

# Bird & Bird & COVID-19

*Government Wage Subsidy Schemes Across Europe and APAC*

01 October 2020

# Government Wage Subsidy Schemes

## EUROPE

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links
Belgium	Temporary unemployment scheme	- Employer must face force majeure (e.g. site forced to close) or economic reasons (e.g. limited business needs)	- The flexible measures currently apply as long as the government restrictions are in force, currently until 31 December 2020	- Will cover up to 70% of gross monthly salary - Capped at EUR 2.754,76 + government bonus of EUR 5.63/day	<a href="https://www.twobirds.com/en/news/articles/2020/belgium/covid-19-guidance-for-employers-in-belgium">https://www.twobirds.com/en/news/articles/2020/belgium/covid-19-guidance-for-employers-in-belgium</a>

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Czech Republic	"Antivirus" program	<ul style="list-style-type: none"> <li>- Employer must have paid wage to employees and mandatory contributions to respective authorities</li> <li>- Employees must be in an employment relationship with the employer, participate in sickness and pension insurance schemes and must not be within the period of notice and must not be given notice</li> </ul> <p>Specifically for the new Regime C:</p> <ul style="list-style-type: none"> <li>- As at the last day of each calendar month, the employer does not employ more than 50 employees who participate in sickness insurance scheme</li> <li>- Number of employees, ascertained at the end of each of the months to which the scheme applies, did not decrease by more than 10% compared to the number of such employees as at 31 March 2020 and the total assessment bases for insurance purposes of employees in the particular months to which the scheme applies did not decrease by more than 10% compared to the total assessment bases of such employees in March 2020</li> </ul>	<ul style="list-style-type: none"> <li>- Regimes A and B of the program shall cover the period from 12 March onwards until 31 August 2020 (they have been extended)</li> <li>- Regime C shall cover the months of June, July and August</li> </ul>	<ul style="list-style-type: none"> <li>- Depending on the nature of the obstacle to work, there are two separate regimes:</li> <li>- Regime A: Forced limitation of business operation and quarantine: 80% of the super-gross wage will be paid (capped at CZK 39,000)</li> <li>- Regime B: Related economic difficulties: 60% of the super-gross wage will be paid (capped at CZK 29,000)</li> <li>- Under Regime C the eligible employers may apply for waiver of the payment of social security contributions (only in relation to the part of contributions paid by the employers)</li> </ul>	<a href="https://www.mpsv.cz/documents/20142/1443715/Antivirus-aj.pdf">https://www.mpsv.cz/documents/20142/1443715/Antivirus-aj.pdf</a>

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Denmark	Three-party agreement on salary compensation from the Danish state	<ul style="list-style-type: none"> <li>- Employer would otherwise terminate (i) at least 30% of their staff or (ii) at least 50 employees</li> <li>- Employer is not allowed to terminate any employees while receiving salary compensation</li> <li>- Employees are not allowed to work during the period and receive full salary during the period</li> </ul>	Currently from 9 March – 29 August 2020 (both dates included)	<ul style="list-style-type: none"> <li>- 75% for monthly paid employees (with a salary cap of DKK 30,000 per month for (salaried) monthly employees)</li> <li>- 90% for hourly paid employees (with a salary cap of DKK 30,000 per month for hourly paid employees)</li> </ul>	<p><a href="https://virksomhedsguiden.dk/erhvervsfremme/content/temaer/coronavirus_og_kompensation/artikler/faa-hjaelp-til-loenudgifter-loenkompensation/eba83819-a5c6-4067-8c04-eae3cee2973d/">https://virksomhedsguiden.dk/erhvervsfremme/content/temaer/coronavirus_og_kompensation/artikler/faa-hjaelp-til-loenudgifter-loenkompensation/eba83819-a5c6-4067-8c04-eae3cee2973d/</a> (Danish only)</p> <p><a href="https://www.twobirds.com/en/news/articles/2020/denmark/covid-19-guidance-for-employers-in-denmark">https://www.twobirds.com/en/news/articles/2020/denmark/covid-19-guidance-for-employers-in-denmark</a></p>
Finland	<i>No direct wage subsidies</i>		<ul style="list-style-type: none"> <li>- Lowered pension contributions for salaries paid between 1 May – 31 December 2020</li> <li>- Termination of employments, temporary lay-offs and employee consultation processes have been made easier and faster between 1 April and 30 June 2020</li> </ul>	<p>Nevertheless:</p> <ul style="list-style-type: none"> <li>- Pension contributions are lowered by 2.6 percentage points</li> <li>- Termination of employments, temporary lay-offs and employee consultation processes have been made easier and faster</li> <li>- Employees will receive unemployment benefits</li> </ul>	<p><a href="https://www.twobirds.com/en/news/articles/2020/finland/covid-19-guidance-for-employers-in-finland">https://www.twobirds.com/en/news/articles/2020/finland/covid-19-guidance-for-employers-in-finland</a></p>

