



# COVID-19: EMEIA EY Government Support Package

21 April 2020



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# Albania

# COVID-19: EMEIA EY Government Support Package Albania



In a series of announcements, the Government of Albania have set out a package of measures to support public services, people and businesses through the disruption caused by the COVID-19 outbreak.

The measures focus on supporting employment, providing cash flow support to businesses, and increasing welfare support. Measures have been announced by the Government of Albania to provide much needed support to key Government departments, in particular:

- ▶ 25 million USD will be allocated to the Ministry of Health to purchase medical equipment and materials and/or support of the medical staff;
- ▶ 20 million USD will be granted to the Ministry of Defence in support of its Humanitarian Operation; and;
- ▶ 10 million USD will be allocated as a contingency fund to the Council of Ministers for any unforeseen emergency;
- ▶ The salaries of the members of the Council of Ministers, Members of Parliament as well as other some specific public administration workers, will be reduced to 50% until the end of the crisis.

In respect of support to businesses and individuals, the measures provided to date can be grouped into two main areas.

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#### Areas being addressed:

1. Helping employers to protect jobs
2. Tax deferrals

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#### These aims are primarily being delivered through:

- ▶ The Government of Albania;
- ▶ The Ministry of Health and Social Protection ;
- ▶ The Ministry of Finance and Economy;
- ▶ The General Directorate of Taxation;

# The government of Albania announced responses

## Cash flow measures

### Tax deferrals

- ▶ Extension to the deadline to submit the Financial Statements for the year 2019.
- ▶ Extension to the deadline for advance payments deadlines for small taxpayers.
- ▶ The deadlines for taxpayers with annual turnover below ALL 14 million, are extended to the end of 2020.

## Employment support

- ▶ Employment support and aid for the most immediate needs, people in need, small business and those threatened by potential unemployment due to the outbreak.
- ▶ Sovereign backed loans for medium and large businesses and grant funding for small businesses in order to support payments to employees.

Albania has adopted a series of financial measures in response to the COVID-19 outbreak.

The government has approved a Financial Package aimed at supporting businesses and individuals struggling with the current situation created due to the outbreak.

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▶ **Financial statements for FY19**

The deadline to submit the Financial Statements for the year 2019 and accompanying information, as required by the administrative guidelines, is extended from 31 March 2020 to 31 July 2020.

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▶ **Advance payments**

Advance payments deadlines for small taxpayers subject to the simplified profit tax are extended for the first and second quarter to 20 October 2020 and for the third and fourth quarter to 20 December 2020.

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▶ **Income tax**

The deadlines for taxpayers with annual turnover below ALL 14 million, are extended to the end of 2020 for the following liabilities:

- The income tax liability due for 2019, as declared in the income tax return for 2019, less any advance payment made;
- Advance payments for income tax for all quarters of 2020;

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▶ **Practicalities**

These measures should apply automatically without any application to the tax authorities.

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A sovereign guarantee has been made available to 12 second-tier banks that must provide loans to businesses affected by the measures against COVID-19, so that entities pay their employees.

The loan will have a preferential interest rate and will not be higher than 2.85%, while the credit risk automatically passes to the state.

From the moment the loan is approved by the second tier bank, the business will have 2 years to repay it in installments.

#### ► Salary compensation for medium and large companies

- 100 million USD (in the form of a sovereign guarantee) is offered to guarantee the borrowings of medium and large companies (Albanian annual turnover of more than ALL 14 million or €110,000) to finance the payment salaries of their employees. Small companies and individuals may not apply for this scheme, however there is an alternative (see next slide).
- Businesses will be able to apply to borrow up to the value of 3 months of gross salaries of declared employees (i.e. including social security and pensions) and with this loan, the company can pay the salaries of any employees earning up to 150,000 ALL (€1,181) per month.

#### • Terms of lending

- The loan will have a preferential interest rate and will not be higher than 2.85%.
- The credit risk automatically passes to the state.
- In the first 3 months after the approval of the loan, the borrower is not required to repay any loan principal and these payments will be taken over by the Ministry of Finance, which will have a mediating role between the bank and the entity.
- Full repayment is due to the banks within a period of two years following the approval of the loan.

