



世界各国 应对新冠肺炎税收政策汇编



Tax Administration Responses to COVID-19

国家税务总局甘肃省税务局

导 言

2021 年以来，世界各国的新冠肺炎疫情进一步蔓延，越来越多的国家认识到疫情对经济冲击的严峻性，开始执行更强有力的对冲政策，积极出台包括减税、投资、再融资等一系列财政扶持政策，稳定就业，提振经济，抑制衰退。为了便利甘肃省“走出去”纳税人获取主要投资目的地国家相关疫情应对税收政策，持续做好“一带一路”税收服务工作，甘肃省税务局全面收集各国政府发布的最新税收政策，系统翻译相关信息，形成《世界各国应对新冠肺炎最新税收政策汇编》，旨在与跨境贸易的“甘肃品牌”共携手、战疫情、稳经营。

本汇编基于 2021 年 7 月前收集的信息进行编写，敬请在阅读和使用时，充分考虑数据、税收法规等信息可能发生的变化和更新，并以各国政府对外正式发布的财税文件为准。

一、概述

全球各国税务部门已经出台或者正在考虑出台相关政策，以支持受到新冠肺炎疫情爆发影响的所有纳税人或者特定范围的纳税人。针对个人纳税人，很多国家颁布了疫情防控禁令，帮助其预防困境和减轻负担；针对企业（包括法人实体和个体工商户）的措施主要是缓解现金流紧张的问题，以免企业出现裁员、无力还款，甚至于破产关门的情况。

本汇编中的措施示例来源于全球很多国家。主要分为以下几类。

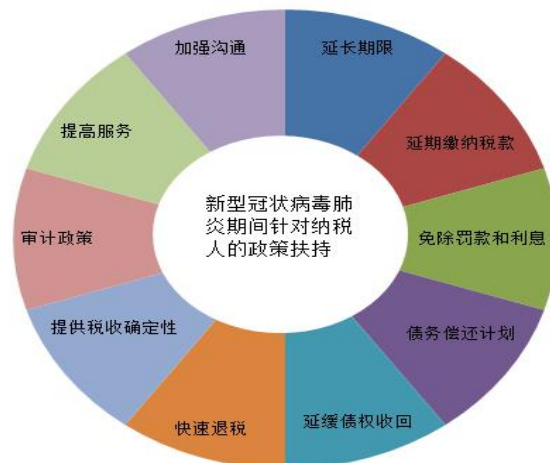
1. 延长办税期限

- 延长报缴期
- 减轻罚款和利息
- 延长缴款期
- 简便偿债计划和延长还债期限
- 暂停税款追缴

2. 加快退税

3. 临时调整审计政策和方法以更快地稳定税收

4. 加强服务纳税人和拓宽沟通举措



1. Introduction

Tax administrations globally are putting in place or considering measures to support taxpayers as a whole or particular classes of taxpayers affected by the Covid-19 outbreak. Measures for individual taxpayers generally focus on preventing hardship and reducing burdens given the restrictions in place in a number of countries. Measures for businesses, both legal entities and the self-employed, generally focus on helping to alleviate cash-flow problems to help avoid escalating problems such as the laying off workers, temporary inability to pay suppliers and, in the worst cases, closure or bankruptcy.

This document contains examples of measures undertaken by tax administrations globally. The examples contained in this document are grouped under the following headings.

1. Additional time for dealing with tax affairs, including consideration of:

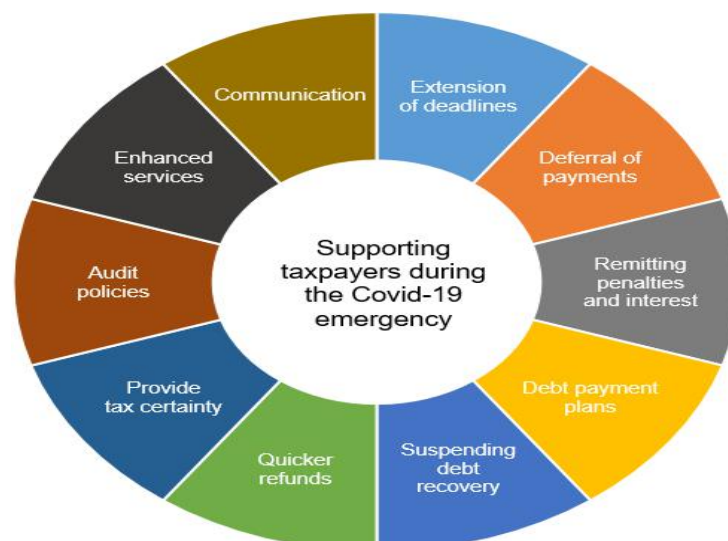
- Extension of filing and tax payment deadlines
- Remitting penalties and interest
- Deferral of tax payments
- Easier access to debt payment plans and extension of plan duration

• Suspension of debt recovery

2. Quicker refunds to taxpayers

3. Temporary changes in audit policy and ways to provide quicker tax certainty

4. Enhanced taxpayers services and communication initiatives



二、相关措施

(一) 延期申报缴税

在许多国家（地区），新冠肺炎爆发期间恰好处于所得税纳税申报期。此外，还有许多国家的纳税人必须定期申报并缴纳雇主预扣税（例如预扣预缴所得税）以及增值税或营业税。为使受新冠肺炎影响的个人和企业有充足时间提交纳税申报表和相关表格以及履行缴税程序，许多国家都将申报截止日期推迟了数周或数月，并且简化申报方式，例如可以通过电子邮件或电话进行纳税申报。



2. Measures

2.1 Extension of deadlines

In many countries, the Covid-19 outbreak falls within the period in which income tax return filing and payments are due. In addition, many taxpayers have to regularly file and pay employer withholding taxes (e.g. PAYE) and VAT or sales taxes. These deadlines could be pushed out by several weeks or months, to provide individuals and businesses impacted by Covid-19 with additional time to file their tax returns and related forms as well as to make tax payments. This could either be automatic or on request in a simplified format (e.g. email, phone).



1. 捷克共和国

法人实体所得税、个人所得税和预提所得税申报截止日期已从 2020 年 4 月 1 日延长至 2020 年 7 月 1 日。该项临时性政策自动适用，纳税人无需提出申请。同时，增值税纳税人无须在截止日期前提交增值税申报表。

资料来源：

https://www.financnisprava.cz/cs/financni-sprava/novinky/2020/Pruvodce_pro_danove_poplatniky_v_souvislosti_s_koronavirem-10500

2. 爱尔兰

爱尔兰税务当局宣布，地方财产税的税款缴纳日期将从 2020 年 3 月 21 日更改为 2020 年 5 月 21 日。

资料来源：

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-160320-revenue-changes-date-for-payment-of-local-property-tax-lpt-to-21-may.aspx>

2.1.1 Czech Republic

The deadline for the submission of tax returns on the income of legal entities, personal income tax and withholding tax have been extended from 1 April 2020 to 1 July 2020. This applies fully automatically without the need for applications to be made. In addition, taxpayers do not have to file a VAT return within the deadline.

Source:

https://www.financnisprava.cz/cs/financni-sprava/novinky/2020/Pruvodce_pro_danove_poplatniky_v_souvislosti_s_koronavirem-10500

2.1.2 Ireland

Revenue Ireland, announced that the date for payment of local property tax will change from 21 March 2020 to 21 May 2020.

