

COLINTRY	SHODS ODENING	SCHOOLS ODENING	SAFETY	CDODT	SKI RESORTS	Support for (SGI) businesses
COUNTRY	SHOPS OPENING	SCHOOLS OPENING	REQUIREMENTS	SPORT		
AUSTRIA Hard lockdown 26 December- 7 February More information	Non-essential shops are only open for pick-up of online orders between 6:00-19:00.	Distance learning continues to be the norm.	It is not allowed to leave home for non-essential reasons. A minimum of 2-meter distance must be kept in all public spaces. One household could meet with only one external person at a time. (1+1 rule) From 25 January, an FFP 2 mask must be worn in closed rooms in public places.	Only outdoor exercise is permitted with people living in the same household and an external person (1+1 rule). Outdoor sport venues can facilitate individual sports with maximum one person/10m².	Ski lifts open to the public. In the case of closed and coverable vehicles (e.g. gondolas, coverable chairlifts), it must be ensured that the capacity may only be used to 50 percent (i.e. only 10 people may be transported in a gondola that can be used by 20 people). In addition, it is mandatory to draw up prevention concepts. Only for inland visitors, for daytrips. Hotels and restaurants remain closed	-Hardship-fund for EPU and micro enterprises: In order to help affected companies through the crisis quickly and unbureaucratically, the Republic of Austria set up a hardship fund with a volume of EUR 2 billion. The payments from the hardship fund are a non-repayable, tax-free grant. -Financial support to ensure the liquidity of companies - Loan guarantees - Fixed cost grants - Direct loans -Measures to reduce liquidity shortages caused by tax and social security contributions -Corona short-time work: The Austrian Federal Government has made a budget of up to EUR 12 billion available to finance short-time work for Austrian companies in response to the coronavirus. -Intermediated loans for SMEs, mid-caps
						→ More information
BELGIUM	All stores can open on	The nurseries are open.	A minimum of 1.5-	Outdoors exercise is allowed	-	Companies that are experiencing financial
Partial lockdown	their usual days and times (20:00 in Brussels region).	Pupils can go to school (specific information	meter distance must be kept in all public spaces.	with a maximum of 4 people. Keep 1.5 meters distance.		difficulties as a result of the spread of the coronavirus can apply for support measures
Curfew in Flanders: 00:00	Guidelines for shops:	provided by the school)	Wearing a mask is	Sports clubs, wellness centres		from the FPS Finance until 31.03.2021.
pm until 5:00 am	-Queues outside the store	,	mandatory in public	and fitness centres are closed.		
Curfew in Wallonia and	should be avoided. Every		spaces and transport.	Swimming pool allowed to		-Which companies: Natural or legal persons
Brussels region: 22:00	effort must be made to		Interdiction to be on the	reopen as of 1st December		with a company number (ECB):
until 6:00am	ensure that the distance		street between			regardless of their sector of activity
	of 1.5 m is respected		midnight and 5am.			who are experiencing financial difficulties as a result of the arrest of the second of the sec
(Please note that the	between people in the		Whenever possible, teleworking is			difficulties as a result of the spread of the
measures in this table			teleworking is			coronavirus and can demonstrate this



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are that of the national government, local governments could take stricter measures) → new decisions on 22 January More information	queues and to avoid gatheringsshopping 30 minutes maximumPost instructions clearly, both inside and outside the shop -Inform all emplloyees about the rules in force and train them in their implementationMax 1 customer per 10 m² of accessible floor space. When the floor area accessible to customers is less than 20 m², access to a maximum of two customers is allowed, provided that a distance of 1.5 m between persons can always be guaranteedcustomers must be able to move easily within a safety distance of 1.5 m from each other. If possible, provide ground markings, cords, physical barriers or a circuit to follow.		mandatory (stricter control in place as of January 2021)			(e.g. a drop in turnover, and grifficant dropy in orders and/or reservations, "chain reaction" effects with partner companies, etc.). Support measures cannot be granted to companies which, independently of the coronavirus, are experiencing structural payment problems. -What debts: Withholding tax VAT Personal income tax Corporate income tax Tax on legal persons -What measures Payment plan Exemption from interest on arrears Remittance of fines for non-payment More information
CZECH REPUBLIC Partial lockdown More information	More information: Sale of basic supplies only and dispensing of goods ordered remotely. Limited number of persons (1 person per 15 m2 operating area), 2 m distance between customers. Organisational and systemic measures. Queue management inside and outside. Open during times outside of curfew. Closed on	Distance learning on all levels except special schools, kindergartens and 1st and 2nd years of Primary School + specific cases	Mouth and nose protection in all indoor premises and selected publicly accessible locations. Curfew between 21:00 and 05:00	Sports permitted only outdoors, maximally 2 persons.	Closed	-Support for employers: A wage allowance will be provided by the Labor Office of the Czech Republic based on an application submitted by the employer. -Loan guarantees: The Ministry of Finance has prepared a support programme in form of a portfolio guarantee provided by the ČMZRB (state owned bank). Credit and risk assessment under the programme will be carried out directly by individual commercial banks which will provide loans. Enterprises (up to 500 employees) may qualify for the provision of guaranteed loan. The maximum



