

**SIGMA**

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Public Administration: Responding to the COVID-19 Pandemic

Mapping the EU member states' public administration responses to the COVID-19 pandemic (for EU Enlargement and Neighbourhood countries)

PART 4 Service Delivery

1-7 April 2020

This informal mapping exercise was prepared by internal and external SIGMA experts, following a discussion with the European Commission, using publicly available information and some informal insights (collected between 1 and 7 April 2020). It provides a summary of how EU member states and selected OECD countries have managed the COVID-19 crisis initial stage with regard to the functioning of the government and the public administration. The mapping has been compiled as a source of information and inspiration for decision-making and decision implementation by policymakers in EU Enlargement and Neighbourhood countries.

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Which services are being delivered (all, some, only the essential)?

AUSTRIA

Partly reduced service is actually offered, as employees of public offices are working from home. A long list of digital services is already in place (oesterreich.gv.at) such as registration, certificate of honesty, etc. which are still available. On the other hand, any services requiring presence in person (e.g. initial application for passport) is suspended or only available upon prior appointment

BELGIUM

Service delivery continues to a large extent, although users are encouraged to contact public services for essential and urgent issues only. Basic and primary services (waste collection, etc.) are fully operational. Public transport (busses and trains) are still operational but with limited frequency.

Town halls are closed to the general public, but are functioning, can be contacted and appointments can be made for urgent matters. This is also the approach for ministries. They are closed to the general public, services to the public are offered as much as possible online, only emergencies appointment are organised in the office.

CROATIA

Vital services are provided, and most of the services function with slight delays.

CZECH REPUBLIC

As in most other countries, a wide range of public services have been suspended or significantly reduced – schools and higher education institutions are closed, sporting facilities are closed, public transport services have been reduced, etc.

The Government has instructed all service delivery bodies to undertake an exhaustive inventory of their public services to determine which services they are still in a position to deliver and which need to be adjusted or suspended. This review is still in progress. In the meantime, the Director-General for the Civil Service recommended that public sector organisations should restrict all activities not related to the emergency measures or to the daily lives of citizens. For example, service organisations were encouraged to reduce opening hours and telephone access times in order to free up resources.

Notwithstanding the more limited resources allocated for a wide range of public services, most administrative processes are digitalised, and, as such, applications for licences, certificates, etc. can be made online and processed by civil servants working remotely.

DENMARK

Administrative services are still being delivered as most are digital.

ESTONIA

There has been no central decision on the suspension of services and administration keeps functioning. In general, service provision continues, with the main change being a full switch to electronic channels and processes. Each administrative body is in charge of organising their work during the emergency situation. The Law on General Administrative Procedure (LGAP) is applied as usual. Information and guidance is provided on the website of each service provider. Most of the service providers, who are not directly responsible for resolving the emergency situation, have modified opening hours (shortened or temporarily stopped face-to-face service provision) and advised their clients to use other contact possibilities. In general

it works well, because the e-government infrastructure allows for electronic applications and procedures and these are now used even more than usual.

Service providers who are directly involved in resolving the emergency situation (healthcare, police, Unemployment Insurance Fund etc.) are actively working to provide services which meet emergency situation needs in the best possible way.

FINLAND

Most of the services are delivered either by using digital platforms or on site. The state has closed schools and public places (e.g. museums, libraries), however, schools and day care centres remain open for pupils in years one to three and pupils in extended compulsory education. Instead of contact teaching, the teaching will be organised to the widest extent possible in alternative ways, including distance learning, various digital learning environments and solutions and, where necessary, self-learning.

FRANCE

All essential services are provided: water, gas, electricity, internet, household waste collection, home help services and distribution of meals to the elderly at home, etc. Others are rather limited: mail deliveries, etc.

With regard to other public services, the Directorate of Legal and Administrative Information (Prime Minister) - published information on the possible means of contacting public services, their organisation and their arrangements for receiving the public during the lockdown, such as : courts, post offices, police stations, prefectures, family allowance funding offices, retirement fund offices, Pôle Emploi (unemployment centres) etc.¹

A range of online services already exists and continues to be provided concerning:

Change of address online; request for birth certificate: full copy or extract (birth in France); request for registration on the electoral lists, report of bank card fraud; record and administrative situation of a used vehicle; calculation of contributions deducted from pay; online purchase of tax stamps for passports; record of driving license points; renewal of vehicle registration (loss, theft or deterioration).

Other state services are provided online and/or with physical presence and others are temporarily suspended. The services vary according to the organisations that deliver them, the town halls and the cities. Below are some examples:

Birth and death certificates: In Paris, the district town halls remain open, but to comply with lockdown measures, only emergencies will be dealt with. Certain public services in several district town halls have been merged into one. The procedures for declaring births or deaths for a district whose service has been merged, must be carried out by e-mail on the district's e-mail. In other cities, opening hours are assured one day per week for people to attend and start procedures (several cities in the Ile de France region around Paris).

Passports, identity card: The appointments to file a request for identity documents are all cancelled and the withdrawal of documents is postponed until the services are reopened. For emergency cases, it is recommended to contact your town hall by telephone or e-mail.

Vehicle registration: online procedures relating to registration are always available 24 hours a day, 7 days a week, on the website www.registration.ants.gouv.fr; the production and dispatch of the vehicle registration is still ensured but the production and dispatch times will be extended.

An **online platform** for reporting gender-based or sexual violence, as a victim or witness, and to benefit from assistance and advice. Free, anonymous, secure service available 24 hours a day, 7 days a week.²

¹ <https://www.service-public.fr/particuliers/actualites/A13967>

² <https://www.service-public.fr/particuliers/actualites/A13977>

GERMANY

Almost all services continue to function, but in limited ways and without people-to-people contacts. Advisory services are realised exclusively over the phone. Written procedures are realised by mail or online.

All new services in line with the Government's decision to support the economy and specific groups of the population are available online.

HUNGARY

All public services are provided although many with limitations (e.g. public biddings for agricultural land are not held, certain childcare services are reduced to telephone only, etc.).

The only exception is obviously on healthcare, where non-essential services (including dental care and most of non-urgent surgical and other interventions) are postponed or severely limited.

IRELAND

All public services continue within the confines of the measures introduced. Clearly this is difficult but service continues and if necessary individual managers are allowed to prioritise. An unfortunate example in the health area is where surgeries and procedures have had to be deferred to free resources for dealing with COVID-19 cases.

In the courts system, essential and emergency matters only are being dealt with. These include bail applications, remands in custody, urgent domestic violence applications, and urgent applications for injunctions and judicial review. Jury trials, other than those that had commenced prior to 16 March 2020 are all adjourned.

Existing, local structures are also being re-purposed to support vulnerable people. In relation to food delivery, the funding for school meals is being used in a variety of ways through school structures to ensure continued provision to vulnerable children. See <https://www.education.ie/en/Press-Events/Press-Releases/2020-press-releases/PR20-03-26.html>.

The Government has announced that where resources are short, staff from other agencies can be re-assigned on a temporary basis to alleviate pressures in priority areas. All civil and public service bodies will release staff who are not working in roles that are currently deemed essential by their organisation in order that critical work needs in other areas can be fulfilled. It is notable that initial redeployments related to contact tracing for COVID-19.

