

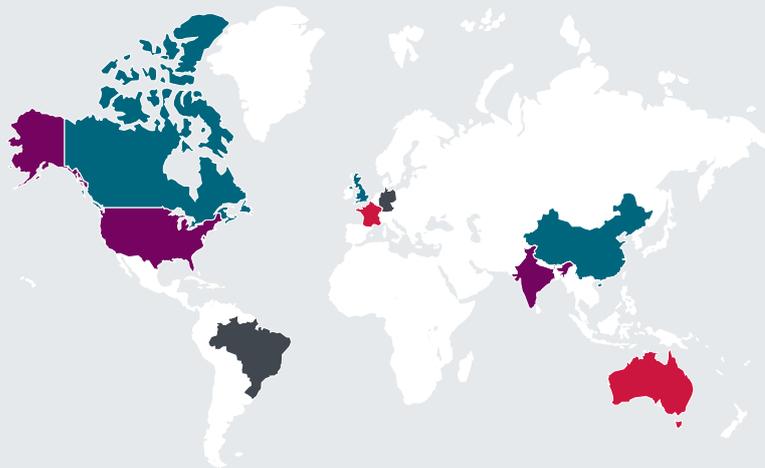
A CHANGED WORLD FOR BUSINESS TRAVELERS

What to Consider When Traveling Post COVID-19

Organizations around the world have been impacted by the damage COVID-19 has created. As borders and regions begin to re-open, we are seeing new restrictions being implemented for different countries as they prepare for travelers, both business and personal, to enter the country.

As mobility program owners prepare for their mobile employees to begin traveling again, BGRS has developed a comprehensive guide that highlights restrictions for entry into our most traveled to countries. This guide reflects some tax, entry and exit, and immigration changes in the travel industry that should be discussed with tax and immigration providers, and highlights items to consider in relation to mobile populations, specifically extended business travelers.

TOP 10 COUNTRIES



AUSTRALIA
BRAZIL
CANADA
CHINA
FRANCE
GERMANY
INDIA
SINGAPORE
UNITED KINGDOM
UNITED STATES OF AMERICA



What to Expect When Traveling by Air:

- ✓ Masks and/or gloves may be required
- ✓ Plexiglass will be more prevalent
- ✓ Floor and wall decal reminders to social distance
- ✓ Changes in security handling procedures for less contact
- ✓ Infrared temperature checks
- ✓ More hand washing and sanitizing stations
- ✓ Additional time between flights for more extensive airplane sanitization procedures
- ✓ Additional carry-on baggage restrictions
- ✓ Boarding back to front of airplane, not by status
- ✓ Reduced plane capacity allowing for more space
- ✓ Food and beverage distributed differently, if at all
- ✓ More traction on Known Traveler Digital Identity programs

Items to Consider about Extended Business Travel (EBT) and Corporate Programs:

- Do I have a defined EBT policy?
 - If so, what should I be updating post-pandemic?
 - If no, what should I consider in creating and implementing a new policy?
- How do I evaluate our program and determine the best policies for our company?
- What is my current EBT population size and future estimates (i.e., short-term, long-term)?
- How do I analyze internal EBT past trends?
- What program management and technology is available to manage my programs while reducing tax risks and increasing compliance?
- How do I implement efficiently while minimizing costs and increasing compliance?
- What can I outsource and how much should I outsource?
- What should I consider as a result of COVID-19?

Local Country Websites to Obtain Most Up-to-Date Information:

(See Appendix A for some details by country)



AUSTRALIA

- [Australian Taxation Office](#)
- [Australian Smart Traveler](#)
- [Department Of Health](#)
- [Department of Home Affairs](#)



BRAZIL

- [Centers for Disease Control and Prevention](#)
- [Ministry of Health](#)
- [U.S. Embassy & Consulates in Brazil](#)



CANADA

- [Government of Canada - Public Health](#)
- [Government of Canada - Revenue Agency](#)
- [Government of Canada - Travel](#)



CHINA

- [China Briefing](#)
- [Cyberspace Administration of China](#)
- [U.S. Embassy & Consulates in China](#)



FRANCE

- [France Diplomacy](#)
- [Government of France - COVID-19 News](#)
- [Government of France - Taxes](#)



GERMANY

- [Federal Foreign Office](#)
- [Federal Ministry of Transport and Digital Infrastructure](#)



INDIA

- [Ministry of Health and Family Welfare](#)
- [National Portal of India](#)



