

Office sector: Country-by-country summary of the impact of COVID-19

As of September 9, 2020

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BELGIUM				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p><i>This overview includes the COVID-19 federal measures implemented in Belgium. Please note that regions, provinces and municipalities can apply additional measures (e.g. Brussels, Antwerp and the coast have implemented additional restrictive measures).</i></p> <p>In recent weeks, some measures, which have been gradually loosened throughout June 2020, have again been tightened. The below provides an overview of the current situation on Tuesday, September 8, 2020.</p> <p>Remote working is, where feasible, strongly recommended. To this end, companies may also create rotation schemes between colleagues to prevent the spread of the virus within the work environment.</p> <p>The following rules apply to all.</p> <ul style="list-style-type: none"> • For those living under the same roof, they are allowed personal contact with a maximum of five other persons (“personal bubble”) until the end of September 2020; children under the age of 12 are exempted. In other words, people living under the same roof can only see the five same persons until the end of September 2020, with no obligation to respect the 1.5 m distance. • In addition to the personal bubble, gatherings at home or outdoors are limited to a maximum of 10 persons (children under the age of 12 are exempted), provided they respect the 1.5 m social distance or wear a face mask. • Stay home when sick. • Wash hands with water and soap. • Keep at least 1.5 m distance. • Wear a face mask at busy places and where mandatory. 	<p>All offices outside of the province of Antwerp may open. In the province of Antwerp, teleworking is the rule, unless it is impossible to organize it.</p> <p>Remote working is, however, where feasible, strongly recommended. Companies must take the necessary measures to respect social distancing (1.5 m) and sanitary rules.</p> <p>If it is not possible to maintain a sufficient distance between people, the employer can use collective protective equipment, such as screens or walls to compartmentalize workplaces, and/or implement organizational measures, e.g. spread out work hours and breaks, flexible hours, working in shifts, etc.</p> <p>Moreover, the Belgian Federal Public Service of Employment, Labor and Social Dialogue published a “Generic guide for combatting the spread of COVID-19 at work” here in English, and the sectorial guides here in French and here in Dutch.</p>	<p>All retail units in office buildings are allowed to open again.</p> <p>Access to retail units (such as food shops, food stalls, pharmacies, pet food shops, petrol stations, newsagents, do-it-yourself stores, garden centers, libraries, shops, retail outlets, etc.) is regulated:</p> <ul style="list-style-type: none"> • One person per 10 sq. m; • The store has to display the safe distance of 1.5 m by ground markings and/or signs; and The store has to provide staff and customers with the necessary hand hygiene products at the entrance and exit. • Customers can only shop with one additional person maximum, except when with children or people in need. <p>Since June 8, 2020, retail units in office buildings such as bars, restaurants, coffee shops and other horeca establishments, have reopened under specific conditions, i.e.:</p> <ul style="list-style-type: none"> • 1.5 m between the tables. • The maximum number of customers allowed per table is 10 people. It includes the people living under the same roof and their five designated persons (“personal bubble”). • One person on each table must fill in a registration form. 	<p>Inside-office services, like cleaning and maintenance, are open in general.</p> <p>Open-to-the-public services, like restaurants, bars and coffee shops, have reopened since June 8, 2020, under specific conditions:</p> <ul style="list-style-type: none"> • 1.5 m between the tables. • The maximum number of customers allowed per table is 10 people. It includes the people living under the same roof and their five designated persons (“personal bubble”). • One person on each table must fill in a registration form. • Each customer must remain seated at their own table and has to wear a face mask when he/she is not seated. • Waiters have to wear face masks. • Venues may remain open until 1 am. <p>Please find the Belgian Federal Public Service “Guide to the opening of businesses” here in English and the “Guide for a safe restart of hospitality” here in English.</p>	<p>The Flemish government provides a loan to tenants (of a commercial lease) of a maximum of two months’ rent and a maximum of €35,000. Please find more information here in Dutch.</p> <p>The conditions are:</p> <ul style="list-style-type: none"> • The commercial lease agreement has to be in Flanders. • The landlord must waive one or two months’ rent. Only then the tenant can apply to ParticipatieMaatschappij Vlaanderen voor zelfstandige ondernemers (“PMV/z”) in the name and on behalf of the Flemish region for a loan of one or two months’ rent. Ex: if the landlord only reduces by 50% one month’ rent, the condition is not met, the tenant would not be able to apply for a loan. • Only tenants who had to close their businesses because of the governmental COVID-19 measures can ask for the loan. <p>No other measures have been taken by the federal or regional governments regarding commercial leases.</p> <p>A judge from the Belgian Cour de Cassation has emphasized the good faith principle in the performance of lease agreements. An interest claim or an eviction request due to possible delays because of the Coronavirus outbreak will not be granted before the courts.</p>



Wearing a facemask is mandatory in:

- Public transportation (including stations and platforms).
- Catering establishments (except at the table).
- Shopping streets, shops and shopping malls.
- Cinemas, theaters, concert and conference halls, auditoria, places of worship, museums, libraries, gyms, hairdressers and beauticians, public buildings, (flea) markets and fairs.
- Public areas in accordance with the rules implemented by regions, provinces and/or municipalities.

For bars, cafes and restaurants:

Bars, cafes and restaurants have reopened under specific conditions:

- 1.5 m distance between the person sitting at one table and the person sitting at another table.
- One person of each table must fill in a registration form.
- The maximum number of customers allowed per table is 10 people. It includes the people living under the same roof and their five designated persons ("personal bubble").
- Each customer must remain seated at their own table and has to wear a face mask when he/she is not seated.
- Waiters have to wear face masks.
- Venues may remain open until 1 am.

For the cultural sector:

Cultural activities and performances with an audience (cinemas, theater) have resumed, providing compliance with social distancing (1.5 m), sanitary measures and a maximum of 200 attendees inside and 400 attendees outside.

For travel:

Since June 15, 2020, Belgium has reopened its borders for travel to and from the EU, including the UK and four Schengen countries (Switzerland, Liechtenstein, Iceland and Norway). However, non-essential travel is not possible and not

- Each customer must remain seated at their own table and has to wear a face mask when he/she is not seated.
- Waiters have to wear face masks.
- Venues may remain open until 1 am).

Please find the Belgian Federal Public Service "*Guide to the opening of businesses*" [here](#) in English and the "*Guide for a safe restart of hospitality*" [here](#) in English.



authorized for some at risk zones, called "red zones". Please find [here](#) the red zones, updated daily.