#### • Practicalities

- Application must be made by businesses directly to the second-tier banks.
- If the borrower does not repay the lender under the terms agreed, the lender has the right to take control of the company and sell the shares in that company in order to satisfy the loan repayments.

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# Employment support - small companies and individuals

Grants are to be made available to small companies and individuals affected by the measures against COVID-19, so that these may pay their employees.

These grant applications are made online and each application is considered on a case by case basis. No detailed guidance or criteria has currently been provided.

Note that this grant may not be obtained by businesses and individuals seeking to benefit from any employment support additional measures set out on the next slide.

## ► Support for small companies and individuals

In addition to the large and medium company scheme noted above, 65 million USD is available to be granted to people and small companies with the most immediate needs, for example those threatened by unemployment as a result of the outbreak.

These grants are available to small companies (Albanian annual turnover of less than ALL 14 million or €110,000) and self-employed individuals, who employ staff.

The benefiting categories are:

1. Self-employed natural persons;
2. Unpaid family workers of the natural commercial person;
3. Employees of commercial natural persons;
4. Employees of legal entities.

## ► Practicalities

In order to apply for this grant funding, small companies or individuals will have to submit an online request to the General Tax Directorate to determine whether they qualify for relief. At this stage, the qualification criteria has not been made publicly available and each application is evaluated on a case by case basis.

Every registered employee or self-employed individual who qualifies for the scheme will benefit from a monthly payment of 26,000 ALL (or €205). This covers the minimum wage requirements in Albania and if accepted would be received regardless of the usual salary of the individual in question.

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Additional measures were announced and published by the Government of Albania on Friday 17 April 2020.

These measures are aimed to support current employees and former employees that have lost their job due to the COVID 19 situation.

These provisions are in addition to the first emergency package that was published by the government and aim to fill any shortcoming from the first package.

## ► Salary compensation for the following categories:

Financial assistance of €320 per person per month is available in each of the following scenarios:

1. Employees in medium/large entities (with annual income over €110,000), which have closed their activities according to orders of the Minister of Health and Social Protection (“the Orders”), who were employed on the date of entry in force of these orders (24 March 2020).
2. Employees who have lost their jobs due to the COVID 19 situation between 24 March 2020 and 10 April 2020, however the employing entity is still able to perform activities as per the Orders.
3. Employees who lost their jobs due to the COVID 19 situation on 24 March 2020 in small entities (with annual income below €110,000), even where the employing entity is still able to perform activities as per the Orders. Employees who fit the below criteria do not benefit from the assistance under this scheme:
  - a) Employees who have already benefited according to point 2.
  - b) Employees who work in the following sectors:
    - i. trade of food, fruit and vegetables, pharmaceuticals;
    - ii. registered professions such as: lawyer, notary, physician specialist, pharmacist, nurse, veterinarian, architect, engineer, physician-laboratory technician, designer, economist, agronomist, registered accounting expert, accountant I approved and appraiser of assets, which are allowed to perform the activity according to the orders of the Minister of Health and Social Protection.
4. Employees of entities and physical or legal persons who are performing activities related to accommodation structures (i.e. hotels), who are on the payroll at the date of the Orders. If the business performs multiple activities, the financial assistance will only be available to employees whose registered primary activity relates to accommodation structure.

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Additional financial effects in the amount of c. €56.5million will be borne by the state budget, approved for 2020, known as "Contingency for the package social anti-COVID "

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**Practicalities:**

1. Financial assistance is calculated and given for employees listed in the updated payroll according to an online form (the ESig-027 form), up to the date of the Orders.
2. The application to benefit from the financial assistance is made by the employer via an online application.
3. An employee who is registered on more than one payroll benefits from only one financial aid payment.
4. Employees who benefit from the first financial package dated 27 March 2020 (i.e. who qualify for the employment support already mentioned) are not able to benefit from the measures of this second financial package.
5. To benefit from financial assistance the employee must have been employed until the date of entry into force of the Orders.
6. Applicants must submit at the General Directorate of Taxation, through the e-filing portal, the request containing the beneficiaries data, which includes:
  - a) the benefiting subjects identification data equipped with NIUS (the identifying number of the taxed subject);
  - b) beneficiary identification data, including:
    - i. name, surname, phone number, e-mail;
    - ii. personal identification number of the beneficiary;
    - iii. the bank where the beneficiary has the current account banking;
    - iv. IBAN of the bank account.