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	Sundays and public holidays.				loan amount supported by the guarantee is CZK 50 million, and it must be used for operational financing. -Direct loans: Companies will be able to apply for loans ranging from 5 MCZK to 1,400 MCZK. -Tax measures — Direct and Indirect: comprehensive summary of jurisdictional tax measures and government reliefs in response to COVID-19. -More Information
DENMARK National lockdown 16 December 2020 - 7 February 2021 More information	Shopping centres, department stores, shopping arcades and bazaars must stay closed. Shops located in such premises must normally stay closed unless there is direct access to the shop from the street. Post offices, parcel shops, parcel pickup points, including shops such as durable goods shops and kiosks, are allowed to hand out parcels that have been pre-ordered and paid for online. Durable goods shops larger than 5,000 squares meters must also stay closed. Retail shops are still allowed to hand out goods that have been pre-ordered and paid for online.	Pupils from the 5th grade and older are sent home from school and will have remote classes. The same will apply to students at institutions of secondary and adult education.	Ban on gatherings of more than 10 people, wearing a mask is compulsory in public transport and indoors in public places (including shops) Public employers are encouraged to send home all employees unless they carry out critical functions. The relevant employees should work from home as far as possible. Private employers are strongly encouraged to make sure that employees work from home if their jobs do not require physical attendance.	Premises for sports, club and recreational activities must keep indoor facilities closed to the public. Practicing non-contact sports outdoors is allowed in groups of 10 people maximum.	-Wage compensation: companies can apply for temporary salary compensation for repatriated employees that they would otherwise have dismissed in the period December 9, 2020 to January 3, 2021. Eligibility criteria: ■ 30% or more than 50 of the company's employees have been repatriated (calculated on CVR number or underlying production unit) ■ your employees will receive full pay during repatriation ■ the repatriated employees do not work during the period. -Fixed costs compensation: Eligibility criteria: You can apply for compensation if you are subject to one or more restrictions. In order to be able to seek compensation under a restriction, you must be able to justify and make it probable that the restriction is the cause of a decrease in your turnover of at least 30%. → More information



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FRANCE

From 16 January until at least 30 January: curfew from 6:00 p.m. to 6:00 a.m. on the whole territory

More information

Non-essential shops can be resumed under strict sanitary conditions **until 18:00** (curfew)

To limit the concentration of flows and encourage commercial activity, the possibilities for opening shops on Sundays have been extended.

Sanitary protocol for shops:

- -one person per 8 square metres of sales area (staff excluded)
- -shops of more than 400 m² will have to set up a counting system.
- → More information

All schools from kindergarten to high schools remain open during lockdown, face masks are compulsory for all children above the age of 6.

Stronger sanitary protocol: no indoor physical activity until further notice Teleworking is strongly recommended wherever possible.

Indoor physical activity

prohibited.

Curfew: Possible to get a derogation to come back from work or pick up kids

Sanitary protocol for workers

Closed (no reopening on 1st February)

Evolution of financial support as of 14

January (see below in yellow)

Employment support:

Partial activity: employer receives an allowance equivalent to a share of the hourly pay of the employee placed in partial employment. The employee receives a partial activity allowance from his employer in lieu of his salary for the period during which he is placed in partial activity.

