



Coronavirus and Global Mobility

Practical tips and key considerations for dealing with the growing impact

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Introduction

The COVID-19 pandemic continues to have a significant health and economic impact.

Amongst the uncertainty and disruption it is important that businesses are equipped to provide a thoughtful, but effective 'people-first' response.

In our interconnected world, many global businesses have extensive mobility programmes. Employees may regularly travel overseas. Now, due to COVID-19, businesses are postponing or restricting travel. In addition, governments across the globe have imposed travel bans and other measures.

Our aim

We seek to provide some practical tips and considerations for dealing with the crisis from a global mobility perspective, focusing on key locations around the world.

The immediate focus for businesses must be to ensure the health and safety of their employees. However, we hope this insight will help you to also think ahead and plan how to effectively manage legal or compliance obligations that might arise if, for example, employees have to remain in a destination for longer than planned, or change the nature of their activities whilst there.

View from the UK

Immigration, Employment and Right to Work compliance

All UK employers

Right to work

As more employees self-isolate, work from home or are furloughed under the UK Government's COVID-19 Job Retention Scheme, it is important that employers remain compliant with their right to work obligations.

UK Visas & Immigration (UKVI) have introduced temporary guidance setting out alternative processes. The guidance allows UK employers to make the checks **remotely** until such time as it becomes safe to conduct in-person checks again. This includes:

- Conducting the right to work check via video link.
- Checking soft copy documents.

It is also possible for employers to complete [online](#) right to work checks where an employee holds a Biometric Residence Permit (BRP) or is a European Union (EU) national who holds settled or pre-settled status in the UK.

Sponsor licence holders

Managing absences from work due to COVID-19

UKVI has released [guidance](#) regarding extensive absences from work due to COVID-19, particularly relating to Tier 2 and 5 sponsored migrants in the UK.

Sponsors are **not required** to report migrant absences related to COVID-19, including working from home, illness or self-isolation. Sponsorship does not need to be withdrawn if the sponsor considers there are COVID-19 related exceptional circumstances when a migrant is absent from work without pay for four weeks or more.

Deloitte recommends that employers and sponsors keep a log of any absences due to illness, quarantine or travel restrictions resulting from COVID-19. This is important for any employee who may be eligible for indefinite leave to remain in the future and will aid UKVI to take a pragmatic approach and apply discretion where required.

The log should also capture any Tier 2 or 5 employees who are furloughed, in line with guidance issued by the UK Government's Job Retention Scheme. Details of any furloughed employees must be reported to UKVI.

Sponsors are also permitted to temporarily reduce the pay of sponsored employees to 80% of their salary or £2500 per month, whichever is the lower. Any reductions must be part of a company wide policy to avoid redundancies in which all workers are treated the same. The reductions must be temporary, and the sponsored employee's pay must return to at least the previous level once the arrangements have ended. Any such salary reductions must be reported to UKVI.

Managing remote working

Sponsors are required to have accountability for the "duties, functions and outputs" of the work undertaken by their Tier 2 migrant employees. This requirement could be more challenging to fulfil when working remotely.

Sponsors should encourage their sponsored migrants to take advantage of the technology available to them and check in regularly over video conferencing where possible.

Sponsors **are not required** to submit a change of work location report to UKVI for sponsored migrants working from home due to COVID-19.

Under the Job Retention Scheme, any sponsored migrants who are furloughed must not work for their employer/sponsor, generate revenue or provide services on the employer's behalf. Participation in online training is permitted.

Travel restrictions

Managing travel restrictions and closures

With the COVID-19 situation evolving so rapidly, the majority of international travel has become restricted or even shut down as country borders close.

On 24 March 2020, UKVI issued [guidance](#) which states that any **national who is unable to leave** the UK because of travel restrictions or self-isolation, with leave expiring between 24 January 2020 and 31 May 2020, **will be able to extend their visas to 31 May 2020**.