ITALY

Public Services are disrupted but continue to be provided as much as possible by using flexible and new working arrangements. The decree #Curaitalia specifies which services are to be considered as urgent and essential. Such information is also available on the websites of each administration/public service organisation. Opening hours are reduced and citizens are received by appointment only. In any case, almost all services are available online. Activities in certain sectors, however, are suspended (e.g. closure of schools, kindergartens, museums and libraries).³ School lessons are offered through video-conferencing, where possible.

New arrangements are introduced to ensure pensioners get their pensions from post offices on different days and times of the week to reduce the number of people. The system is based on alphabetical order (A-D gets on Monday, E-K on Tuesday etc.).

³ <http://www.governo.it/it/articolo/decreto-iorestoacasa-domande-frequenti-sulle-misure-adottate-dal-governo/14278>

LATVIA

All public services are currently being delivered to the citizens, however, some are only available electronically instead of physical.

According to the Law on Functioning of Institutions during an Emergency, in connection with COVID-19, public institutions, to any possible extent, should ensure their functions and tasks as foreseen by the legal acts. In carrying out the functions, institutions are expected to co-ordinate, co-operate and avoid legal formalism. Ways of functioning should be fine-tuned according to particular circumstances dictated by the emergency (e.g. limiting direct interaction, teleworking, broader electronic operations).

Methodological guidance on organisation of service provision is provided through the Guidelines on Organisation of Work, Pay and Client service in Public Administration Institutions during the Emergency.

LITHUANIA

Most services are delivered, although often only via digital channels. Modifications are done (e.g. pre-registration), where physical contact is needed.

Some examples of the modification of the administrative services:

STI (State Tax Inspectorate) services are provided and consultation is conducted only remotely. Residents can obtain tax advice by calling 1882 or by making an enquiry electronically through My Taxi. The STI has published an additional list of telephone consultants for residents and businesses, by service area.

Regitra (state enterprise responsible for registering of vehicles) shifted its customer service to the cyberspace, during the quarantine period, persons will not be physically serviced. All pre-scheduled customer visits to units are cancelled. There are no driving licence theory and practice exams. Regitra has made it possible for its customers to provide many services directly over the Internet (e.g. changing driving licence, registering a vehicle, announcing its sale etc.).

The Ministry of Transport and Communications is changing the procedure for carrying out mandatory vehicle inspections in view of the risks associated with the spread of coronavirus. After the expiry of the technical inspection, it will be possible to perform the inspection after the end of the quarantine period and for another 30 calendar days after the end of the quarantine. In addition, special security requirements have been established for the performance of roadworthiness tests during quarantine.

Migration Department Customers will continue to provide all services (except for requests for citizenship), but will be temporarily served only to pre-registered customers. Customers arriving without pre-registration are not served. Mobile home or other mobile services are temporarily unavailable.

The Ministry of Justice recommends changing the way civil services are handled in civil registry offices. It is recommended not to go to these institutions, but to apply for services provided by civil registry offices - birth, registration, change of name or surname - through the Electronic Registration Services Information System, MEPIS (<https://mepis.registrucentras.lt/web/mepis>).

The Minister of Justice temporarily suspended (16 - 20 March) the work of notaries. Some notaries have already resumed their work, others will join when protection measures are received. Notaries' offices accept only those who have previously registered remotely - by telephone or e-mail. A notary may refuse to register a person, refuse entry to a person or provide services if he or she has doubts about his or her state of health, if the necessary preventive measures are not followed and if there is a health risk.

With the decision of the Minister of Justice, bailiffs' offices are no longer open to interested parties, and they are served remotely - by telephone and e-mail.

During the quarantine, the number of people attending a marriage ceremony will be limited during the marriage registration. It is open to five people (including newlyweds and witnesses). These ceremonies will be conducted with the necessary security measures, and the rooms will be ventilated and disinfected.

The Civil Service Department, under the Ministry of Interior, has introduced new remote procedures for the organisation of the selection of civil servants during the quarantine period.

NETHERLANDS

In principle all services are continuing. If digital information or procedures are available, then these services only will be provided digitally. Opening hours of town halls are limited. Citizens can only come for services that cannot wait, like registration of birth or replacement of expired ID's and drivers licences, and only on appointment. Bulky waste is not collected anymore by the municipality; people have to bring it to the waste collection centre. Public transport is reduced but continues for transportation of people working in vital functions. Schools are closed until at least 6 April (and probably later). Schools have to be open for children of parents working in a vital profession, like health care, police, etc. Children / parents stay connected with their teachers by computer and telephone. <https://www.rijksoverheid.nl/onderwerpen/coronavirus-covid-19/veelgestelde-vragen-per-onderwerp/kinderopvang/cruciale-beroepen>

POLAND

All services are being delivered, although citizens are encouraged to use electronic means of communication and avoid visiting public institutions. Heads of public institutions are required to change the organisation of work in order to minimise the need of physical contact between institutions and customers.

PORTUGAL

The Agency for Administrative Modernisation (AMA) is co-ordinating a communication system (including municipalities) and providing guidelines for the administration. The AMA is also responsible for ensuring that access to public services remains efficient through the portal <https://eportugal.gov.pt/>. Services must report daily information about the service points opened and closed to the Agency for Administrative Modernization.

Citizens' centres/One-stop-shops (lojas de cidadão) are closed, providing only online services. Some on-site services are maintained, but only through pre-booking.

As regards the services of the Tax and Customs Authority, they are reachable through the Finance Portal (www.portaldasfinancas.gov.pt) or, in case of difficulty in using those electronic services, through the Call Centre of the Tax Authority, reachable via phone. For a face-to-face service, the taxpayer must make a prior appointment and attend the services only on the day and time scheduled.

Essential services

The public services considered essential are determined by order of the Government members responsible for the service area concerned and the Public Administration area. The essential public services, which can be consulted on the ePortugal Portal, continue to perform their functions without any changes:

- Justice ministry:*
- Directorate-General for Reintegration and Prison Services*
- Judiciary Police*
- National Institute of Legal Medicine and Forensic Sciences*
- Institute of Registries and Notaries, I.P.*

Ministry of Agriculture:

- Directorate-General for Food and Veterinary*
- Regional Agriculture and Fisheries Directorates*
- National Institute for Agricultural and Veterinary Research, I. P.*

Ministry of the Sea:

- Directorate-General for Natural Resources, Safety and Maritime Services

Finance Ministry:

- Tax and Customs Authority, including Finance and Customs Services
- Treasury and Public Debt Management Agency

Ministry of Labour, Solidarity and Social Security

- Social Security
- Authority for Working Conditions
- Directorate-General for Employment and Labour Relations
- Institute of Employment and Vocational Training, I. P.
- Commission for Equality in Work and Employment
- National Institute for Rehabilitation, I. P.

Ministry of Education

- Directorate-General for School Administration
- Portuguese Institute of Sport and Youth

ROMANIA

All public services continue within the confines of the measures introduced.