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France	France now offers 2 schemes: 1. Temporary layoff / short time work subsidy scheme 2. Specific long-term partial activity scheme (APLD)	1. Employers must be able to justify a decrease in the company's activity and impossibility for all employees to continue working full-time 2. APLD scheme: Employers facing a long-term reduction in activity.	1. Short time work subsidies can now be granted for up to 12 months.  2. The new APLD scheme activity can be entered into up to 2 years (until 30 Jun 2022).  The scheme requires the signature of a collective agreement and an approval by the French labour authorities.	1. Under the standard scheme, employees' working time can be reduced up to 100% and the employee will be paid 70% of the hours not worked (subject to more favorable CBA provisions). The Government will reimburse to the employer up to 60% of the employee's normal remuneration (with some exceptions for severely affected industries or companies).  2. Under the new APLD scheme: - the employees' working time cannot be reduced below 40%; - employees receive 70% of their remuneration (with a cap of 6,927€ gross per month); - the Government will reimburse 60% of the remuneration to the employer; - companies are prohibited to implement redundancies during the period of APLD.	<a href="https://activitepartielle.emploi.gouv.fr/aparts/https://www.twobirds.com/en/news/articles/2020/france/covid19-guidance-for-employers-in-france">https://activitepartielle.emploi.gouv.fr/aparts/https://www.twobirds.com/en/news/articles/2020/france/covid19-guidance-for-employers-in-france</a>  <a href="https://travail-emploi.gouv.fr/le-ministere-en-action/coronavirus-covid-19/protoger-les-travailleurs-les-emplois-les-savoir-faire-et-les-competences/protoger-les-emplois/chomage-partiel-activite-partielle/article/precisions-sur-les-evolutions-procedurales-du-dispositif-exceptionnel-d">https://travail-emploi.gouv.fr/le-ministere-en-action/coronavirus-covid-19/protoger-les-travailleurs-les-emplois-les-savoir-faire-et-les-competences/protoger-les-emplois/chomage-partiel-activite-partielle/article/precisions-sur-les-evolutions-procedurales-du-dispositif-exceptionnel-d</a>  <a href="https://www.twobirds.com/en/news/articles/2020/france/covid19-guidance-for-employers-in-france">https://www.twobirds.com/en/news/articles/2020/france/covid19-guidance-for-employers-in-france</a>  <a href="https://travail-emploi.gouv.fr/actualites/presse/communiqués-de-presse/article/mise-en-place-d-un-nouveau-dispositif-l-activite-partielle-de-longue-duree-apld">https://travail-emploi.gouv.fr/actualites/presse/communiqués-de-presse/article/mise-en-place-d-un-nouveau-dispositif-l-activite-partielle-de-longue-duree-apld</a>

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links
Germany	Short-time work compensation	<ul style="list-style-type: none"> <li>- Significant reduction of workload (10% for at least 10% of employees)</li> <li>- Notification of short time work</li> <li>- Working time accounts must be reduced to zero</li> <li>- Employee is subject to payment of social security contributions</li> </ul>	<p>- As per current law, short time work subsidies will be granted for up to 12 months. The Federal Ministry of Labour and Social Affairs (“<i>BMAS</i>”) can set an extension up to a total of 24 months by decree. So far the <i>BMAS</i> has not exerted this possibility</p>	<ul style="list-style-type: none"> <li>- Employees will receive 60-67% of their latest net salary (if the working time of an employee has reduced at least 50%, the amount increases to 70-77% as of the 4<sup>th</sup> month and 80-87% as of the 7<sup>th</sup> month; this increase is currently limited until 31 December 2020)</li> <li>- Capped at the social security contribution ceiling: 6.900 Euro gross in West Germany and 6.450 Euro gross in East Germany</li> </ul>	<p><a href="https://www.arbeitsagentur.de/datei/anzeige-kug101_ba013134.pdf">https://www.arbeitsagentur.de/datei/anzeige-kug101_ba013134.pdf</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/germany/managing-hr-costs-in-germany-during-the-crisis-short-time-work">https://www.twobirds.com/en/news/articles/2020/germany/managing-hr-costs-in-germany-during-the-crisis-short-time-work</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/global/multinational-employer-series-tackling-coronavirus-in-germany">https://www.twobirds.com/en/news/articles/2020/global/multinational-employer-series-tackling-coronavirus-in-germany</a></p>

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Hungary	Short time work subsidy (currently not available) (last updated on 16 September 2020)	<ul style="list-style-type: none"> <li>- The employer and the employee can agree on reduced working time (min 25 % but max 85 % of original working time)</li> <li>- Employer must evidence that (i) the difficulties in the business are directly related to the COVID-19 pandemic and the state of emergency; (ii) retention of the employees is in the interest of the national economy, etc.</li> <li>- The subsidy is applicable for temporary agency-workers as well as for home office or telework</li> <li>- The employee and the employer <i>must</i> agree on “individual development time” (e.g. attending trainings, developing the employer’s equipment) for the duration of the subsidy if the reduction in working time does not exceed the half of the working time being in effect before the modification. If the reduction in working time exceeds the half of the original working time, the parties <i>can</i> agree on “individual development time”. This is 30 % of the reduction in working time. This time can be scheduled for the duration of the subsidy or anytime in 2 years after that</li> <li>- The employer must not terminate the employment of the given employee for the duration of subsidy plus one month</li> </ul>	<ul style="list-style-type: none"> <li>- State subsidy is for 3 months subject to certain conditions</li> <li>- The state subsidy was available until 31 August 2020 for a 3 months period ending on 31 December 2020.</li> <li>- No new applications may be submitted as of 31 August 2020, however, employers that applied previously, may still receive the subsidy.</li> </ul>	<ul style="list-style-type: none"> <li>- The amount of the state subsidy is 70% of lost salary (i.e. 70 % of the 75 to 15 % of the base salary).</li> <li>- The cap on the state subsidy is HUF 112,418 per employee.</li> </ul>	<a href="https://www.twobirds.com/en/news/articles/2020/hungary/covid-19-the-much-awaited-new-rules-of-hungarian-short-time-working-and-the-state-subsidy-scheme">https://www.twobirds.com/en/news/articles/2020/hungary/covid-19-the-much-awaited-new-rules-of-hungarian-short-time-working-and-the-state-subsidy-scheme</a>

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Italy	Wage supplementary fund	- Companies in all markets are covered	- Duration is 18 weeks starting from 12 July 2020 (one stage of 9 weeks followed by further 9 weeks). For the second 9 weeks, the employer has to bear a percentage of the allowance paid to the employees unless it can certify a reduction of turnover of at least 20% occurred between the first semester 2019 and the first semester 2020.	- Non-executive employee will receive 80% of the salary - Capped at 1.300€ gross	<a href="https://www.lavoro.gov.it/Pagine/default.aspx">https://www.lavoro.gov.it/Pagine/default.aspx</a>  <a href="https://www.twobirds.com/en/news/articles/2020/global/covid-19-guidance-for-employers-in-italy">https://www.twobirds.com/en/news/articles/2020/global/covid-19-guidance-for-employers-in-italy</a>



