

COUNTRY	SHOPS OPENING	SCHOOLS OPENING	SAFETY REQUIREMENTS	SPORT	SKI RESORTS	Support for (SGI) businesses
AUSTRIA Partial lockdown 8 February - Curfew 20:00-06:00 More information	All shops are open with a restriction of 1 customer/ 20 m ² Possible opening hours between 6:00-19:00.	Primary schools are open at full capacity. Secondary schools open with students changing in 2-day shifts. Different mask rules for different age categories.	A minimum of 2-meter distance must be kept in all public spaces. A maximum of 4 adults can meet from 2 households. An FFP 2 mask must be worn in closed rooms in public places.	Only outdoor exercise is permitted with a maximum group size of 4. Outdoor sport venues can facilitate individual sports with maximum one person/10m ² .	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	<p>-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.</p> <p>-Financial support to ensure the liquidity of companies</p> <ul style="list-style-type: none"> • Loan guarantees • Fixed cost grants • Direct loans <p>-Measures to reduce liquidity shortages caused by tax and social security contributions</p> <p>-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.</p> <p>-Intermediated loans for SMEs, mid-caps</p> <p>→ More information</p>
BELGIUM Partial lockdown Curfew in Flanders: 00:00 pm until 5:00 am Curfew in Wallonia and Brussels region: 22:00 until 6:00am (Please note that the measures in this table	All stores can open on their usual days and times (20:00 in Brussels region). Guidelines for shops: -Queues outside the store should be avoided. Every effort must be made to ensure that the distance of 1.5 m is respected between people in the	The nurseries are open. Pupils can go to school (specific information provided by the school)	A minimum of 1.5-meter distance must be kept in all public spaces. Wearing a mask is mandatory in public spaces and transport. Interdiction to be on the street between midnight and 5am. Whenever possible, teleworking is	Outdoors exercise is allowed with a maximum of 4 people. Keep 1.5 meters distance. Sports clubs, wellness centres and fitness centres are closed. Swimming pool allowed to reopen as of 1 st December	-	<p>Companies that are experiencing financial difficulties as a result of the spread of the coronavirus can apply for support measures from the FPS Finance until 31.03.2021.</p> <p>-Which companies: Natural or legal persons with a company number (ECB):</p> <ul style="list-style-type: none"> • regardless of their sector of activity • who are experiencing financial difficulties as a result of the spread of the coronavirus and can demonstrate this

<p>are that of the national government, local governments could take stricter measures)</p> <p>Recreational/tourist travel to and from Belgium is prohibited from 27 January to 1st April 2021. The travel ban will be controlled for road, air, sea and rail traffic.</p> <p>More information</p> <p>New Consultative Committee on 26 February</p>	<p>queues and to avoid gatherings.</p> <p>-shopping 30 minutes maximum.</p> <p>-Post instructions clearly, both inside and outside the shop</p> <p>-Inform all employees about the rules in force and train them in their implementation.</p> <p>-Max 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 guaranteed.</p> <p>-customers must be able to move easily within a safety distance of 1.5 m, at a distance of 1.5 m from each other. If possible, provide ground markings, cords, physical barriers or a circuit to follow.</p> <p>More information:</p>		<p>mandatory (stricter control in place as of January 2021)</p>			<p>(e.g. a drop in turnover, a significant drop in orders and/or reservations, "chain reaction" effects with partner companies, etc.).</p> <p>Support measures cannot be granted to companies which, independently of the coronavirus, are experiencing structural payment problems.</p> <p>-What debts:</p> <ul style="list-style-type: none"> • Withholding tax • VAT • Personal income tax • Corporate income tax • Tax on legal persons <p>-What measures</p> <ul style="list-style-type: none"> • Payment plan • Exemption from interest on arrears • Remittance of fines for non-payment <p>→ More information</p>
<p>CZECH REPUBLIC</p> <p>Partial lockdown</p> <p>From 22 January to 14 February</p> <p>Curfew between 21:00 and 05:00</p> <p>From 30 January 2021, foreigners are prohibited from coming to the Czech Republic unless some of the exceptions apply to them.</p>	<p>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</p>	<p>Distance learning on all levels except special schools, kindergartens and 1st and 2nd years of Primary School + specific cases</p>	<p>Mouth and nose protection in all indoor premises and selected publicly accessible locations.</p> <p>A gathering of maximum 2 people is allowed from different households.</p>	<p>Sports permitted only outdoors, maximally 2 persons.</p>	<p>Closed</p>	<p>Compensation Measures</p> <p>Antivirus A, A Plus - forced traffic restrictions and quarantine</p> <p>Antivirus C - forgiveness of social security contributions for employers with up to 50 employees</p> <p>COVID Sport warranty</p> <p>COVID - SPORT III Ski resorts</p> <p>→ More Information</p>