Source:

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-160320-revenue-changes-date-for-payment-of-local-property-tax-lpt-to-21-may.aspx>

3. 日本

由于新冠肺炎疫情的蔓延，日本国税厅已宣布 2019 年度个人所得税、个人消费税、赠与税的纳税申报及缴税日期延长一个月至 2020 年 4 月 16 日。

资料来源：

<https://www.nta.go.jp/taxes/shiraberu/shinkoku/kansensho/kigenencho.htm>

4. 美国

美国财政部和国家税务局发布指南，允许所有个人和其他非企业纳税人延期支付最高 100 万美元的联邦所得税（包括自雇税），本应在 2020 年 4 月 15 日前支付的，可延至 2020 年 7 月 15 日前支付，且不收取罚款或滞纳金。该指南还允许企业纳税人以类似的方式将 2020 年 4 月 15 日之前的 1000 万美元联邦所得税付款延期至 2020 年 7 月 15 日，且不收取罚款或滞纳金。该指南未更改 4 月 15 日的申报截止日期。

资料来源：

<https://www.irs.gov/newsroom/payment-deadline-extended-to-july-15-2020> and
<http://www.irs.gov/pub/irs-drop/n-20-17.pdf>

2.1.3 Japan

The National Tax Agency (NTA) has announced that filing and payment due dates for individual income tax, individual consumption tax, 2020 due to the spread of Covid-19.

Source:

<https://www.nta.go.jp/taxes/shiraberu/shinkoku/kansensho/kigenencho.htm>

2.1.4 United States

The U.S. Treasury Department and Internal Revenue Service (IRS) issued guidance allowing all individual and other non-corporate tax filers to defer up to USD 1 million of federal income tax payments (including self-employment tax) due on 15 April 2020, until 15 July 2020, without penalties or interest. The guidance also allows corporate taxpayers a similar deferment of up to USD 10 million of federal income tax payments that would be due on 15 April 2020, until 15 July 2020, without penalties or interest. This guidance does not change the 15 April 2020 filing deadline.

Source:

<https://www.irs.gov/newsroom/payment-deadline-extended-to-july-15-2020> and
<http://www.irs.gov/pub/irs-drop/n-20-17.pdf>

5. 韩国

韩国国税厅宣布企业所得税及增值税的纳税申报及缴税期限最长可延期九个月。目前申报期分别为 2020 年 3 月和 4 月。对于地处受疫情影响地区的企业（大邱及庆尚北道）可自动适用一个月的纳税延长期。除了自动适用延期政策，受新冠肺炎影响的企业也可通过电话、手机 app、登陆网址（www.hometaxgok）、传真或邮寄的方式进行延期申请。

韩国国税厅建议以下纳税人尽量不要前往当地税务部门：

- i) 企业内已有新冠肺炎确证病例的；
- ii) 企业地处疫区附近区域的；
- iii) 与中国进行贸易交流的中小型企业；
- iv) 因其分支机构或工厂设在中国而受到停工停产影响的企业。

近期，韩国国税厅还宣布对低收入家庭申请就业补贴延期 15 天。如果新冠肺炎疫情持续发展，韩国有望针对原定五月申报纳税的综合所得税进行延期缴纳。

资料来源：

https://www.nts.go.kr/news_01.asp.

2.1.5 Korea

The Korean National Tax Service (NTS) announced an extension of deadlines for filing and payment of corporate tax and value added tax of up to nine months. The existing deadlines fell in March and April 2020 respectively. One-month postponements of these two deadlines were automatically applied to the businesses in the designated disaster zones (Daegu and North Gyeongsang province). Beyond this automatic postponement, entrepreneurs who are affected by Covid-19 can request postponement of the deadlines either by phone call, smart-phone application through the website (www.hometaxgok) or by fax or post.

The recommendation has been made not to visit the local tax office. This measure is applicable for those who:

- i) have a confirmed case of Covid-19 in their business,
- ii) are situated close to the Covid-19 infection clusters,
- iii) are small and medium-sized enterprises that trade with China or
- iv) encountered challenges because of the shutdown in their branches/factories in China.

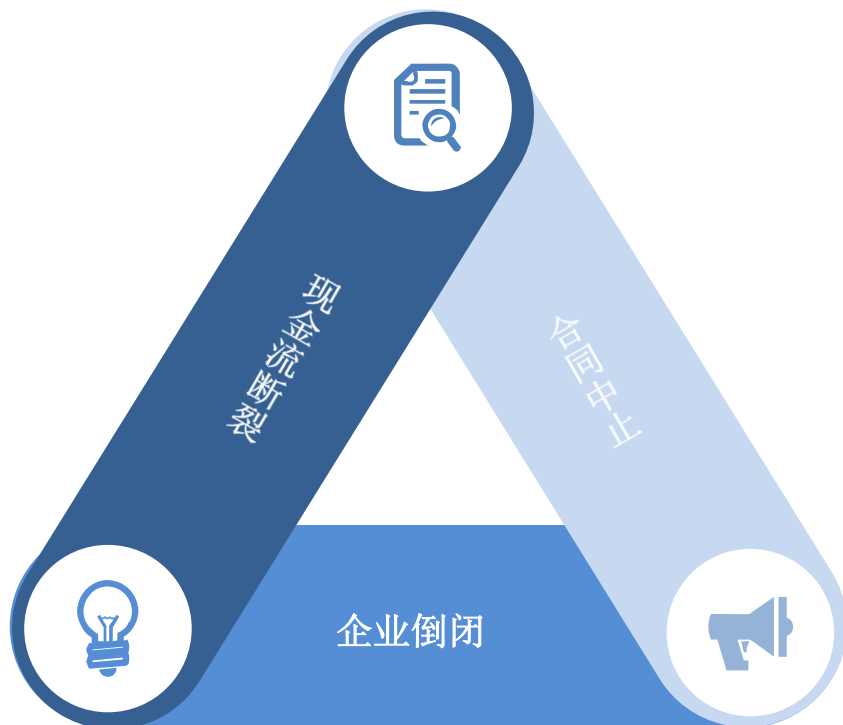
The NTS also recently announced an extension of the deadline for application for an employment subsidy for low-income households for 15 days and it foresees another extension of deadline for filing and payment of consolidated income tax, scheduled in May, in case the current situation of Covid-19 persists.

Source:

https://www.nts.go.kr/news_01.asp.

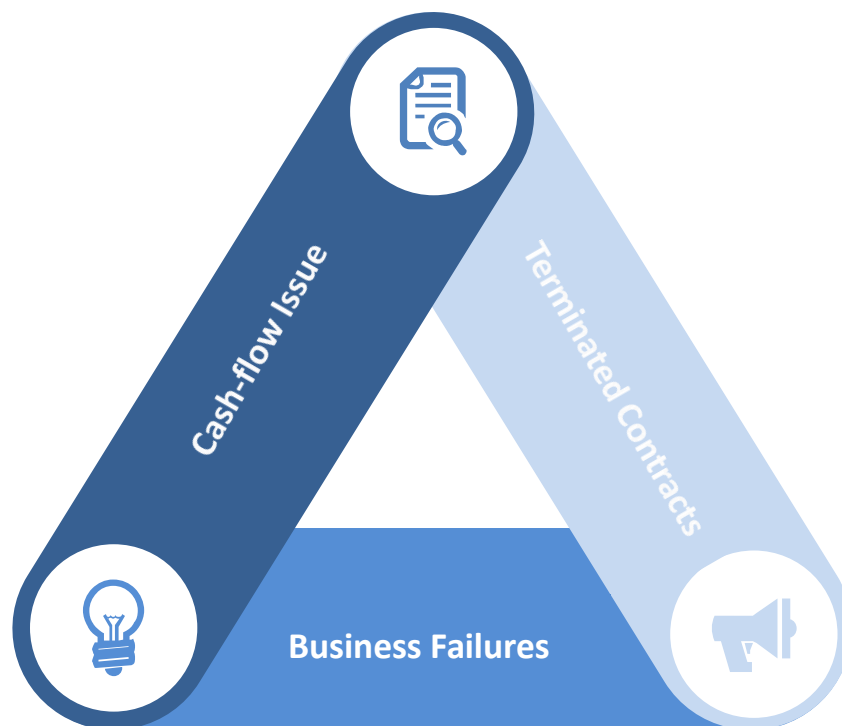
（二）延长缴税期限

新冠疫情的爆发给许多人带来了前所未有的负面影响，譬如临时性失业、因照顾病人而请的无薪假期等都会导致现金流的断裂。对许多企业而言，尤其是小型企业和个体经营者，经济活动的衰退也会带来严重后果，包括店铺被迫关闭、顾客数量大幅下降、合同被中止、供应链被切断等。与此同时，企业依旧要支付场地租金、设备费用、员工工资等日常经营管理费用。现金流断裂的问题不仅会导致单个企业的倒闭，其带来的多米诺骨牌效应也会影响到与之相关的企业。