Affected individuals are required to contact the UKVI [COVID-19 Immigration Team \(CIT\)](#) so their records can be updated. Details must be provided as to why it is not possible to return to their home country. For example, if the border is closed or flights are suspended. UKVI will confirm when the request is received and when the visa is extended.

Employers should seek to identify any affected individuals in the UK whose visas expire within the above timeline.

Switching visa category

Where a visa applicant would usually need to apply for a visa from their home country or country of residence UKVI has issued temporary [guidance](#) **which allows individuals in the UK with leave expiring between 24 January 2020 and 31 May 2020 to switch visa category** in the UK. This exception will currently run until 31 May 2020.

The applicant would need to meet all the usual requirements of the new visa category, apply online and pay the UK visa application fee. It is vital that any such application is submitted “in time” – meaning the online payment is made on or before the visa expiry date at the latest. This will ensure the applicant does not overstay their visa or be negatively impacted in any other way. The guidance also allows individuals in some circumstances to start work before a visa application has been decided if the Certificate of Sponsorship (CoS) has been issued, the application was submitted before the current visa expiry and the job to be started is the same as listed on the CoS.

UK application centres are currently closed. Existing appointments will be automatically rescheduled for six weeks beyond the original appointment date. For those about to submit applications online, the appointment needs to be booked when the online booking system reopens.

Considerations for those unable to travel to the UK

Many overseas Visa Applications Centres (VAC) are closed or offering limited services, causing disruption for applicants who have already submitted a visa application or were about to. There are a number of points to note here:

- For Tier 2 or 5 applications where a Certificate of Sponsorship (CoS) has been issued and the application not yet submitted, the CoS remains valid to use for three months. UKVI has confirmed that they will not automatically refuse an application where the CoS becomes invalid because the employee was unable to travel as a result of COVID-19.
- In cases where a role has been advertised, the CoS must be issued within six months from the date the role was first advertised.
- In cases where an application is already in process, or a 30 day entry visa label issued, the sponsor will likely need to report the delayed start date to UKVI via the sponsor management system (SMS).
- Applicants may have to return to the VAC at a later date to obtain a new 30 day entry visa label if their current vignette expires.
- Ongoing applications may need to be withdrawn to secure the return of a passport from a closed VAC and re-submitted at a later date.

Payroll and tax compliance

PAYE

HM Revenue & Customs (HMRC) expects employers to operate Pay As You Earn (PAYE) on all PAYE income in accordance with the PAYE code issued and any Section 690 direction given.

In some cases HMRC will issue a 'No Tax' or 'NT' PAYE code on the basis that the employee was not expected to have any UK taxable workdays. Where, as a result of COVID-19, an employee spends time working in the UK unexpectedly, and any 'NT' PAYE code issued is no longer appropriate, HMRC will expect to be informed that this is the case.

Depending on circumstances, HMRC may not take issue where a 'NT' PAYE code has been operated for the whole of the 2019/20 tax year but they will expect employers to review the appropriateness or otherwise of any 'NT' code issued for 2020/21.

Similarly, employers should consider whether any Section 690 direction issued for 2020/21 remains appropriate.

HMRC is likely to accept a modest deviation from the workday apportionment originally expected but employers should inform HMRC of any significant change.

Remote working – Additional costs incurred by employees

Employees who are required to work from home may incur additional expenses, for example heating and lighting. Employers may consider it appropriate to meet these additional expenses and where this is not the case, employees may ask whether they can claim a tax deduction for the costs they have incurred. It had been thought that employees would not be able to claim relief for such expenses but HMRC has confirmed that a claim for relief will be considered where an employee has been told by their employer to work from home and the normal office premises/workplace is closed and not available to the employee.

Any claim will require detailed evidence of the additional costs incurred, or the employee may claim a standard £6 per week (£4 per week prior to 6 April 2020).

Employers should consider the policy implications of this, and the cost impact where a contribution is made towards the additional costs employees incur.