→14 January: for companies that are totally closed, such as sgyms, or partially closed, the State will continue to pay 100% of the employees' remuneration as long as the health restrictions apply

Invoices and charges:

- <u>Social security charges</u>: deferral of URSSAF contributions and supplementary pensions
 - →14 January: The exemptions and subsidies for the payment of contributions introduced in December are maintained in January.
- <u>Tax charges</u>: deferral of VAT and direct taxes
- Rents and suppliers: In the event of payment difficulties or late payment of rent, companies that do not reach an agreement with their landlord may resort to non-judicial mediation procedures.

Funding:

- <u>Solidarity Fund:</u> The amount of assistance paid is calculated differently depending on the month in question and on the situation of the enterprise.
 - →14 January: Compensation for companies in the S1 bis sector losing at least 70% of their turnover + fixed cost coverage of up to 70% for companies that are administratively closed or in the



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GERMANY Lockdown 16 December – 14 February Next Government conference on 25 th January Please note that this is a collection of the federal measures. Certain rules vary between states.	Non-essential shops are closed for customers, delivery services can operate, pick-up of online orders and repairs are possible on an appointment basis.	Closed Childcare leave in January: 10 day /parent or 20 day in case of a single parent	Masks are mandatory in shops and public transport in all federal states. Social distancing (1.5m) is mandatory in public. Private meetings could involve a household and one external person. There is curfew in place in several regions and communities.	Sports permitted only outdoors, involving a household and one external person. More information	Closed	S1 and S1 bis sectors with revenues of more than 1 million euros per month State-guaranteed loans: The Government is implementing an exceptional guarantee scheme of €300 billion to support bank financing for businesses. It will be possible to take out such loans until 30 June 2021. Except in exceptional cases, this loan may represent up to 25% of the last closed financial year (a priori 2018, 2019 or 2020), or two years of payroll for innovative companies or companies created since 1 January 2019. No repayment will be required in the first year. →14 January: All companies, regardless of their activity and size, will have the right to obtain an additional one-year deferral to begin repaying their state-guaranteed loan. →Useful contacts -Liquidity and stabilisation assistance Short-term aid has been available since June 2020; it was initially extended until 31 December 2020 and is now to be continued in an expanded form in 2021, too. Some €25 billion in grants are currently available for this purpose, and will not have to be repaid. -Stimulating competitiveness and investment To boost investment and create additional investment incentives, companies will enjoy improved depreciation options for movable
Please note that this is a collection of the federal measures. Certain rules			one external person. There is curfew in place in several regions and			investment To boost investment and create additional investment incentives, companies will enjoy
More information						2020 and 2021. These accelerated depreciation options allow companies to immediately deduct a larger share of investment expenditure from their taxable income. -Safeguarding jobs and apprenticeships For companies that introduce short-time work by 31 December 2020, the eligibility