- 7) The following people do not benefit from financial assistance, according to this decision:
  - a) employed individuals, who made gross income from their salary over €16,000 in 2019.
  - b) dual-employed individuals, where one of the activities fall into the category of activities mentioned in letter "b", of point 3 of the scheme noted on the previous page;
  - c) employees of state institutions and employees of companies with state owned capital;
  - d) non-profit organizations;

In order to avoid abuse, the tax authorities can perform additional verifications on businesses to ensure that they are using the scheme correctly.

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The government has provided an emergency financial package providing financial assistance to employees in small business entities with annual income up to 110,000 EUR, for the period after the cessation of the activity economic / labor relations due to the state of the epidemic caused by COVID-19, by orders of the Minister of Health and Social Protection.

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#### ► Social protection

58 million USD as reserve fund to provide social protection in view of the COVID-19 crisis for:

- vulnerable groups by doubling of the unemployment benefits and social assistance layouts;
- small businesses/self-employed that are forced to close activities due to the COVID-19 pandemic by paying them twice the amount of minimum salary.

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#### ► Pensions

The indexation of pensions by 2.3% for every pensioner from the April pension.

- From this decision of the Albanian Government has allocated €17.2 USD million for pensioners.

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#### ► Practicalities

Yet to be determined.

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# Kosovo

# COVID-19: EMEIA EY Government Support Package Kosovo



In a series of announcements, the Government of Kosovo and the Ministry of Finance and Transfers, have set out a package of measures to support public services, people and businesses through the disruption caused by the COVID-19 outbreak.

The measures focus on supporting employment and providing cash flow support to businesses.

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#### Areas being addressed:

1. Providing liquidity;
2. Tax deferrals;
3. Helping employers to protect jobs;

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#### These aims are primarily being delivered through:

- ▶ Ministry of Finance and Transfers;
- ▶ The Government of Kosovo.

# The government of the Republic of Kosovo announced responses

Liquidity and financing	Cash flow measures	Employment support
<ul style="list-style-type: none"><li>▶ Provision of interest-free lending to publicly-owned enterprises;</li><li>▶ Support for exporters;</li><li>▶ Grants and subsidies for increasing agricultural production.</li></ul>	<b>Tax deferrals</b> <ul style="list-style-type: none"><li>▶ Postponement of issuance of property tax bills;</li><li>▶ Exemption from customs duties and VAT;</li><li>▶ The deadline for filing tax returns, reports and payments, as well as handling and adjudicating claims for refunds related to the implementation of applicable tax legislation, has been extended until 30 April 2020</li></ul>	<ul style="list-style-type: none"><li>▶ Additional payment to employees of grocery stores, bakeries and pharmacies;</li><li>▶ Providing a salary supplement for field workers</li><li>▶ Payment of monthly assistance to citizens who lose their jobs</li><li>▶ Financial support to companies registering employees with at least 1 year employment contract</li></ul>

The government of Kosovo declared a “state of public health emergency” and from Monday 23 March, has decided to restrict the movement of citizens as a measure to prevent the spread of COVID-19.

The government of Kosovo has approved a €180 million Fiscal Emergency Package.