SINGAPORE

- [Immigration & Checkpoint Authority](#)
- [Ministry of Health](#)
- [Visiting Singapore](#)



UNITED KINGDOM

- [HM Revenue & Customs](#)
- [United Kingdom Government - Coronavirus](#)
- [United Kingdom Government - Border Control](#)
- [United Kingdom Government - Foreign Travel](#)
- [United Kingdom Government - Travel](#)



UNITED STATES OF AMERICA

- [Centers for Disease Control and Prevention](#)
- [Coronavirus](#)
- [Federal Aviation Administration](#)
- [Internal Revenue Service](#)
- [U.S. Department of Homeland Security](#)
- [U.S. Department of State - Bureau and Consular Affairs](#)
- [U.S. Government - Coronavirus](#)

Contact Us

Please contact the following BGRS representatives to consult on policy and for more information about our extended business traveler solution, TripWise.



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Appendix A - More Detailed Data by Most Traveled BGRS Country

Note: The data in this table was captured the week of June 1, 2020 and may have changed. Please refer to the links provided for the most up-to-date information

Country	Travel Information
<p>Australia</p>	<ul style="list-style-type: none"> ■ There is a temporary travel ban into Australia, unless you are an Australian citizen or permanent resident ■ There is a mandatory 14-day quarantine in place at designated facilities (e.g., hotel), in the port of arrival ■ Australian citizens and permanent residents cannot leave Australia; however, exemptions are being considered through online submissions in case of an emergency ■ The temporary relocation or unplanned presence of employees (due to travel restrictions) in Australia will not result in a foreign company having a permanent establishment in Australia ■ Due to state and territory border restrictions, non-Australian citizens are encouraged to leave Australia when possible to do so ■ Temporary visa holders will generally need a travel exemption if they wish to return ■ Eligible individuals can apply for early release of superannuation to access up to \$10,000 of their superannuation before July 1, 2020 and an additional \$10,000 from July 1, 2020 until September 24, 2020 ■ Individuals working from home due to COVID-19 may be entitled to claim a deduction for work expenses ■ All approved forms, including general purpose financial statement should be logged on time. If a taxpayer fails to log on time, the Australian Taxation Office (ATO) will remit the significant global entities (SGE) penalty for 30 days ■ Permanent resident visa holders can remain in Australia, but if you leave you will need to check with the travel facility period on your permanent visa before returning ■ For those on temporary visas, it is not possible to extend a visitor visa or Electronic Travel Authority (ETA). You must apply for a new visa prior to the current expiration date ■ Mobile app(s) available: <ul style="list-style-type: none"> ■ COVIDSafe app - speeds up contacting people exposed to COVID-19
<p>Brazil</p>	<ul style="list-style-type: none"> ■ Effective May 22, all foreign entry is restricted for another 30 days ■ Entry restriction does not apply to Brazilian citizens, permanent or temporary foreign residents of Brazil, foreign employees of the Brazilian government or international organizations, foreign national spouse, partner, child, parent, or guardian of a Brazilian citizen, passengers in international transit (not leaving the airport transit zone) to a destination country that will admit them, foreign nationals authorized to enter Brazil by the Brazilian Government in the public interest, and foreign national holders of RNM (foreign ID card) ■ Effective March 20, the issuance of residence pre-authorizations for consular applications is suspended in all but urgent national-interest cases