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Netherlands	'NOW' Scheme 2.0	<p>- Employers suffering a drop in revenues of at least 20 percent in any four consecutive months' period between 1 June and 30 November 2020</p> <p><i>The Dutch government announced a third extension of the scheme, under which companies may be eligible to wage subsidy over the period from 1 October 2020 up to and including 30 June 2021 ("NOW 3.0"). The above eligibility criterium will be amended as per 1 January 2021, from which date the drop in revenues should be at least 30 percent.</i></p> <p><i>The literal text of the new regulation has not yet been published.</i></p>	<p>Four (4) months (NOW 2.0. is the successor of NOW 1.0, which had a three (3) month duration).</p> <p><i>Duration under NOW 3.0: up to nine (9) months.</i></p>	<p>- 90 percent of the employers' salary costs multiplied by the actual percentual drop in revenues</p> <p><i>Under NOW 3.0:</i></p> <ul style="list-style-type: none"> <li>• 80 percent over the period from 1 October 2020 up to and including 31 December 2020;</li> <li>• 70 percent over the period from 1 January 2021 up to and including 31 March 2021;</li> <li>• 60 percent over the period from 1 April 2021 up to and including 30 June 2020;</li> </ul> <p>- Any individual employee's gross monthly salary in excess of EUR 9,538 gross will not be compensated</p> <p><i>Under NOW 3.0: from 1 April 2021, the cap will be amended to EUR 4,769 gross.</i></p>	<p><a href="https://business.gov.nl/subsidy/corona-crisis-temporary-emergency-measure-now/">https://business.gov.nl/subsidy/corona-crisis-temporary-emergency-measure-now/</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/netherlands/covid-19-guidance-for-employers-in-the-netherlands">https://www.twobirds.com/en/news/articles/2020/netherlands/covid-19-guidance-for-employers-in-the-netherlands</a></p>

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Poland	Wage supplementary schemes	<ul style="list-style-type: none"> <li>• Concluding agreement with trade unions/employee representatives</li> <li>• Submitting an application until 27 September 2020</li> <li>• Fall in turnover due to COVID-19 not less than by: <ol style="list-style-type: none"> <li>1. 15% calculated as the ratio of total turnover over any two consecutive calendar months after 31 December 2019 to the day preceding application date, compared to the total turnover from the corresponding two consecutive calendar months of the previous year), or</li> <li>2. 25% calculated as the ratio of turnover from any given calendar month/month after 31 December 2019 to the day preceding application date, compared to the turnover from the previous month</li> </ol> </li> <li>• Fiscal liabilities, SSCs, health insurance, Guaranteed Employment Benefit Fund, Labour Fund or Solidarity Fund contributions regulated until the end of Q3 of 2019 (limited list of exceptions)</li> <li>• There are no grounds to announce bankruptcy</li> <li>• <b>Not terminating employment due to reasons not attributable to employee during the period of co-financing, otherwise the co-financing granted in relation to the terminated employee needs to be returned</b> together with interest in the amount of 0,98% (0,61% as of 1 August 2020) calculated as of the day of the co-financing payment.</li> </ul>	<ul style="list-style-type: none"> <li>- From the month of submitting the application for the period not longer than 3 months.</li> </ul>	<ul style="list-style-type: none"> <li>- Economic downtime subsidy – 50% of the minimum wage i.e. (approx. EUR 290)</li> <li>• - Decreasing the working hours – up to 50% of the lowered remuneration; however, no more than 40% of the average wage (approx. EUR 476)</li> <li>• No co-financing for remuneration above PLN 15,595 (EUR 3,487) (if, remuneration in the month preceding the month of the application, was higher than 300% of the average monthly remuneration in Poland from the previous Q)</li> <li>- Fall in turnover subsidized by the local authorities – from 50% to 90% of the minimum wage depending on the fall in turnover (approx. EUR 290-523)</li> </ul>	<p><a href="https://www.gov.pl/web/tarczaantykrzysowa">https://www.gov.pl/web/tarczaantykrzysowa</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/poland/covid-19-guidance-for-employers-in-poland">https://www.twobirds.com/en/news/articles/2020/poland/covid-19-guidance-for-employers-in-poland</a></p>

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	Wage subsidy without decreasing employees' working time (NEW: under Anti-Crisis Shield 4.0 Act)	<p><b>Identical criteria than for wage subsidy scheme, above</b>, supplemented by:</p> <ul style="list-style-type: none"> <li>For the employees / workers <b>not previously covered by maximum period of co-financing</b> due to decrease of working time or economic downtime.</li> <li>For the employees / <b>workers not covered by the co-financing possibilities under previous acts</b> (Anti-Crisis Shields 1.0 - 3.0) at the same time.</li> <li>For the employees <b>not simultaneously covered by downtime on the basis of Labour Code</b> provisions.</li> <li><b>No agreement</b> with trade unions/employees representatives is required.</li> </ul> <p><b>Not terminating employment due to reasons not attributable to employee during the period of co-financing</b>, otherwise the <b>whole amount of co-financing</b> granted in relation to <b>all employees covered by the application</b> needs to be returned together with interest in the amount of 8% per year from calculated as of the day of the co-financing payment.</p>	The joint maximum period of <b>3 months</b> calculated as of the application month.	<ul style="list-style-type: none"> <li>Up to 50% of employee's remuneration; however, not more than 40% of the average monthly remuneration in Poland from the previous Q, i.e. approx. PLN 2,132 (EUR 476)</li> <li>Employees' social security contributions (SSCs) due from the employer from granted co-financing.</li> </ul> <p>No co-financing for remuneration above PLN 15,595 (EUR 3,487) (if, remuneration in the month preceding the month of the application, was higher than 300% of the average monthly remuneration in Poland from the previous Q)</p>	<a href="https://www.gov.pl/web/rozwoj/tarcza-40-z-podpisem-prezydenta-rp2">https://www.gov.pl/web/rozwoj/tarcza-40-z-podpisem-prezydenta-rp2</a>
	Wage supplementary schemes from local authorities Starosta	<ul style="list-style-type: none"> <li>Status of micro, small or medium entrepreneur (SMEs)</li> <li>Fall in turnover due to COVID-19 at least by 30%</li> <li>Keeping in employment employees covered by the agreement with the Governor of the County (<i>Starosta</i>) during the co-financing period (under the sanction of returning the aid proportionally)</li> <li>State aid cannot be duplicated (cover same costs)</li> <li>Fiscal liabilities, SSCs, health insurance, Guaranteed Employment Benefit Fund, Labour Fund or Solidarity Fund contributions regulated until the end of Q3 of 2019</li> <li>There are no grounds to announce bankruptcy</li> </ul>	From the month of submitting the application for the period not longer than 3 months	<ul style="list-style-type: none"> <li>Depending on the fall in turnover: <ul style="list-style-type: none"> <li>by at least 30% - co-financing in the maximum sum of 50% of remuneration of individual employees; however, not more than 50% of the minimum remuneration, i.e. PLN 1,300 (EUR 290)</li> <li>by at least 50% - co-financing in the maximum sum of 70% of remuneration of individual employees; however, not more than 70% of the minimum remuneration, i.e. PLN 1,820 (EUR 406)</li> <li>Fall in turnover by at least 80% - co-financing in the maximum sum of 90% of remuneration of individual employees; however, not more than 90% of the minimum remuneration, i.e. PLN 2,340 (EUR 523)</li> </ul> </li> </ul>	<a href="https://www.gov.pl/web/tarczaan-tykryzysowa">https://www.gov.pl/web/tarczaan-tykryzysowa</a>  <a href="https://www.twobirds.com/en/news/articles/2020/poland/covid-19-guidance-for-employers-in-poland">https://www.twobirds.com/en/news/articles/2020/poland/covid-19-guidance-for-employers-in-poland</a>