Travel restrictions

UK tax considerations

Individuals who had expected to be UK non-resident for 2019/20 and/or 2020/21, but who are now unable to leave the UK may find that they do not meet the conditions to be UK non-resident after all.

Under the UK's Statutory Residence Test (SRT) individuals will be regarded as automatically non-resident if they have limited days of UK presence or if they are in "full time work abroad". They may also be UK non-resident under the Sufficient Ties Test.

All of the individual SRT tests are in some way linked to UK presence and some are also linked to the number or proportion of UK workdays. Where an employee is present in the UK due to "exceptional circumstances", up to 60 days of presence can **be ignored**.

The challenge is that the **definition of "exceptional circumstances" is tightly drawn**. HMRC issued a minor amendment to their guidance on 19 March 2020, so that days of presence in the UK because of COVID-19 are more likely to be regarded as due to "exceptional circumstances". There is also an absolute limit on the number of days which may be ignored (60 per tax year as attributable to "exceptional circumstances").

Even where days of presence are due to "exceptional circumstances", any days spent working in the UK will normally be regarded as UK workdays and count towards the relevant workday count. This is likely to impact individuals relying on the full time work abroad test but required to work in the UK as a result of being unable to leave.

The only exception to this is that any period(s) between 1 March and 1 June 2020 spent in the UK by individuals working on certain COVID-19 related activities will not count towards the residence tests. The period will be kept under review and may be extended.

Where UK resident employees are grounded outside of the UK, employers may pay or reimburse some or all of the additional costs the employee incurs. This is likely to be the case where the employer requires the employee to work outside the UK or take paid or unpaid leave.

It should not be assumed that HMRC will accept that all of the costs paid or reimbursed qualify as business expenses.

In any case, where UK tax relief is not available in full, employers should review the policy considerations and where applicable, the additional cost implications if any UK tax liability is to be picked up by the employer.

Employees who are resident in the UK but entitled to overseas workday relief may find they have fewer overseas workdays than expected. Where any such employees are tax equalised, the additional UK tax cost will be payable by the employer but where the employee is not tax equalised the additional UK tax will be payable by the employee themselves. Again, employers may wish to consider the policy implications of this and ensure that any cost projections are updated as necessary.

View from the USA

Immigration and labor compliance

As employers close offices and introduce work-from-home policies, they remain obligated to comply with all relevant immigration and labor rules. Immigration and labor authorities in the US have introduced temporary measures allowing flexibility in certain rules, but have declined to provide broad relief, such as automatic extensions of status, postponing filing deadlines or waiving overstays.

Form I-9: physical inspection

Companies are required by law to physically inspect new employees' documentation proving that they are work-authorized, and to reverify temporary forms of work authorization. The US government recently provided guidance that:

- allows **certain employers to conduct I-9 review remotely**
- such employers must provide written documentation of their remote onboarding and remote working policy for each employee
- if any employees are physically present at a work site, the employer may not conduct remote I-9 verifications
- additional procedures must also be followed once normal operations resume, including physical review of employee documents
- eligible employers will also need to have protocols in place to meet these requirements and document that they are in compliance with I-9 obligations.

Posting requirements

Employers may need to **consider changing the way to post notice of filing of a Labor Condition Application (LCA)** with the Labor Department for H-1B applications during the COVID-19 crisis. Since the Labor Department allows employers to post the LCA physically or electronically and if your employees are working from home or another remote location, you may be obligated to post the LCA at the new work location. For employees working from home or another temporary location, employers should consider electronic posting.

Employers sponsoring employees in the PERM labor certification (green card) process must post the job opening on the company's premises for 10 days. Unlike the LCA posting, this **notice must be at a physical location**. The purpose of the posting is to give employees notice, which may be difficult to accomplish as a result of office closures. The Labor Department has issued guidance providing temporary extensions on posting deadlines, and companies should ensure that they review any changes to their practice with counsel.