Country	Travel Information
Canada	<ul style="list-style-type: none"> ■ Foreign nationals arriving from the U.S. without COVID-19 symptoms will be allowed to enter Canada only for essential travel ■ Foreign nationals, excluding those arriving from the U.S., will not be allowed into Canada. However, there are exemptions to these restrictions for foreign nationals arriving from other countries ■ Upon arrival in Canada basic information will need to be provided and individuals will undergo a screening to assess COVID-19 symptoms ■ Canadians and permanent residents with symptoms will be allowed in country, but mandatory isolation for 14 days will be required ■ Those with symptoms cannot enter by air travel; entry is limited to land, rail, or sea ■ Those with no symptoms should self-isolate for 14 days upon entry in case symptoms develop ■ Tax payment deadline has been extended to September 30, 2020 ■ 183-Day Presence Test - The Agency position on the day's presence test is that days present due to COVID-19 restrictions will not count towards the 183-day test. Where the individual has remained in Canada solely because of the travel restrictions, that factor alone will not cause the Agency to consider the common-law factual test of residency to be met. In addition, as an administrative matter and in light of these extraordinary circumstances, the Agency will not consider the days during which an individual is present in Canada and is unable to return to their country of residence solely as a result of the travel restrictions to count towards the 183-day limit for deemed residency. This will be the Agency position where, among other things, the individual is usually a resident of another country and intends to return, and does in fact return, to his or her country of residence as soon as he or she is able to do so ■ Cross Border \$10K Income Reciprocal Threshold Between Canada and U.S. - The Agency position on the day's presence test is that days present due to COVID-19 restrictions will not count towards the income threshold. Where such individuals are present in Canada, and are exercising their employment duties in Canada, solely as a result of the travel restrictions, those days will not be counted toward the 183-day test in the Canada-United States income tax treaty. As such, these individuals will continue to benefit from the treaty relief provided under the Canada-United States income tax treaty ■ Permanent Establishment - The Agency will exclude, in determining whether an individual meets the 183-day presence test in a "services permanent establishment" provision of Canada's tax treaties, any days of physical presence in Canada due solely to travel restrictions ■ Some temporary workers are exempt from travel restrictions if coming for an essential (non-discretionary) purpose ■ If traveling by air, passing a health check conducted by airlines is required before being allowed to board a flight, as well as wearing a non-medical mask during travel ■ A Quarantine Act is in place and any violations of instruction could lead to imprisonment and/or fines (see https://laws.justice.gc.ca/eng/acts/Q-1.1/page-1.html for more information) ■ Mobile app(s) available: <ul style="list-style-type: none"> ■ COVID-19 app and Self-Assessment Tool - The app will support you to track your symptoms, receive the latest updates, and access trusted resources (https://ca.thrive.health) ■ ArriveCAN app for IOS or Android - This tool is used to facilitate the collection of information needed to administer and enforce legislation to help contain COVID-19 and keep Canadians safe and healthy

Country	Travel Information
China	<ul style="list-style-type: none"> ■ China has suspended the entry of foreign nationals into China including: <ul style="list-style-type: none"> ■ Those with valid Chinese visas ■ Residence permits ■ APEC business travel card and/or port visas ■ The ban also applies to: <ul style="list-style-type: none"> ■ 24/72/144-hour visa free transit policy ■ Hainan 30-day visa free policy ■ 15-day visa free policy for foreign cruise groups through Shanghai ■ Guangdong 144-hour visa free for foreign groups from Hong Kong ■ Guangxi 15-day visa free for foreign tour group of ASEAN countries ■ There are two channels of entry into China for business operations, normal channel and fast track agreement. Those entering under the normal channel will be subject to a 14-day quarantine in a central facility, and those entering under fast track agreement can start work within 48 hours of arrival subject to negative COVID-19 test results ■ China has fast track agreements with Germany, France, South Korea, UK, and Japan as of May 25, 2020 ■ Beginning May 8, travelers from Russia must present test results from one of six designated testing organizations, showing negative test results within 72 hours of boarding flight out of Moscow ■ International flights into Beijing are being redirected to one of 12 cities: Tianjin, Shijiazhuang, Taiyuan, Hohhot, Shanghai, Jinan, Qingdao, Nanjing, Shenyang, Dalian, Zhengzhou, and Xi'an ■ International flights into Shanghai, including those transferring in Shanghai, are subject to virus testing and centralized quarantine for 14 days ■ Due to travel restriction policies, Expat's Tax Residency may change from what was pre-assessed at the beginning of the tax year 2020 impacting their PRC IIT liability ■ Mobile app(s) available: <ul style="list-style-type: none"> ■ China has implemented a color-coded schema to monitor for COVID-19. An app is used to indicate green, yellow, and red status of each person. The local governments have integrated the tracking software into two apps, WeChat and Alipay ■ China's National Health Commission launched a WeChat program for citizens to check out the infection risk level of a special area, for epidemic personnel to check out the countries and cities visited (staying for more than four hours) by the traveler during the past 14 days. The program also allows users to check if they used the same public transport as the confirmed cases during the last 14 days