22 January 2021						_ ''
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						period for short-time work beafte has beary
						extended to a maximum of 24 months (and
						until 31 December 2021 at the latest).
						-Intermediated loans for SMEs, mid-caps
						→ More information
ITALV	Yellow and orange zones:	Yellow and orange zones:	Yellow zone: curfew	Yellow and orange zones:	Closed	Tax measures – Direct and Indirect:
ITALY	Shopping centres will be	Online schooling for high	from 10 pm to 5 am if	swimming pools and gyms are	Closed	comprehensive summary of jurisdictional tax
National measures from	closed on weekends,	schools, except for students	there are no proven	closed. Sports centres remain	Possibly open from 15	measures and government reliefs in response
17 January 2020	public holidays, and pre-	with disabilities and in the	reasons of work, urgent	open.	February 2021 with	to COVID-19.
Different levels apply to	holidays, except for	case of the use of	matters, and health,		restrictions	
different regions (yellow,	pharmacies,	laboratories; while	with the	Possible reopening of indoor		Employment-related measures:
orange, red)	parapharmacies, food	schooling in presence will	recommendation not to	sort facilities from 15		Covid-19 Ordinary Redundancy Scheme
	shops, tobacconists, and	be provided for pre-schools,	travel, except for said	February		(CIGO)
More information	newsagents inside the	primary schools, and middle	reasons of health, work,			Exemption from payment of social
	shopping centers.	schools. Universities are	study, situations of	Red zone: all sports		security contributions
		also closed, except for some	necessity.	competitions are suspended,		
	Red zones: shops are	activities for first year	0	except those recognised as		Moratorium on the payment of corporate
	closed, except for	students and workshops.	Orange zone: curfew	being of national interest by		debt
	supermarkets, food, and	Decumentian of decrees	from 10 p.m. to 5 a.m.,	CONI and CIP. Activities in		Micro-enterprises and SMEs of all types,
	necessities. Newsstands,	Resumption of classroom activities for 75 per cent of	unless there are proven reasons for work,	sports centres are suspended. Exercise in proximity of home		including freelancers and sole
	tobacconists, pharmacies and parapharmacies,	the students, from January	reasons for work, necessity, and health,	and individual outdoors		proprietorships, can benefit from a
	launderettes, hairdressers	11.	with the	sports activities are allowed.		moratorium on a total volume of loans
	and barbers remain open.	11.	recommendation not to	sports activities are allowed.		estimated at around 220Mds€.
	and barbers remain open.	Red zones: Online schooling	travel except for health,			Liquidity shortages and facilitate access to
		for secondary schools, and	work, study reasons or			financing
		second and third year of	urgent matters. Travel			SACE S.p.A. issues guarantees for loans
		middle schools. Therefore,	in and out from one			granted to companies of any size (200billion€
		only kindergartens, primary	Region to another and			of which 30billion€ for SMEs).
		schools and first year of	from one municipality			,
		middle schools remain	to another is not			Central Guarantee Fund ("Fondo centrale di
		open. Universities are also	allowed, unless proven			garanzia")
		closed, with specific	reasons are provided,			Until 31 December 2020 the Central Fund
		exceptions	with the			issued guarantees, free of charge, to
			recommendation to			companies with less than 499 employees and
			avoid unnecessary			in relation to loans with an amount up to
			travel even at daytime,			5millions€.
			within one's own			
			municipality			-Measures to support export,
						internationalization and investment by
						businesses: A se insurance system has been

businesses: A co-insurance system has been



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			Red zone: All unnecessary travel is to be avoided "Christmas measures": Ban on non-essential interregional travel between 21 December and 6 January.			introduced. The state will assume 90 percent of the non-market risks (as defined in EU legislation) attached to the guarantees issued by SACE; the remaining 10 percent will be assumed by the company that receives the SACE-backed loan -Start-ups: State guarantee of up to €5m for small and medium-sized businesses. The State, through the Central Guarantee Fund for SMEs, provides a guarantee, free of charge, for a single enterprise, up to 5 million euros, aimed at financing operations. -Customs measures → More information Draft National Recovery and Resilience Plan
LUXEMBOURG Restrictions	Non-essential shops are closed for customers, delivery services can	Open with <u>restrictions</u>	Masks are mandatory indoors in public and in all situations where the	Indoor and outdoor sports facilities are open to the	Closed	-Recovery aid
More information	operate, pick-up of online		safety distance of two	public.		-Procedures for large companies
	orders and repairs are possible on an appointment basis.		meters cannot be guaranteed. In addition to wearing a	Sports and physical fitness activities are allowed, but under certain conditions:		-Specific aid for in-store retail businesses
	appointment busis.		mask, a physical			-Investment aid aimed at stimulating business investments in the COVID-19
			distance of at least 2 metres is compulsory	Sports activities carried out individually or with a		period
			for gatherings of between 5 and 10 people.	maximum of 2 people can be practised without the obligation to wear a mask or		-General aid measures for SMEs
			Gathering of up to a 100 people can be held	to maintain a physical distance of 2 metres from		-State guarantee scheme for new bank
			outdoors provided that	each other;		loans for a maximum duration of 6 years
			everyone has a seat 2m part and wears a mask.	a maximum of 10 people can take part in a sports activity at		-Recovery and solidarity fund for businesses
			Curfew between 23:00 and 06:00.	the same time, as long as there is a physical distance of		-Repayable financial aid to compensate for temporary financial difficulties caused by the
				at least 2 metres between the different sports players at all		COVID-19 crisis
				times; Facilities must have a		->More information
				minimum surface area of		
				15m2 for sports activities		