2.2 Deferral of payments

The Covid-19 outbreak has an unprecedented impact on the cash-flow situation of many individuals, who may for example be laid-off temporarily from employment or have to take unpaid leave for caring responsibilities. For many businesses, particularly small businesses and self-employed, the downturn in economic activity will also have severe consequences as shops are being closed, the number of customers may reduce significantly, contracts may be terminated, supply chains interrupted, etc. At the same time those businesses continue to have regular expenses such as rental of business space, utility bills, wage costs and so on. Cash-flow issues can cause the failure not only of one business but also of connected businesses through a domino effect.



1. 澳大利亚

经与税务部门协商之后，各项税款和分期缴纳的税款（所得税、到期即付的分期税款、附加福利税和消费税）可延期四个月。

资料来源：

<https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/>

2. 奥地利

2020年10月31日之前，纳税人如果可以证明由于新冠肺炎而遭受到个人收入的损失，可以要求降低个人所得税及企业所得税的预付款。此类请求须立即得到处理。但是，在必须缴纳预付款的情况下，纳税人因为新冠肺炎而遇到资产流动性问题，可以要求减少部分或者全额的预付款。此外，受新冠肺炎影响的纳税人还可以要求推迟其他税款的支付或选择分期付款。

资料来源：

<https://www.bmf.gv.at/presse/pressemeldungen/2020/maerz/sonderregelungen-coronavirus.html>

2.2.1 Australia

A payment deferral up to four months is available for various payments and installments (income tax, pay as you go installments, fringe benefits tax and excise taxes), in consultation with the tax administration.

Source:

<https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/>

2.2.2 Austria

Until 31 October 2020, taxpayers who can demonstrate that as a result of Covid-19 they are suffering a loss of revenues, can request a reduction of advance payments of personal income tax or corporate income tax. Such requests have to be processed immediately. In situations, where advance payments have to be made but, as a result of Covid-19, the taxpayer is having liquidity issues, the advance payments can be partially or fully reduced on request. In addition, taxpayers affected by Covid-19 can also request the deferral of other tax payments or to pay in installments.

Source:

<https://www.bmf.gv.at/presse/pressemeldungen/2020/maerz/sonderregelungen-coronavirus.html>

3. 哥斯达黎加

所有税款的缴纳期限推迟到 2020 年 12 月 31 日。

资料来源：（西班牙语）

<https://www.voanoticias.com/a/gobierno-de-costa-rica-propone-establecer-moratoria-de-impuestos-temporal-porcoronavirus/5329609.html>

4. 捷克共和国

如果纳税人适用某些条件，可以申请延期缴纳税款，例如由于支付欠款而可能损失房产、被扶养人的营养受到威胁或者遭受了重大的经济损失等等。新的指导方针不为延期申请设置任何收入阈值。如果得到积极的响应，税务部门将会公布还款计划和个别的分期缴纳税款。

资料来源：

<https://www.financnisprava.cz/assets/cs/prilohy/d-danovy-system-cr/letak.pdf>

2.2.3 Costa Rica

Payment deadline for all taxes has been delayed until December 31, 2020.

Source: (in Spanish)

<https://www.voanoticias.com/a/gobierno-de-costa-rica-propone-establecer-moratoria-de-impuestos-temporal-porcoronavirus/5329609.html>

2.2.4 Czech Republic

Taxpayers can apply for a deferral of payment if some conditions apply, such as the potential loss of the house due to debt payments; where the nutrition of a dependent persons would be endangered; or if their businesses have suffered a loss of significant economic operations etc. The new guidelines do not set any revenue thresholds for an application for deferral. In the case of a positive response, the tax administration will communicate the repayment schedule and individual installments.

Source:

<https://www.financnisprava.cz/assets/cs/prilohy/d-danovy-system-cr/letak.pdf>

5. 丹麦

大型企业可以延期 30 天缴纳增值税；所有企业可以延期四个月缴纳劳工税。

资料来源：

<https://news.bloombergtax.com/daily-tax-report-international/denmark-grants-tax-breaks-to-businesses-impacted-by-virus-2>

6. 德国

德国联邦财政部和各州正在采取措施改善企业的流动性状况。其中延期纳税许可更加便捷。如果如期纳税确有困难，税务部门可允许延期纳税而不附加严格的条件，以帮助纳税人纾解流动性困难。另外预先支付调整更加便捷。一旦明确纳税人当年收入将低于往年，就可简单快速降低其预付税款金额。

资料来源：

https://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2020/03/2020-03-13-downloaden.pdf?__blob=publicationFile&v=2

2.2.5 Denmark

Large businesses have an additional 30 days to pay VAT. All companies have an four additional months to pay labour contributions.

Source:

<https://news.bloombergtax.com/daily-tax-report-international/denmark-grants-tax-breaks-to-businesses-impacted-by-virus-2>

2.2.6 Germany

The Federal Ministry of Finance and the Länder are in the process of implementing measures to improve companies' liquidity situation. As part of this, it will be easier to grant tax deferrals. Revenue authorities will be able to defer taxes if their collection would lead to significant hardship. The revenue authorities will be instructed not to impose strict conditions in this respect. This will support taxpayers' liquidity, because the timing of tax payments will be delayed. Further, it will be easier to adapt tax prepayments. As soon as it becomes clear that a taxpayer's income in the current year is expected to be lower than in the previous year, tax prepayments will be reduced in a swift and straightforward manner.

Source:

https://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2020/03/2020-03-13-downloaden.pdf?__blob=publicationFile&v=2

7. 希腊

希腊宣布暂停征收增值税四个月。

资料来源：

<https://news.bloombergtax.com/daily-tax-report/greece-moves-to-help-business-in-coronavirus-affected-areas>

8. 印度尼西亚

印度尼西亚已宣布将进口关税和企业所得税缴纳期限推迟六个月。另一优惠措施是允许企业推迟缴纳销售进口商品的企业所得税。这些措施将于4月1日生效，为期6个月。

资料来源：

<https://www.thejakartapost.com/news/2020/03/12/indonesia-set-to-delay-import-duties-corporate-income-tax-payments-to-cope-with-virus-effects.html>

2.2.7 Greece

A suspension of four months for the payment of VAT has been introduced.

Source:

<https://news.bloombergtax.com/daily-tax-report/greece-moves-to-help-business-in-coronavirus-affected-areas>

2.2.8 Indonesia

A delay on import duties and corporate income tax payments for six months has been announced. A second stimulus package will allow firms to delay payments of corporate and income tax on the sale of imported goods. These measures will be effective from 1 April and last for six months.

