

COUNTRY	SHOPS OPENING	SCHOOLS OPENING	SAFETY REQUIREMENTS	SPORT	SKI RESORTS	Support for (SGI) businesses
<p><b>AUSTRIA</b>  <b>Partial lockdown: 8 February – 11 April with curfew 20:00-06:00</b></p> <p>The lockdown is extended until 18 April in Vienna, Lower Austria and Burgenland (stay-at-home order is in effect 24/7)</p> <p>Extraordinary <a href="#">travel restrictions</a></p> <p><a href="#">More information</a></p>	<p>All non-essential shops are closed from 1 April until 10 April. Click &amp; Collect is possible for all stores.</p> <p>As of 11 April, all shops will reopen with a restriction of 1 customer/20 m<sup>2</sup> (opening hours between 6:00-19:00) EXCEPT in Vienna, Lower Austria and Burgenland where the restrictions are extended until 18 April (non-essential shops are closed)</p>	<p>Primary schools are open at full capacity. Secondary schools open with students changing in 2-day shifts. Different mask rules for different age categories.</p> <p>Schools in Vienna, Burgenland and Lower Austria are in distance learning until 18 April.</p>	<p>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.</p>	<p>Outdoor sports facilities are allowed to be entered by amateur athletes, but not indoors. The 1 + 1 rule also applies here: a maximum of 1 household and 1 individual. In addition, individuals or joint households are allowed to practice outdoor sports with a trainer.</p>	<p>Ski lifts are 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 remain closed</p>	<p><a href="#">Hardship-fund for EPU and micro enterprises:</a> 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><a href="#">Financial support to ensure the liquidity of companies</a></p> <ul style="list-style-type: none"> <li>• Loan guarantees</li> <li>• Fixed cost grants</li> <li>• Direct loans</li> </ul> <p><a href="#">Special tax regulations concerning Coronavirus</a></p> <p><a href="#">Measures to reduce liquidity shortages caused by tax and social security contributions</a></p> <p><a href="#">Corona short-time work:</a> 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>→ <a href="#">More information</a></p>
<p><b>BELGIUM</b>  <b>Partial lockdown from 27 March to 25 April</b></p> <p>Curfew in Flanders and Wallonia: 00:00 pm until 5:00 am  Curfew in Brussels region: 22:00 until 6:00am</p>	<p>All non-essential shops may only receive customers by appointments. The maximum number of customers allowed inside simultaneously depends on the size of the shop and is capped at a maximum of 50 people irrespective of size. Two people from the same</p>	<p>Nurseries are open.</p> <p>Classes are suspended from 29 March to 18 April.</p>	<p>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 mandatory (stricter</p>	<p>Outdoor activity is allowed provided gathering remains under 4 people and participants keep a 1.5 metre distance.</p> <p>Sports clubs are closed. Swimming pool are open.</p>	<p>Closed</p>	<p>As of 26<sup>th</sup> February, some measures are being extended or expanded:</p> <p><b>1. Exemption of corona premiums until the end of 2021</b>  The exemption of allowances that are granted by regions, communities, provinces or municipalities as a consequence of the Covid-19 pandemic is further extended until 31 December 2021.</p> <p><b>2. The overtime exemption</b></p>