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<i>(continued)</i> Poland	<b>This scheme has expired as of 30.06.2020 (deadline for submitting the applications)</b>	↪			

## Slovakia

First economy aid for employers and self-employed (*in Slovak: SZČO*)

(small, medium and big enterprises included)

(i) Keeping working positions when the extraordinary situation (*in Slovak: mimoriadna situácia*) is declared, despite of limitation or closure of proper operation - applicable to employers and self-employed

("CRITERIA (i)")

(ii) Closure of operations due to pandemic based on relevant authority's decision, and impossibility to assign work to the employees - applicable to employers and self-employed

("CRITERIA (ii)")

(iii) Decrease in revenues due to pandemic (drop of 20, 40, 60 and 80%) - applicable to self-employed only

("CRITERIA (iii)")

- The aid shall be provided for the period starting on 13 March 2020 (i.e. from the day when the relevant authority issued a resolution on closure or limitation of the operations) and will end on the last day of the calendar month in which the above resolution will be dissolved by the relevant authority

RE CRITERIA (i) – Subjects may choose to ask for one of the following state subsidy:

(i) Government will contribute to the employees' salaries, and thus will contribute 80% of employees' monthly average salaries ("Kurzarbeit")

- capped at 880 EUR per person monthly

(ii) Government will contribute from 90 EUR to 540 EUR depending on how the subjects are affected by the pandemic. As regards the period of March 2020, the government will contribute 90 EUR per employee in case of subject with drop in revenues from 10% to 20%. The subject with drop in revenues from 20% to 30% will get 150 EUR per employee. Those with revenues dropped from 30% to 40% will get 210 EUR per employee, and those with more than 40% drop will get 270 EUR.

As regards the period of April, May and June 2020 the government will contribute 180 EUR per employee in case of subjects with drop in revenues from 20% to 40%. The subjects with drop in revenues from 40% to 60% will get 300 EUR per employee. Those whose revenues dropped from 60% to 80% will get 420 EUR per employee, and those with more than 80% drop will get 540 EUR

As the situation is improving gradually, in June the employers shall be allowed to switch between two above alternatives (i) or (ii) depending on what is more advantageous for them. They shall be also allowed to apply different alternatives on their various operations according to their needs and preference.

RE CRITERIA (ii) Government will pay 80% of employees' monthly average salaries - Capped at 1,100 EUR per person monthly

RE CRITERIA (iii) Government will contribute from 90 EUR to 540 EUR depending on how the self-employed are affected. As regards the period of March 2020, the government will contribute 90 EUR per employee in case of self-employed with drop in revenues from 10% to 20%. The self-employed with drop in revenues from 20% to 30% will get 150 EUR per employee. Those with revenues dropped from 30% to 40% will get 210 EUR per employee, and those with more than 40% drop will get 270 EUR.

As regards the period of April, May and June 2020 the government will contribute 180 EUR per employee in case of self-employed with drop in revenues from 20% to 40%. The self-employed with drop in revenues from 40% to 60% will get 300 EUR per employee. Those whose revenues dropped from 60% to 80% will get 420 EUR per employee, and those with more than 80% drop will get 540 EUR

<https://www.neprepustaj.sk/>

<https://www.employment.gov.sk/sk/koronavirus-pracovna-socialna-oblast/>

<https://korona.gov.sk/>

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Spain	“ERTE” Reduction of working time or suspension of contracts	- Company must prove reduction in workload due to force majeure or economical, technical, organizational or productive causes	- For force majeure grounds the measure will last at most, until 30 September, 2020 – it is expected to be extended.  - For economic, technical, organizational or productive grounds the measure may be implemented as much as the subsidizing grounds persist	- Government will pay 70% of the employees' regulatory base for the first six months and 50% from the seventh month  - Capped at EUR 1,411.83	<a href="https://www.sepe.es/HomeSepe/COVID-19.html">https://www.sepe.es/HomeSepe/COVID-19.html</a>  <a href="https://www.twobirds.com/en/news/articles/2020/spain/covid19-guidance-for-employers-in-spain">https://www.twobirds.com/en/news/articles/2020/spain/covid19-guidance-for-employers-in-spain</a>
Sweden	Short-time work allowance scheme	- Working time needs to be reduced to 20%, 40%, 60% or 80% of normal working time  - Employer needs to show that it is suffering financial difficulties directly caused by the Covid-19 pandemic	- The subsidy is available retroactively from 16 March 2020 and for a six months period (however the 80% level only during May-July), with possible extension for another three months	- Employees receive 96%, 94%, 92,5% or 88% of their normal fulltime salary  - Capped at a monthly salary of SEK 44,000, employer needs to fill gap	<a href="https://tillvaxtverket.se/en/english/short-time-work-allowance.html">https://tillvaxtverket.se/en/english/short-time-work-allowance.html</a>  <a href="https://www.twobirds.com/en/news/articles/2020/sweden/covid-19-guidance-for-employers-in-sweden">https://www.twobirds.com/en/news/articles/2020/sweden/covid-19-guidance-for-employers-in-sweden</a>