Country	Travel Information
<p>France</p>	<ul style="list-style-type: none"> ■ No travel over 100 km from a home, unless there is imperative family or a professional reason to do so. A declaration must be completed for those trips ■ Adapted public transport is available for trips to and from places of work, school, and medical appointments. Wearing a mask is mandatory in public transport ■ Long distance public transportation (including air travel) is only accessible for imperative family or professional reasons, masks are required ■ Taxis and private-hire vehicles are available. Restrictions on the number of passengers apply. Wearing a mask in vehicles where there is no physical separation between the driver and the passengers is required ■ Cross-border employees (Germany, Switzerland, Luxembourg, Italy) - days spent at home for work will not be considered for the calculation of days worked outside the cross-border area ■ Secondments - no changes or exemptions have been published at this time regarding the 183 and 120-day rule ■ To return to Metropolitan France, you must fill out and carry two documents: <ul style="list-style-type: none"> ■ The exempted movement certificate for Metropolitan France which can be downloaded on the Interior Ministry's website. You must present this certificate to travel companies before using your travel ticket, as well as to border control authorities (for travel by air, sea, and land, including by rail) ■ A declaration that you do not have COVID-19 symptoms ■ Documents that expire between March 25 and May 15 are automatically extended: <ul style="list-style-type: none"> ■ 6 months - long stay visas, residence permits, temporary residence permits, receipts for residence permit requests ■ 3 months - proof of asylum ■ This does not apply to short stay. Contact home country to get info on returning ■ Posted Workers can still enter France including those from the UK on the same scheme
<p>Germany</p>	<ul style="list-style-type: none"> ■ Travel restrictions were introduced for entries from outside the Schengen area on March 17 and are currently expected to be in place until July 1. All corresponding entries from non-EU citizens and citizens of non-Schengen states by plane or ship will be affected ■ German citizens are not subject to any entry restrictions ■ Travelers of non-essential travels may be refused entry into Germany ■ Travelers should also expect more scrutiny during checks before entry into Germany, as more comprehensive questions may be asked, and health checks performed in doubtful cases ■ Effective June 15, travel to EU-member states, Schengen-associated states (Switzerland, Norway, Iceland, and Liechtenstein), and the United Kingdom is allowed. However, travelers are highly advised to thoroughly inform themselves, before traveling as restrictions by these countries such as quarantines or entry restrictions may still apply ■ Citizens whose national visa (D visa) is about to expire should submit an application for an extension to the relevant immigration office by email before expiry. Until the decision of the immigration office has been made, the residence will remain legal ■ Citizens who are allowed to enter and stay in the Schengen area for 90 days within a period of 180 days without a visa, should contact the relevant immigration office before expiry of that period and provide their personal details to legalize their stay. Provided that this application reaches the authority before expiry of the named period, the stay will remain legal until a decision is made by the immigration office. It is advisable to carry a printed version of the application in addition to the expired title and your passport/ID card

Country	Travel Information
India	<ul style="list-style-type: none"> ■ All scheduled international passenger service is suspended until June 30 ■ The following categories of Overseas Citizenship of India (OCI) cardholders stranded abroad are permitted to return to India: <ul style="list-style-type: none"> ■ Minor children born to Indian nationals abroad and holding OCI cards ■ OCI cardholders wishing to come to India on account of family ■ Emergency such as death in the family ■ Couples with permanent residence in India, where one spouse is an OCI cardholder and the other is an Indian national ■ University students who are OCI cardholders (not legally minors) but whose parents are Indian citizens living in India ■ Qualifying OCI cardholders are required to contact the Indian consulate in their country of residence to request travel to India on special flights ■ Incoming travelers, including Indian nationals, are required to complete and submit a self-declaration form and undergo universal health screening at the designated health counters at all points of entry, will be quarantined for a minimum period of 14 days, and are advised to avoid non-essential travel ■ All visa services are suspended until June 30 ■ Visas of all foreign nationals already in India will remain valid ■ For purposes of determining residential status, individuals who arrived in India before March 22 and were unable to leave due to quarantine, may not have the period of stay in India from March 2020 to the date of departure taken into account
Singapore	<ul style="list-style-type: none"> ■ As of March 23, all short-term visitors (from anywhere in the world) will not be allowed to enter or transit through Singapore ■ For travelers inbound to Singapore, entry approval is required for all long-term pass holders. All travelers arriving in Singapore (including residents, Singapore citizens, permanent residents, and long-term pass holders) must submit a health declaration before proceeding with immigration clearance ■ Beginning on April 9, all Singapore citizens, permanent residents, and long-term pass holders entering Singapore will be required to serve a 14-day self-isolation period at dedicated Stay-Home Notice facilities ■ The traveler will undergo a PCR (bacteria detection) test upon arrival at Changi Airport or Seletar Airport in Singapore ■ Effective June 8, a Singapore-China Fast Lane for essential travel has been established between six Chinese provinces and municipalities (Chongqing, Guangdong, Jiangsu, Shanghai, Tianjin, and Zhejiang) and Singapore. Travelers are required to apply and receive an approved SafeTravel Pass before entry ■ International travelers are now allowed to connect through Singapore again (but not exit the airport unless in an allowed category above)