ID cards, driving licenses, passports, which will expire during the state of emergency, shall be considered valid throughout the territory of Romania, until the state of emergency ceases. The requests for exchange may be submitted within 90 days from the date of termination of the emergency status. The same rules are applied for accreditation certificates of social service providers and licenses for operating social services.

The activity of the National Trade Register Office is carried out only by electronic means.

SLOVENIA

All the vital services for citizens are available. Service delivery centres are accessible via phone and e-mail. Before going there, citizens have to call and consult whether the service (issuance of ID card, application for a social benefit etc.) is really vital / urgent. A few civil servants are present all the time to answer calls and carry out or organise the procedures for urgent (vital) services.

Oversight and control functions of public administration (inspection) are being performed to limited scope, with a focus on the oversight of compliance with regulations on safety measures.

SLOVAK REPUBLIC

Slovakia closed all schools and most other public buildings following the declaration of the state of emergency. Online services are still available.

SPAIN

Nearly all public facilities are closed. The services available online are being delivered, whenever possible. The Civil Registry has increased its opening hours (on-site and/or online) to accelerate burial procedures.

SWEDEN

Most services are delivered. Schools up to 16 years age are open as well as kindergartens.

THE UNITED KINGDOM

Most services continue to be available, but there are possible delays and changes in the way services are provided to citizens and businesses. The Coronavirus Act 2020 provides additional legal powers to adjust the provision of certain services, including the National Health Service, social care, schools, police, Border Force, local councils, funerals and courts. Central and local Government public services continue to be delivered but there are changes in prioritisation, timing and arrangements. Some services are also suspended. For example:

Healthcare. The changes include reconfiguration of hospital services, urgent discharge of all medically fit patients, and an end to general hospital visiting – with limited exceptions. Hospitals have also postponed all non-urgent elective appointments in order to free staff up. (Source: [Department of Health - Next phase of emergency planning for COVID-19 surge](#))

Education. Primary and secondary schools and further education colleges are closed. Exceptions apply to children of so-called “critical employee” (Source: [Government Guidance - Closure of educational settings: information for parents and carers](#))

Law enforcement. It is advised to use police online services instead of calling 999 if the matter is not an emergency or urgent. (Source: For example [Metropolitan Police - Coronavirus](#))

Prisons. HM Courts & Tribunals Service (HMCTS) is making some changes to working procedures, focusing on priority cases, changing working practices and introducing new procedures to minimise risks to the judiciary, staff and all those who use courts and tribunals. Consolidating work of courts in fewer buildings, introducing new security, cleaning and social distancing arrangements. Introducing new procedures for more use of telephone and video hearing. Prison visits are suspended and there are special arrangements for that. (Source: [Government Guidance - Coronavirus \(COVID-19\) and prisons](#))

Driving and transport. Driving theory tests are suspended for one month, and driving tests are suspended for up to 3 months but tests are available for critical workers. (Source: [Government Guidance - Coronavirus: driving tests and theory tests](#))

Local Government services. Some services, such as, for example, recycling and rubbish collections may be delayed as a result of staff shortages due to sickness. (Source: For example [Tandridge District Council - Coronavirus](#))

KOREA

Most public services are online and still fully accessible. Only those services requiring physical presence or use of facilities are not available or have reduced opening hours.

The main concern at the moment is the start of the new school year on April 9. Education is a high priority for Korean families, and the Government has announced an "all-out effort" to support digital education ahead of the first day of school.

In order to ensure equal opportunity, the Government will offer free rentals of a combined 316,000 smart devices, including 230,000 from schools and education offices, 50,000 from the Ministry of Education and 36,000 from Samsung Electronics and LG Electronics. Students will also get online data for free when using education-related homepages. The unlimited data program will run through May for students when they use digital textbooks and online educational materials and content provided by the Korea Education and Research Information Service via their smartphones.

In practice, most proximity or daily services are provided by local governments. Local authorities are very active in providing support for particular groups in society to help them through the crisis. These services include help with completing forms online, financial advice by telephone, delivery of goods, etc. Many local governments are also offering entirely new services, such as pet-sitting and dog-walking for people who are ill or delivering board games for children. For example, Seoul is sending do-it-yourself bean sprout kits to elderly people who live alone and have nowhere to go due to the epidemic. The kit includes a pot with

bean sprouts that need watering three to four times a day and can be picked and eaten in a week. A volunteer visits the homes of the elderly to deliver and set up these kits, checking on their health in the process.

Are there any modifications done to the obligations of the administrations towards citizens/businesses or citizens/businesses towards public administrations?

AUSTRIA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Deadlines starting 22 March or ending thereafter are so far restarting as of 1 May, excluding cases of 'imminent danger'.

<https://www.rechtsanwaelte.at/covid-19/gesetze-und-verordnungen/bundesgesetze/2-covid-19-gesetz/>

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

A multitude of measures has been taken, for example:

- VAT and all other tax payments and fees are as of 22 March suspended for 3 months.*
- In the context of proceedings relating to tax offences and offences relating to the payment of fees and duties, for the purpose of legal protection, key deadlines are suspended. These comprise deadlines for appeals, objections, submission applications and the complaints relating to coercive measures which were still running as at 16 March 2020 or in respect of which the relevant period begins to run between 16 March and 30 April. These deadlines are suspended until 1 May 2020. This interruption of the deadline also applies to foreign taxable persons (especially foreign entrepreneurs). If the restrictions on movement last longer, deadline suspensions may be extended through a government ordinance.*
- Grants for dealing with the COVID-19 crisis will be tax-exempt. However, the expenses they cover will still be considered in full as operating expenses.*

BELGIUM

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

The emergency law n ° 2020-290 of 23 March 2020 to address the COVID-19 epidemic empowers the Government to take, within three months of its publication, any measure within the domain of the law, in order to specify in particular the modalities of adaptation of administrative (and therefore fiscal) and jurisdictional procedures during the COVID-19 epidemic.

Twenty-five ordinances were taken in application of this law and adopted in the Council of Ministers on 25 March 2020 and published in the Official Journal on 26 March 2020, in particular of Ordinance No. 2020-306 relating to deadlines expired during the health emergency period and the adaptation of procedures during this same period and of Ordinance No. 2020-305 adapting the rules applicable before the courts of I administrative order.

Article 2 of ordinance n ° 2020-306 relating to the extension of deadlines expired during the health emergency period and the adaptation of procedures during this same period provides for a general provision providing for a mechanism for postponing legal deadlines in the following terms:

"Any act, remedy, legal action, formality, registration, declaration, notification or publication prescribed by law or regulation under penalty of nullity, sanction, lapsing, foreclosure, prescription, unenforceability, inadmissibility, expiration, compulsory withdrawal, application of a special plan, not having occurred or forfeiture of any right

whatsoever and which should have been completed during the period between March 12 and June 24, 2020 will be deemed to have been made in time if it has been completed within a period which cannot exceed, from the end of this period, the legally allowed time to act, within the limit of two months. The same applies to any payment prescribed by law or regulation for the acquisition or retention of a right."