### ► Aid for business

The government of Kosovo is seeking to provide financial liquidity for various entity classes:

- Micro-enterprises (companies that have no more than 10 employees) and the self-employed through certain programs of the Kosovo Credit Guarantee Fund, with an amount of €10,000 being available to qualifying companies for a period of 24 months. To benefit from this measure, these companies must apply for financing from commercial banks of the Republic of Kosovo.
- Certain companies/Authorized Companies providing basic services (i.e. generally those companies which have not been ordered to close down by the government) may apply for financing from commercial banks in Kosovo, with amounts due for repayment by 31 December 2020. The value of loans available to these companies is dictated by specified limits of point 1.4 of the government issued Decision regarding the Emergency Package and should be considered on a case by case basis. In order to qualify for this scheme, the companies must be able to evidence that they have faced financial difficulties due to being unable to collect debts from customers within normal timeframes, and that this has caused problems in their liquidity.
- Finally, there is additional support for publicly-owned enterprises in the form of provision of interest-free lending to publicly-owned enterprises having financial difficulties due to a public health emergency situation, with a view to securing their temporary liquidity, with a repayment date of 31 December 2020, up to €20million.

### ► Practicalities

The exact mechanics of these schemes are yet to be determined, however note that a company is only permitted to benefit from one scheme.

In both the financing cases for micro-enterprises and authorized companies, assuming there is approval of the financing, the Kosovo Credit Guarantee Fund will provide a guarantee of up to 50% of the credited amount, while the Government of Kosovo will cover the additional guarantee of up to 30% of the credited amount over the amount guaranteed by the KCGF. For the scheme for micro-enterprises, interest rates will be subsidised by 50%.

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► **Export support**

Support for exporters in the Republic of Kosovo after the end of the emergency public health situation in the value of €10million.

**Practicalities:**

In connection with this measure, the most important economic activities of export will be identified and on these criteria, the relevant state bodies, such as the Ministry of Economy, Employment, Trade, Industry, Entrepreneurship and Strategic Investments, Customs and Chambers of Commerce, will lead the process of providing support to exporters. The exact process for applying for these reliefs will be determined by these different state bodies.

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► **Other support**

Providing additional financial support to the Municipalities of the Republic of Kosovo affected by the pandemic, if necessary due to the eventual extension of the public health emergency situation, up to €10million.

Supporting initiatives and projects aimed at improving the lives of non-majority communities in the Republic of Kosovo that have been hit hardest by a public health emergency situation, up to €2million.

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► **Grants and subsidies**

Increasing the budget for grants and subsidies for the Ministry of Agriculture, Forestry and Rural Development for increasing agricultural production, in the amount of €5million.

**Practicalities:**

In this regard, the Ministry of Agriculture, Forestry and Rural Development will identify the most important damaged and urgent sub-sectors of agricultural production from the pandemic crisis and will be supported in order to revive agricultural economic activity. The exact process for applying for these reliefs will be determined by these different state bodies.

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The Ministry of Finance has issued decisions to postpone the issuance of property tax, extend the deadline for filing tax returns, reports and payments as well as the handling of adjudicating claims for refunds related to the implementation of applicable tax legislation.

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#### ► Property tax

Pursuant to Kosovo Law on the Tax on Property (essentially taxing companies/individuals based on properties held), a decision has been issued on the postponement of issuance of property tax bills, including the postponement of payment of first installment for 2020 and postponement of deadline for filing of complaints on property tax bills and certificates of assessed values.

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#### ► Customs duties and VAT

All production business entities registered in Kosovo (or their contractors), who deal with the import of raw materials, including wheat and flour, for the production of bread and bread products are exempt from customs duties and VAT on these supplies. The impact of these measures on the businesses should be considered on a case by case basis.

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#### ► Business tax

The deadline for filing tax returns, reports and payments, as well as handling and adjudicating claims for refunds related to the implementation of applicable tax legislation, has been extended from 31 March 2020 until 30 April 2020.

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#### ► Practicalities

These reliefs should apply automatically without the need for application.

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The government of Kosovo has issued a number of aiding measures to help companies and individuals struggling from the current situation created by Covid-19.

The government has issued financial support for companies in financial distress and financial aid to maintain employment.