Source:

<https://www.thejakartapost.com/news/2020/03/12/indonesia-set-to-delay-import-duties-corporate-income-tax-payments-to-cope-with-virus-effects.html>

9. 意大利

对总收入低于 200 万欧元的中小企业和专门职业者，意大利政府允许其延期 75 天缴纳税款，这些税种涉及所得税、社会保险、预提税、大区税和增值税。此外，受影响最严重的企业部门（如旅游设施、健身房、剧院等）也将无条件享受延期缴税。纳税人可在 2020 年 5 月底前缴纳预提税、社会保险和工伤保险。

资料来源：

<https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

10. 日本

有下列情况的纳税人经申请可延期一年缴纳税款：

- i) 因新冠肺炎消毒而造成设备或存货损失；
- ii) 纳税人患病；
- iii) 纳税人业务中止或者清算；
- iv) 有重大经济损失。

资料来源：

https://www.nta.go.jp/taxes/nozei/nofu_konnan.htm

2.2.9 Italy

The Italian government allows taxpayers to defer their payments up to 75 days for SMEs and professionals with total revenues inferior to €2 million. This relates to income taxes, social security contributions, withholding payroll taxes, regional taxes and VAT. Moreover, businesses in the most affected sectors of the economy (i.e. tourist facilities, gyms, theaters etc.), will also benefit from a tax deferral without any revenue threshold. Taxpayers have the option to pay withholdings taxes, social security contributions and labor safety contributions by the end of May 2020.

Source:

<https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

2.2.10 Japan

Upon application, a taxpayer can obtain a payment deferral of up to one year in cases involving

- i) loss of equipment or stock as a result of Covid-19 disinfection;
 - ii) illness of the taxpayer;
 - iii) suspension or liquidation of the taxpayer's business;
- or
- iv) significant business losses.

Source:

https://www.nta.go.jp/taxes/nozei/nofu_konnan.htm

11. 荷兰

荷兰税务局准予延期缴纳个人所得税、企业所得税、增值税及工资税。企业管理人（公司和自由职业者）须提供书面声明，报告受新冠肺炎影响而遇到的困难。税务局收到延期申请，即会停征税款，随后开展评审。

此外，在递交延期书面声明后的两周内，纳税人需提供另一份由第三方专业人员（例如：外聘顾问、会计师等）出具的书面声明。此份声明需包含：

- i) 缴税困难的原因；
- ii) 受新冠肺炎影响的困难是否是暂时性的；
- iii) 公司业务是否能够正常运营。

在一个财务年度内对个人所得税和企业所得税进行临时评估后，若应纳税的利润低于临时评估的预估利润时，纳税人可申请减少临时评估（须立即缴纳的税款减少，这将使现金流转得到改善）。荷兰税务局将会批准与新冠肺炎相关的任何减免申请。

资料来源：

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/uitstelt-betaling-gevolgen-coronavirus>

2.2.11 Netherlands

The Dutch Tax Administration (NTCA) is granting deferred payments of individual income tax, corporate income tax, value added tax and tax on wages. The entrepreneur (enterprises and freelancers) have to provide a written statement reporting the challenges and issues that it has encountered because of Covid-19. As soon as the NTCA receives the request, it stops the collection, with an assessment to take place later.

Additionally, within two weeks after providing the written statement, the entrepreneur needs to provide another written statement from a third party professional (e.g. external consultant, accountant, etc.). This statement needs to include:

- i) why there are payment problems,
- ii) if these problems are temporary because of Covid-19 and
- iii) if the business is still viable.

When a provisional assessment for personal income tax and corporate income tax has been imposed during the financial year, and it appears that the taxable profit will be lower than the profit estimated for the provisional assessment, a reduction of the provisional assessment can be requested. (This improves cash-flow since less tax will have to be paid immediately). Any requests for reduction in connection with Covid-19 will be granted by the NTCA.

Source:

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/uitstel-betaling-gevolgen-coronavirus>

12. 秘鲁

个人及中小企业缴纳所得税的期限已从3月下旬推迟至6月下旬。

资料来源：

2020年3月13日《政府公报》公布的SUNAT税务机构第54/2020号决议

13. 西班牙

西班牙政府允许营业额低于600万欧元的中小企业及企业职业税纳税人延期6个月纳税（个人所得税、企业所得税及增值税）。可延期缴纳的最高税额为3万欧元。为获得延期许可，符合条件的纳税人需在正常的纳税申报程序中进行数字化的延期申请。

资料来源：

<https://www.agenciatributaria.es/>

2.2.12 Peru

Payment of income tax for individuals and small and medium enterprises has been delayed from late March to late June.

Source:

Resolution 54/2020 of SUNAT tax agency, published in the Official Gazette of 13.03.2020.

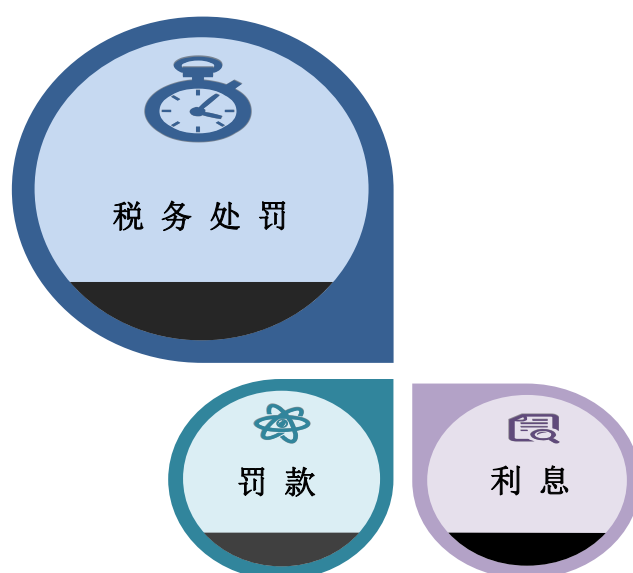
2.2.13 Spain

The Spanish government allows SMEs and professional taxpayers with a turnover of less than €6 million a deferral of tax payments (personal income tax, corporate income tax and VAT) of six months. The maximum amount of taxes that can be deferred is €30,000. In order to obtain the deferral, eligible taxpayers need to apply digitally throughout the normal procedure of tax declaration.

Source:

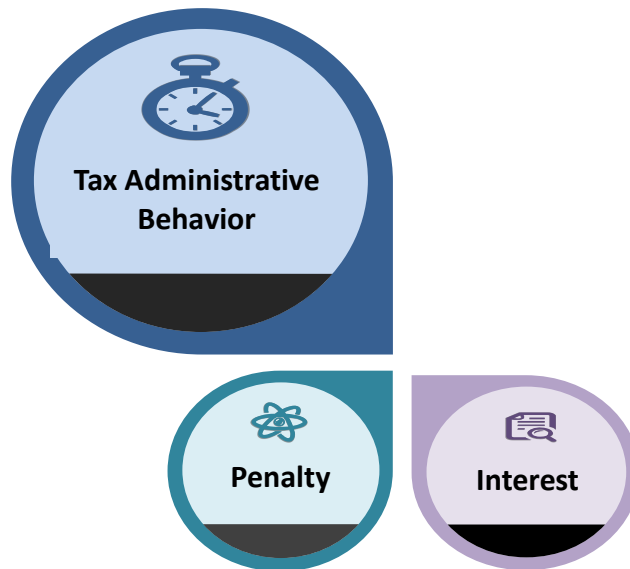
<https://www.agenciatributaria.es/>

(三) 免除处罚和利息



税务部门通常会对逾期纳税申报或逾期缴纳税款的行为进行处罚。此外，逾期纳税可能会产生利息。此类罚款或利息的支付既会造成现金流问题，目前来说，特别是纳税人在与行政当局就这些问题进行沟通或在行使上诉权方面确有困难的情况下，这也可能对一些纳税人造成很大压力。在目前征期延长的情况下（见上文），税务当局将考虑在适当的情况下暂停罚款及利息处罚，已经下达处罚决定但纳税人尚未给付罚款的，如果能证明或可以推定纳税人受新冠肺炎疫情波及的，此类情况也将被考虑在内。

2.3 Remitting penalties and interest



Tax administrations typically apply penalties for late filing of tax returns or for late tax payments. In addition, interest may accrue on the late payments. Such penalties or interest payments can both cause cash-flow problems as well as potentially cause significant stress for some taxpayers at the current time, particularly if there are difficulties in communicating with the administration on these issues or in exercising appeal rights. Tax administrations may wish to consider where it might be appropriate to suspend penalties or interest, particularly where extensions of deadlines are granted (see above). Consideration could also be given to the case of penalties and interest decisions which have been issued but which are not yet paid, for example where it could be presumed or demonstrated that there is a link with Covid-19.