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

For Businesses

A whole range of measures in support of enterprises have been taken, e.g. additional guarantees, postponement of repaying loans

- *New options for firms wishing to have recourse to partial employment*
- *Suspension of penalties for suppliers failing to fulfil government contracts*
- *An optional deferral of VAT payment*
- *Social contributions and corporate tax Reduced*
- *Social contributions for self-employed conditional on proving a decrease in revenue due to the outbreak*
- *Cancellation or deferral of social contributions and taxes for the self-employed*
- *Equivalent to unemployment benefits for self-employed who need to cease activities temporarily*

For Citizens

There are several support measures from the Tax Authorities to give citizens extra flexibility and financial breathing space in this socially and economically difficult period. Also, banks and insurance institutions allow the freezing of repayment of loans. Close to half a million people are on a system of temporary technical unemployment. This means the amount that an employee receives is 70% of the gross wage (with a maximum). This is higher than the usual unemployment benefit. The other advantage of this system is that the benefit is paid as a monthly advanced payment of EUR 1,450. In this way, people may avoid experiencing problems or delays as the unemployment service is confronted with this huge demand.

CROATIA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

The deadlines are not generally regulated for the purposes of adaptation to extraordinary measures. The law on administrative procedure allows for the simplification of the procedure in extraordinary circumstances (Articles 48 and 49).

The Government made a proposal for the amendments of certain legislation allowing for the prolongation of the validity of personal documents (ID; passport, drivers licence) for an additional 30 days upon the expiration day.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

The Government introduced a temporary suspension of payments to the public budgets for the businesses which cannot perform their activities or their activities have been limited.

The businesses that qualify for the subvention of salaries are exempted for the payments of health and pension contributions.

The deadline for the submission of the annual financial reports usually due by 31 March has been delayed to 30 June 2020.

CZECH REPUBLIC

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Deadlines for most administrative actions by citizens are frozen during the state of emergency.

Some important deadlines have already been pushed back, notably income tax declarations which were due on 31 March but are now due in July. Business tax deadlines are maintained but there is a grace period of three months during which no sanctions for late submission will be enforced.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees)?*

An evolving set of economic measures to support businesses are being developed and announced that, as a general rule, offer rebates, credits, holidays or grace periods with respect to financial and reporting regulations towards the State. In particular, a pro-business support package called Antivirus provides a variety of aids to SMEs and the self-employed, such as reductions in social security contributions, loan guarantees, employment support to cover payroll, rent holidays for companies forced to close as a result of emergency measures and so on. Individuals and companies are also able to request a three or six-month mortgage repayment holiday.

DENMARK

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

No. The procurement authority has stated that the COVID-19 crisis does not count as force majeure to reassure companies that the State will not cancel contracts. Political parties have agreed to use public procurement to support businesses. This will apply at State level, and the Government will discuss the options of a similar approach at municipal and regional levels with the organisations Local Government Denmark and Danish Regions.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Yes, deadlines have been extended for both citizens and businesses for tax and labour market contributions.

ESTONIA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

No universal change of rules and obligations applicable to all service providers has been adopted. Basically every service provider continues to work as possible, rearranging their work. In most cases, physical face-to-face service provision has been suspended or limited and services are provided by using electronic channels. Some examples of changes in service provision:

- *Passports, ID cards: the opening hours of respective service providers have been shortened and citizens are advised to use self-service electronic channels. There is a new procedure, which allows the sending of passports by courier abroad (not within Estonia). Some procedures have been simplified too, such as the possibility to send application documents by post and to email the official photo instead of taking it in the booth in the service hall.*
 - *Visas and residence permits: applying for new ones has been suspended until end of emergency.*
 - *Public notaries: e-notary service is running, it has been upgraded and modified recently to allow distant service provision.*
- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Some of the procedures have been simplified. For example:

- *In case a weapon permit expires during the emergency situation, it will be automatically prolonged for 60 or 90 days depending on the date of expiry.*
- *In case of expiry of the health certificate for a driving licence, it is not fined now. Renewal will be required once the emergency situation has ended.*

FINLAND

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Service providers have more flexible deadlines and obligations concerning certain non-urgent healthcare and social welfare services. In the case of delivering social welfare services, the services are concentrated on the benefits that are intended to secure people's income and therefore there may be delays in the processing of applications. Courts may have to postpone hearings and cancel some already scheduled hearings.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Generally, deadlines for filling tax returns has not changed. Businesses can request an extension to a tax return's filing deadline, and late-filing penalties may not be imposed for a justified special reason. In addition, deadlines for insurance payments for businesses can be extended. For citizens, the recovery of overpaid benefits can be suspended for six months if a customer experiences economic hardship due to the crisis.

FRANCE

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Faced with the COVID-19 coronavirus epidemic, the Government has put in place immediate support measures for businesses, business owners and self-employed workers⁴ regarding payment deadlines for social and/or tax payments (URSSAF, direct taxes) ; direct tax rebates which can be decided as part of an individual examination of requests; The deferral of the payment of rent, water, gas and electricity bills for the smallest businesses in difficulty; aid of up to EUR 1.500 for very small businesses, the self-employed, the liberal professions and small business owners most affected by the solidarity fund

⁴

<https://www.economie.gouv.fr/files/files/PDF/2020/Coronavirus-MINEFI-10032020.pdf>

financed by the state and the regions; the mobilisation of the state to the tune of EUR 300 billion to guarantee the bank cash lines that companies may need because of the epidemic; support from the State and the Banque de France (credit mediation) to negotiate with banks a rescheduling of repayment of bank loans; maintaining employment in businesses through the simplified and strengthened partial unemployment scheme; support for the handling of a conflict with customers or suppliers by the Business Ombudsman; recognition by the state and local communities of coronavirus as a case of force majeure for public procurement. Consequently, for all state and local public contracts, penalties for delay will not be applied.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

The 2020 deadlines have been extended for 2019 income tax returns:⁵ decree n ° 2020-306 of 25 March 2020 prolongs the deadlines that fall between 12 March 2020 and one month after the end of the health state of emergency.

The extension of the deadlines that expired during the health emergency period and the adaptation of the procedures during this same period apply, with exceptions, to: steps to be taken during this period concerning appeals, legal action, formalities, registration, declaration. The deadline is extended within the limit of two months following the end of the health emergency.

Administrative or jurisdictional measures: bans, authorisations, licenses, approvals, assistance. The deadline is extended by two months following the end of the health emergency.

Penalties: *they take effect from the end of a period of one month following the end of the health emergency.*

The deadlines imposed by the administration to carry out a control, works, or to comply with a rule are interrupted until the end of the health emergency, with exceptions. A decree must indicate these exceptions. Claims recovered by the Treasury are suspended until the end of a period of two months following the end of the health emergency period.

(Please also read 2.i above).

GERMANY

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Administrations continue to work essentially within the existing legal deadlines.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Yes, there are many measures taken to help citizens and businesses with the economic results of the health crisis. It is impossible to list them all, here are some examples: :

Unemployment agencies' deadlines, e.g. reporting deadlines of unemployed, are suspended.