Country	Travel Information
<p>United Kingdom</p>	<ul style="list-style-type: none"> ■ The Foreign & Commonwealth Office currently advises British nationals against all but essential international travel. This advice is being kept under constant review ■ If you are arriving from within the Common Travel Area (CTA) and have been in the CTA for the last 14 days before entering the UK, you will not need to complete the Public Health Passenger Locator form or self-isolate for 14 days ■ If you're a resident or visitor traveling to the UK on or after June 8, you must: <ul style="list-style-type: none"> ■ Complete the Public Health Passenger Locator form with contact details; and ■ Not leave the place you're staying for the first 14 days you're in the UK, except in very limited situations ■ If you are in the UK and your leave expires between January 24, 2020 and July 31, 2020, your visa will automatically be extended to July 31, 2020 if you cannot leave the UK due to travel restrictions, or self-isolation as a result of COVID-19 ■ You can apply from the UK to switch to a long-term UK visa until July 31, 2020 if your leave expires between January 24, 2020 and July 31, 2020. This includes applications where you would usually need to apply for a visa from your home country ■ If you are applying to enter the UK, changes have been made to the minimum income and adequate maintenance requirement if you experienced loss of income due to coronavirus
<p>United States</p>	<ul style="list-style-type: none"> ■ As of May 24, there is still an Active Travel Ban into the U.S. from China, Iran, Schengen Area 26 Countries (i.e., Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, Switzerland), United Kingdom, Ireland, and Brazil ■ American citizens, legal permanent residents, and their immediate families who are returning home after recently visiting one of the travel-restricted countries may still reenter by going through a process for enhanced medical screenings at specially designated airports (see airport list below): <ul style="list-style-type: none"> ■ Boston-Logan International Airport (BOS), Massachusetts ■ Chicago O'Hare International Airport (ORD), Illinois ■ Dallas/Fort Worth International Airport (DFW), Texas ■ Detroit Metropolitan Airport (DTW), Michigan ■ Daniel K. Inouye International Airport (HNL), Hawaii ■ Fort Lauderdale-Hollywood International Airport (FLL), Florida ■ George Bush Intercontinental Airport (IAH), Texas ■ Hartsfield-Jackson Atlanta International Airport (ATL), Georgia ■ John F. Kennedy International Airport (JFK), New York ■ Los Angeles International Airport, (LAX), California ■ Miami International Airport (MIA), Florida ■ Newark Liberty International Airport (EWR), New Jersey ■ San Francisco International Airport (SFO), California ■ Seattle-Tacoma International Airport (SEA), Washington ■ Washington-Dulles International Airport (IAD), Virginia ■ Some countries have extended USA passport validity for an additional six months after expiration; check-out the USA Foreign Affairs Manual & Handbook for more information ■ IRS (Internal Revenue Service) tax revenue procedure has been issued for eligible individuals to claim COVID-19 medical exceptions for counting days of presence (reducing days of presence during quarantine); IRS Form 8843 will be required when filing 2020 Tax Return ■ IRS 2019 Tax Return File & Payment Deadlines extended from April 15, 2020 to July 15, 2020 ■ IRS Three (3) New Business Credits for those businesses Impacted by COVID-19 (i.e., Employee Retention Credit, Paid Sick Leave Credit, Family Leave Credit) ■ IRS People First Initiative - Temporary adjustments and/or suspension of key compliance programs ■ Each State in the USA is managing their own re-opening plan. Please check-out state(s) you are interested in before traveling

ABOUT BGRS

BGRS develops and implements comprehensive talent mobility solutions for corporate and government clients worldwide. Our Talent Mobility Consulting practice empowers clients to leverage their investments that bridge Global Mobility and Human Resources. By combining deep industry experience and unparalleled insights on the future of talent mobility, we enable our clients to design mobility programs that empower them to attract, retain and develop top performers. With more than 1,400 people across six continents, we blend global perspective with local market strength. To find out more, visit www.bgrs.com

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