1. 奥地利

纳税人可要求减少预付款项（见上文 2.2. 部分）。这可能会影响接下来的税款缴纳，逾期利息将会自动免除。此外，纳税人可要求延期纳税或分期缴纳税款，也可要求减少或免除逾期罚款和逾期利息。如能证实以上申请确与新冠肺炎相关，税务部门应给予批准。

资料来源：

<https://www.bmf.gv.at/presse/pressemeldungen/2020/maerz/sonderregelungen-coronavirus.html>

2. 比利时

受新冠肺炎疫情传播影响的企业延期缴纳税款将免于处罚。该类企业需要填写表格，表明申请延期的税款种类和延期原因（如，收入下降、订单大幅下滑、合作企业面临困难等）。受结构性缴纳税款影响的企业不能享受此类政策。

延期申请须于 2020 年 6 月 30 前提交。

资料来源：

<https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

2.3.1 Austria

Taxpayers can request a reduction in advance payments (see Box 2.2. above). Where this may result in a subsequent tax payment in the future, the late interest payment will be waived automatically. In addition, where taxpayers have asked for a deferral of tax payments or to pay in installments, the taxpayer can also ask for the late payment penalties or interest to be reduced to zero. The tax administration has to follow this request if a Covid-19 link has been demonstrated.

Source:

<https://www.bmf.gv.at/presse/pressemeldungen/2020/maerz/sonderregelungen-coronavirus.html>

2.3.2 Belgium

Those entrepreneurs that are suffering from the Covid-19 spread will get a remission for penalties for late payment. The entrepreneur has to complete a form, indicating for which debt(s) it requests a and the reason (e.g. a revenue drop, a significant drop in the number of orders or reservations, problems because of partners facing problems, etc.). Entrepreneurs that were already suffering from structural payment problems cannot use these measures.

The request has to be filed before 30 June 2020.

Source:

<https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

3. 捷克共和国

免于处罚的情形如下：

1) 2020年3月1日至7月31日期间发生的1000捷克克朗的罚款将自动免除。

2) 纳税人自行提交的其他与新冠肺炎有关的延期缴纳税款申请将免于处罚。

资料来源：

https://www.financnisprava.cz/cs/financni-sprava/novinky/2020/Pruvodce_pro_danove_poplatniky_v_souvislosti_s_koronavirem-10500

4. 爱尔兰

爱尔兰税务局规定，中小型企业1/2月份的增值税税款、2-3月份的预扣雇员个人所得税的税款延期缴纳时不加收滞纳金。

资料来源：

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx>

2.3.3 Czech Republic

No penalties are imposed as follows:

i) A fine of CZK 1,000 incurred for the period from 1 March to 31 July 2020 will be automatically waived.

ii) Other penalties for late submission of the tax return will be waived at the taxpayer's individual request for reasons related to Covid-19.

Source:

https://www.financnisprava.cz/cs/financni-sprava/novinky/2020/Pruvodce_pro_danove_poplatniky_v_souvislosti_s_koronavirem-10500

2.3.4 Ireland

Revenue Ireland announced that, with respect to small and medium-sized enterprises, the application of interest on late payments is suspended for January / February in respect of VAT and for both February and March in respect of PAYE (Employers) liabilities.

Source:

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx>

5. 意大利

符合条件的企业延期缴纳税款不加收滞纳金和罚款。税款于 2020 年 3 月 31 日前一次性缴清。

资料来源：

<https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

6. 荷兰

收到企业书面声明后，荷兰税务局将对未缴纳或延期缴纳增值税和工资税的企业不予处罚或者撤销默认的处罚。

资料来源：

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/uitstel-betalings-gevolgen-coronavirus>

7. 西班牙

获得延期缴纳税款资格的企业前三个月不加收滞纳金。

资料来源：

<https://www.agenciatributaria.es/>

2.3.5 Italy

Eligible businesses with postponed tax payments will not be charged interests and penalties. The payment will have to be made in a single transfer by 31 May 2020.

Source:

<https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

2.3.6 Netherlands

After having received a written statement from the entrepreneur (as described in Box 2.2), the NTCA will not impose or will reverse a default penalty assessment that has been imposed for non-payment or late payment of VAT and tax on wages.

Source:

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/uitstel-betaling-gevolgen-coronavirus>

2.3.7 Spain

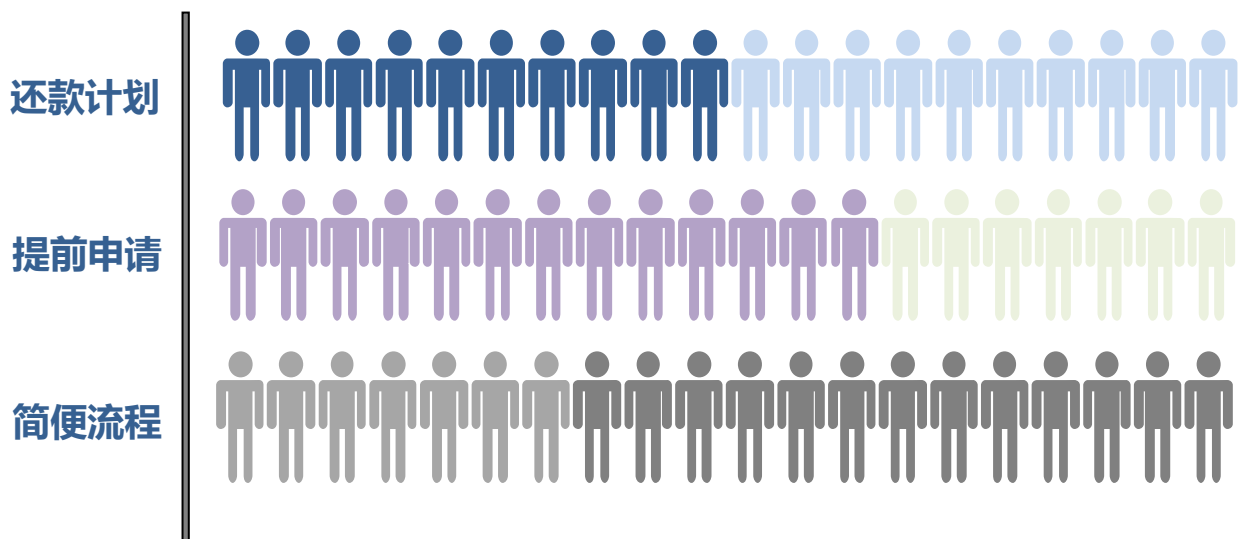
Businesses that have obtained a tax deferral will not be charged interest within the first three months.