For Belgians returning from abroad, a color code has been defined. Red: mandatory quarantine and testing. Orange: quarantine and testing are recommended. Green: safe. The color code for each country can be found [here](#).

From August 1, 2020, if a person plans to travel to Belgium or return to Belgium after a stay abroad, he/she is required to:

- Read the latest travel advice.
- Fill in a Passenger Locator Form in the 48 hours before his/her arrival in Belgium. Please find the Form [here](#).

This Form has to be completed by:

- All persons traveling to Belgium by airplane or boat, and
- All other persons traveling to Belgium, unless:
 - they stay for less than 48 hours in Belgium,
 - they return following a stay no longer than 48 hours abroad.

For sports:

Since July 1, 2020, all sport activities (including swimming pools and contact sports) have resumed, subject to the applicable protocol. In contact sports, such as football, basketball, judo or wrestling, athletes must train without contact. An audience of up to 200 people inside and 400 people outside will be allowed, subject to safety distances and in compliance with protocols.

For mass events:

Mass events and nightclubs are prohibited and cannot be organized before the end of September 2020 at least.

For the province of Antwerp:

Stricter measures are in place for the province of Antwerp. In this province, teleworking is the rule, unless it is impossible to organize.



CZECH REPUBLIC				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>As of September 10, 2020, people are obliged to wear protective masks (i) on public transport and (ii) in all interior spaces, with the exception of restaurants during consumption of food and drinks, and people doing sports. Furthermore, people working in interior spaces (i.e. office premises, warehouses, etc.) are obliged to wear protective masks if social distancing cannot be kept (2 m), with the exception of moderators, editors, artists and participants in judicial proceedings.</p> <p>As of September 9, 2020, due to a local outbreak of the COVID-19 virus in Prague, restaurants, bars and similar catering facilities have to be closed from 12 pm until 6 am, though with the possibility to sell takeaway food.</p> <p>As of September 9, 2020, people are obliged to submit a negative COVID-19 test confirmation or stay quarantined if travelling from Prague to Germany. Belgium plans to introduce the same precautionary measure as of September 11, 2020.</p> <p>As of September 1, 2020, exterior public events (cultural, social and sporting) of up to 1,000 people are allowed and interior public events of up to 500 people are allowed. Furthermore, exterior mass events (i.e. held in sport arenas or exhibition palaces) of more than 1,000 people are allowed, provided that such arenas/palaces have separated sectors where in each sector only 1,000 people can be present. A limit of 500 people in each sector applies for interior mass events.</p> <p>On May 25, 2020, all facilities have been allowed to reopen.</p>	<p>Yes, however, the recommendation is to promote, where possible, home office working.</p>	<p>As of May 25, 2020, all facilities have reopened. However, hygienic measures (e.g. social distancing and use of disinfectants) still apply.</p>	<p>As of May 25, 2020, all facilities have reopened. However, hygienic measures (e.g. social distancing and use of disinfectants) still apply.</p>	<p>Yes, however, the relevant periods for which the special laws applied have already passed.</p>



FRANCE				
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<p>Status as of August 4, 2020.</p> <p>State of public health emergency until July 10, 2020, and lockdown until May 11, 2020.</p> <p>Law n°2020-2910 of March 23, 2020, Law n°2020-546 of May 11, 2020, and following decrees.</p> <p>A Decree was issued on March 23, 2020, to cease business activity except for allowed “essential activities”. This decree has been repealed by law n°2020-546 of May 11, 2020 and decree n°2020-548 of May 11, 2020, which organized the “deconfinement” (lockdown end). This decree n°2020-548 of May 11, 2020, was completed by decree n°2020-604 of May 20, 2020, and a new decree has been issued on May 31, 2020 (decree n°2020-663), as amended by decree n°2020-663 of June 14, 2020. A Decree dated July 10, 2020 reimposed some restrictions after a surge in cases.</p> <p>From May 11, 2020, all businesses are authorized to reopen, except for specific activities, for instance bars and restaurants, which remain closed until June 2, 2020 (phase 2). From June 15, 2020 (phase 3), all businesses are authorized to reopen provided that pandemic measures (social distancing) are being observed, except for French Guiana and Mayotte, which remain in the “orange area” (where the lockdown rules are stricter due to higher rates of the virus).</p> <p>Offices can reopen, but the Ministry of Labor encouraged companies to apply strictly the rules set out in a guide</p>	<p>As of May 11, 2020, all businesses and offices are allowed to reopen, except for specific activities, for instance bars and restaurants.</p> <p>Most offices remain closed at least until June 2, 2020, the date of “deconfinement” (lockdown end) under phase 2, but it depends on the company and if remote working is possible or not.</p> <p>The principle of business continuity applies in others sectors, with the appropriate measures (social distancing, masks and gloves shall be worn, hygiene measures).</p> <p>From June 15, 2020, (phase 3), offices are authorized to open if employers can ensure health protection for employees, while continuing business activity, except for in French Guiana and Mayotte, which remain in the “orange area” (where the lockdown rules are stricter due to higher rates of the virus).</p>	<p>Up to May 11, 2020, all retail units considered as “places open to the public” were closed, except for essential services such as:</p> <ul style="list-style-type: none"> • Food shops, • Pharmacies, • Service stations, • Banks, • Press outlets, • Car garages. <p>Regarding retail units in office buildings, restaurants and canteens were able to sell takeaway food.</p> <p>Since May 11, 2020, all retail units can reopen if they can apply the appropriate health measures.</p>	<p>During the lockdown, some types of businesses (called “places open to the public”) that were not essential to the life of the nation were shut down.</p> <p>Others types of businesses had to respect a number of measures to protect the health of their employees.</p> <p>Even if the offices can, since May 11, 2020, reopen, a lot of offices are still closed, especially in the Paris area, which is an “orange area” where the lockdown rules are stricter due to higher rates of the virus.</p> <p>Regarding the provision of services in open office buildings (security, cleaning, mail) employers must protect the health of their employees.</p> <p>From June 15, 2020 (phase 3), all offices are authorized to reopen provided that pandemic measures (such as social distancing) are observed, except for French Guiana and Mayotte, which remain in the “orange area”.</p>	<p>The government has set up facilities for the payment of bills for utilities, electricity and gas for a certain period (from March 12, 2020, to September 11, 2020) for the smallest companies.</p> <p>No special measures have been set up for rent payments but all tenants have the possibility to negotiate revised payment schedules with their landlord.</p> <p>Penalty clauses and periodic penalty payments, termination clauses and forfeiture clauses sanctioning the non-performance of all obligations, whether to do or to pay, that took effect before or during the legally protected period (between March 12, 2020, and June 23, 2020, inclusive) are deferred under different conditions.</p> <ul style="list-style-type: none"> • If those clauses took effect before March 12, 2020, then the course of the financial penalty is suspended during the legally protected period. Penalties incurred before March 12, 2020, remain due, and the course of the penalty will resume at the end of this period, i.e. from June 24, 2020. • If those clauses took effect between March 12, 2020, and June 23, 2020, inclusive, then these penalties are deferred for a period equal to the period of performance of the contract which was impacted by the legally protected period, and the course of the penalty will resume at the end of this period, i.e. from June 24, 2020. <p>For obligations – other than payment obligations – expiring after the legally protected period, the penalty provided for sanctioning the non-performance shall be postponed for a period equal to the duration of performance of the contract impacted by the legally protected</p>



published on May 31, 2020, for the protection of all groups (employees, employers, clients, etc.).