Visa restrictions on work location

H-1B visas require that the employee be placed at the job location stated in the H-1B petition. When the employee changes job locations outside the commuting distance of the stated work location, employers will likely be required to file a new LCA and an amended H-1B petition before the employee can begin working in the new location. When sending employees home or to other locations to work remotely, companies should assess which H-1B employees are affected and how to remain in compliance with these requirements.

Signature requirements

Employers have authorised signatories to sign and make attestations on immigration-related petitions. USCIS does not allow electronic filing for all types of immigration forms, and the authorised signatory may need to sign forms in person. The agency recently issued temporary measures allowing copies of signed immigration forms to be submitted, however:

- each original signed form must be retained
- the government can request the original document with the handwritten signature at any time
- original forms must be signed with a handwritten signature.

To avoid filing delays, a company should have plans in place to **ensure that authorised signatories can print and sign papers when necessary and retain the originals.**

Furloughs and layoffs

Immigration regulations add a level of complexity and legal requirements, often overlooked, for foreign nationals affected by business decisions such as placing employees on furlough or indeed laying employees off.

Strategies for H-1B employees/other temporary visa holders

Employers must continue to pay employees on H-1B visas the required wages even if they are put on furlough or if there is not work for them to perform, unless the nonproductive time is due to reasons not related to employment, such as a worker's voluntary absence from work.

If a company decides it must lay off or terminate an employee on an H-1B visa, it must follow certain steps, including providing the employee with the reasonable cost of transportation to the employee's last place of foreign residence.

Impact on green cards

Employers are encouraged to conduct an analysis of employees who are in the midst of the green card process when making decisions about layoffs, which may have critical consequences on long-term talent retention and talent acquisition. **Layoffs can significantly impact an employer's timeline for pursuing green cards for employees.**

Employers filing PERM labor certifications must attest that they have not laid off a US worker in the same occupation and intended area of employment within the previous six months. While there are exceptions that allow employers to file sooner, this may still impact the timeline for obtaining a green card for employees.

Travel restrictions

Managing travel restrictions and closures

3 to 6 month outlook

The US currently **bans most travel from 30 countries because of COVID-19** and this could continue into the summer. Certain foreign nationals, such as immediate family members of US citizens and green card holders, are exempt from the US travel bans.

The restrictions also allow travel for non-citizens whose entry is in the 'national interest'. However, the government has not issued instructions on how to request an exemption (or from which agency to request one), and there is no uniform process. Exemptions to the COVID-19 travel ban are being decided by different agencies on a case-by-case basis and require individual assessment by counsel before lodging a request.

Executive order suspending entry of permanent residency applicants

President Trump confirmed during a press briefing on 21 April that he intends to sign an Executive Order that will restrict entry to the US by individuals seeking permanent residency and that it will last for 60 days. He indicated that the order will not impact temporary work visas (e.g., H-1B, L-1, etc.) or short-term business travelers (e.g., B-1 visas or visitors entering on the Visa Waiver Program). At the time of publication, the order had not yet been issued, so the full scope and impact of the order is not yet known. Nevertheless, companies should anticipate additional delays to green card applicants outside the US. Because US consulates have already suspended visa operations and visa issuance due to COVID-19, the short-term impact is minimal. In the longer-term, companies should anticipate that the executive order may be extended beyond the 60 days, and expanded restrictions that limit the entry of temporary workers cannot be ruled out. Companies should consult with counsel to look for strategies to avoid consular filings where possible and prepare to file as early as possible to account for processing delays.

Consular and agency delays

Government immigration offices are closing or reducing services in-country and at their consulates around the world, especially in hot spots.

The State Department has temporarily suspended routine visa services at consulates throughout the world.

USCIS has remained open during previous government shutdowns because it is fee-funded, but COVID-19 may require USCIS offices to shut down operations.