<p><b>(Please note that the measures in this table are that of the national government, local governments could take stricter measures)</b></p> <p><b>Recreational/tourist travel to and from Belgium is prohibited from 27 January to 25 April 2021.</b></p> <p><a href="#">More information</a></p>	<p>family may enter the shop together.</p> <p>Home deliveries and click-and-collect remain possible provided that there is no physical contact and the shop is not entered.</p> <p>Other guidelines remain:</p> <ul style="list-style-type: none"> <li>-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 queues and to avoid gatherings.</li> <li>-shopping 30 minutes maximum.</li> <li>-Max 1 customer per 10 m<sup>2</sup> of accessible floor space. When the floor area accessible to customers is less than 20 m<sup>2</sup>, access to a maximum of two customers is allowed, provided that a distance of 1.5 m between persons can always be guaranteed.</li> <li>-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.</li> </ul> <p><a href="#">Guide for shops</a></p>		<p>control in place as of January 2021)</p> <p>Outdoor gathering is limited to 4 people, not including children up to the age of 12</p>			<p>The tax exemption for overtime pay in key sectors (e.g. the care sector) is extended until the second quarter of 2021. The number of voluntary overtime hours that can be exempted is maintained at 120 hours for the whole of the first and second quarter of 2021.</p> <p><b><u>4. Measures that were already extended until 31 March 2021 at the end of last year, and which are being extended again by three months, until 30 June 2021:</u></b></p> <ul style="list-style-type: none"> <li>• the 15% reduction in the wage tax for temporary unemployment ;</li> <li>• the non-inclusion of remuneration for student work in the field of care and education in the calculation of resources;</li> <li>• the system under which no wage tax is withheld on remuneration in the field of care and education is extended to remuneration for second quarter services in these sectors;</li> <li>• the reduction of VAT to 6% for masks and hydroalcoholic gels;</li> <li>• the exemption of notarised powers of attorney;</li> <li>• the "individual deferral on request" of the payment of personal income tax, company tax, withholding tax and VAT, for companies that can prove that they are affected by the pandemic.</li> </ul> <p><b><u>6. Increase of the ceiling of the tax-free telework allowance:</u></b> from €129.48 to €144.41 for the period from 1 April 2021 to 30 June 2021.</p> <p><b><u>5 new measures adopted on 26<sup>th</sup> February:</u></b></p> <p><b><u>1. Rent waiver</u></b> 30% tax reduction for landlords who have waived the rent of tenants who have been forced to close down their business due to the corona measures. The measure is valid for rents in March, April and May 2021. A maximum of €5,000 per month per rental</p>
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agreement, €45,000 maximum per lessor, can be taken into account for the tax deduction. For corporation tax, the benefit is granted in the form of a non-refundable tax credit.

**2. VAT and excise: reduced interest on arrears**

The government also wants to align the rates of interest on arrears and default interest for VAT and excise duties with those for income taxes. This means that the 9.6% rate will drop drastically to 4% and 2%, respectively. The high VAT fine for late payment will also be softened, dropping from 15% to 10%. The adjustment of the interest rates, as well as the fine rates, are only valid for the second quarter of 2021.

**3. Lowering the minimum thresholds for vat refunds**

With effect from 1 January this year, it has already been decided that start-up businesses can apply for a monthly refund of their VAT credit. It is now possible to claim a VAT refund for smaller amounts. The new thresholds are: €400 for periodic declarations, €50 for starters and year-end declarations.

**4. Abolition of the vat advance and advance payment of professional tax**

The December advance payment of VAT is definitively abolished as from December 2021, which had already happened on an ad hoc basis in December 2020. What is new is that at the same time the December advance to the withholding tax on earned income (art. 412, paragraphs 4 and 5, CIR 92) is also abolished.

**5. Circular 2021 / c / 20 on employer's interventions for home work**

The lump-sum reimbursement of the employer's own expenses up to a maximum amount of 129.48 euros is generalised. The administration will now also accept this outside the context of the corona pandemic

(see also the temporary increase in the context of the corona pandemic).

The provision or reimbursement by the employer of office furniture and computer equipment necessary for the normal exercise of the professional activity at home does not give rise to the taxation of any benefit in kind.

**Compensation Measures**

- [Antivirus A, A Plus - forced traffic restrictions and quarantine](#)
- [COVID - 2021](#)
- [COVID Sport warranty](#)

→ [More Information](#)

**Wage compensation:**

There are currently four options for applying for salary compensation.

- One option can all companies throughout Denmark apply for the period 9 December 2020 to 12 April 2021, regardless of whether you have been affected by restrictions or not.
- You can only apply for the other if you have or have been prohibited from staying open and have not had any turnover on the CVR number or the