Tax measures⁶ are, for example:

⁵ <https://www.service-public.fr/particuliers/actualites/A13968>

⁶ MEASURES BY EUPAN MEMBER STATES DURING COVID-19 EPIDEMIC

- Three months general postponement of payments of Personal Income Tax (PTI) based on tax returns (Please notice that the vast majority of the tax is a withholding tax of employees and this part of PTI is not affected. In fact, the date for submitting tax returns and payment is unchanged. However, all sanctions according to the tax code are pardoned for 3 months).
- Unlimited individual postponement of payments of PTI based on evidence provided by tax person and approved by tax authority.
- Some obligations related to the reporting of additional tax information in case of VAT are also suspended for two months or even longer provided a direct link to an effect of COVID-19 and other measures concerning self-employed persons.

Sectorial, regional measures, or measures other than fiscal (e.g. labour)⁷

- In the domain of international trade, the Federal Government provides deferred-interest loans to companies that lose contracts in China or Italy because of the coronavirus. The program is supposed to start on 1 April 2020.
- In the labour market domain, there is a targeted employment support programme called Antivirus. The objective of the programme is to compensate the employers for the wage costs during periods of obstacles of employees to work or operational obstacles related to the spread of COVID-19 and the quarantine ordered and other measures.
- In the domain of agriculture, the Federal Government has taken measures to minimise the impact of COVID-19 to crop and animal production.

HUNGARY

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Yes, as above regarding prioritising. Non-urgent matters can be deferred and many deadlines in administrative matters as well as expiration deadlines of certain personal documents are frozen during the urgency situation.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Yes, the Government issued a number of steps related to easing the burden of citizens (and businesses). SMEs do not have to pay social contribution or their special taxes under their SME tax regime. In 11 sectors, businesses do not have to pay contributions for their employees for 3 months, etc. The Government also suspended all evictions, extended the childcare benefit payments for those whose such benefits would expire in these months, as well as frozen the payment of loans for companies and citizens. The tax authority will not ask for additional interest for non-paid taxes due to delayed payment. The pay-pass payment limit has been tripled, to allow for contactless payment at larger scale.

IRELAND

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Yes, as above regarding prioritising. Non-urgent matters can be deferred. It should be noted that delays are emerging in the courts and backlogs may have to be addressed by

holding proceedings on days when the courts would not normally sit. The possibility of courts sitting through August and/or September (normally times of court recess) is being considered informally.

Reporting requirements remain in place but flexibility will be shown. For example, the tax collection authority (Revenue Commissioners) has informed its business clients that tax returns should be made on time but in the event of SMEs suffering cash flow difficulties, the Revenue has offered to work with and assist such entities. The payment dates for a number of capital taxes has been deferred, debt enforcement has been halted and the application of interest on late payments has been suspended.

ITALY

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

#IoRestoCasa⁸ and #CuraItalia are two important decrees containing measures to decrease the effects of the coronavirus emergency on people and on the economy.⁹ Based on Directive no. 2/2020 of the Minister for Public Administration, the activities related to the direct provision of services to the public are primarily guaranteed electronically, or in any case exclude or limit physical presence in the offices (e.g. to be offered through telephone appointment or virtual assistance). Access to public offices is possible but should be based on appointment only.¹⁰ Consequently, some administrative activities (e.g. order management, customer support), where possible, will be organised remotely or other working solutions;- warehouse and shipping management activities, which cannot be carried out remotely, are continued within certain limits.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

With the #CuraItalia decree, the government has recently introduced a series of rules that provide for a total allocation of EUR 2.4 billion and have postponed the deadline for tax declarations.¹¹ The deferral of deadlines and the suspension of tax and social security contributions have been adopted (for all small businesses and without turnover limits, for businesses operating in the sectors most affected) as well as the collection and dispatch of the tax collection files and of assessment documents and payments due for the various tax amnesty measures.

LATVIA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

According to the Law on Functioning of Institutions during an Emergency, in connection with COVID-19, and based on the decision of the head of institution, the response time to citizen's request can be prolonged, unless linked to a breach of a person's rights or safeguard of interests in an emergency.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

⁸ Signed by PM on 9 march 2020

⁹ <http://www.governo.it/it/articolo/consiglio-dei-ministri-n37-la-dichiarazione-del-presidente-conte/14322>

¹⁰ <http://www.governo.it/it/articolo/decreto-iorestoacasa-domande-frequenti-sulle-misure-adottate-dal-governo/14278>

¹¹ <http://www.mef.gov.it/covid-19/Sospensione-dei-versamenti-fiscali-e-contributivi/>

The Government is gradually implementing different support mechanisms for both businesses and individuals (e.g. postponing tax payments for businesses, paying out “forced downtime” benefits to employees of businesses affected by the Government’s introduced restrictions, prolonging validity of personal documents with expired term etc.). Support measures are reviewed and introduced on a weekly basis and are based on analysis carried out by ministries and discussions with non-governmental organisations.

LITHUANIA

i. the administrations towards citizens/businesses (e.g. freezing of deadlines)?

The Ministry of Finance has prepared additional financial instruments for businesses. When reviewing the terms of existing measures and developing new ones, they are made faster and more flexible:

- time limits for the evaluation of the issuance of guarantees are shortened, new measures are developed as are their implementation schemes;*
- expanding the concept of revolving loans (loans/guarantees will be granted not only for business development but also for liquidity);*
- include additional financing activities (e.g. RE development);*
- no regional restrictions remain;*
- measures will also be accessible to large companies;*
- expanding the range of service providers (alternative funders can join);*
- guarantee limit increased more than four times;*
- interest will be reimbursed for six months (for loans after quarantine), when banks grant a loan repayment leave.*
- wages of the population are suspended*

The Government approved a proposal by the Ministry of Justice to temporarily suspend the recovery of debtors' salaries and related income - pensions, scholarships, etc. into the state budget. The recovery of debts in favour of the State would not be interrupted when it comes to paying fines imposed in administrative and criminal proceedings, so that the perpetrators of the offences do not escape liability.

The period of validity of a driving licence shall be extended to the end of the quarantine period and the tolerance period shall be 30 days after the end of the quarantine period. Also, the change of winter tires is extended until the end of quarantine, the tolerance period is 14 days after the end of quarantine.

The Migration Department allows the relatives (children, siblings, spouse, grandchildren, great-grandchildren) to retrieve the personal identification documents of people over the age of 60.

The personal income tax declaration and payment deadline is postponed: rather than 4 May, this year the deadline for income declared and tax payment is 1 July.

Taxpayers who do not use cash registers for more than 10 business days due to a declared emergency and quarantine, are not required to notify the tax authorities of their temporary non-use.

ii. citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?

The Seimas has established liability in the Code of Administrative Offenses for violations of the laws regulating civil protection (draft No. XIII P-4662).