For workers on site, according to the Ministry of Labor, the following measures must be respected:

- Keeping a safe distance (at least 1 m) and simple but effective measures must be followed (washing your hands, wearing masks, disposable tissues, coughing into your elbow, etc.).
- The employer must ensure that the rules are effectively respected, that soaps, gel and tissues are supplied and that garbage bags are available.
- Meetings must be limited to the mandatory ones.
- Employees gathering in confined spaces should be limited.
- All non-essential trips must be cancelled or postponed.

A Law dated July 9, 2020, declared the end of the state of public health emergency as from July 10, 2020 (except for French Guiana and Mayotte).

However, the Decree dated July 10, 2020 (as amended by Decree dated July 17, 2020) reimposed some restrictions after a surge in cases. For instance, the Decree specifies that the measures to prevent the spread of the virus (see first bullet point above) have to be observed everywhere and under any circumstances.

period. The deferral shall run as from the date the non-performed obligation's penalty takes effect.



GERMANY				
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<p>In a resolution of the federal states and the Federal Government of August 27, 2020, it was agreed that the following should apply nationwide:</p> <ul style="list-style-type: none"> • The distance and hygiene requirements remain in place. • The number of contacts should be kept low and limited to a constant circle of people. Meetings should take place outdoors if possible. Some federal states still regulate a maximum number of persons for meetings in public places, while other states no longer have any restrictions in this respect. • Major events are prohibited in principle until December 31, 2020. • Wearing of protective masks on public transport and in shops is mandatory in all federal states and is to be sanctioned with a minimum fine of €50. • All stores are allowed to open with strict requirements regarding hygiene and a maximum number of people. • From the end of the summer vacations, classroom teaching in the schools is resumed – as far as possible, in compliance with distance and hygiene standards. The respective regulations are determined by the federal states. • Since May 11, 2020, the federal states have been gradually opening emergency care in daycare centers for additional children with the aim to return to regular childcare as soon as possible. Details on the transition are determined by the federal states. • Religious ceremonies can be held as long as the requirements of infection control are met. The details are regulated by the respective federal states. • Border controls introduced because of the COVID-19 pandemic have been terminated as of June 15, 2020. Irrespective of the possibility of entering Germany, a quarantine obligation based on the Infection Protection Act continues to apply in all federal states for persons entering and returning from risk areas as defined by a joint analysis and decision of the Federal Ministry of Health, the Federal Foreign Office and the Federal Ministry of the Interior. An exception to the quarantine is made in case of a current negative test. <p>The federal and state governments agreed that local authorities would reinstate restrictions immediately if the rate of infection in a region rises again rapidly.</p>	<p>Yes.</p> <p>Some companies had voluntarily opted for home office for some or all of their workforce, however, employees have now mostly returned to the office.</p> <p>Companies are obliged to develop and implement a hygiene concept based on the current risk assessment and company pandemic plans. This involves avoiding unnecessary contacts within the workforce and with customers, observing general hygiene measures and minimizing the risk of infection in the event of necessary contacts by means of special hygiene and protective measures. In addition, companies are still urged to allow home-based work whenever feasible</p>	<p>All stores are allowed to open with strict requirements regarding hygiene and a maximum number of people (customers and staff) to facilitate a safe distance.</p> <p>Details are regulated by the federal states at their own discretion.</p>	<p>Restaurants are allowed to and have almost all reopened. Distances between individual tables and hygiene controls must be strictly adhered to.</p> <p>Service providers and crafts workers can pursue their activities.</p>	<p>According to a new law, which entered into force on April 1, 2020, the non-payment of rents due for April, May and June 2020 does not entitle the landlord to terminate the lease until June 30, 2022, provided that the non-performance is due to the effects of the COVID-19 pandemic. Although the non-payment does not give the landlord a termination right, the claim of the landlord for the payment of the rent remains in place.</p> <p>With effect from July 1, 2020, it has expired and will not be renewed.</p>



HUNGARY				
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<p>As of June 18, 2020, the state of emergency has been lifted in Hungary. At the same time, a state of “epidemiological preparedness” was implemented and the government will review its necessity every three months.</p> <p>As of September 1, 2020, new travel restrictions are introduced. The new rules are different for Hungarian citizens (and their family members) and for foreign citizens.</p> <p>Travel restrictions do not apply to (i) freight traffic; (ii) holder of official passports (diplomatic and similar); (iii) people who verify that they had recovered from COVID-19 within six months prior to their entry into Hungary.</p> <p>As of September 1, 2020, in general, foreign citizens shall not enter Hungary.</p> <p>Certain exceptions exist, and special rules apply to certain travel, which includes – among others: (i) business trips; (ii) people working within 30 km of the border; (iii) sportsmen and sport personnel; (iv) spectators of sport or cultural events; (v) transit traffic; (vi) citizens of the Czech Republic, Poland and Slovakia and (vii) trips for which the police authority grants special permission.</p> <p>Border control is reinstated temporarily until October 1, 2020.</p> <p>Outdoor baths, outdoor museums and zoos can also open, parks and other public areas can be visited. Outdoor events can be held, providing they observe certain regulations. Indoor and outdoor music and dance events can be held if the number of people present (including employees) does not exceed 500.</p> <p>Keeping a 1.5 m distance is recommended by the operative board in charge, which is in day-to-day operational charge of handling the epidemic.</p>	<p>Yes, offices can open, but where possible employees work from home or in a rotating system (not mandatory).</p>	<p>Curfew and opening restrictions were lifted as of May 18, 2020, for Hungary – retail units can be open without time limitations (other than ordinary opening hours restrictions which may apply) and can be visited by customers. Catering businesses do not need to pay rent for the use of public space occupied by their terrace until September 1, 2020.</p> <p>When in a store the nose and mouth must be covered (by mask, scarf, etc.) and a minimum 1.5 m social distance must be kept.</p>	<p>In catering facilities, customers can stay and consume indoors as well, and only staff must keep their nose and mouth covered in areas that can be attended by customers; at least a 1.5 m social distance between tables should be kept.</p> <p><u>In general:</u> No special laws implemented with regard to in-building services like cleaning and maintenance; however, it is recommended to have a more regular cleaning schedule. The basic requirement to ensure a safe working environment for employees applies, as well as the COVID-19 measure to keep at least a 1.5 m social distance.</p>	<p>No special laws were implemented regarding office leases.</p> <p>At the moment special laws regarding leases only apply in the sectors of tourism, catering, entertainment, gambling, film industry, performing arts, event organization and sporting services providers, in which sectors the lease agreements cannot be terminated by landlords until June 30, 2020.</p>