## ► Salary compensation

Financial support to companies in financial distress as a result of their decline in activity due to a public health emergency situation, as follows:

- Coverage of monthly salaries of employees in the amount of €170 per employee, for April and May. Total value: €41million;

In order to benefit from this measure, the following criteria must be met:

- The employer, through the electronic EDI system, must complete and upload the form and list designed by TAK (Tax Authorities of Kosovo), no later than 15 May 2020.
- The employer must prove that their activity was negatively affected directly or indirectly by the health emergency situation with the decisions of the Government of Kosovo to prevent the spread of the virus, proving financial difficulties through the cash book, bank balance sheet and other similar evidence.
- The employee can only benefit from this scheme from their primary employer if they have more than one employer, for the period to February 2020.

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## ► Lease subsidies

Further financial support is available for lessors in the form of a lease subsidy of up to (50%) of the value of the lease for small and medium-sized enterprises, for April and May. Total value: €12million.

The lessee, after completing and uploading the form through the EDI electronic system, no later than 15 May 2020, must prove that the lease contract was concluded before 1 March 2020. They must prove that their activity has been negatively affected by the emergency situation.

In order to receive a subsidy of up to 50% for the payment of rent, the lessor must have a bank account in one of the commercial banks of Kosovo.

For this measure, the tenants who have prepaid annual rent will not benefit, only those who have the obligation of unpaid rent for two months from the beginning of the pandemic.

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The government of Kosovo has issued a number of aiding measures to help companies and individuals struggling from the current situation created by Covid-19.

The government has issued financial support for companies in financial distress and financial aid to maintain employment.

#### ► Salary compensation

Financial support for companies that are in financial difficulties as a result of the decline in their activity due to the emergency public health situation.

Covering the value of pension contributions for salaries related to the measures provided for in this decision for April and May. Total value: €8million.

Persons who benefit from the coverage of the monthly salary expenses of employees in the amount of €170, will be paid pension contributions on behalf of the employer and the employee and the tax liability in order for the employee to receive a net salary of €170.

To profit from this scheme:

The employer must prove that his activity was negatively affected directly or indirectly by the health emergency situation with the decisions of the Government of Kosovo to prevent the spread of the COVID-19 virus, proving how the government's decisions have affected the decline in revenues. proving financial difficulties through the cash book, bank balance sheet and other similar evidence.

#### ► Aid to maintain employment

Financial support to companies registering employees with at least 1 year of employment during the period of public health emergency, from €130 for the following two months after registration. Total value: €6million.

Persons who benefit from this will be paid pension contributions on behalf of the employer and the employee in order that in the end, the employee receives a net salary of €130.

A company can only benefit from one of the pension aid schemes noted on this page.

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The government of Kosovo has issued a number of aiding measures to help companies and individuals struggling from the current situation created by Covid-19.

The government has issued help for the unemployed who lose their jobs due to the public health emergency, and additional payment for grocery store employees. An additional €300 will be to support workers who are directly exposed to the risk of infection in their work for the months of April and May.

Additional payments have been predicted for beneficiaries of social and pension schemes.

#### ► Aid for stores

Additional payment of €100 to employees of grocery stores, bakeries and pharmacies for May. Total value: €3million.

##### **Practicalities:**

This measure applies to the salaries of March and April but the payment is made during April and May.

Not all employees of shops, bakeries, pharmacies will benefit from additional costs, as it is limited to those employees that have direct contact with customers during work.

Employers who carry out these activities will be automatically approved for compensation of €100 (gross) for employees declared in the list of monthly payments in those activities, for the period March and April 2020.

#### ► Other support measures

Double payment of social scheme value to all beneficiaries of social schemes for April and May, amounting to up to €7.65million, including payment made in March;

Additional payment of €30 per month to all beneficiaries of social and pension schemes receiving monthly payments up to €100 for April, May and June. Total value: €13million;

##### **Practicalities:**

The beneficiaries do not need to apply, this will be done automatically based on the existing lists of beneficiaries of these schemes.

#### ► Support for field workers

Providing a salary supplement of €300 for field workers who are directly exposed to the risk of infection in their work, for the month April and May. Total value €15million;

##### **Practicalities:**

Not all staff of the institutions listed in this measure will benefit from this additional €300 (gross), as it is limited to two conditions: 1) field work and 2) direct exposure to the risk of infection due to work done.