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				carried out individually, at least 50m2 for activities carried out by no more than 2 persons, and at least 30m2 per person for activities carried out by 3 to 10 persons at most. In swimming pools and aquatic centres, swimming is only possible in specially designated lanes. A maximum number of 6 athletes per 50m lane and 3 athletes per 25m lane are allowed. Public access to showers and locker rooms is also strictly regulated. Thus, only a maximum of 10 people per locker room or collective shower area is allowed. In the locker rooms, people must either wear a mask or maintain a physical distance of 2 metres must be respected.		Sporting Goods Industry
NETHERLANDS Lockdown 14 December- 9 February More information	Non-essential stores must close. Locations for repair and maintenance of consumer goods and (motor) vehicles could stay open and operate on an appointment basis.	From 16 December to at least 25 January inclusive, educational institutions will mainly be providing remote teaching. In secondary education, the following activities may continue on location: practical training, lessons for students with upcoming examinations, and school exams in the year of final examinations or the year before. Emergency childcare will be available for children whose parents work in critical sectors. This will be provided at primary schools	Everyone aged 13 and over must wear a face mask in indoor public spaces and on public transport. Groups of no more than 2 persons from different households are allowed.	All indoor sport facilities must close. Adults may take part in sports activities on their own or with one other person, but only outdoors. Children aged 17 and under may take part in team sports and play matches against children at the same club, but only outdoors.	"Snowworld" venu are closed	Credits and guarantees: From 16 March 2020 to 31 December 2021, the SME credit guarantee (BMKB) scheme is extended to help SMEs that are affected by the coronavirus secure bank guarantees and bridge financing. The Business loan guarantee scheme (GO) has been extended until 30 June 2021. -Avoid bankruptcy with the WHOA -Tax and Customs Administration corona measures for businesses and employers -Corona Calculator



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		or at establishments providing childcare or out-of-school care.				Government tool to find out the ideal combination of aid schemes for companies in difficulty More information
SPAIN The decisions are now made by each region and not by the central Government: Catalonia Madrid Valencia Aragon La Rioja Extremadura Castilla y Leon Balearic Islands Murcia Canary Islands Castilla La Mancha Andalusia Asturias Cantabria Galicia Navarra Basque Country More information New annoucements on 15 January in some regions	Shops are open with restrictions that are varying between regions.		Social distancing is mandatory in public. Wearing a mask is mandatory indoors in public spaces. Maximum size of gatherings is 6-10 people varying between regions. Curfew begins between the hours of 22:00 and 00:00 and ends between 5:00 and 7:00	Outdoor exercise allowed in every region with a maximum group size of 6-10 varying between regions.	Open with restrictions	Eight pieces of legislation—Royal Decree-Law 6/2020, Royal Decree-Law 7/2020, Royal Decree 463/2020, Royal Decree 465/2020, Royal Decree-Law 8/2020, Royal Decree 465/2020, Royal Decree-Law 9/2020, Royal Decree-Law 10/2020 and Royal Decree-Law 11/2020—provide initial measures to address the coronavirus (COVID) crisis. The legislation includes measures that address health and the economy at large, with a particular emphasis on the tourism industry, small and medium size enterprises (SMEs), and the self- employed, as well as persons affected by the containment measures. These measures are at the national level, and they could be supplemented by measures at regional and local levels More information
UNITED KINGDOM Hard Lockdown More information	Non-essential shops are closed for customers, delivery services can operate, pick-up of online orders and repairs are possible on an appointment basis.	Colleges, primary and secondary schools will remain open only for vulnerable children and the children of critical workers. All other children will learn remotely until February half term.	Social distancing (2m) is mandatory in public. Face coverings are required by law to be worn in many indoor settings, such as shops or places of worship where these remain open, and on public transport.	It is allowed to exercise within one household (or support bubble) or with one other person, this should be limited to once per day, and should not involve travel outside of one's local area.	Closed	Loans, tax relief and cash grants are available Employers might be eligible for financial support to pay wages -Options and eligibility vary between regions Business support finder to see what support is available for you and your business



It is against the law to meet socially with family or friends unless they are part of your household or support bubble.	meet socially with family or friends unless they are part of your household or support	
		It is against the law to meet socially with family or friends unless they are part of your household or support

<u>Content disclaimer</u>: Please note that this table is updated as regularly as possible, but the information contained herein is subject to constant and rapid change that may pass under our radar. If in doubt, please do not hesitate to contact us.