- *For infringements that have caused the risk of spreading serious or very serious communicable diseases, the fines may range from EUR 500 to EUR 1500 and for legal persons from EUR 1500 to EUR 6000.*
- *Failure to enforce decisions by municipal councils or directors of municipal administrations to combat outbreaks and epidemics of human communicable diseases can result in fines ranging from EUR 250 to EUR 800 and legal persons from EUR 800 to EUR 1500.*
- *Failure to comply with statutory instructions or requirements of statutory civil servants, military police or intelligence officers during war, state of emergency, mobilisation, quarantine, restricted quarantine, as well as emergencies or emergencies may result in fines ranging from EUR 200 to EUR 500, legal persons - a fine of between EUR 500 and EUR 1500.*

The Code of Administrative Offenses provides for administrative liability for failure to comply or breach of civil protection laws in the event of war, state of emergency, mobilisation, quarantine, restricted quarantine, as well as in emergencies, fines of between EUR 500 and EUR 1500 for legal persons - a fine of between EUR 1500 and EUR 6000.

NETHERLANDS

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

There is no specific information or announcement but some procedures will be delayed.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

In some cases, housing corporations and the tax administration can allow postponement of payments for more than 3 months. Companies can defer tax payments without penalties, and calculate provisional taxes on the basis of expected reduced activity levels. Delays in reporting are not allowed as these are done electronically.

POLAND

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Validity of various documents (residence permits, visas for foreigners, driving licenses, etc.) that were to expire, has been automatically extended until 30 days after the end of the state of epidemic. The deadlines in pre-judicial administrative proceedings are suspended.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

One of the solutions adopted in the special provisions related to COVID-19 is a waiver of payment of social insurance contributions for three months for micro companies (employing up to 9 people), which were established before 1 February 2020 and the self-employed whose income is lower than three times the average salary, registered before 1 February 2020.

Time periods for fulfilment of various fiscal duties were extended. For example, as regards tax prepayments on remunerations to be paid in March and April were postponed until 1 June 2020; Also, as regards to payment of personal income tax due for 2019 there will be no negative consequences for tax payers who will not submit tax declarations and will not

pay due personal income taxes in due term (i.e. until the end of April) provided that they are submitted by the end of May 2020;

Also, the introduction of various duties related to VAT and sales tax was postponed until 2021.

In addition, obligations concerning periodical medical checks of employees and technical inspections of vehicles were suspended during the state of epidemic or state of threat of epidemics.

PORTUGAL

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

The administrative acts for the execution of COVID-19-related measures are effective through mere notification to the recipient, by electronic or other means without need of any other formalities; it is understood that the notification to recipients is valid through the publication on the website of the competent entity.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

The Government introduced several tax measures in response to the COVID-19 pandemic. Regarding tax matters, the deadlines for some tax obligations of companies have been postponed, including the following:

- Postponement of the deadline regarding the first instalment of the special payment on account (due in March) to 30 June 2020, without being subject to any penalty.*
- Postponement of the deadline for filing the corporate income tax return (“Modelo22”) for the 2019 tax period— has been extended from 31 May 2020 to 31 July 2020, without any penalty.*
- Postponement of the deadline regarding the first instalment of the payment on account and the first instalment of the additional payment on account by companies (due in July) to 31 August 2020, without any penalty.*
- Situations of infection or preventative isolation of taxpayers and their accountants, declared by health authorities will be considered reasonable cause for a delay to the fulfilment of tax reporting obligations.*

On 18 March 2020, the Government declared that self-employed persons and companies with a turnover of up to EUR 10 million in the 2018 fiscal year or that have started the operation after 1 January 2019, will be allowed to delay the withholding tax (WHT) payment. The Government will allow WHT payment in three instalments with no late payment interest and WHT payment in six instalments with late payment interest being due only over the last three instalments.

Administrative deadlines

Despite the lack of clarity of Law no. 1-A/2020, its interpretation seems to lead to the application to administrative deadlines of the special suspension scheme resulting from the judicial vacations scheme. Therefore, all administrative time limits shall be considered suspended on the date on which Decree Law no. 10-A/2020 of 13 March takes effect, in any administrative procedure. This implies that the suspension does not only affect the time limits after which authorisations and permits requested by individuals will be considered to be tacitly granted by the public administration, but also to time limits to consider authorisations and permits related to environmental impact assessments to be tacitly granted by the administration, even when not

requested by private individuals. However, due to the somewhat ambiguous wording of the regulation, this suspension should be examined on a case-by-case basis.

Corporate reporting

Decree Law No. 10-A/2020 also approved an extraordinary measure to defer the legal or statutory deadline for holding general meetings of companies, associations or co-operatives to 30 June.

ROMANIA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Deadlines for submission of fiscal declarations have been postponed.

Other measures include faster reimbursement of VAT, suspending foreclosures on overdue debtors, suspending tax authorities' control, except for checks that can be performed remotely, as well as tax evasion cases where there are serious indications in this regard

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Payments of local taxes are postponed by three months.

The salaries of employees who are categorised as technically unemployed due to the COVID-19 crisis shall be covered at 75% by the state.

SLOVENIA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

The above-quoted Law on temporary measures in judicial, administrative and public law matters for limiting the spread of COVID-19 stipulates that procedural deadlines in administrative procedures (for both sides: public administration bodies and parties) are temporarily suspended until otherwise decided by the Government (the latest possible date being 1st July 2020). There are certain exceptions: cases of vital importance for public safety, protection of life, livelihood of citizens etc.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

All the deadlines that are normally applicable and binding for citizens and legal persons are also suspended, in line with the above-quoted Law on temporary measures. This applies to both procedural deadlines (e.g. deadline for submission of an appeal) and for substantive (material) deadlines (e.g. deadline for requesting a right).

The same applies to deadlines for payment of taxes and contributions.

As part of the economic measures to mitigate the effects of the epidemic for the economy, employers are exempt from payment of contributions for social insurances (health care insurance, pension insurance, unemployment insurance) for April and May 2020. The same applies to self-employed persons.

SLOVAK REPUBLIC

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Deadlines for income tax and corporation/business tax declarations have been frozen.

Other similar measures are expected in the coming days.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

A full package of economic measures is still being discussed by the Government. The measures that have already been announced include reductions in contributions and direct wage support.

SPAIN

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*
- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

All deadlines related to administrative procedures by any public body are suspended during the state of alarm, with some exceptions (related to COVID, protection of general interest or protection of citizens' rights)

Terms of statutes of limitations or expiration deadlines are suspended

Tax-related deadlines are suspended

SWEDEN

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

No

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

There are a number of measures taken in order to simplify especially the position of the businesses. See public financial management section

THE UNITED KINGDOM

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

The Government attempts to speed up benefit payments to eligible citizens. New measures were announced to support eligible people on low income including an increase of the level of benefits – the Universal Credit allowance – and further support for Universal Credit claimants affected by COVID-19 such as delivering the first payment more quickly and extending benefits to migrants who are not usually allowed to claim them. Thousands of staff within the Department of Work and Pension have moved to handle the surge in Universal Credit. However, speeding up all the benefit payment arrangements for those affected by COVID-19 may be operationally unfeasible (Source: [Work and Pensions Committee questions Secretary of State on DWP response to coronavirus](#)). A dedicated website has been established which provides guidance to businesses how to apply to various benefits/schemes introduced by the Government in response to COVID-19 (<https://www.gov.uk/Government/publications/guidance-to-employers-and-businesses-about-COVID-19/COVID-19-support-for-businesses#support-for-businesses-paying-tax-time-to-pay-service>). UK regulators have granted listed companies an extra two months to publish their annual accounts (Source: [Joint statement by the FCA, FRC and PRA](#)).