Budget organizations should have compiled a list of these employees and sent it to the Ministry of Finance and Transfers by 15 April 2020 together with the evidence and evidence that this staff meets the set criteria.

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The Government of Kosovo, among other things, has declared in its emergency measures financial assistance for people in need and those who are part of the social unemployment schemes or who are in difficult social conditions and conditions.

The budget for these measures totals €7 million.

#### ► Help for unemployed

Payment of monthly assistance in the amount of €130 to citizens who lose their jobs due to a public health emergency situation, for April, May and June, up to €4million;

In order to benefit from this measure, the following criteria must be met:

- 1- the former employee must have been made unemployed as a result of the decrease of the enterprise activity due to the pandemic situation;
- 2- the former employer, through the electronic EDI system, must complete and upload the form and the list designed by TAK no later than May 15 2020;
- 3- the former employee must be part of the list of salaries submitted by the employer in the period February 2020;
- 4- the former employee must have a valid bank account in one of the banks licensed by the Central Bank of Kosovo;

#### ► Other support measures

Payment of monthly assistance in the amount of €130 for citizens with severe social conditions, who are not beneficiaries of any monthly income from the budget of Kosovo, for April, May and June. Total value: € 3million;

This scheme benefits families who are not employed and do not accept any regular monthly payment from the budget of the Republic of Kosovo and who are resident residents of Kosovo.

The amount of €130 is allocated for a family for the period April-June 2020, based on preliminary verifications. Verification is done every month, however, the application is only required once. A family representative is declared the beneficiary.

In order to benefit from this scheme, the family representative must make a written request that must contain the data of the representative, a statement that none of the family members have monthly income and does not benefit from the social and pension scheme and testimony of registration as unemployed in the Employment Agency. The application can also be completed electronically.

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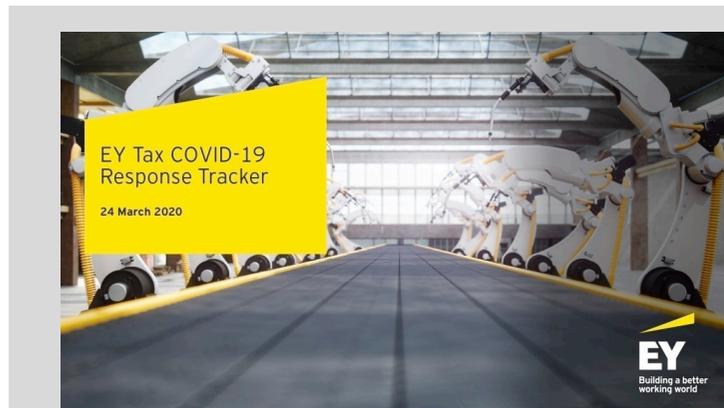
Our tracker provides a snapshot of the policy changes that have been announced in jurisdictions around the world in response to the COVID-19 crisis.

Policy changes across the globe are being proposed and implemented on a daily basis.

The document will be updated on an ongoing basis but not all entries will necessarily be up to date as the process moves forward.

#### Key jurisdictions covered by the Response Tracker include:

- ▶ **Albania**
- ▶ Australia
- ▶ Austria
- ▶ Belgium
- ▶ Brazil
- ▶ Bulgaria
- ▶ Canada
- ▶ China
- ▶ Colombia
- ▶ Cyprus
- ▶ Czech Republic
- ▶ Denmark
- ▶ France
- ▶ Germany
- ▶ Greece
- ▶ Hong Kong
- ▶ Indonesia
- ▶ Italy
- ▶ Japan
- ▶ **Kosovo**
- ▶ Luxembourg
- ▶ Malaysia
- ▶ New Zealand
- ▶ North Macedonia
- ▶ Norway
- ▶ Puerto Rico
- ▶ Singapore
- ▶ Slovak Republic
- ▶ Slovenia
- ▶ South Korea
- ▶ Spain
- ▶ Sweden
- ▶ Switzerland
- ▶ Taiwan
- ▶ Thailand
- ▶ Ukraine
- ▶ United Kingdom
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