<p><b>CZECH REPUBLIC</b>  <b>National lockdown</b>  <b>From 1<sup>st</sup> March – 12 April</b></p> <p><b>Curfew between 21:00 and 05:00, until 12 April.</b></p> <p>Foreigners are prohibited from coming to the Czech Republic for reasons other than necessary. Necessary reasons include travel to and from business, return to place of residence, necessary trip to visit family or relatives, participation in education, including internships</p> <p><a href="#">More information</a></p>	<p>Almost all non-essential stores are closed. Shops with children's clothes and shoes will reopen on April 12, coinciding with the planned return of children to some school lower grades.</p> <p>Sale of basic supplies only and dispensing of goods ordered remotely. Limited number of persons (1 person per 15 m2 operating area), 2m distance between customers. Queue management inside and outside. Closed on Sundays and public holidays.</p>	<p>Kindergartens will reopen on 12 April. Primary school lower graders will also start returning to schools as of April 12. They will rotate between regular and remote instruction;</p>	<p>Masks must be worn at all times both outdoors and in publicly accessible indoor areas.</p> <p>As of 12 April, up to 10 people will be allowed to gather indoors and up to 20 outdoors.</p>	<p>Cycling as a sport activity and other individual outside sports activities such as running, are allowed.</p> <p>Runners and cyclists do not have to wear a face mask as even in town built-up areas if they keep at least two-meter distance from other people.</p> <p>All indoor sports facilities are closed to the public, with the exception of medical treatment usage.</p> <p>Outdoor gyms and sports fields are currently open to the public.</p>	<p>Closed</p>	
<p><b>DENMARK</b>  <b>The progressive relaxation of the lockdown has started.</b></p> <p><a href="#">More information</a></p>	<p>Stores with a size below 5000 m2 - that are not located in a shopping center – are opened with strict requirements to ensure minimum distance between customers.</p> <p>Stores of more than 10.000 m2 are allowed to open for 250 but must ensure that crowds are prevented by establishing a model for reducing the</p>	<p>All schools are open. All pupils until the 4<sup>th</sup> grade are allowed to go to school. From 5<sup>th</sup> to 8<sup>th</sup> grade as well as from secondary schools and adult education programmes in all regions can return to school with a 50 percent turnout.</p>	<p>Ban on indoor gatherings of more than 5 people with the exceptions of the Bornholm Regional Municipality and on the naval fortresses of Christiansø and Frederiksø. Close relatives or member of the same household may gather to up to 10 people simultaneously.</p>	<p>50 people can gather for certain outdoors organised sports activities.</p> <p>Outdoor swimming facilities can stay open. However, it is not allowed to organize an event or activity with more than 10 participants simultaneously.</p> <p>Indoor sport facilities remain closed until the end of 20 April 2021</p>		

<p>risk of infection, for instance through pre-booking</p> <p>Liberal professions reopen as of 6 April 2021 with the requirement to implement measures to prevent the spread of COVID-19.</p>		<p>People can gather outside with up to 10 people.</p> <p>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>parking unit you are applying for in the period 9 December 2020 to 12 April 2021.</p> <ul style="list-style-type: none"> <li>The third option is targeted at companies that have been banned from being open during the period 6 November 2020 to 12 April 2021, and applies as a general rule to nightclubs, discos, venues with standing audiences and exhibition centers.</li> <li>The fourth option is targeted at companies that have been affected by restrictions in North Jutland in the period 6 November to 26 November 2020.</li> </ul> <p><b><u><a href="#">Compensation for fixed costs - without auditor's statement (light)</a></u></b></p> <p>The on-site fixed cost compensation scheme allows companies that have had a turnover loss of at least 30% to receive compensation without the use of an auditor's statement</p> <p><b><u><a href="#">Compensation for fixed costs - with auditor's statement</a></u></b></p> <p>The compensation scheme for fixed costs is for companies that have had a loss in turnover of at least 30%. Note that for certain restrictions, however, there will be a requirement for a loss of revenue of at least 35%.</p> <p>The Danish Business Authority expects to open applications for the period 1 March to 5 April 2021 at the end of March and the beginning of April</p> <p>→ <b><u><a href="#">More information</a></u></b></p>
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<p><b>FRANCE</b> National lockdown from 3 April, 19h, until at least 1<sup>st</sup> May</p> <p>Curfew from 7:00 p.m. to 6:00 a.m.</p> <p>Moving from Region to Region is prohibited.</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. This includes travel to overseas Departments.</p> <p>Entry into France, including for the European Union, will be subject to the presentation of a negative PCR test.</p> <p><a href="#">More information</a></p>	<p>All non-essential shops and shopping centres larger than 10.000 m<sup>2</sup> are closed.</p>	<p>All nurseries and schools will close. Schools may reopen on 26 April after the spring holidays, which have been harmonized across the country to be from 12 April to 25 April. Middle-Schools and High-Schools will only reopen on 3rd May and will be limited to 50% attendance.</p>	<p>Telework should be the norm for all companies and administrations that can apply it.</p> <p><a href="#">Sanitary protocol for workers</a></p> <p>People are allowed to go in a 10 km radius around their house with no time limit. Traveling to another country or another Region is prohibited.</p>	<p>All sport facilities are closed.</p>	<p><b>Closed</b></p>	<p><b>Employment support:</b></p> <ul style="list-style-type: none"> <li>• <b><a href="#">Partial activity:</a></b> <ul style="list-style-type: none"> <li>➤ Totally or partially closed companies: All employees, including the head of the company if he or she is an employee, benefit from the partial activity scheme, with zero remaining costs for the company. Employees receive an allowance of 84% of their net pay, and the State and Unédic pay the equivalent amount to the companies.</li> <li>➤ Open companies but with a reduction in your activity: All employees benefit from the partial activity scheme, with zero remaining costs for the company for companies in the tourism, events, culture, sport or related sectors, with 10% remaining costs in other sectors. The employee still receives 84% of his net pay.</li> </ul> </li> </ul> <p><b>Invoices and charges:</b></p> <ul style="list-style-type: none"> <li>• <b>Exemption from Social security charges:</b> <ul style="list-style-type: none"> <li>➤ Company with less than 50 employees administratively closed: If you are an employer, you will benefit from a total exemption from your employer's social security contributions (excluding supplementary pensions) for the period concerned, as well as assistance with the payment of social security contributions amounting to 20% of the payroll.</li> <li>➤ You are a company with less than 250 employees in the tourism, events, culture, sport, air transport or related sectors, and you are experiencing a loss of activity of at least 50%: If you are an employer, you will benefit for the months of October to December (contributions due for September</li> </ul> </li> </ul>
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to November) from a total exemption from your employer's social security contributions, excluding supplementary pensions, as well as assistance with the payment of social security contributions of 20% of the total payroll.