Source:

<https://www.agenciatributaria.es/>

(四) 简便欠税还款申请计划并延长纳税期限

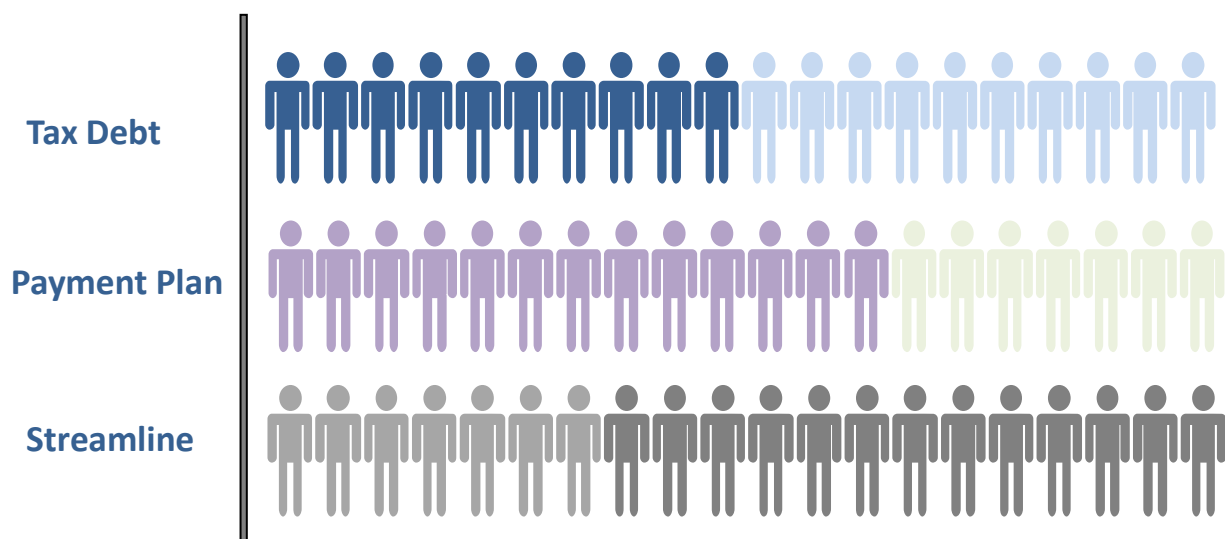
欠税的纳税人通常可以选择申请欠税还款计划，尽管这些计划可能附带某些条件（例如，不能拖欠以前年度税款）。在某些主管部门中，申请欠税还款计划可以按自动流程进行，但在其他情况下，需要提前向主管税务部门申请。



税收管理机构可以酌情考虑的一种选择是，使欠税还款计划和纳税期限的延长都更容易申请，特别是在企业面临困难或存在重大现金流问题的情况下，也可以考虑有一个免息期。

2.4 Easier access to debt payment plans and extension of plan durations

Taxpayers who owe tax debt often have the option of entering debt payment plans, though this may be with some conditions for entry into those plans (such as not in arrears from a previous debt plan). In some administrations applications for debt payment plans can be made through an automatic process whereas in other cases discussions with the administration are a pre-condition.



An option for tax administrations to consider where appropriate, could be to give easier access to both payment plans and to extensions of plan durations, particularly where there is a risk of hardship or significant cash-flow concerns. Consideration may also be given to having an interest free period.

1. 比利时

针对遭受新冠肺炎疫情影响的企业提供的欠税偿还计划，适用于所有税种。企业须填写表格，写明其所欠税款种类，以及欠税原因（例如，收入骤减、订单大幅下降、由于合作商面临问题而引发的经营困难等）。已经遭受结构性支付问题困扰的企业则无法使用这些措施。

该项申请须于 2020 年 6 月 30 日之前提交。

资料来源：

<https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

2. 爱尔兰

爱尔兰税务局发布政策，鼓励遇到暂时性现金流困难的企业尽早与主管部门达成协议，以商定缴税安排。爱尔兰税务局指出，现有的在线分阶段付款工具可以 24/7 全天候使用，此项在线工具易于操作，可服务符合条件的企业申请分阶段付款安排。一旦申请获得批准，企业将拥有很大的灵活性，可根据其业务需求或暂时性的现金流情况自主安排付款。此外，企业也可以联系税务总局相关部门，以达成适合双方的缴税安排。

资料来源：

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-100320-engage-early-with-revenue-key-advice-to-business-expericencing-tax-payment-problems.aspx>

2.4.1 Belgium

A debt payment plan is offered to those entrepreneurs that are suffering from the Covid-19 spread, for all types of taxes. The entrepreneur has to complete a form, indicating for which debt(s) it requests a payment plan, and the reason (e.g. a revenue drop, a significant drop in the number of orders or reservations, problems because of partners facing problems, etc.). Entrepreneurs that were already suffering from structural payment problems cannot use these measures.

The request has to be filed before 30 June 2020.

Source:

<https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

2.4.2 Ireland

Revenue Ireland published a press release to encourage businesses that experience temporary cash-flow difficulties to engage early with the administration to agree payment arrangements. Revenue Ireland pointed out that the existing Online Phased Payment Facility is available 24/7 and is an easy to use service for viable businesses to apply for a Phased Payment Arrangement. Once the application is approved by Revenue, the business has considerable flexibility to self-manage the payment schedule in line with their business needs or temporary cash-flow challenges. Alternatively, a business can contact the Collector-General's office to agree a mutually suitable payment arrangement.

Source:

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-100320-engage-early-with-revenue-key-advice-to-business-expericencing-tax-payment-problems.aspx>

（五）暂停欠税追回

主管税务部门将考虑暂停欠税追回，包括暂停扣押工资、冻结银行帐户、以及扣押和出售资产。在当前情况下，扣押工资等措施可能会对部分纳税人产生严重影响。这也是税务部门针对欠税案件进行考量后，考虑采取的政策意见。但如引言部分所述，政策的实行还需要考虑纳税人大量积累债务的后续影响，这可能会使纳税人面临日渐严重的问题，并可能增加违约风险。



暂停扣押工资



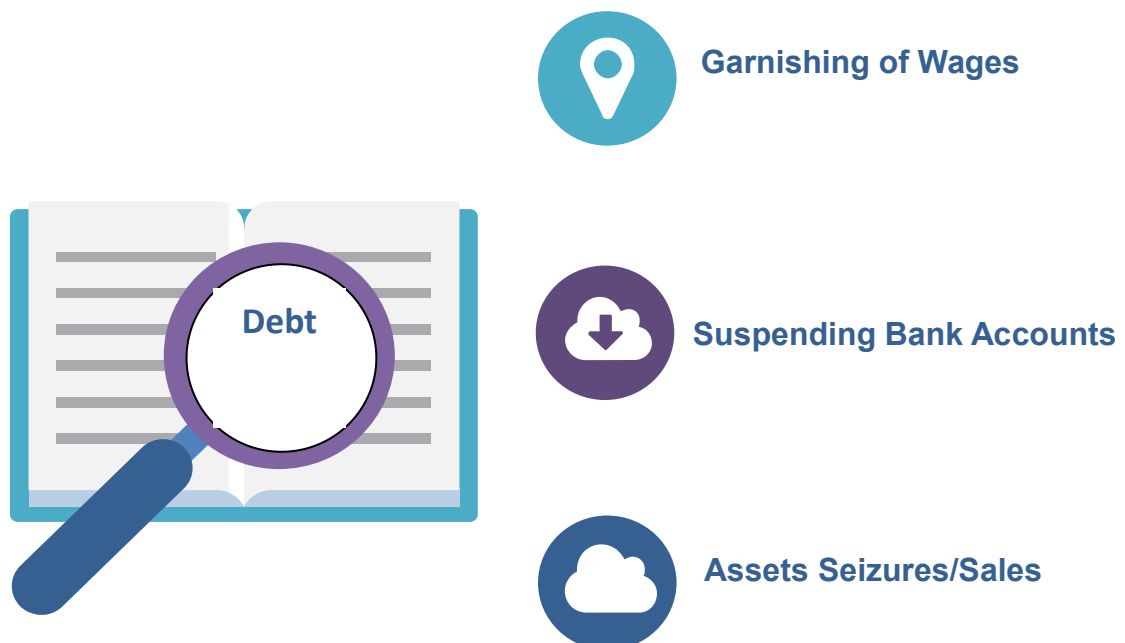
暂停冻结银行账户



暂停扣押资产

2.5 Suspending debt recovery

Administrations may want to consider suspension of debt recovery, including suspending the garnishing of wages or bank accounts and asset seizures and sales. These can have severe impacts on some taxpayers in current circumstances. This may be an area where tax administrations want to consider reviewing the guidance for case-by-case decisions in the current environment. As mentioned in the introductory section, consideration also needs to be given, though, to the impact of a significant build-up of debt which may increase the problems facing taxpayers over time and may increase the likelihood of default.



