-5978 of 3 April 2020</p> <p>Regulation “On the temporary procedure for granting annual labor leave to parents (persons replacing them, guardians, curators) of pupils of preschool educational organizations and primary school students of secondary schools during the suspension of activities of preschool educational organizations and secondary schools during the quarantine” No. 3227 of 28 March 2020</p>	<ul style="list-style-type: none"> • to create an operational centre to ensure expedited passage of goods through the border, their uninterrupted customs clearance, as well as the issuance of relevant permits for exported and imported goods; • from 1 April 2020 to introduce a mechanism for customs clearance of imported food products in an expedited manner, including issuance of permits before the arrival of goods to the country; • until 1 October 2020 to put on hold application of t penalties for delayed (outstanding) payment under the foreign trade contracts; • to export goods without a guarantee payment where the sum of outstanding receivables does not exceed 10% of the total export cost for the reporting year; • to allow one-time operation for the import of technological equipment and raw materials in exchange for the repayment of overdue receivables on foreign trade operations throughout 2020; • until 31 December 2020 to establish zero rates of customs duty and excise tax on the import of goods (20 categories of goods, including food, hygiene products, ventilation devices and others). <p>Bankruptcy</p> <ul style="list-style-type: none"> • until 1 November 2020 legal entities facing financial difficulties due to the coronavirus pandemic will not be declared bankrupt. <p>Healthcare</p> <ul style="list-style-type: none"> • to exempt medicines, medical equipment and other necessary goods imported into the country from customs duties and value-added tax;

Uzbekistan

	Present	Legal basis	Extent / other
			<ul style="list-style-type: none"> • to provide medical and other institutions with medicines and medical devices, protective drugs and test systems necessary to combat the spread of coronavirus infection; • to construct, repair, reconstruct and equip medical and other institutions involved in the detection, prevention and treatment of infectious diseases. <p>According to the decision of the Commission, visas of foreign citizens in Uzbekistan are automatically extended until 5 May.</p> <p>Employers are obliged to pay compensation amounting to 100% of monthly salary to parents taking care of children (up to 14 years old) who are under quarantine.</p> <p>It is prohibited to terminate employment agreements with parents of children up to 14 years old who are infected with the COVID-19 virus, or under quarantine.</p> <p>Tax support is divided into different categories with different timeframes:</p> <p>For entrepreneurs engaged in tourism and hospitality sector:</p> <ul style="list-style-type: none"> • to exempt from payment of land and property taxes until 31 December 2020; • to decrease the rate of social tax from current 12% to 1%. <p>For legal entities:</p> <ul style="list-style-type: none"> • until 1 January 2021 to stop tax audits, excluding tax audits initiated within consideration of the criminal case or liquidation of the legal entity; • until 1 October 2020 to stop application of penalties on property, land and use of water taxes; also, tax authorities not to collect delayed payments; • six-month deferral is granted on payments of property, land and water use taxes.

Uzbekistan

	Present	Legal basis	Extent / other
			<p>From 1 April until 1 October 2020:</p> <ul style="list-style-type: none"> amount of payments by entities engaged into wholesale of alcohol products to be decreased from 5% to 3%; amount of payment for the right to sell alcohol products by retailers to be decreased to 25% from the established rate. <p>From 1 April until 1 July 2020:</p> <ul style="list-style-type: none"> to stop payments of the tourist levies. <p>From 1 April until 31 December 2020:</p> <ul style="list-style-type: none"> to calculate and pay value added tax on a quarterly basis if the turnover on the sale of goods (services) does not exceed 1 billion Uzbek soms per month and such payers use electronic invoices. <p>As of 1 April 2020, the mandatory requirement of 100% prepayment by legal entities for gas and electricity supply to be decreased from 100% to 30%.</p>