<p>Exceptions include a trip to work and to perform a business activity, the performance of a profession, a trip back to the place of residence, a necessary trip to family or close relatives, a trip to leave the Czech Republic.</p> <p>More information</p>	<p>Sundays and public holidays.</p>					
<p>DENMARK National lockdown 16 December 2020 - 28 February 2021</p> <p>More information</p>	<p>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.</p> <p>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.</p> <p>Durable goods shops larger than 5,000 squares meters must also stay closed.</p> <p>Retail shops are still allowed to hand out goods that have been pre-ordered and paid for online.</p>	<p>Closed until 28 February</p>	<p>Ban on gatherings of more than 5 people, wearing a mask is compulsory in public transport and indoors in public places (including shops)</p> <p>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.</p> <p>Private employers are strongly encouraged to make sure that employees work from home if their jobs do not require physical attendance.</p>	<p>Premises for sports, club and recreational activities must keep both indoor and outdoor facilities closed to the public. Practicing non-contact sports outdoors is allowed in groups of 5 people maximum.</p>	<p>-</p>	<p>-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.</p> <p>Eligibility criteria:</p> <ul style="list-style-type: none"> • 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. <p>-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%.</p> <p>→ More information</p>

<p>FRANCE</p> <p>Curfew from 6:00 p.m. to 6:00 a.m. on the whole territory</p> <p>Since Sunday 31st January, any entry into France and any exit from the territory to or from a country outside the European Union will be prohibited, except for compelling reasons.</p> <p>Entry into France, including for the European Union, will be subject to the presentation of a negative PCR test.</p> <p>Overseas travel will only be authorised for compelling reasons.</p> <p>More information</p>	<p>Non-essential shops can be resumed under strict sanitary conditions until 18:00 (curfew – stricter controls as of 2nd February).</p> <p>Since 1 February, non-food shops of more than 20,000 square metres have been closed as a precautionary measure.</p> <p>To limit the concentration of flows and encourage commercial activity, the possibilities for opening shops on Sundays have been extended.</p> <p>NEW sanitary protocol for shops:</p> <ul style="list-style-type: none"> -sales area of less than 8 m² can only accommodate one customer at a time. -sales area of between 8 m² and 400 m² cannot accommodate more customers than can be reserved for each 8 m². -Other establishments may not accommodate more customers than can be accommodated in an area of 10 m² each. -The maximum capacity of the establishment is displayed and visible from outside the establishment. Where local circumstances so require, the Prefect of the Department may further limit the maximum number of customers that 	<p>All schools from kindergarten to high schools remain open during lockdown, face masks are compulsory for all children above the age of 6.</p> <p>Stronger sanitary protocol: no indoor physical activity until further notice</p>	<p>Teleworking is mandatory wherever possible.</p> <p>Sanitary protocol for workers</p>	<p>Indoor physical activity prohibited.</p>	<p>Closed</p>	<p>Evolution of financial support as of 14 January</p> <p>Employment support:</p> <ul style="list-style-type: none"> • 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 gyms, or partially closed, the State will continue to pay 100% of the employees' remuneration as long as the health restrictions apply <p>Invoices and charges:</p> <ul style="list-style-type: none"> • Social security charges: 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. • Tax charges: 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. <p>Funding:</p> <ul style="list-style-type: none"> • Solidarity Fund: 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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can be accommodated in the establishments

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.

Specific measures for gyms

Support measures for closed businesses

Closed businesses will benefit from the reinforced solidarity fund, with a right of option between :

-compensation for loss of turnover up to €10,000,

-or compensation of 20% of turnover up to a maximum of €200,000 per month.