1. 德国

联邦财政部和国家正在采取措施以改善企业资产流动性状况。作为其一部分，如果欠缴税款的债务人受到新冠肺炎的直接影响，则可在 2020 年 12 月 31 日之前免除强制措施（例如冻结银行账户）和滞纳金。

资料来源：

https://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2020/03/2020-03-13-download-en.pdf?_blob=publicationFile&v=2

2. 爱尔兰

爱尔兰税务部门宣布，对于中小企业欠税行为暂不采取税收强制措施，直至另行通知。

资料来源：

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx>

3. 韩国

韩国国税厅（NTS）宣布将暂停追缴拖欠税款程序 1 年，例如暂不采取扣押财物措施，并且推迟向韩国信用信息服务机构提供欠税纳税人财务信息（直至 2020 年 6 月底）。

资料来源：

https://www.nts.go.kr/news/news_01.asp

2.5.1 Germany

The Federal Ministry of Finance and the Lander are in the process of implementing measures to improve companies' liquidity situation. As part of this, enforcement measures (e.g. attachment of bank accounts) and late-payment penalties will be waived until 31 December 2020 if the debtor of a pending tax payment is directly affected by the Covid-19.

Source:

https://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2020/03/2020-03-13-download-en.pdf?_blob=publicationFile&v=2

2.5.2 Ireland

Revenue Ireland announced that, with respect to small and medium-sized enterprises, all debt enforcement activity is suspended until further notice.

Source:

<https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx>

2.5.3 Korea

The Korean National Tax Service (NTS) announced that it would suspend processes for the recovery of taxes in arrears for up to 1 year, for example, by deferring property seizures and seized property and postponing the provision of financial information of delinquent taxpayers to the Korea Credit Information Services (until end of June 2020).

Source:

https://www.nts.go.kr/news/news_01.asp

三、加快退税速度

在纳税人多缴税款的情况下，综合考虑税款金额与纳税人性质，为确保多缴税款不影响纳税人现金流，可能会优先进行退税程序，以确保这部分税款能被迅速退回。除了更快处理外（考虑到税务管理人员配备的限制，这并非总是可实现的），税务管理部门会考虑在为一些纳税人办理退税业务前放宽风险检查，例如低于某些阈值或者有良好纳税信用的纳税人。

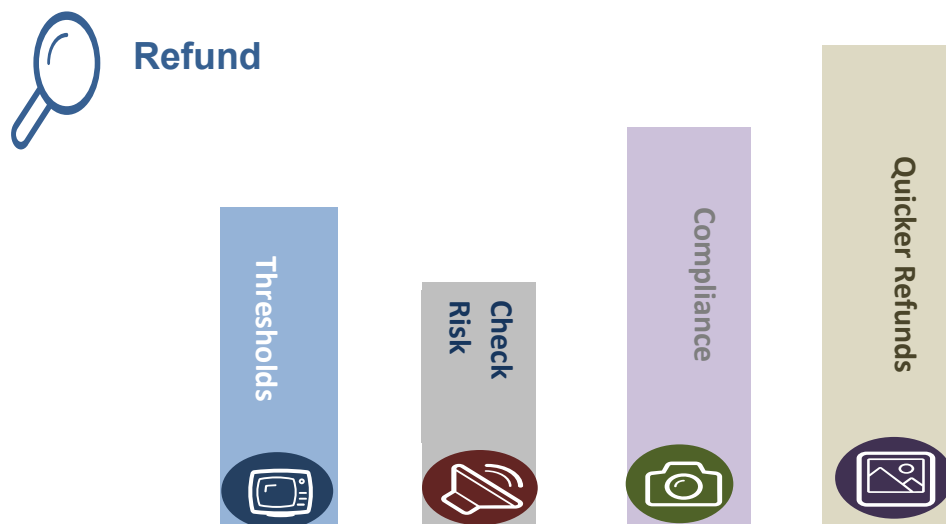


退税



3. Quicker refunds

Where taxpayers are owed money, processes for refunds might be prioritized to ensure that money that money is paid out quickly, particularly where the amounts involved may have significant impacts on cash-flow either because of the amount or the nature of the taxpayer. In addition to quicker processing (which may not always be possible given tax administration staffing constraints), tax administrations may wish to consider relaxing the risk checks done before making some refunds, for example below certain thresholds or with taxpayer with good compliance histories, while being cognizant of fraud risks.



1. 澳大利亚

当前按季申报商品和服务税（GST）的纳税人可以选择按月申报和缴纳，以便更快地获得商品服务税的退税。

2. 韩国

韩国国税厅(NTS)将在 10 天内加速退还增值税款和 2019 年所得税款。

资料来源：大韩民国国家税务厅。该新闻发布于 2020 年 2 月 5 号和 3 月 10 号。
https://www.nts.go.kr/news/news_01.asp

3.1 Australia

Taxpayers that are currently reporting GST on a quarterly reporting cycle may elect to change their GST reporting and payment to monthly, to get quicker access to GST refunds.

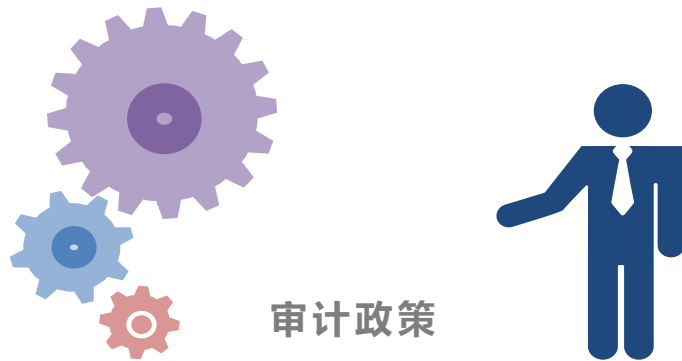
3.2 Korea

The Korea National Tax Service (NTS) will expedite refunds of VAT returns and 2019 earned-income tax by 10 days.

Source: National Tax Service of the Republic of Korea. Press release on 5 February and 10 March 2020,
https://www.nts.go.kr/news/news_01.asp.

四、审计政策和税收确定性相关政策

审计对纳税人和税务局来说是一个高度资源密集型过程，并将它们从当前面临的其他问题中转移出来。实体审计还可能涉及税务管理人员和纳税人的传递风险。可以考虑暂时改变审计政策，尤其是对于那些审计涉及到大比例的资源和时间转移的纳税人。这可以通过采用一揽子政策或通过改变风险参数来实现。然而，在做出改变时，税务部门将希望仔细研究更大的风险，尤其是欺诈风险，例如涉及员工资金或养老金缴款的欺诈。



还可以考虑在哪些情况下可以使纳税人尽早确定其税收责任，从而可能解锁现金流或释放资源。这也可能有跨国界的因素，特别是对于较小的公司来说，由于担心可能对现金流造成双重征税的影响，可能会比大公司受到更大的影响。

4. Audit policies and tax certainty

Audits can be a highly resource intensive process for taxpayers as well as tax administrations and divert them from other issues that they are confronting at the current time. Physical audits can also involve transmission risks for tax administration staff and taxpayers. Consideration could be given to a temporary change in auditing policy, particularly for taxpayers for whom audits involve a proportionately greater diversion of resources and time. This may be done through the adoption of a blanket policy or through changes in risk parameters. In making changes, though, tax administrations will want to look carefully at larger risks, in particular risks of fraud, for example frauds involving employee funds or pension contributions.