- **Social charges deferral:** The employer may defer all or part of the payment of employee and employer contributions for the deadlines of 5 and 15 December 2020, by simply making a prior online request on the URSSAF website. If there is no response within 48 hours, this request will be considered accepted.

**Funding:**

- **Solidarity Fund:**

- Companies with fewer than 50 employees that are administratively closed will be able to receive monthly compensation for lost turnover of up to €10,000.
- Companies from the tourism, events, culture, sports, with fewer than 50 employees that do not close but suffer a loss of turnover of at least 50% will receive monthly compensation from the solidarity fund of up to €10,000.
- For all other companies with fewer than 50 employees that can remain open but suffer a loss of more than 50% of their turnover, solidarity fund support of up to €1,500 per month is restored in November and December.

**Note : To help companies confronted to a surplus of stock, the government has announced that companies of less than 50 employees who benefited from the fund in November will receive 80% of the amount they receives between the end of may and the beginning of May.**

- **Tax credit to reduce rents :** The Government has proposed that a tax credit be introduced in the Finance Bill for 2021 to encourage landlords to cancel part of the rent owed by their tenant companies that are administratively closed or particularly affected by the health restrictions being implemented. The Government has obtained a commitment from the main landlord representatives to cancel the rents of tenant companies for the month of November 2020.
- **State-guaranteed loans:** All companies will be able to take out a state-guaranteed loan until 30 June 2021 through their usual bank advisor. The repayment of the state-guaranteed loan can be spread over between one and five additional years, with rates for small and medium-sized enterprises negotiated with French banks of between 1 and 2.5%, including the state guarantee. Companies wishing to do so will be able to request a further one-year capital repayment deferral, for a total of two years of deferral.

**Extraordinay help for unsold stocks.** Retailers, including from the sporting goods industry, who had to close to to Covid and accumulated stocks will receive a flat-rate aid representing 80% of the amount of aid received under the solidarity fund in November 2020.

[Specific measures for gyms](#)

[More information](#)