ITALY				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>State of emergency until October 15, 2020</p> <p>Containment measures to prevent the spread of the epidemic (e.g. social distance and protective equipment) must be implemented and complied with.</p> <p>Free movement within the same region is allowed, although until June 3, 2020, citizens are not allowed to leave their region unless in case of proven work, health or urgent reasons.</p>	<p>Yes, in general, although they may be indirectly impacted, as COVID-19 laws require employers to implement smart working or use annual or work leaves for their employees.</p> <p>In any case, specific containment measures to prevent the spread of the epidemic, including minimum distance among people at the workspace, and safety and hygienic measures, must be implemented and complied with.</p>	<p>Open, in general, provided that specific containment measures to prevent the spread of the epidemic, including minimum distance among people at the workspace, and safety and hygienic measures, are implemented and complied with.</p>	<p>Open, in general, although services in office buildings might be reduced to the minimum due to agile working.</p> <p>In any case, specific containment measures to prevent the spread of the epidemic, including minimum distance among people at the workspace, and safety and hygienic measures, must be implemented and complied with.</p>	<p>No specific measures concerning office lease agreements have been implemented.</p> <p>However, so far the following measures have been adopted by the government, which might have an impact on the performance of lease agreements, including those for office use:</p> <ul style="list-style-type: none"> • Grant of a tax credit up to 60% of the rent paid for the months of March, April and May 2020 under non-residential lease agreements, financial lease agreements or concession agreements to businesses and professionals, provided that (i) their income in the past tax year does not exceed €5 million (save for hotels that are not subject to any income threshold) and (ii) they suffered a 50% turnover decrease. Such a credit is accessible also by non-commercial entities with reference to non-residential properties intended for the exercise of institutional activities. Such a measure applies also to business lease agreements or service agreements that include at least one real estate property for the exercise of their activity, although the amount of the tax credit in such case is equal to 30% of the rent paid for the months of March, April and May 2020. The tenant or lessee may assign the tax credit to the landlord or lessor against a discount on the due rent. • Suspension of the enforcement of eviction orders of real estate properties until September 1, 2020.



KAZAKHSTAN				
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<p>As of August 17, 2020, the following entities resumed their activities, except at weekends, in Kazakhstan:</p> <ul style="list-style-type: none"> • Shopping centers, indoor markets (with occupancy capacity of 30% maximum). • Beauty and cosmetic salons, SPA centers by prior appointment. • Fitness centers without pools (with occupancy capacity of 50%). • Education centers for kids and adults (groups of five persons). • Kindergartens (groups of 15 kids). • Outdoor amusement parks (with social distancing, masks). <p>The restriction measures still apply:</p> <ul style="list-style-type: none"> • When leaving home, people must wear face masks when two or more people walk together and they must maintain social distancing. • Walking in parks, squares, public gardens, embankments without amusement facilities is possible in groups of a maximum of three people (more if members of one family) subject to keeping social distancing. • Public events, as well as family and memorable events (even at home) are still prohibited. • Cinemas, theaters, and exhibitions are still closed. • Pools, city and public beaches are closed. • Religious objects are closed. 	<p>In cities (including Almaty and Nur-Sultan) offices are open, provided that companies with more than 30 employees have 80% of employees on remote work. Employees are offered the chance to work under a flexible working schedule, i.e. they can work some time at home and some time in the office, provided that the above 80% ratio is observed. For work in offices, new sanitary rules strengthening the requirements as to the work place (e.g. distance between desks, limited number of persons in a room), condition of employees (e.g. temperature control) have been introduced.</p>	<p>As of August 17, 2020, retail buildings are closed during weekends.</p> <p>Restaurants are open, provided that they ensure availability of outdoor dining (if they have it) or indoor dining with less than 30 seats and maintain strict compliance with sanitary precautions.</p>	<p>In office buildings services (e.g. cleaning and maintenance) are provided.</p>	<p>If the leased premises are located in cities where a quarantine has been introduced, and fall under the list of facilities that must be suspended, tenants can invoke <i>force majeure</i> to obtain release from rent payments. For example, shopping centers are closed for the period of the emergency or quarantine measure and tenants do not have access to leased premises.</p> <p>For this purpose, the tenant should prove that the leased premises are affected by the emergency regime / quarantine.</p>