Coronavirus Job Retention Scheme

- Any UK organization with a PAYE payroll system on or before 19 March 2020, enrolled for PAYE online and a UK bank account
- Employers can claim Scheme grants in respect of employees who were on their PAYE payroll on or before 19 March 2020 and which were notified to HMRC on a Real Time Information (RTI) submission on or before 19 March 2020
- Employers must instruct the employee in writing to cease work “by reason of circumstances arising as a result of coronavirus or coronavirus disease Or measures taken to prevent or limit its further transmission”.
- Agreement to furlough an employee (which may be made by collective agreement) must be: (1) made before the beginning of the period to which the JRS claim relates (although it may subsequently be varied); (2) made in writing or confirmed in writing by the employer (including by email); and (3) incorporated (expressly or impliedly) in the employee's contract.
- A record of the furlough communication must be kept until at least 30 June 2025
- Until 1 July 2020, furlough must be for three consecutive weeks
- During furlough the employee(s) cannot carry out any revenue generative work
- From 1 July 2020, employers can bring furloughed employees back to work part-time, and claim a grant for any of their normal hours not worked. When doing so, employers will need to report and claim for a minimum period of a week.
- Employers must submit claims for JRS grants to HMRC
- Employers are required to make the usual PAYE payroll deductions (ie.

- Scheme operates from 1 March 2020 until 31 October 2020
- Scheme will close to new entrants from 30 June 2020. Employees must have been furloughed for a full three weeks prior to this date, so the final date to furlough an employee for the first time is 10 June). An exception applies to employees who are returning from statutory parental leave or military mobilisation as an armed forces reservist after 10 June 2020, provided (1) the leave started before 10 June 2020; (2) the employer previously furloughed other employees prior to 30 June 2020; and (3) the employee meets the relevant payroll eligibility criteria (“Returning Employees”).
- Employers have until 31 July to make any claims in respect of the period to 30 June
- From 1 July until the closure of the Scheme, employers can enter flexible furlough arrangements
- Following submission for a JRS Grant, employers must keep a copy of all records for 6 years, including:
  - the amount claimed and claim period for each employee;
  - the claim reference number;

- From 1 March 2020 to 31 July 2020, 80% of their 'usual monthly wage costs' for furloughed hours, subject to a cap of £2,500 per calendar month for each employee plus employer NICs and employer pension contributions
- From 1 August 2020 to 30 August 2020, 80% of their 'usual monthly wage costs' for furloughed hours, subject to a cap of £2,500 per calendar month for each employee (excluding NICs and pension contributions).
- From 1 September to 30 September, 70% of wages for furloughed hours (up to a maximum of £2,187.50). Employers must pay at least the remaining 10%, plus all NICs and pension contributions
- From 1 October to 30 October, 60% of wages for furloughed hours (up to a maximum of £1,875). Employers must pay at least the remaining 20%, plus all NICs and pension contributions
- A Job Retention Bonus will be introduced to help firms retain furloughed workers. Employers will receive a one-off bonus of £1,000 for each furloughed employee who is brought back to work and still employed as of 31 January 2021, subject to eligibility criteria.
- The government has also introduced new subsidy and funding schemes for young apprentices and workers aged under 25.

The government has created a number of guidance pages and other materials regarding the JRS, which include the following:

- A general JRS guidance page for employers, which is available [HERE](#).
- A guidance page on employee eligibility, which is available [HERE](#).
- Guidance on calculating claims, which is available [HERE](#) and [HERE](#).
- Worked examples of Flexible Furlough claims which are [available HERE](#).

The Treasury Direction to HMRC in relation to the JRS is available [HERE](#).

Bird&Bird's guidance can be found here

<https://www.twobirds.com/en/news/articles/2020/uk/uk-coronavirus-job-retention-scheme-an-overview>

<https://www.twobirds.com/en/news/articles/2020/uk/covid19-guidance-for-employers-in-the-uk>

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links
		income tax and NICs) from JRS grants payable to furloughed employees		<ul style="list-style-type: none"> <li>•their calculations;</li> <li>•usual hours worked, including any calculations that were required, for employees they flexibly furloughed; and</li> <li>•actual hours worked for employees they flexibly furloughed.</li> </ul>	

## APAC

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links												
<b>Australia</b>	JobKeeper' payment under the <i>Coronavirus Economic Response Package (Payments and Benefits) Act 2020</i>	<ul style="list-style-type: none"> <li>- Employer must have a substantial decline in turnover (as defined)</li> <li>- Payments are made for each eligible employee who remains in employment during a 'jobkeeper fortnight' (the fortnight beginning on 30 March 2020 and each subsequent fortnight ending on 28 March 2021)</li> <li>- The 'one in, all in' rule requires employers nominate <u>all</u> eligible employees for participation in the scheme; however, individual employees may choose not to participate</li> </ul>	- Jobkeeper scheme starts on 30 March 2020 and ends on 28 March 2021.	<p>- Flat rate payment (as below) per fortnight for every eligible employee, to be paid by the business to the employee</p> <table border="1"> <thead> <tr> <th>JobKeeper fortnights</th> <th>Tier 1</th> <th>Tier 2 (less than 20 hours/week)</th> </tr> </thead> <tbody> <tr> <td>28.03.20 – 27.09.20</td> <td>\$1,500</td> <td></td> </tr> <tr> <td>28.09.20 – 03.01.21</td> <td>\$1,200</td> <td>\$750</td> </tr> <tr> <td>04.01.21 – 28.03.21</td> <td>\$1,000</td> <td>\$650</td> </tr> </tbody> </table>	JobKeeper fortnights	Tier 1	Tier 2 (less than 20 hours/week)	28.03.20 – 27.09.20	\$1,500		28.09.20 – 03.01.21	\$1,200	\$750	04.01.21 – 28.03.21	\$1,000	\$650	<p><a href="https://treasury.gov.au/coronavirus/jobkeeper">https://treasury.gov.au/coronavirus/jobkeeper</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/australia/covid-19-guidance-for-employers-australia">https://www.twobirds.com/en/news/articles/2020/australia/covid-19-guidance-for-employers-australia</a></p>
JobKeeper fortnights	Tier 1	Tier 2 (less than 20 hours/week)															
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28.09.20 – 03.01.21	\$1,200	\$750															
04.01.21 – 28.03.21	\$1,000	\$650															