**-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.

<p><b>GERMANY</b> <b>Lockdown</b> <b>16 December – 18 April</b></p> <p><b>Please note that this is a collection of the federal</b></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>The federal states can decide individually on the opening of schools. Most schools have reopened.</p> <p>Parents will be allowed an additional 10 days of Child</p>	<p>Masks are mandatory in shops and public transport in all federal states. Social distancing (1.5m) is mandatory in public.</p>	<p>Sports permitted only outdoors. In places with a 7-day incidence rate below 50, non-contact outdoor sports is allowed with up to 10 people.</p>	<p>Smaller ski resorts have reopened since 9 March.</p>
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<p><b>measures. Certain rules vary between states.</b></p> <p><a href="#">More information</a></p>	<p>In places where the seven-day incidence rate is lower than 50, stores are allowed to open for a limited number of customers</p>	<p>Sickness benefits (20 days for single parents). Those days may be used if a school closes due to the pandemic.</p>	<p>The only masks allowed are surgical masks, masks of the KN95 / N95 standard or masks of the FFP2 standard. Private meetings can be held between two household, with a total of no more than 5 people over the age of 14.</p> <p>If the 7-day incidence rises to over 100, staying in public is only permitted with members of one's household and one other person.</p>	<p>In places with a 7-day incidence rate below 100, a maximum of five people from two households can practice individual sports outside and children up to the age of 14 can play sports outside in groups of up to 20.</p> <p>Different rules apply to organized sport activities in certain states.</p> <p><a href="#">More information</a></p>		<p><b><u>-Stimulating competitiveness and investment</u></b></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><b><u>-Safeguarding jobs and apprenticeships</u></b></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><b><u>-Intermediated loans for SMEs, mid-caps</u></b></p> <p>→ <a href="#">More information</a></p>
<p><b>ITALY</b></p> <p><b>Colour codes system measures</b></p> <p><b>From 6 April until the 30 April, zone will only be either red or orange.</b></p> <p><a href="#">More information</a></p> <p>There are currently no white areas.</p> <p><a href="#">More information</a></p>	<p><b>White zones:</b> No restrictions</p> <p><b>Orange zones:</b> Shops could be open between 05:00- 22:00</p> <p><b>Red zones:</b> Shops, other than essential shops, bars, or restaurants, are closed. Home delivery is still allowed.</p>	<p><b>White zones:</b> Schools are open</p> <p><b>Orange zones:</b> From 7 April until at least 30 April, nurseries, kindergarten, primary and secondary schools have reopened. High schools and technical institutes will resume with at least 50 percent, and up to a maximum of 75 percent, of the student population, while the rest part makes use of distance learning.</p> <p><b>Red zones:</b> From 7 April until at least 30 April, primary schools, kindergarten, nurseries, and the first year of lower</p>	<p>Social distancing and wearing a mask are still compulsory.</p> <p><b>Orange zones:</b> From 6 to 30 April 2021, it is allowed to move within your municipality, between 5.00 and 22.00.</p> <p><b>Red zones:</b> until 6 April, movement is limited to work, necessity, or health reasons. Gatherings are prohibited.</p>	<p><b>White zones:</b> No restrictions</p> <p><b>Yellow and Orange zones:</b> Gyms, swimming pools and wellness centres are open only for medical, therapeutical purposes and trainings recognized by CONI and CIP. Outdoors sport facilities could open with restrictions. Contact sports are still not allowed.</p> <p><b>Red zones:</b> 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</p>	<p>Closed</p>	<p><b><u>A new decree as been adopted on 22 March</u></b></p> <p>The tax relief provisions in the decree are the following:</p> <ul style="list-style-type: none"> <li>• Extension of tax-collection suspension and automatic cancellation of tax bills of up to €5,000</li> <li>• Extension of the digital services tax deadlines</li> <li>• Extension of the electronic archiving deadline</li> <li>• New wage subsidy measures</li> <li>• A freeze on redundancies until 30 June 2021</li> <li>• Allowances for seasonal workers in tourism sector, the spa industry, show business and sports industries</li> <li>• Allowances for workers in the sports sector</li> <li>• Emergency income</li> </ul>