LUXEMBOURG				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>Updated as of August 28, 2020.</p> <p>No state of crisis.</p> <p>The state of crisis was lifted at midnight on June 24, 2020. Emergency measures adopted by the government by way of regulation ceased to have effect and were automatically repealed.</p> <p>Several laws have come into force since the end of state of crisis in order to extend beyond the crisis period certain exceptional measures adopted to contain the COVID-19 epidemic.</p>	<p>Yes, in general.</p> <p>However, many companies in the financial sector have moved to remote working as far as possible, with the aim of minimizing concentrations of people in offices.</p> <p>The supervisory authority of the Luxembourg financial sector (CSSF) firmly recommends supervised entities to continue teleworking wherever possible and to remain extremely careful when considering allowing a return to the workplace, which should be minimized, e.g. when tasks cannot be performed remotely. In a press release of July 17, 2020, the CSSF reiterates the guidance issued on June 19, 2020 on prudence in the context of the resurgence of cases of COVID-19. In a press release dated June 19, 2020, the CSSF requested that the supervised entities put in place, or continue to apply, the measures recommended by the government health guidelines.</p> <p>Staff are allowed to return to the office under the government's temporary health guidelines, when strict staff health protection guidelines are established in writing, discussed with staff or delegates and published to all</p>	<p>Gradually opening.</p> <p>Taking into account the evolution of the COVID-19, the government implemented a gradual exit from confinement in phases while remaining cautious to avoid the onset of a second wave of the epidemic. As a starting point, the main deconfinement measures adopted by the government during the state of crisis regarding measures in relation to establishments open to the public, individual and social distancing measures have been extended by one month by two laws of June 24, 2020, scheduled to expire on July 25, 2020:</p> <ul style="list-style-type: none"> • The Law of June 24, 2020, introduced a series of measures concerning sports and cultural activities and establishments receiving the public. • The Law of June 24, 2020, introduced a series of measures concerning individuals and amended the amended Law of April 11, 1983, regulating the marketing and advertising of medicines. <p>Due to the increasing number of new infections diagnosed every day since the end of the crisis state, it appears that many of these infections result from situations where physical distancing and barriers were not respected, especially at private parties. By a Law of July 17, 2020 on measures to fight the COVID-19 pandemic, which came into force on July 17, 2020 and is applicable until September 30, 2020 inclusive, more restrictive measures are once again imposed. The private domain is now</p>	<p>Gradually opening.</p> <p>There are no specific bans on the provision of services in office buildings but, in fact, due to low traffic and demand, most of these services are kept to a minimum.</p> <p>Since the deconfinement implemented by the government, employees are gradually finding their way back to the office in all sectors.</p> <p>Remote working is particularly important in Luxembourg due to the very large number of cross-border workers, who represent for almost half of the working population.</p> <p>The issue of teleworking is raised in order to allow employees to be able to benefit from one teleworking day per week, including cross-border workers. It will be necessary to renegotiate tax treaties with the neighboring countries, which limit the number of teleworking days for their residents working in Luxembourg (19 days for Germany, 24 days for Belgium and 29 days for France).</p> <p>During the state of crisis, it was agreed between Luxembourg and the neighboring countries that, due to the exceptional situation, the teleworking days of cross-border workers would not be counted until new arrangements were made.</p>	<p>No legislation or regulation has been passed in respect of suspension of payment obligations in Luxembourg. The approach taken by the Luxembourg government is to provide financial help to debtors rather than requiring payment suspensions for private loans.</p> <p>It should be noted that a bill of law tabled by several deputies aims to suspend the obligation to pay rent that is due or will become due under commercial or professional leases for the duration of the state of crisis. This bill of law aims to deprive the lessor of the right of termination with respect to non-payment of rent due or falling due during the period of the state of crisis, to establish the possibility for both parties to the lease contract to revise downwards the rent due during the state of crisis, or the possibility for the lessor to waive the rent in question. To date, this bill of law is still under discussion by the Chamber of Deputies. However, in a notice to the President of the Chamber of Deputies, dated August 18, 2020, the government's opinion is that this bill of law has no relevance anymore.</p> <p>The law of June 20, 2020, provides for temporary procedural rules before judicial, administrative, military and constitutional courts, since the end of state of crisis has deferred certain procedural deadlines in proceedings. The enforcement of evictions for residential and commercial leases</p>



staff. These guidelines should address the following issues:

- Identification of vulnerable staff, or part of a household with a vulnerable person, that should stay at home.
- Selection criteria for returning staff for the whole entity and by department.
- Maximum number of staff able to work safely, at a distance of at least 2 m each side (unless there is a hard separation). Available and unavailable workstations should be clearly marked.
- Rotation of staff working at the office, if such rotation was planned.
- Access to, and departure from, the office.
- In offices it is recommended that masks are worn where a distance of 2 m cannot be guaranteed, and when moving between floors, there should be one person per elevator and on stairs, the person descending should have the right of way.
- Rules for internal meetings. If a distance of 2 m cannot be guaranteed, a video or audio conference should be organized.
- Access to dining facilities, coffee corners and meeting areas.
- Cleaning of office space and equipment.

subject to the same restrictions as the public domain, i.e. the obligation to assign seats by observing a distance of 2 meters, otherwise the wearing of a mask is mandatory. This Law repeals the 2 above-mentioned laws of June 24, 2020. By a Law of 24 July 2020, additional restrictive measures were adopted to limit the spread of the virus. The law provides for a penalty in the event of violation of a quarantine measure imposed by the health administration. This law limits gatherings of persons from 20 to only 10 persons, both in public places and at private events. People living under the same roof are not taken into consideration for the count.

Construction sites and recycling centers resumed their activities from April 20, 2020.

Shops and high schools opened their doors in stages from May 11, 2020.

Restaurants and cafes reopened from May 29, 2020. However, it should be noted that those businesses must close at midnight and observe strict sanitary measures to ensure the safety of staff and clients. Thus, it is mandatory to wear masks for staff and clients who move around. It will be required for clients to consume while seated at the table. Penalties for customers are provided for in the event of infringement of this obligation, which may incur a penalty of €25 to €500. Tables should be separated by at least 1.5 m (if not possible, a Plexiglas barrier must be installed), with a maximum of 10 people per table, unless it is the same family. As for nightclubs, they will once again be able to receive customers from July 17, 2020, as long as they comply with the same measures, as activities such as dancing are not allowed. Penalties are also applied to retailers or managers in the event of infringement of

These exceptional measures have been extended for an additional two months until the end of August 2020 for residents in Belgium, France and Germany.

Due to the unknown evolution of COVID-19, Luxembourg, Belgium, France and Germany agreed to extend the lifting of restrictions on remote working with regard to social security until December 31, 2020. As a reminder, cross-border workers must not exceed 25% of their total working time in remote working, otherwise they will be affiliated to the social security system of their country of residence. Following this agreement, a frontier worker who performs his work from his home continues to be affiliated to the Luxembourg social security system until the end of 2020.

Cross-border workers in Germany are entitled of being able to telework without any further restrictions after August 31, 2020, from month to month, as each country must notify the other of the end of this agreement one month in advance. To date, no notification has been received from either country.

On August 24, 2020, the Luxembourg Ministry of Finance received official confirmation from the Belgian and French Ministries of Finance that the bilateral tax agreements concerning remote working in the context of the fight against the spread of COVID-19 will remain in force until December 31, 2020.

were suspended for a period of one month from the coming into force of the law, i.e. until July 25, 2020. Foreclosures and forced sales were suspended for a period of two months from the coming into force of the law, i.e. until August 25, 2020.

The law of June 20, 2020, derogating from Article 3, paragraph 5, of the amended Law of September 21, 2006, on Residential Leases, which came into force after the end of state of crisis, suspends rent increases for residential leases until the end of this year, but there is no provision for other leases (professional or commercial).



these measures. An administrative penalty of €4,000 shall then be incurred. In the event of a repeat infringement, the amount of the penalty can be doubled and/or the business license of the establishment may be withdrawn.