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

The package of measures to support businesses through the period of disruption caused by COVID-19 includes several modifications of the business obligations:

- A 12-month business rates holiday for all retail, hospitality, leisure and nursery businesses in England.*
- Deferring Valued Added Tax payments for three months.*
- Deferring Self-Assessment payments on account until January 2021.*
- The HMRC Time To Pay Scheme - All businesses and self-employed people in financial distress, and with outstanding tax liabilities, may be eligible to receive support with their tax affairs through HMRC's Time To Pay service. Time to Pay is an existing service but HMRC is increasing resources dedicated to it to handle the expected higher volume of requests.*

Moreover, some regulations have been amended to ease pressure on businesses. For example, regulations have been temporarily suspended to fast-track supplies of Personal Protective Equipment to NHS staff and protect companies hit by COVID-19, rules on alcohol duty have been relaxed for manufacturers of hand sanitising products and insolvency laws have been amended to give company directors greater confidence to continue to trade during the pandemic emergency, without the threat of personal liability should the company ultimately fall into insolvency (Source: [Government Press Release](#)). New measures are being announced on a daily basis across different sectors/areas.

KOREA

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

Although these are handled by individual departments, most deadlines relating to financial and reporting obligations have been postponed. Businesses have also been encouraged to relax repayment schedules for individuals.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

The broad economic packages already published include a wide range of measures that are designed to reduce short-term financial burdens on both citizens and businesses, with respect to taxes and other contributions.

Most recently, the Government announced on 2 April that it would defer or exempt payment of the four major social insurance premiums and electricity bills for low-income families as well as SMEs, microbusiness owners and the self-employed that are below a certain size. These measures are particularly aimed at people who have had to take unpaid leave, the contract-based self-employed, freelancers and day labourers

A key element of this burden reduction is the active participation of key private sector enterprises (utilities, LG, Samsung, etc.).

Has the crisis initiated any simplifications or enhanced the use of alternative tools: in the internal procedures of the government and in the administrative procedures with citizens and businesses?

AUSTRIA

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

Already existing before.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Digital signatures have been in place for a long time. Digital post boxes are also in place, i.e. replacing official / physical delivery.

BELGIUM

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

See above

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Case by case analysis is needed as no general guidelines were issued.

For example, the procedure for paying temporary unemployment benefits has been simplified as much as possible.

CROATIA

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

In 2016 the Government has issued a conclusion on the exchange of documents in the state administration and among state administration and other authorities (local Government, legal persons with public authorities) by the e-mail.

In general, there is an increasing reliance on IT tools, from e-mails, social networks, and video-conferencing for meetings, discussions and exchange of information.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

In the administrative procedure, e-mails have been used for the correspondence and submissions.

The e-services portal E-citizens is used to obtain different services and to issue e-passes for those who have to travel for work or other important reasons (chronic illness or similar)

CZECH REPUBLIC

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No information on new measures, although as the Czech Republic has a highly-developed digital Government system, shared services, interoperability across agencies and electronic signatures were already in place.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

No information, though again as the Czech Republic has a highly-developed digital Government system, interaction with citizens and businesses was already primarily through online channels and are 'single entry' for all Government services.

DENMARK

- i. *the administrations towards citizens/businesses (e.g. freezing of deadlines)?*

No. The procurement authority has stated that the COVID-19 crisis does not count as force majeure to reassure companies that the State will not cancel contracts. Political parties have agreed to use public procurement to support businesses. This will apply at State level, and the Government will discuss the options of a similar approach at municipal and regional levels with the organisations Local Government Denmark and Danish Regions.

- ii. *citizens/businesses towards public administration (reporting, payments of taxes, contributions, fees...)?*

Yes, deadlines have been extended for both citizens and businesses for tax and labour market contributions.

ESTONIA

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

Internal procedures of the Government are carried out by electronic means on a daily basis anyway, for example, there is an electronic document exchange system to issue approvals and decisions. It appears that so far there has not been any major need for overall changes.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

No central decision has been made. There is already good e-identification solutions in use in Estonia, which allows individuals to be identified by electronic means.

Additionally:

Estonia announced it would share digital education tools developed by its start-ups to other countries. Furthermore, community initiatives were launched to support small business.

The Ministry of Economy and the Estonian start-up community organised a 48 hour hackathon to develop solutions for mitigating the economic impact of the COVID-19 emergency. Several digital measures have already been implemented in Estonia and in other countries:

<https://garage48.org/blog/hack-the-crisis-from-an-idea-to-an-execution-in-just-6-hours>

Some of the creations from this hackathon can already be seen in practice (e.g. a chatbot and a test/symptom checker)

FINLAND

- i. in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No information available.

- ii. in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Electronic signatures have been in place since 2010. You can also use electronic ID card to access public services.

FRANCE

- i. in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

The French administration is already digital. For certain essential procedures that require a physical presence, the State is starting to reorganise, for example: the extension of all residence permits expiring during lockdown, by decree.

- ii. in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

In France, legally speaking, an electronic signature has the same value as a paper signature, subject to the use of "a reliable identification process guaranteeing its link with the act to which it is attached". The electronic signature is admissible as evidence before any court.

GERMANY

- i. in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

The crisis for example leads to more frequent (daily) emergency meetings of Ministers with heads of administrations in the sectors they are responsible for to decide on necessary measures, such as necessary changes in existing regulations to adapt them to the crisis. Those meetings usually take place as phone conferences.

Instead of paper versions, it is now accepted that internal consultations can take place over e-mail. Signatures normally required on paper for internal consultation procedures can be announced by e-mail but have to be added later, once printing of the document is possible. Many staff still come to the offices once a week to organise these print outs and issue necessary signatures.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Many requests for state aid or other state support (support for students, unemployment, housing, etc.) have been simplified. The simplification however translates in most cases into the simplification of necessary evidence or documents that need to be provided, deadlines extended for the applicant.

HUNGARY

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

There has been an increase in digital solutions. As indicated above, both the judicial system and all legal proceedings have been made more flexible by using new channels for communication. Also, the decision to triple the contactless payment limit allows for easier non-cash transactions in shops.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

As indicated above, there are a number of simplifications in all administrative proceedings, including how to allow for simplified document management in various administrative proceedings and during the requests for various services. However, Hungary has made substantial progress already in generally simplifying a multitude of administrative procedures, so if changes are made now, due to COVID-19, they are not that significant. Overall, there have been some changes introduced mainly in the form of use of e-mail and less personal contact required.

IRELAND

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

There has been an increase in digital solutions but this is not quantified. The implementation of simplifications and alternative tools is for management in public bodies to implement taking account of risks to security, safety, need to deliver services and legal requirements (for instance, primary and secondary legislation cannot be done remotely).

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

There have been demands for relaxing business regulations (for example, the Europe-wide demand from banks to reduce capital to asset ratio levels which the ECB has done) but the main focus so far has been on providing financial support to help business with a wage subsidy scheme and liquidity support.