		secondary school (first grade), have reopened.		and individual outdoors sports activities are allowed.		<ul style="list-style-type: none"> <li>Measures to safeguard vulnerable workers</li> <li>Extension or renewal of fixed-term employment contracts</li> </ul> <p><a href="#">Central Guarantee Fund (“Fondo centrale di garanzia”)</a> For companies up to 499 employees. The facility can only be activated against loans granted by banks, leasing companies and other financial intermediaries. With the exception of loans up to € 30,000, which provide for a ceiling on rates and commissions, the Fund does not intervene directly in the relationship between bank and customer.</p> <p>→ <a href="#">More information</a></p> <p><a href="#">National Recovery and Resilience Plan</a></p>
<p><b><u>LUXEMBOURG</u></b> <b>Restrictions</b></p> <p><b>Curfew between 23:00 and 06:00</b></p> <p><a href="#">More information</a></p>	<p>Shops, including non-essential shops, are open with sanitary rules in place. Thus, the limit of one customer per 10m2 applies to all shops open to the public regardless of their sales area. However, small shops with a sales area of less than 20m2 can accommodate a maximum of two customers at the same time. The aim is not to penalise small businesses too much and to allow them to continue working.</p> <p>Shopping centres with a sales area equal to or greater than 400m2 must in addition, provide a health protocol, which has been accepted by the</p>	Open with <a href="#">sanitary protocol</a>	<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 4 and 10 people.</p> <p>Gathering of up to a 100 people can be held outdoors provided that everyone has an assigned seat 2m part 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> <ul style="list-style-type: none"> <li>Sports activities carried out individually or with a maximum of 2 people can be practiced without the obligation to wear a mask or to maintain a physical distance of 2 meters from each other;</li> <li>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 meters between the different sports players at all times;</li> <li>Facilities must have a minimum surface area of</li> </ul>	Closed	<p>-<a href="#">Recovery aid</a> careful: the aid can only be requested until 31<sup>st</sup> March</p> <p>-<a href="#">Procedures for large companies</a></p> <p>-<a href="#">Investment aid aimed at stimulating business investments in the COVID-19 period</a></p> <p>-<a href="#">General aid measures for SMEs</a></p> <p>-<a href="#">State guarantee scheme for new bank loans for a maximum duration of 6 years</a></p> <p>-<a href="#">Repayable financial aid to compensate for temporary financial difficulties caused by the COVID-19 crisis</a></p> <p>→ <a href="#">More information</a></p>

<p>National Health Directorate.</p>			<p>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 centers, 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.</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 meters. In the showers, the physical distance of 2 meters must be respected.</p>		
<p><b>NETHERLANDS</b>  <b>Partial Lockdown</b>  <b>23 February – 20 April</b></p> <p><b>Curfew between 22:00-04:30</b></p> <p><b>The advice not to travel abroad will apply up to and including 15 May</b></p> <p><a href="#">More information</a></p>	<p>Non-essential stores may offer shopping on appointment as well as the previously introduced click &amp; collect service. Customers must make an appointment at least four hours before the appointed time, and shop must send them a confirmation that details the time and rules. Customers cannot come into the shop, nor may you sell them any other products on the spot. If the shop offers repairs or</p>	<p>Primary schools, schools for special education and daycare centers for children under 4 are fully open.</p> <p>Secondary schools and vocational education (MBO) are open, for at least 1 day a week. Elementary schools and childcare are open. Universities, other vocational education and out-of-school facilities remain closed and must continue to offer online education.</p>	<p>Everyone aged 13 and over must wear a face mask in indoor public spaces and on public transport.</p> <p>Per day, one should not visit more than one other household or welcome more than one visitor, not including children under 13. Outside, groups of more than two people are not permitted to meet.</p> <p>From 3 March, students taking practical lessons</p>	<p>All indoor sport facilities must close. Adults aged 18 to 26 May take part in team sports at outside sports facilities without staying 1.5 metres apart. Although competitions are still prohibited, they will be able to train with their own team from the same club. People older than 27, with a maximum of four people, make take part in outdoor sport activities that are organized by sports organization but must respect the 1.5 meters limitation.</p> <p>“Snowworld” venues are closed</p>	<p><a href="#">Help for employers and employees</a></p> <p><u>Credits and guarantees:</u></p> <ul style="list-style-type: none"> <li>From 16 March 2020 to 31 December 2021, the <a href="#">SME credit guarantee (BMKB)</a> scheme is extended to help SMEs that are affected by the coronavirus secure bank guarantees and bridge financing.</li> <li>The <a href="#">Business loan guarantee scheme (GO)</a> has been extended until 30 June 2021.</li> </ul> <p><a href="#">-Avoid bankruptcy with the WHOA</a></p> <p><a href="#">- Reimbursement Fixed Costs (TVL)</a></p>