Therefore, delays in USCIS processing times are expected. Different USCIS locations have different capacity to respond to and avoid office shutdowns. USCIS Field Offices and Application Support Centers (ASC) are normally open to the public and have already closed until **at least 3rd May 2020** because of COVID-19.

Filing stateside versus consular

The risk of employees losing valid work authorization grows greater every day, as **renewals become increasingly difficult for most types of work visas**. Companies, employees and candidates need to consider the risk of international travel and unavailability of consular interviews and devise strategies to mitigate loss of status and compliance issues.

Travel bans and consulate closures make consular notification an uncertain route. For employees in the United States, **USCIS has discretion to grant an extension and/or change of status even if the employee was not in a valid nonimmigrant status** at the time of filing. These filings are one alternative to consular notification, but they come with their own risks, as there is no guarantee the agency will exercise its discretion to forgive gaps in status.

Visa denials

When consulates and immigration offices reopen to full capacity they will likely face huge backlogs and under-resourced departments. Employers should prepare for higher denial rates and ongoing challenges in obtaining approvals and where possible look for strategies to address continued delays and uncertainty.

View from Asia

Immigration compliance

In the Asia Pacific region, there is collective acknowledgement from governments for the need of flexibility on standard immigration rules, to cope with the progressive impacts and restrictions arising from COVID-19.

Naturally, each government is addressing this need within their own timelines, and introducing varying degrees of flexibility, according to:

- the severity of the outbreak
- the stage of the cycle in that location, and
- factoring lessons learned from the speed and veracity of other global responses.

Regardless of any flexibility or concessions being implemented, the overriding need to comply with requirements for holding a valid visa if remaining in country, holding appropriate work permission, and for sponsoring organisations to fulfil their ongoing obligations remain.

Visa expiry tracking

In an environment where significant changes are rolled out and retracted in rapid succession, **verification and tracking of visa expiry dates** and work permission are **more critical than ever**, to plan extension pathways and to quickly identify impacted cohorts in this environment.

Immigration relief measures

Applying flexibility to current visa policy – in particular to facilitate onshore visa renewals and reduce the cost of applications – is a common component of the relief packages under consideration by Authorities to support business operations during this unprecedented time.

In contrast to other jurisdictions, blanket visa extensions for onshore visa holders have been implemented in very few Asia Pacific locations to date, with New Zealand being the notable exception as an early adopter.

Managing travel restrictions and closures

Inbound and outbound travel restrictions form the basis of measures in all countries across the Asia Pacific region to slow and contain the spread of COVID-19.

As each country implements these restrictions, the lead time they provide for travellers, the severity of the entry or departure ban, and the availability of exemptions to facilitate travel during the ban period are all varied.

Exemption parameters differ between even neighbouring countries within the region. Some scenarios which would warrant an exemption to permit travel to Australia would not be granted a similar exemption for entry into New Zealand.

Broadly speaking, some governments in the region acknowledge that in addition to their exemption guidelines, a case by case approach is warranted where a combination of factors could not be foreseen.

However the other extreme is also true in locations such as the **Philippines**, where all **processing of employment passes is suspended** – albeit without penalty for expired permit holders.

On a practical level, the speed at which these measures are implemented, **means processes and tools** employed by the respective Authorities are revised and **updated without notice**.

Tax compliance

Tax relief measures

Administrative support measures and economic stimulus packages have been prioritised by governments to cushion the significant financial impacts to employers, communities and individuals. The primary objective of these measures is to boost cash flow for businesses, support the retention of workers, and provide cash flow support for individuals.

Specific measures to support severely affected communities and regions are in place in some jurisdictions, and we might expect to see further stages of this response to support stabilisation and recovery in due course.

View from Europe

Immigration compliance

Compliance questions in the European context are intrinsically linked to the EU. However, member states preserve a high degree of sovereignty in the area of immigration and have the capability to organise their internal processes according to their particular institutional set-up. Therefore, the European perspective is always characterised by the EU policies on one hand, and measures taken by individual member states on the other.