For network shops, particularly large integrated chains for which the €200,000 compensation would be insufficient, the scheme to cover 70% of fixed charges will be open to them. This aid will enable shopkeepers to meet their rent and charges. Closed shops will benefit from the partial activity with no remaining charges. They will benefit from exemption from employer contributions and assistance with the payment of employee contributions. All the other exceptional financing arrangements remain available to businesses, in particular loans guaranteed by the State.

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GERMANY Lockdown 16 December – 7 March Please note that this is a collection of the federal measures. Certain rules vary between states. 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.	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.	Sports permitted only outdoors, involving a household and one external person. More information	Closed	<p><u>-Liquidity and stabilisation assistance</u></p> <p>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.</p> <p><u>-Stimulating competitiveness and investment</u></p> <p>To boost investment and create additional investment incentives, companies will enjoy improved depreciation options for movable assets such as machinery for the tax years 2020 and 2021. These accelerated depreciation options allow companies to immediately deduct a larger share of investment expenditure from their taxable income.</p> <p><u>-Safeguarding jobs and apprenticeships</u></p> <p>For companies that introduce short-time work by 31 December 2020, the eligibility period for short-time work benefit has been extended to a maximum of 24 months (and until 31 December 2021 at the latest).</p> <p><u>-Intermediated loans for SMEs, mid-caps</u></p> <p>→ More information</p>
ITALY	White zones: No restrictions	White zones: Schools are open	Social distancing and wearing a mask are still compulsory, otherwise	White zones: No restrictions	Closed	<p><u>Tax measures – Direct and Indirect: comprehensive summary</u> of jurisdictional tax</p>

<p>Color codes system measures from 16 January to 5 March 2021</p> <p>Note that currently all regions are yellow or orange zones.</p> <p>More information</p>	<p>Yellow and orange zones: Shops could be open between 05:00- 22:00</p> <p>Red zones: Shops could be open between 05:00-22:00</p>	<p>Yellow and orange zones: Schools are open with restrictions</p> <p>Red zones: Online schooling for secondary schools, and second and third year of middle schools. Therefore, only kindergartens, primary schools and first year of middle schools remain open. Universities are also closed, with specific exceptions</p>	<p>there are no restrictions.</p>	<p>Yellow zones: Indoor and outdoor sport facilities could open with restrictions, contact sports are still not allowed.</p> <p>Orange zones: Sport facilities are open only for medical, therapeutical purposes and trainings recognized by CONI and CIP.</p> <p>Red zones: all sports competitions are suspended, except those recognised as being of national interest by CONI and CIP. Activities in sports centres are suspended. Exercise in proximity of home and individual outdoors sports activities are allowed.</p>	<p>Possibly open from 15 February 2021 with restrictions</p>	<p>measures and government reliefs in response to COVID-19.</p> <p><u>Employment-related measures:</u></p> <ul style="list-style-type: none"> • Covid-19 Ordinary Redundancy Scheme (CIGO) • Exemption from payment of social security contributions <p><u>Moratorium on the payment of corporate debt</u></p> <p>Micro-enterprises and SMEs of all types, including freelancers and sole proprietorships, can benefit from a moratorium on a total volume of loans estimated at around 220Mds€.</p> <p><u>Liquidity shortages and facilitate access to financing</u></p> <p>SACE S.p.A. issues guarantees for loans granted to companies of any size (200billion€ of which 30billion€ for SMEs).</p> <p><u>Central Guarantee Fund ("Fondo centrale di garanzia")</u></p> <p>Until 31 December 2020 the Central Fund issued guarantees, free of charge, to companies with less than 499 employees and in relation to loans with an amount up to 5millions€.</p> <p><u>-Measures to support export, internationalization and investment by businesses:</u> A co-insurance system has been 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</p> <p><u>-Start-ups:</u> 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,</p>
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						<p>for a single enterprise, up to 5 million euros, aimed at financing operations.</p> <p>-Customs measures</p> <p>→ More information</p> <p>Draft National Recovery and Resilience Plan</p>
<p>LUXEMBOURG</p> <p>Restrictions</p> <p>Curfew between 23:00 and 06:00</p> <p>More information</p>	<p>Non-essential shops are closed for customers, delivery services can operate, pick-up of online orders and repairs are possible on an appointment basis.</p>	<p>Open with restrictions</p>	<p>Masks are mandatory indoors in public and in all situations where the safety distance of two meters cannot be guaranteed.</p> <p>In addition to wearing a mask, a physical distance of at least 2 metres is compulsory for gatherings of between 5 and 10 people.</p> <p>Gathering of up to a 100 people can be held outdoors provided that everyone has a seat 2m apart and wears a mask.</p>	<p>Indoor and outdoor sports facilities are open to the public.</p> <p>Sports and physical fitness activities are allowed, but under certain conditions:</p> <p>Sports activities carried out individually or with a maximum of 2 people can be practised without the obligation to wear a mask or to maintain a physical distance of 2 metres from each other; a maximum of 10 people can take part in a sports activity at the same time, as long as there is a physical distance of at least 2 metres between the different sports players at all times;</p> <p>Facilities must have a minimum surface area of 15m² for sports activities 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.</p> <p>In swimming pools and aquatic centres, swimming is only possible in specially designated lanes. A maximum</p>	<p>Closed</p>	<p>-Recovery aid</p> <p>-Procedures for large companies</p> <p>-Specific aid for in-store retail businesses</p> <p>-Investment aid aimed at stimulating business investments in the COVID-19 period</p> <p>-General aid measures for SMEs</p> <p>-State guarantee scheme for new bank loans for a maximum duration of 6 years</p> <p>-Recovery and solidarity fund for businesses</p> <p>-Repayable financial aid to compensate for temporary financial difficulties caused by the COVID-19 crisis</p> <p>→ More information</p>