	<p>a parcel service, customers may drop off their repair items or parcels at the pick-up time.</p> <p>In shops with a floor space of 50m2, Retailers may offer shopping on appointment to a maximum of 2 customers per floor, and 6 customers per hour. Appointments must last for at least 10 minutes.</p> <p>Since 16 March, larger shops can allow one client per 25m2, with a maximum of 50 people per time slot.</p>		<p>(and their teachers) and adult education students in their exam year will be exempt from the curfew.</p>			<p>It aims to compensate companies for fixed costs other than wage costs. You can apply for TVL once every 3 months, until 1 July 2021.</p> <p><a href="#">- Temporary emergency bridging measure NOW</a></p> <p>Employers with more than 20% turnover loss can apply to receive compensation of their employees' wages from October 2020 - July 2021.</p> <p><a href="#">-Tax and Customs Administration corona measures for businesses and employers</a></p> <p><a href="#">-Corona Calculator</a></p> <p>Government tool to find out the ideal combination of aid schemes for companies in difficulty</p> <p>→ <a href="#">More information</a></p>
<p><b>SPAIN</b> <b>Restrictions</b></p> <p><b>Curfew begins between the hours of 22:00 and 23:00 and ends between 5:00 and 7:00</b></p> <p><b>The easter perimetral lockdown measure will have ended as of 10 April. Most Region still prohibit travelling from region to region.</b></p> <p>The decisions are made by each region and not by the central Government:</p> <p><a href="#">Catalonia</a> <a href="#">Madrid</a> <a href="#">Valencia</a> <a href="#">Aragon</a> <a href="#">La Rioja</a> <a href="#">Extremadura</a></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.</p> <p>Maximum size of gatherings is 2-6 people varying between regions.</p> <p>Gathering insides are limited from none to up to 4 people</p>	<p>Outdoor exercise allowed in most regions with a maximum group size of 2-6 varying between regions.</p> <p>Fitness Clubs are open -with limitations- in the following regions : Aragón, Balearic Islands, Cantabria, Castilla-La Mancha, Castilla y León, Catalonia, Melilla, Navarre, Valencia.</p>	<p>Open with restrictions</p>	<p>Royal Decree-Law 5/2021, of March 12, on extraordinary measures to support business solvency in response to the COVID-19 pandemic. The following measures will be applicable in 2021 :</p> <ul style="list-style-type: none"> <li>• Defer tax liabilities: It will be possible to defer payment of tax liabilities corresponding to settlements and self-assessments whose filing and payment deadline falls between 1 April and 30 April 2021.</li> <li>• Help for companies registered in Spain whose annual turnover in 2020 has fallen by at least 30% as compared to 2019. The funds must be used for the payment of fixed costs such as leases, salaries, utilities, or trade payables.</li> </ul> <p>→ <a href="#">More information</a></p>

<p><a href="#">Castilla y Leon</a>  <a href="#">Balearic Islands</a>  <a href="#">Murcia</a>  <a href="#">Canary Islands</a>  <a href="#">Castilla La Mancha</a>  <a href="#">Andalusia</a>  <a href="#">Asturias</a>  <a href="#">Cantabria</a>  <a href="#">Galicia</a>  <a href="#">Navarra</a>  <a href="#">Basque Country</a>  <a href="#">More information</a></p>						
<p><b>UNITED KINGDOM</b>  <b>Restrictions</b>                  The stay-at-home rule has been lifted.</p> <p><b>Travel abroad is still prohibited.</b>                  Self-contained accommodation will be able to open for overnight stays in England with your household or support bubble</p> <p><a href="#">Roadmap for easing restrictions</a>  <a href="#">More information</a></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>As of 12 April, non-essential shops will be allowed to reopen.</p>	<p>Colleges, primary and secondary school reopened for all pupils and students.</p> <p>All University students continue remote learning, except for Practical or Practice-based Higher Education Courses.</p> <p>Secondary pupils, further education college students and staff are offered regular testing.</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, and on public transport.</p> <p>It is still against the law to meet indoors with people who are not part of your household or support bubble.</p> <p>People are allowed to meet outside in groups of 6 people or in a group of any size from up to 2 households.</p>	<p>Outdoor sports facilities such as open-air swimming pools, tennis and basketball courts, are open. And organised outdoor sports is allowed for all children and adults.</p> <p>As of 12 April, indoor leisure, including gyms, will reopen for use individually or within household groups in England.</p> <p>In Scotland, the gyms should reopen on 26 April.</p>	<p>Closed</p>	<p><a href="#">-COVID-19 support available to businesses</a></p> <ul style="list-style-type: none"> <li>Loans, tax relief and cash grants are available</li> <li>Employers might be eligible for financial support to pay wages</li> </ul> <p>-Options and eligibility vary between regions  <a href="#">Business support finder</a> to see what support is available for you and your business</p>

**Content disclaimer:** 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.