Gatherings of more than 10 people within a distance of 2 m via pre-booked seats is allowed for religious and civil ceremonies, for cinemas, cultural halls and congress halls. The seats will have to be allocated in advance, while leaving and entering the place must be done with the mask. Fitness rooms and swimming pools are allowed to reopen. Wellness areas may only be used by a single person at a time, unless they are part of the same family.

Gatherings of more of than 10 people are no longer under any governmental restriction for the exercise of the freedom to protest and demonstrate, neither at funeral ceremonies outside, nor in the exercise of religious, cultural and sporting activities. Existing restrictions on sports and cultural activities during their practice are removed from July 17, 2020. This also applies to indoor or outdoor markets and fairs that are no longer required to assign seats.

It is mandatory to wear a mask when people not living under the same roof cannot maintain the distance of 2 m, in public transportation or in places that are open to the public, except for children under the age of six.

In the event of non-compliance with these regulations, the police may issue a warning, which is subject to a penalty charge of €145.



NETHERLANDS				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>No state of emergency.</p> <p>The government has issued specific measures.</p>	<p>Yes, in general.</p> <p>People are called upon to work from home as much as possible.</p>	<p>Open.</p> <p>Retailers must implement specific measures to limit the pandemic (e.g. limited number of consumers; lines marked to secure at least 1.5 m between visitors).</p> <p>Stores closed voluntarily, but many have started operating again.</p>	<p>Open.</p> <p>All establishments referred to below must ensure that every guest/visitor can keep min. 1.5 m distance, and consumers must ensure they do not have any illness symptoms.</p> <ul style="list-style-type: none"> • One should distinguish between spaces where people move around (e.g. shops) and spaces where people are located in one spot (e.g. a bar). For establishments where guests are located in one spot and more than 100 people would fit, guests are required to have fixed seating, a reservation (at least a 'wait to be seated' principle) and a health check (small questionnaire). Events are also allowed again as long as the rules are observed. • The above applies always for bars/restaurants (irrespective of whether more than 100 persons would fit). Furthermore, guests in bar/restaurants will be requested to provide contact details. If the municipal health service is able to trace an outbreak to a recreational establishment, the local authorities may close such establishment for a maximum of 14 days. Additionally, local authorities are granted the authority to take (local) measures such as the obligation to wear a face mask or the closure of parks and shopping malls. • Ventilation of indoor spaces must be in conformity with the Dutch Building Decree. • Sport/fitness clubs and saunas may be open. <p>There are no specific bans for provision of services in office buildings such as cleaning and maintenance but, in fact, due to low traffic and demand, most of these services are kept at a minimum.</p>	<p>No specific laws were implemented with respect to office leases.</p> <p>In general, Dutch law provides a mechanism that, based on unforeseen circumstances, a party to an agreement may claim in court that the legal effects of that agreement are to be changed or that the agreement should be terminated in full or in part. The Supreme Court has ruled several times that courts should exercise caution in applying this possibility to change or terminate an agreement. For this reason, the threshold to effect a change is high.</p> <p>Currently, a number of court decisions have been published regarding the obligation to pay rent during the COVID-19 pandemic with various results depending on the specific circumstances of each case.</p> <p>Furthermore, the government introduced various forms of compensation, depending on the size of the business and the revenue lost:</p> <ul style="list-style-type: none"> • Small entrepreneurs (self-employed without employees) may be eligible for a one-time compensation of €4,000 to cover fixed expenses (such as rent). • Small and medium enterprises may request a financial compensation of up to €50,000 over four months if they suffer a loss of revenue of more than 30%. • Businesses may profit from several other forms of loans under favorable conditions, sometimes (partially) guaranteed by the state. The program offered depends on the size of the business (in terms of employees/ revenue) and the amount of the loan. • The government is working on a legislative proposal ('Corona Bill'), which will serve as a legal basis of the measurements, instead of the current emergency ordinances.



POLAND

<p>Status Has any special status been introduced?</p>	<p>Are offices open?</p>	<p>Retail units in office buildings Open / closed</p>	<p>Services in office buildings Open / closed</p>	<p>Leases Have special laws related to COVID-19 been implemented?</p>
<p>“Epidemic” state with curfew</p> <p>Gatherings in public are prohibited and generally in public residents shall keep a 1.5 m distance (except for families with children under 13 years old, people living or managing together in the same household and the disabled and their guardians, people who cover their mouths and noses). In principle, covering mouth and nose is required in public areas (if people can't keep a 1.5 meter distance in public transportation, in stores, etc.). The obligation to cover the mouth and nose does not apply to those who have: (i) pervasive developmental disorders, (ii) mental disorders, (iii) moderate, severe or profound intellectual disabilities, (iv) difficulty in covering or uncovering the mouth or nose on their own.</p> <p>There are restrictions on public transportation: the maximum number of passengers is equal to the total number of seats or to 50% of the total number of seats and standing places (in this case, at least half the seats must remain free).</p> <p>Poland's Health Ministry has introduced a new color-coded system of regionally differentiated sanitary restrictions, with tougher measures for places with big recent Coronavirus outbreaks. Currently there are no districts classified as “red” zones, with new tougher measures (e.g. wearing face masks in public, including outside, a suspension of cultural events and fairs, a closing of sporting events to an audience, decreasing capacity in public transport to half the available number of seats). Indoor and outdoor</p>	<p>Yes, in general.</p> <p>However, there are restrictions according to which employers must provide additional security measures:</p> <ul style="list-style-type: none"> • Workplaces of individuals have to be located at least 1.5 m apart; • Employees must wear gloves or have access to hand sanitizers. <p>The injunction to cover the mouth and nose in public places is not applicable to employees in workplaces or public buildings. However, people who have direct contact with outsiders – clients, citizens, etc. – are required to cover their mouths and noses, e.g. those working at the reception desk.</p> <p>Many companies allow their employees to work remotely, aiming to minimize the concentration of people in offices.</p>	<p>Apart from the general new tougher measures for the “red” zones (e.g. wearing face masks in public, including outside, a suspension of cultural events and fairs, a closing of sporting events to an audience), the following institutions operate under some limitations: (i) restaurants (one person per 4 sq. m., injunction to cover mouth and nose (except when consuming); (ii) gyms (one person per 10 sq. m.); (iii) cinemas (25% of audiences); (iv) there is a ban on gatherings and weddings of over 50 people; (v) trade (customers are obliged to wear gloves or to use hand disinfectants when purchasing goods or services).</p> <p>In yellow zones the following institutions operate under some limitations: (i) gyms (one person per 7 sq. m.); (ii) cultural and sporting events (only 25% of total maximum audience); (iii) 100 people allowed to participate in weddings and other gatherings. In yellow zones there is no decrease of people allowed on public transport and in churches.</p> <p>In green zones: (i) 150 people allowed to participate in weddings and other gatherings; (ii) clubs and discotheques are closed.</p> <p>The limit on the number of customers in malls, shopping centers, shops, marketplaces and post offices is abolished, subject to</p>	<p>In general, closed. Other than as listed in the previous column there are no specific bans on the provision of services in office buildings, but, in fact, due to low traffic and demand, most of these services are kept to a minimum.</p>	<p>The “Anti-crisis shield” bill was adopted, based on which, among other measures:</p> <ul style="list-style-type: none"> • Until June 30, 2020, the landlord could not terminate a lease or change a rent amount under the lease, except if the tenant violated the provisions on permitted use, or the building in which the premises are located had to be demolished or renovated; and • If a lease of premises had been concluded before the “anti-crisis shield” bill came into force, and the term of such a lease would have expired before June 30, 2020, the tenant had an option to extend the term until June 30, 2020 (this option did not apply in the case of certain tenant breaches, including certain payment defaults as described in the bill, but only if such payment defaults occurred before the “anti-crisis shield” bill came into force).