Consideration could also be given to where it may be possible to give early tax certainty to taxpayers about their tax liabilities where that may unlock cash-flow or release resources. There may also be a cross-border element to this, in particular for smaller firms which can be impacted more substantially than larger firms by concerns about possible double taxation impacts on cash-flow.

1. 意大利

意大利税务局已经暂停了所有审计、评估、征收和法律纠纷的活动，除非这些活动即将到期。

资料来源：

<https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenziacomunica/novita/aggiornamenti-del-sito>

2. 韩国

韩国国税厅（NTS）宣布，将推迟对受新冠肺炎疫情影响的纳税人的税务调查，直至另行通知，企业家可以要求推迟或暂停税务调查。资料来源：大韩民国国税局，该新闻发布于 2020 年 2 月 5 日。

资料来源：

https://www.nts.go.kr/news/news_01.asp

4.1 Italy

The Italian Revenue Agency has suspended all activities of audits, assessment, collection and legal disputes unless they are about to expire.

Source:

<https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

4.2 Korea

The Korea National Tax Service (NTS) announced that tax investigations on taxpayers affected by Covid-19 will be deferred until further notice and entrepreneurs can request postponement or suspension of tax investigation. Source: National Tax Service of the Republic of Korea. Press release on 5 February 2020.

Source: https://www.nts.go.kr/news/news_01.asp.

五、加强服务及沟通措施



近年来，许多税务机关拓展了她们的数字沟通渠道，从与税务机关的大量数字互动，到直接的数字短信、网络聊天、社交媒体、移动应用 App 等。增加使用这类服务，包括通过努力转变纳税人使其使用这些渠道，可能会有助于减少面对面接触（例如通过税务部门），并有助于对纳税人做出更快速的反应。



为了应对新冠肺炎所引发的特殊情况，税务部门可考虑采取设置专属网页，制定媒体传播策略，开通热线电话（可带回呼功能），更新移动应用软件，升级虚拟客服助手等措施并考虑如何通过媒介获取信息。



税务部门还可对纳税人反映的不同问题进行分析以便在拟定新措施（税收征管或税收政策）时有所助益。同样重要的是要密切关注特别服务方面的问题（如长时间呼叫等待）并考虑增加更多的资讯（如常见问题解答）或一对多咨询，在可能的情况下调整服务时间。税务部门也可考虑调配部分人员以应对特别服务需求高峰。

5. Enhanced services and communication initiatives



Many tax administrations have expanded their digital communication channels over recent years, from great digital interaction with the tax administration to direct digital messaging, the use of web chat, social media, mobile applications etc. The increased use of such services, including through efforts to shift taxpayers to these channels, may help in reducing physical contacts (for example through tax offices) and help get speedier responses to taxpayers.



To deal with the particular issues raised by Covid-19, administration may wish to consider putting in place dedicated web pages, media strategies, hotlines (possibly with call-back facilities), changes to mobile applications, the updating of virtual assistants etc. as well as considering how they might get messages out through intermediaries.



Tax administrations may also want to undertake analysis of the different concerns expressed by taxpayers which can feedback into consideration of where additional measures (administration or policy) might be useful. It will also be important to carefully monitor issues with particular services (such as long wait times on telephone lines) and to consider the development of additional messaging (such as FAQs) or one-to-many interventions and, where possible, changes to the times that services are available. Tax administration may also wish to consider whether some staff can be redeployed to assist where there are very high demands on a particular service.

1. 澳大利亚

澳大利亚税务局为应对新冠肺炎设立专门网站和服务电话。

资料来源：https://www.ato.gov.au/General/COVID-19/?=redirected_URL

2. 奥地利

奥地利税务局建议纳税人通过电话或数字化渠道来联系他们。仅遇紧急事项可安排会面服务。税务部门的网页为纳税人提供现有服务（例如：热线电话，纳税人在线申报入口等）

资料来源：
<https://www.bmf.gv.at/public/top-themen/coronavirus-weg-ins-finanzamt-vermeiden.html>

3. 新加坡

新加坡国内税务局（IRAS）已在其网站上发布了指引指导纳税人如何使用数字化服务办理涉税事项，服务措施包括在线对话，虚拟客服助理（Ask Jamie）及电话回呼服务。

资料来源：
<https://www.iras.gov.sg/irashome/News-and-Events/Announcements/COVID-19-%E2%80%93-Advisory-to-Taxpayers/>

5.1 Australia

A specific website and service number are dedicated to Covid-19.

Source: https://www.ato.gov.au/General/COVID-19/?=redirected_URL

5.2 Austria

The Austrian tax administration advised taxpayers to use telephone or digital channels to contact the tax office. Only in urgent cases it is possible to arrange for a face-to-face meeting. The webpage refers taxpayers to the existing services (e.g. telephone hotline, taxpayer portal to file online, etc.)

Source:

<https://www.bmf.gv.at/public/top-themen/coronavirus-weg-ins-finanzamt-vermeiden.html>

5.3 Singapore

The Inland Revenue Authority of Singapore (IRAS) has put out guidance on its website as to how taxpayers can use digital services for their tax matters, including web chat and the virtual assistant (Ask Jamie) or to request call backs.

Source: <https://www.iras.gov.sg/irashome/News-and-Events/Announcements/COVID-19-%E2%80%93-Advisory-to-Taxpayers/>

4. 韩国

韩国国税厅(NTS)提供额外两种临时性服务方式(呼叫中心及邮寄或传真申报表)。此外还包括现有的热线电话,智能手机应用软件及官方网站(www.hometax.go.kr)。目的是为了纳税人尽量避免去税务局。韩国国税厅关闭了疫区的14处办公场所(大邱及庆尚北道)并建议疫区纳税人不要自行前往税务局。此外,韩国国税厅还安装了设备以便纳税人使用信用卡缴纳税款,原计划施行到今年下半年。韩国国税厅也已在7个区域国税厅和125个地方税务署组建工作组为受疫情影响的纳税人提供支持。

韩国国税厅 YouTube 频道及最近发布的视频介绍了其应对新冠肺炎所采取的措施。

(<https://www.youtube.com/watch?v=a7holwsTIgk>)

资料来源:

https://www.nts.go.kr/news/news_01.asp

(大韩民国国税厅于2020年2月27日及3月2日发布)

5.4 Korea

The Korea National Tax Service (NTS) provides two additional ways temporarily to access its services (call centres and sending a form by fax or post). These are in addition to the existing hotline, smartphone application and its website (www.hometax.go.kr). The aim is to make it easier for taxpayers to avoid visiting a tax office. The NTS has closed down 14 offices in the special disaster zones (Daegu and North Gyeongsang province) and recommended not visiting tax offices in person. Moreover, it has installed machines that enable taxpayers to pay taxes with a credit card, originally scheduled to be implemented in the second half of the year. The NTS has also created Task Forces on Covid-19 in seven regional offices and 125 local offices to support affected taxpayers.

The NTS's runs a YouTube channel and recently posted a video setting out the actions it has been taking in response to Covid-19. (<https://www.youtube.com/watch?v=a7holwsTIgk>)

Source:

National Tax Service of the Republic of Korea. Press release on 27 February and 2 March 2020, https://www.nts.go.kr/news/news_01.asp

《世界发达国家应对新冠肺炎最新税收政策汇编》

Tax Administration Responses to COVID-19

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