In general, the EU is mainly engaged in managing the external and internal borders, while compliance issues are addressed at the level of individual Member States.

The trends highlighted below also apply to the European Free Trade Association (EFTA) countries. Liechtenstein, Iceland, Norway and Switzerland are to a large degree bound by identical or comparable rules as applicable at the EU level.

Right to work and residence

Compliance in a highly regulated European context is imperative. The outbreak of the crisis does not relieve employers of the requirements to have valid work and residence authorisations for foreign national employees. However, most European states are showing a high level of pragmatism and are applying a reasonable approach given the exceptional circumstances.

In general, the following trends can be identified across Europe:

- More flexibility is allowed in respect of required documents to process applications.
- Digital applications are largely accepted even in countries that work only with paper applications.
- Extensions of work and residence authorisations for foreign nationals in country are granted automatically or with a higher degree of flexibility.
- Delays in processing times are common and will probably increase.
- In some countries, applications are not being processed at all.

Most Member States perceive the increased flexibility as a temporary and exceptional measure, which obliges foreign nationals and their employers to remain alert to compliance requirements.

Therefore, it **remains crucial to track validity dates of visas, work and residence permits**, and to act in a timely manner with respect to required, planned or unexpected extensions.

Managing travel restrictions and closures

Management of borders is subject to a far-reaching cooperation of the Member States of the Schengen Area. The Schengen Area establishes an area of free movement where internal borders are abolished while external borders are managed according to common rules.

Due to the spread of the COVID-19, the free movement within the Schengen Area has become subject to increasing border controls established by individual Member States. To relax internal controls and secure the flow of goods, the **EU has proposed to close the external borders.**

Travel restrictions

All Member States of the EU have supported the European Commission's proposal to close external borders of the Schengen Area.

Most **travel is banned from outside the EU for a period of 30 days.** The plan will then be reviewed. Exempt from the travel ban are EU nationals returning to the EU and non EU-nationals:

- who are residents in the EU or who hold national long-term visas
- who have an essential function or need, i.e. diplomats, healthcare workers, experts working to mitigate COVID-19, people transporting goods and frontier workers who legally commute across EU borders for work.

The majority of Member States took measures to control their internal borders that led to long queues at the borders of Hungary, Poland, Germany, Austria and other Member States. While some of these restrictions have been lifted, it is important to remember that strict quarantine measures remain applicable across Europe; which often implies restrictions on movements within the countries. Consequently, any travel requires justification.

Considerations for people unable to leave the EU

Schengen rules allow an **exceptional extension** of stay to short-term visitors **due to a force majeure**, humanitarian or personal reasons. Under current circumstances, extensions are generally accepted for the reason of force majeure, for instance exceptional restrictive measures.

Most Member States hold to case-by-case extensions, which implies that any extension request must be duly considered by the authorities. Extension requests are possible beyond the normally allowed 90 days of stay. Visa-exempt nationals are also required to extend their stay.

It is strongly recommended to **verify with the authorities the specific procedure** applicable in case of an extension request and initiate the extensions in a timely manner to avoid entry bans in future due to overstay records.

Considerations for those unable to travel to the EU

Residents and nationals of the EU are **allowed to return** as well as long-term visa holders.

Most countries have suspended issuance of entry visas for foreign nationals, even if they have been authorised to work in the EU country of destination. It is advised to verify with the relevant diplomatic posts under what conditions a visa can be issued. Some Member States already foresee a longer period of time to collect visas once the restrictive measures are lifted. Given these restrictions, companies may need to reconsider start dates or reassess the need to start employment in the country of destination at a certain time.

Short-term visitors or workers risk being refused entry unless they fall under the exception of providing an essential function or need, as highlighted above.

Most diplomatic posts are closed and are not accepting new visa applications.

It is strongly recommended to limit travel within and outside Europe due to exceptional measures and risk of refusal of entry or re-entry. Companies are advised to verify the applicable rules in the country of destination prior to undertaking any travel.