<p>premises will only be allowed to admit one person per 4 sq. m., with gyms permitting one person per 10 sq. m. Churches will also have attendance limited. Attendance at wedding and other family gatherings will be lowered to 50 people in red zones. Three districts have been classified as “yellow” zones. The restrictions introduced to the yellow zones are quite similar: one person per seven square meters at gyms, cultural and sporting events, with 25% of total maximum audience and 100 people allowed to participate in weddings and other gatherings. In yellow zones there is no decrease in the number of people allowed in public transport and in churches.</p> <p>Air and rail traffic: (i) domestic passenger air traffic has been resumed, (ii) international rail traffic within the internal borders of the European Union has been restored, (iii) from September 2 until September 15, 2020, a ban on the landing of civil aircraft on international flights from airports from 44 countries was introduced (e.g.: Montenegro, USA, Spain, Chile, Argentina, Dominican Republic). The ban does not apply to flights chartered before September 2, 2020.</p>		<p>specific restrictions introduced to red and yellow zones.</p>		
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ROMANIA				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>State of alert</p> <p>Currently in place until September 16, 2020. State of emergency lifted on May 15, 2020.</p> <p>Masks are mandatory inside public places, within public transportation and within offices.</p> <p>In certain counties, masks are mandatory also outside (e.g. in crowded places such as bus stations, public markets, etc.).</p> <p>Some flights from certain countries affected by COVID-19 are still restricted.</p>	<p>Yes, in general, but employers may allow employees to work from home.</p> <p>Masks are required within offices, and checking people for a fever before they enter an office is recommended.</p>	<p>Yes, in general open (e.g. retail grocery stores).</p> <p>Retail units have implemented specific measures to limit the pandemic (e.g. limited traffic; lines marked to secure at least 1.5 m between visitors, temperature checks).</p>	<p>In general, the services are open, but with several exceptions (e.g. playgrounds, movie theaters).</p> <p>Starting September 1, 2020, restaurants and coffee shops have reopened, but subject to specific measures designated to limit the pandemic (e.g. tables located to secure at least 2 m between them).</p> <p>There are no specific bans for provision of inside office services in office buildings but, due to low traffic and demand, most of these services have been kept to a minimum. However, they are resuming now that the lockdown has been lifted.</p>	<p>During the state of emergency, tenants classified as SMEs were entitled to request the postponement of payment of rent/utilities if certain conditions were met, namely:</p> <ul style="list-style-type: none"> • The tenant qualifies as a small- or medium-sized enterprise (SME). • Its business was interrupted (in full or in part) as a consequence of the decisions made by the authorities during the state of emergency. • The tenant holds an emergency certificate; • The leased premises are used by the tenant for their main / secondary headquarters. <p>The aforementioned law was applicable to those office premises or part of them registered as tenants' main or secondary units.</p> <p>This is not in place since May 15, 2020, but similar measures might be envisaged during the state of alert.</p> <p>A new law came into force starting May 24, 2020, suggesting that all tenants (not only SMEs) may get a rent deferral for their registered headquarters / offices, if they met specific prerequisites.</p> <p>In brief, tenants qualifying for such new incentives will get their rent paid by the tax authorities during the state of emergency and one month thereafter (i.e., by June 15, 2020). The tax authorities will pay the corresponding rent to the landlord and will thereafter recover it from the tenants by December 31, 2020.</p> <p>The new law seems to target monthly rents lower than RON 10,000 (e.g. approximately €2,000) per location.</p>