One simplification in the courts is that consent applications for adjournment are being done by e-mail now. Furthermore, a lot of interaction between the citizen and the State already can be done electronically. However, some services only can be done by personal

submission of written documents. In urgent cases, it is anticipated that this can be carried out within social distancing requirements.

Also, each public body is expected to give guidance on its website regarding Covi-19 arrangements. An extract from the Courts Service guidance is set out below:

“In relation to criminal matters in the District and Circuit Court, persons on bail need not attend and the case will be remanded in their absence. Accused persons will be informed of the new court date by their solicitor or by the Courts Service if they do not have a solicitor. In relation to custody cases, accused people will appear by way of Videolink”.

ITALY

- i. in the internal procedures of the government (e.g. acceptance of formal approvals over email)?*

It appears there are no specific new measures introduced in this regard.

- ii. in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Public and private employers can apply remote working, or smart working solutions to all workers.¹² Guidelines contained in the "Shared protocol regulating measures to combat and contain the spread of the COVID-19 virus in the workplace",¹³ encourage businesses and companies to use smart working methods as much as possible.

There has been an increase in digital solutions. The implementation of simplifications and alternative tools have been used to deliver services. Government offices are further evaluating which services can be digitalised case by case.

Most public services are available online. The Government is intensively working to simplify public procurement procedures to lighten administrative burdens.

LATVIA

- i. in the internal procedures of the government (e.g. acceptance of formal approvals over email)?*

The Rules of Procedure of the Government explicitly defines procedures to be followed during times of crisis and use of electronic means. All public institutions are encouraged to use electronic means as a modus operandi during times of crisis.

The State Chancellery (institution responsible for the HR policy in public administration) together with the Ministry of Environmental Protection and Regional Development (institution responsible for IT policy and client service policy in public administration) had prepared and issued Guidelines on Solutions for Tele (Distance) Working¹⁴.

- ii. in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Electronic signatures have been adopted by the public services for many years now in Latvia. According to publicly available information the number of requests to obtain

¹² <http://www.governo.it/it/articolo/decreto-iorestocasa-domande-frequenti-sulle-misure-adottate-dal-governo/14278>

¹³ http://www.andersentaxlegal.it/wp-content/uploads/2020/03/circular-Andersen-6.2020_Protocol-workplaces.pdf

¹⁴ Guidelines on Solutions for Tele (Distance) Working (in Latvian): http://www.varam.gov.lv/lat/aktual/preses_relizes/?doc=28456

electronic signatures has doubled since the start of the COVID-19 crisis¹⁵. Physical issuance of electronic signatures has ceased, but they can be obtained via distance provisions offered by the responsible institution.

LITHUANIA

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No evidence, as many services were already provided by digital channels, people are just directed to use them.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

No evidence.

NETHERLANDS

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No information available regarding the Cabinet itself. As regards government institutions, simplification measures may be decided by management but legal procedures must be followed. As there is a restriction in physical contact moments, citizens are forced / encouraged to use digital solutions: filling out forms, pose their questions, etc.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

No, but handwritten signatures were already being used less and less. Support measures for companies mainly have been decentralised to municipalities with simple and fast procedures.

POLAND

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No information available.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

In practice, certain flexibility has been introduced but no specific solutions were introduced in legal provisions. Documents which normally must be delivered in paper form (for example application for benefits related to taking care of children by parents due to schools' closure) will have to be ultimately delivered to the Social Insurance Institute in paper form but for the time being a scan of the signed document is sufficient.

¹⁵ Information on doubling of number of requests for electronic signature (in Latvian):
https://www.eparaksts.lv/lv/par_mums/Jaunumi/Dubultojes_pieteikumu_skaitis_eParaksts_mobile_sanemsanai

PORTUGAL

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*
See below
- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

For all legal purposes, public authorities shall accept the display of documents whose validity expires after March 9, 2020 or within 15 days immediately prior to the date of entry into force of the state of emergency. In particular, the citizen's card, certifications and certificates issued by the civil identification and registration services, driving licences, as well as documents and visas related to the stay in national territory, whose validity expires after the date of entry into force of said Decree Law or within the 15 days immediately preceding, shall be accepted, on equal terms, until 30 June 2020.

ROMANIA

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*
No specific rules.
- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Applications and supporting documents submitted for social assistance benefits such as the state allowances for children and unemployment cover may be submitted in letter format or by e-mail.

SLOVENIA

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*
Electronic signature is broadly used in the public administration, which simplifies the current situation.
- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Electronic communication between citizens and the public administration is simplified, so that for applications and other types of communication electronic signature is not required (for example a simple e-mail would be sufficient or, if the responsible civil servants had doubts about the identity of the party, a scanned copy of a document with handwritten signature).

An example: registration of residence is possible by submission of an application via the e-government portal or by simple e-mail without electronic signature. If the person is not the owner of the house or apartment, they have to submit a scanned copy of the lease contract or similar proof of title.

SLOVAK REPUBLIC

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No information currently available.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

No information currently available.

SPAIN

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*
- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

*ID cards expiring during the state of alarm period are automatically extended for one year
Teleworking is facilitated across all sectors of the economy through a radical simplification of occupational risk procedures*

The administrative agreements related to COVID are immediately effective, without requiring the procedures included in the Law on the Juridical Regime of the Public Sector.

Online sessions of Government bodies of all businesses and other organisations under private law are valid, even if not foreseen in their internal regulations; deadlines to comply with certain obligations are extended.

SWEDEN

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

No information available

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

No information available

THE UNITED KINGDOM

- i. *in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

Use of electronic signatures and other electronic systems for approval have been already in place in many sectors of the UK economy and in public sector. Therefore, there are no special tools or simplifications introduced, apart from the health sector.

The Royal Mail has decided not to use hand-held devices to take signatures from individuals, but this was more intended to minimise the risk of virus transmission to their staff.

- ii. *in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

Many administrative procedures were already being done electronically. The Coronavirus Act provides for greater use of video/audio during court hearings. Use of electronic communication and video links are being expanded across several systems. For example: most correspondence from the Office of the Traffic Commissioner issuing operator's licences are now delivered via e-mail (Source: [Traffic Commissioners require electronic communication during coronavirus COVID-19 outbreak](#)). The Planning Inspectorate cancelled all previously arranged site visits, suspended all hearings and enquiries and issued a new guidance on utilising technological solutions (Source: [Coronavirus \(COVID-19\) - Planning Inspectorate guidance](#)).

KOREA

- i. in the internal procedures of the Government (e.g. acceptance of formal approvals over e-mail)?*

Internal procedures are already highly digitised.

- ii. in the administrative procedures with citizens and businesses (e.g. replacement of handwritten signature with scanned copies or simple exchange of mails)?*

From the outset of the crisis, the Government has actively sought to engage with businesses to obtain their support and invest in producing equipment and in developing innovations or solving technological problems. This has involved fast-tracking permits and licences and patents and partnering with companies to accelerate testing and trialling of systems and products. For example, the public sector has organised sampling of the population for clinical trials and testing, which means that private companies avoid lengthy processes of sample validation and verification.