				<p>number of 6 athletes per 50m lane and 3 athletes per 25m lane are allowed.</p> <p>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. In the showers, the physical distance of 2 metres must be respected.</p>		
<p>NETHERLANDS</p> <p>Lockdown</p> <p>23 January – 1 March</p> <p>More information</p>	<p>Non-essential stores must close.</p> <p>Locations for repair and maintenance of consumer goods and (motor) vehicles could stay open and operate on an appointment basis.</p>	<p>Daycares, kindergartens, primary schools will reopen on 8 February.</p> <p>Other educational institutions remain closed.</p>	<p>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.</p>	<p>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.</p>	<p>“Snowworld” venues are closed</p>	<p>Help for employers and employees</p> <p>Credits and guarantees:</p> <ul style="list-style-type: none"> 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. <p>-Avoid bankruptcy with the WHOA</p> <p>-Tax and Customs Administration corona measures for businesses and employers</p> <p>-Corona Calculator</p> <p>Government tool to find out the ideal combination of aid schemes for companies in difficulty</p> <p>→ More information</p>

<p>SPAIN</p> <p>Restrictions</p> <p>Curfew begins between the hours of 22:00 and 00:00 and ends between 5:00 and 7:00</p> <p>The decisions are now made by each region and not by the central Government:</p> <p>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</p>	<p>Shops are open with restrictions that are varying between regions.</p>		<p>Social distancing is mandatory in public. Wearing a mask is mandatory indoors in public spaces. Maximum size of gatherings is 4-10 people varying between regions.</p>	<p>Outdoor exercise allowed in every region with a maximum group size of 4-10 varying between regions.</p>	<p>Open with restrictions</p>	<p>Eight pieces of legislation – Royal Decree-Law 6/2020, Royal Decree-Law 7/2020, Royal Decree 463/2020, 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.</p> <p>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.</p> <p>These measures are at the national level, and they could be supplemented by measures at regional and local levels</p> <p>→ More information</p>
<p>UNITED KINGDOM</p> <p>Hard Lockdown until 8 March 2021</p> <p>Curfew 00:00-23:59</p> <p>More information</p>	<p>Non-essential shops are closed for customers, delivery services can operate, pick-up of online orders and repairs are possible on an appointment basis.</p>	<p>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 8 March at the earliest.</p> <p>Early years settings remain open.</p> <p>Higher Education provision will remain online until 8</p>	<p>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.</p> <p>It is against the law to meet socially with family or friends unless</p>	<p>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.</p>	<p>Closed</p>	<p>-COVID-19 support available to businesses</p> <ul style="list-style-type: none"> Loans, tax relief and cash grants are available Employers might be eligible for financial support to pay wages <p>-Options and eligibility vary between regions Business support finder to see what support is available for you and your business</p>

		March at the earliest for all except future critical worker courses.	they are part of your household or support bubble.			
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