Government aid program including exemption or extension of social insurance contribution, exemption or extension of tax payments, repayment of unemployment insurance, social insurance subsidy, training fee subsidy, exemption or reduction of rent fees, extension of bank loans might apply, especially to small and medium enterprises, depending on local regulations

The eligibility criteria vary for national and local regulations  
Examples of regional policies:

Lump-sum employment stabilisation subsidy in Shanghai:

This is designed for enterprises in Shanghai suffering difficulties due to the great impact of COVID-19, (a) falling under certain industry categories, (b) being incorporated before 1 January 2020, (c) having participated in social insurance in accordance with applicable laws and regulations, and (d) with a layoff ratio in 2019 not higher than 5.5%

Subsidies in Beijing:

- Repayment of unemployment insurance contributions to social enterprises that incurred temporary business difficulties expected to be overcome and make efforts not to lay-off employees or reduce the layoff scale;

- Social insurance subsidy for medium or micro enterprise satisfying certain thresholds of Beijing; and

- Training fee subsidy, etc.

Extension of preferential value-added tax (VAT) policy for small-scale taxpayers to 31 December 2020:

On 28 February 2020, the State Council announced that from 1 March to 31 May 2020, small-scale taxpayers in Hubei province can be exempted from VAT, and small-scale taxpayers outside Hubei province can pay VAT at a reduced rate of 1% (previously 3%). On 30 April 2020, the State Council announced the extension of the effective period to 31 December 2020. Small-scale taxpayers are those engaged in production of goods or provision of taxable labor services with an annual sale amount (subject to VAT) of RMB 0.5 million or less, and those engaged in wholesale or retail of goods with an annual taxable sales amount of RMB 0.8 million or less

Financial aid to private companies:

The State Council has been calling for financial support to private companies and small and medium enterprises. In response, the Beijing government has issued an implementation opinion on 26 April 2020 requesting authorities, financial institutions and related organisations to support the development of private businesses. This includes requiring banks and/or financial institutions to provide a RMB 50 billion discount on bills to private companies and small and micro enterprises before the end of 2020, and requesting local authorities to provide RMB 3 billion to a defined "pilot area" every year during the defined "pilot period" as financial support to private companies and small and micro enterprises, and to exempt startup companies located in a startup incubator from VAT

The *Report on the Work of the Government* released on 22 May 2020 introduced more government aid measures. For example:

- exempting all micro, small, and medium enterprises\* (MSMEs) from contributions to basic pension insurance, unemployment insurance and work-injury insurance schemes until the end of 2020;

- exempting VAT on services such as public transportation, restaurants and hotels, tourism and entertainment, and culture and sports until the end of 2020;

- reducing or cancelling civil aviation development fund contributions and port development fees until the end of 2020;

- postponing corporate income tax payments by micro and small businesses (as defined below) until 2021;

- extending the policy of reducing electricity prices for general industrial and commercial businesses by 5% to the end of 2020;

- The durations of schemes vary in accordance with national and local regulations. Please compare the examples for the major cities, Beijing and Shanghai

- It depends on the requirements in the related national and local regulations

Example of regional policies:

*Lump-sum employment stabilisation subsidy in Shanghai:*

It will be paid at the rate of RMB 800 per employee based on the number of employees included in the enterprise social insurance payment record for the month immediately prior to the application, capped at RMB 5,000,000 in total

<https://www.twobirds.com/en/news/articles/2020/china/a-brief-guide-in-responding-to-the-2019-novel-coronavirus-covid19-china>

[http://www.gov.cn/zhengce/content/2020-03/20/content\\_5493574.htm](http://www.gov.cn/zhengce/content/2020-03/20/content_5493574.htm)

<http://www.chinatax.gov.cn/chinatax/n810219/n810780/c5149568/content.html>

[http://www.beijing.gov.cn/zhengce/zhengcefagui/202005/t20200507\\_1891088.html](http://www.beijing.gov.cn/zhengce/zhengcefagui/202005/t20200507_1891088.html)

[http://www.xinhuanet.com/english/2020-05/29/c\\_139099211.htm](http://www.xinhuanet.com/english/2020-05/29/c_139099211.htm)

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links
		<ul style="list-style-type: none"> <li>- cutting the rates for broadband and dedicated internet access services by 15% on average;</li> <li>- lowering or exempting rents for state-owned premises, and encouraging all other types of property owners to reduce, waive, or defer rent payments, in doing which they will receive policy support from the government;</li> <li>- postponing loan payments for MSMEs until March 2021, and encouraging banks to issue new loans to such enterprises;</li> <li>- the government providing more than 35 million vocational skills training opportunities in 2020 and 2021; and</li> <li>- cancelling all employment-related government charges in 2020.</li> </ul> <p><i>*MSMEs classification standard: State Council classifies enterprises into four categories (micro, small, medium and large-scale enterprises) by measuring their number of employees and the annual income. Standards vary by sectors. For example, for an enterprise providing technology and information service, it will be classified as:-</i></p> <p><i>(a) micro enterprise, if the number of employees is less than 10 and the annual income is less than RMB 500,000;</i></p> <p><i>(b) small enterprise, if the number of employees reaches 10 but is less than 100, and the annual income reaches RMB 500,000 but is less than RMB 10 million;</i></p> <p><i>(c) medium-scale enterprise, if the number of employees reaches 100 but is less than 300, and the annual income reaches RMB10 million but is less than 100 million; or</i></p> <p><i>(d) large-scale enterprise, if the number of employees reaches 300 and the annual income reaches 100 million.</i></p>			