Tax compliance

Changing work patterns

Remote working may have an impact on the applicable employment, social security and tax laws. Member States do not always require notification of changed working patterns, but in some instances, **it can be important to inform the authorities** in order to clarify potential consequences.

Social security legislation in the EU is to a certain degree harmonised, particularly with regard to certain categories of workers, (such as Posted Workers or Commuters), and imposes strict notification requirements. Remote working needs to be carefully considered as it may change the amount of time spent in one of the Member States. It can also result in information provided in an initial application no longer applying.

Member States have proved to be flexible in their application of rules

and allowed remote working, albeit under certain conditions or subject to prior approval in some cases.

In general, temporary unemployment under conditions of quarantine or impossibility to work should not have an impact on the rights of foreign nationals to continue residing and working in their European country of residence. However, absence from the country can have an impact on short-term or long-term residency rights. It is advised to verify the applicable rules in case of absence in order to mitigate the risk of loss of the right to work and reside in Europe.

Income tax is, in general, an exclusive competence of each of the 27 Member States of the European Union. As a result, each Member State has or is taking unilateral measures in support of companies and individuals given the COVID-19 pandemic.

The general focus areas of these countries are extension of tax payment deadlines and various relief measures. It is expected that tax authorities will show flexibility to a certain extent when it comes to determining the tax treatment of cross-border employees.

Planning ahead

COVID-19 and the economic fallout will shape future policy debates regarding global immigration and business travel. Countervailing forces will shape policy discourse in the months and years to come – some will advocate the economic benefits of allowing people to move, while others will say the health and economic risks of are too high. No doubt, COVID-19 will change the way we move, travel and do business globally.

In the meantime, mobility professionals must focus on the impacts relevant to their own organisation. For larger organisations, this means working with vendors who know your business well enough to contextualise each successive announcement in the relevant location, but equally, having an internal structure to support and coordinate the business response.

Managing the flow of internal communication to staff is also critically important during these times, as is decisively prioritising actions in alignment with broader strategy and crisis management protocols.

And of course during this time of heightened stress and anxiety on companies' international workforces, managing expectations of affected individuals is yet another role which requires greater consideration.

We would suggest at a minimum you:

Identify affected staff and reach out at the earliest opportunity

- Disseminate communications worldwide to make clear the support being offered and to identify risks.
- Consider operating a dedicated employee hotline or mailbox for those unable to travel, work or are stranded and unable to return home as a result of the COVID-19 outbreak.
- Have a central team or point of contact so that required actions, whether it be reporting, tracking or providing assistance, can be identified at the earliest opportunity.

Seek advice where necessary

- Advice may need to be sought on a case by case basis in complex scenarios.
- Whilst some employees may still be able to be repatriated, action may be required to secure temporary immigration status for those who have no choice but to stay longer in a location than planned.
- In some situations a discretionary application will be required in lieu of any particular concessions published by the authorities of the host country.
- Strong representations must be prepared and any discretionary requests submitted to the authorities in good time.

Preparing in advance and keeping informed

- If there are employees waiting to travel who have not yet initiated their assignment, then there is a need to assess the added value of an early application (where possible) or to take action now to prepare in advance. Governments all around the world will have a backlog of actions and cases to process and this will create additional burden resulting in delays.
- All planning efforts must be taken to help mitigate the delays, however, with the understanding that the situation is subject to continuous change.
- This is a very challenging time for businesses in relation to the movement of their people and the impact on immigration, employment and tax is in many ways unprecedented.

Governments have reacted and some are applying concessions as per those set out in this document. However, we appreciate that there remain a number of unanswered questions.

Deloitte is working closely with the relevant government departments, illustrating the challenges that our clients are facing during this time and proposing alternative solutions.

We will continue to keep you updated with developments on policy and practices around the world as they happen.

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US:

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