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links
Hong Kong	<p>"Employment Support Scheme" ("ESS")</p> <p>Sector-specific schemes (including catering, construction and transport (mainly taxi and red minibus drivers) sectors which are not completely covered by the Mandatory Provident Fund (MPF) scheme)</p> <p>One-off lump sum subsidies for self-employed MPF contributors</p>	<p><b>ESS:</b></p> <ul style="list-style-type: none"> <li>- A HK\$81 billion ESS has been introduced to provide wage subsidies to eligible employers to retain their employees</li> <li>- Employers have to undertake (i) not to implement redundancies during the subsidy period, which is six months from June to November 2020 and (ii) to spend all wage subsidies from the Government in paying wages to their employees. If an employer fails to comply with the undertaking, the Government will claw back the unspent balance of the wage subsidy and/or impose penalty: An employer who has breached an undertaking given under the first tranche of wage subsidy will have to pay the required penalty to the Government, together with any unspent balance of the first tranche wage subsidy. These amounts will be deducted from the wage subsidies of the second tranche wage subsidy (if the application is approved).</li> <li>- After approval of the ESS application, the number of paid employees on payroll in any one month of the subsidy period between June and August 2020 for the first tranche of the scheme and between September and November 2020 for the second tranche shall not be less than the number of paid or unpaid employees in March 2020. However, the ESS does not forbid employers from reducing wages during the subsidy period</li> <li>- All employers, regardless of industry, who have been making MPF contributions for employees (including Master Trust Schemes and Industry Schemes) or who have set up MPF-exempted Occupational Retirement Schemes Ordinance (ORSO) schemes are eligible, except those on the exclusion list (employees of the Government, statutory bodies and Government s- subvented organisations). Employers with MPF accounts set up on or after 1 April 2020 will not be eligible for the first tranche of wage subsidy</li> </ul> <p><i>Sector-specific measures:</i> the Government will provide one-off relief grants/cash subsidies to sectors which are completely or partly closed due to the measures for safeguarding public health imposed by the Government. Each sector-specific scheme has its specific eligibility criteria. For example, for the Catering Business (Social Distancing) Subsidy Scheme, applicants should undertake that there will be no redundancy of staff for three months on receipt of the first tranche of subsidy and another three months on receipt of the second tranche. They should also undertake that not less than 80% of the subsidies for respective months would be used to pay salaries of staff working at the premises</p> <p><i>One-off lump sum subsidies for self-employed MPF contributors:</i> self-employed persons (SEPs) who have made contributions to the MPF between 1 January 2019 and 31 March 2020 are eligible. In other words, SEPs who have set up an MPF account on or before 31 March 2020 (excluding backdating) and with that account remaining open as of the same date may apply</p>	<p><b>ESS:</b></p> <ul style="list-style-type: none"> <li>- The wage subsidy is for a period of six months, to be disbursed to employers in two payments. Applications for the first tranche of the scheme took place from 25 May to 14 June 2020. The wage subsidy disbursed to the majority of employers in three to four weeks after submission of the application. Applications for the second tranche of the scheme took place from 31 August to 13 September 2020. Similarly, the second tranche of the wage subsidies will generally be disbursed in three to four weeks after submission of the application.</li> <li>- Employers and SEPs applying for the ESS are required to authorise the ESS processing agent (appointed by the Government) to receive MPF record certificates directly from the MPF trustees, in order to confirm the information related to MPF contributions. Employers are not required to submit such information at the time of application, and MPF trustees will not charge employers and SEPs any fees on the issue of the certificates</li> </ul> <p><i>Sector-specific measures &amp; One-off lump sum subsidies for self-employed MPF contributors:</i> these are one-off relief grants/cash subsidies</p>	<p><b>ESS:</b> The wage subsidy is calculated based on 50% of the actual wages paid to employees in a "specified month"*, capped at HK\$18,000 per month, i.e. the maximum subsidy per headcount is HK\$9,000. For MPF, "wages" refer to Relevant Income of the specified month (including salaries, subsidies, allowances, commissions, and bonuses, etc.), or otherwise referred to as actual salaries. Employers are free to choose how the subsidy is allocated amongst employees, provided that the entire subsidy is used to pay wages and no employees are made redundant during the subsidy period.</p> <p><i>*With regards to a "specified month", employers may choose any one month from December 2019 to March 2020 taking into account their own circumstances. If the number of employees and payrolls in January are higher than those in subsequent months, the wage subsidies to be disbursed by the Government will enable employers to rehire employees to meet their operational needs. The subsidies will be calculated based on the number of employees (including employees who were in the job but are currently on no-pay leave or half-pay leave) and their respective wages in the "specified month"</i></p> <p><i>Sector-specific measures:</i> these are one-off relief grants/cash subsidies. For example, the Catering Business (Social Distancing) Subsidy Scheme provides subsidies to eligible catering outlets ranging from HK\$250,000 to HK\$2.2 million based on the size of their premises</p> <p><i>One-off lump sum subsidies for self-employed MPF contributors:</i> this is a one-off lump sum subsidy of HK\$7,500 for each qualified SEP</p>	<p><a href="https://www.twobirds.com/en/news/articles/2020/china/hong-kong-government-to-provide-wage-subsidies-to-employers">https://www.twobirds.com/en/news/articles/2020/china/hong-kong-government-to-provide-wage-subsidies-to-employers</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/hong-kong/hong-kong-wage-subsidy-subject-to-employers-undertaking">https://www.twobirds.com/en/news/articles/2020/hong-kong/hong-kong-wage-subsidy-subject-to-employers-undertaking</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/hong-kong/further-clarification-to-hong-kong-employment-support-scheme-on-20-april-2020">https://www.twobirds.com/en/news/articles/2020/hong-kong/further-clarification-to-hong-kong-employment-support-scheme-on-20-april-2020</a></p> <p><a href="https://www.twobirds.com/en/news/articles/2020/hong-kong/update-hong-kong-employment-support-scheme-improvement-measures-and-further-clarifications">https://www.twobirds.com/en/news/articles/2020/hong-kong/update-hong-kong-employment-support-scheme-improvement-measures-and-further-clarifications</a></p> <p><a href="https://www.ess.gov.hk/en/">https://www.ess.gov.hk/en/</a></p> <p><a href="https://www.coronavirus.gov.hk/pdf/fund/20200408_supplementary_information_en.pdf">https://www.coronavirus.gov.hk/pdf/fund/20200408_supplementary_information_en.pdf</a></p> <p><a href="https://www.coronavirus.gov.hk/pdf/fund/20200408_ppt_of_CE_press_conference_en.pdf">https://www.coronavirus.gov.hk/pdf/fund/20200408_ppt_of_CE_press_conference_en.pdf</a></p> <p><a href="https://www.coronavirus.gov.hk/pdf/fund/CE-Measure-12-eng.pdf">https://www.coronavirus.gov.hk/pdf/fund/CE-Measure-12-eng.pdf</a></p> <p><a href="https://www.info.gov.hk/gia/general/202004/20/P2020042000538.htm">https://www.info.gov.hk/gia/general/202004/20/P2020042000538.htm</a></p> <p><a href="https://www.info.gov.hk/gia/general/202005/12/P2020051200764.htm">https://www.info.gov.hk/gia/general/202005/12/P2020051200764.htm</a></p> <p><a href="https://gia.info.gov.hk/general/202005/12/P2020051200764_341204_1_1589292418734.pdf">https://gia.info.gov.hk/general/202005/12/P2020051200764_341204_1_1589292418734.pdf</a></p> <p><a href="https://www.info.gov.hk/gia/general/202006/23/P2020062300887.htm">https://www.info.gov.hk/gia/general/202006/23/P2020062300887.htm</a></p>

Country	Name of scheme	Eligibility criteria	Duration of scheme	How much can be claimed per employee? Possible cap?	Useful links
Singapore	"Jobs Support Scheme" ("JSS")	- The Government will support Singapore companies and workers in the coming months, with a \$4 billion package	- JSS: The Government will co-fund the first S\$4,600 of gross monthly wages (including employee CPF contributions but excluding employer CPF contributions) paid to each local employee for 10 months	- JSS: Wage support for the month of April 2020 and May 2020 will be topped-up to 75% for all sectors to support firms during the 'circuit breaker' period. Wage support for other months will remain unchanged as below:	<a href="https://www.twobirds.com/en/news/articles/2020/singapore/covid-19-understanding-the-job-support-scheme-in-singapore">https://www.twobirds.com/en/news/articles/2020/singapore/covid-19-understanding-the-job-support-scheme-in-singapore</a>
	"Wage Credit Scheme" ("WCS")	- JSS will help enterprises retain local workers, while the enhanced WCS will support wage increases for Singaporean workers  - JSS: All employers who have made CPF contributions for their local employees (Singapore Citizens and Permanent Residents) will qualify for the payout. Employers in the employer exclusion list are not eligible for the JSS  - WCS: All employers giving wage increases in 2013 – 2020 to Singapore Citizen employees who received CPF contributions from a single employer for at least 3 calendar months in the preceding year; have been on the employer's payroll for at least 3 calendar months in the qualifying year (i.e. employer must have paid employee CPF contributions for at least three calendar months in qualifying year); have at least \$50 gross monthly wage increase (up to the Gross Monthly Wage ceiling); must not also be the business owner of the same entity	- Enhanced WCS: The years of 2019 and 2020	<ul style="list-style-type: none"> <li>• Tier 1: aviation and tourism – 75% of the first S\$4,600 of gross monthly wages per local employee;</li> <li>• Tier 2: food services - 50% of the first S\$4,600 of gross monthly wages per local employee; and</li> <li>• Tier 3: all other services - 25% of the first S\$4,600 of gross monthly wages per local employee</li> <li>• For employers whose firms are not listed under the List of Permitted Services and are not allowed to resume operations, such employers will continue to receive 75% wage support throughout the period for which they are not allowed to resume operations, or until August 2020, whichever is earlier</li> </ul> <p>- Enhanced WCS: The Government co-funding ratios for wage increases in 2019 and 2020 will be raised to 20% and 15% respectively. The qualifying gross wage ceiling will also be raised to S\$5,000 for both years</p>	<a href="https://www.twobirds.com/en/news/articles/2020/singapore/covid-19-employment-update-prevention-of-loss-of-jobs-government-wage-grants-for-singapore-employers">https://www.twobirds.com/en/news/articles/2020/singapore/covid-19-employment-update-prevention-of-loss-of-jobs-government-wage-grants-for-singapore-employers</a>  <a href="https://www.twobirds.com/en/news/articles/2020/singapore/stronger-tomorrow-a-comprehensive-legal-and-regulatory-guide-on-navigating-covid-19">https://www.twobirds.com/en/news/articles/2020/singapore/stronger-tomorrow-a-comprehensive-legal-and-regulatory-guide-on-navigating-covid-19</a>  <a href="https://www.iras.gov.sg/iras/home/Schemes/Businesses/Job-Support-Scheme--JSS-/">https://www.iras.gov.sg/iras/home/Schemes/Businesses/Job-Support-Scheme--JSS-/</a>  <a href="https://www.iras.gov.sg/IRASHome/Schemes/Businesses/Wage-Credit-Scheme--WCS-/">https://www.iras.gov.sg/IRASHome/Schemes/Businesses/Wage-Credit-Scheme--WCS-/</a>

# Your Contacts

Dr. Martin Nebeling  
Partner

Tel: +4921120056000  
martin.nebeling@twobirds.com



Dr. Barbara Geck  
Partner

Tel: +4969742226000  
barbara.geck@twobirds.com



Emily Clark  
Associate

Tel: +442074156781  
emily.clark@twobirds.com



Carina Seum  
Associate

Tel: +4969742226000  
carina.seum@twobirds.com



twobirds.com

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