RUSSIA				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>No special status has been introduced at the federal level, but all regional authorities have introduced a state of high alert with different restrictive measures.</p> <p>Generally, restrictions are being gradually relaxed. However, under the President's Order No. 316 of May 11, 2020, regional authorities may decide which organizations may remain open and impose restrictions on the movement of people and vehicles based on the local epidemiologic situation.</p> <p>Moscow's mayor has started gradually cancelling restrictive measures in three stages.</p> <p>From June 9, 2020, all movement restrictions both for pedestrians and vehicles, including digital passes, have been lifted. Beauty salons, vet clinics and HR agencies are open to the public.</p> <p>From June 16, 2020, open terraces of restaurants and cafes, libraries, dentists' surgeries, as well as offices occupied by companies operating in real estate, leasing, law, financial leasing, accounting, management consulting, advertising, market research, and technical inventory of real estate are open to the public.</p> <p>From June 23, 2020, swimming pools, sports clubs, fitness centers and travel agencies, as well as restaurants, cafes, and bars are open.</p> <p>From July 13, 2020, all previously imposed restrictions are lifted, except, inter alia, using gloves and faces masks in public and carrying out measures</p>	<p>Offices are gradually opening depending of the regional epidemiological situation.</p> <p>At the regional level, additional measures may be adopted.</p> <p>In Moscow, the offices are opening gradually according to the following schedule:</p> <p>From June 9, 2020, beauty salons, vet clinics, HR agencies, educational institutions, organizations and sole proprietors making videos, movies, sound records, and carrying out professional, scientific and technical activity are open.</p> <p>From June 16, 2020, libraries, dentists' surgeries, as well as offices occupied by companies operating in real estate, leasing, law, financial leasing, accounting, management consulting, advertising, market research, and technical inventory of real estate are open.</p> <p>From June 23, 2020, swimming pools, sports clubs, fitness centers and travel agencies, as well as restaurants, cafes and bars will be open.</p> <p>From July 13, 2020, all previously imposed restrictions are lifted, except, inter alia, using gloves and face masks</p>	<p>Regions may impose different measures depending on the epidemiological situation.</p> <p>In Moscow, all retail units (both food- and non-food retail) may operate from June 1, 2020.</p> <p>In St. Petersburg most retail units are open. The following retail facilities are closed: catering organizations located in shopping centers, retail units (that are located in shopping centers and do not have their own sales area) and entertainment centers. Smoking hookahs is prohibited in catering establishments.</p> <p>Retail facilities located in the buildings of shopping centers must receive a QR code confirming the readiness to comply with the safety standard before starting operations.</p>	<p>Regions may impose different measures depending on the epidemiological situation.</p> <p>In Moscow, services are being opened according to the schedule of lifting the restrictions.</p> <p>In St. Petersburg, most services are open. The following services are closed: theaters, cinemas, zoos (less than 5 hectares), nightclubs, children's playrooms (except those in shopping centers), services that are provided in shopping centers, requiring the presence of the consumer and located outside a separate premises, some regular passenger land transport and objects intended for entertainment and leisure.</p> <p>Organizations providing hairdressing, beauty salons, catering services (except those in shopping centers), domestic, bathing services are obliged to approve safety standards (in accordance with approximate forms) prior to the start of activities.</p> <p>Other organizations are required to adopt local legal acts that ensure security standards.</p>	<p>No specific measures were introduced for office leases, but the following general rules apply:</p> <p>At the federal level:</p> <ul style="list-style-type: none"> • All tenants are entitled to request rent reduction for the time the leased property could not be used due to the state of high alert. • Tenants operating in the industries on the federal list of those most affected by the COVID-19 outbreak are entitled, in addition to rent reduction, to claim deferral of 100% of rent during the state of high alert. After the end of the state of high alert and until October 1, 2020, 50% of the rent shall be deferred. The deferred rent must be paid after January 1, 2021. • A landlord has the right to receive a deferral in payment of tax on property of organizations, land tax and personal income tax for the period from January 1, 2020 to December 31, 2020, if they have provided an extension of the rental payment to tenants and have been included in the list of taxpayers who granted such an extension. • Small- and medium-scale entities operating in the industries most affected by the COVID-19 outbreak may demand rent reduction for one year or unilaterally terminate the lease agreement with no penalties, if they fail to reach agreement with their landlord on the rent reduction. • In addition, the Higher Court of Russia ruled that a lack of funds caused by the closure of business operations due to restrictive measures may constitute a <i>force majeure</i> event (which could serve as a ground for an exemption from penalties) for a failure to fulfill payment obligations.



prescribed by Moscow authorities and federal sanitary authorities.

All organizations that operate have to comply with sanitary requirements imposed by the authorities.

Moscow residents are required to wear face masks in public and in retail units.

In **St. Petersburg**, some restrictions also were removed. Self-isolation for citizens over 65 has become a recommendation rather than mandatory. Wearing face masks and gloves is advisory outdoors, although wearing face masks and gloves remains mandatory in stores and vehicles, except for those situations when the provision of services to a client who wears a mask is impossible.

in public and carrying out measures prescribed by Moscow authorities and federal sanitary authorities.

From August 1, 2020, cinemas, theaters and other sites for entertainment and cultural and leisure activities are open in buildings with no more than 3,000 seats, subject to necessary sanitary precautions.

Companies must take necessary sanitary precautions and, inter alia, comply with the requirements imposed by the Decree of the Mayor of Moscow of March 5, 2020, No. 12-UM (as amended by the Decree No. 69-UM of June 8, 2020) and by federal authorities.

In **St. Petersburg**, most offices are opened. Notaries and legal offices, as well as organizations engaged in the sale of residential and non-residential premises and parking spaces, recruitment services, tourist services, sports and excursion services are provided by appointment if the presence of the consumer is required. Organizations that are allowed to work must adopt safety standards. Employees of organizations must maintain a distance of 1.5 m.

Many organizations before starting operations must receive a QR code confirming the readiness to comply with the safety standard.

The federal list of industries includes, among others, transportation services, recreational services, sport and tourism activities, the hospitality business, catering, education, conference organizing, consumer services and non-food retail.

At the regional level, additional measures may be adopted with respect to the lease of state and municipal property.

In Moscow, the following additional measures are available for lease of regional property:

- Tenants operating in specific industries (including trade) are exempted from paying rent for the time their activity was banned by the Moscow legal acts.
- Landlords who reduced the rent by at least 50% for the time their tenants' activity was banned (for premises used for trade, catering or consumer services) will receive state support in a form of land tax, property tax and land rent payments exemption.

Additionally, under the Resolution of the Moscow Government of May 13, 2020 No. 574-PP, owners of property that is used for trade, catering or providing services, and that was closed during the high alert regime, are entitled to subsidies in the amount of their property tax, land tax (or rent for the leased land plot).

If the property was leased and the tenant(s) were unable to operate it during the high alert regime, the owner is entitled to the said subsidy if they made a rent discount of at least 50% of the rent due or in the amount of the sum of the land tax and property tax due for the leased part of the property, multiplied by two (whichever sum is higher).

Additionally, under the Resolution of the Moscow Government of July 23, 2020, No. 1081-PP, the requirements for the owners to receive the said subsidy were simplified.

In St. Petersburg, the following additional measures are available for tenants leasing



				<p>regional property and providing services in accordance with the approved list, including hotel, catering, tourism, retail and other services:</p> <p>Rent deferral for the period from March 13, 2020, till October 1, 2020. Payment of rent for the specified period should be made from January 1, 2021, to January 1, 2023.</p> <p>From March 13, 2020, until the end of the emergency or high preparedness regime, there is a deferral of rent, and until October 1, 2020 for 50% of the rent.</p> <p>Also SMEs (from the list of the most affected sectors), leasing land plots, non-residential premises from state ownership, are exempted from paying rent for the period determined by the government of St. Petersburg; the maximum possible period is from April 1 to June 30, 2020.</p> <p>Actions to evict small- and medium-sized businesses whose lease agreements expired, but which continue to pay rent, are suspended until December 31, 2020.</p> <p>For owners of real estate objects, a tax exemption is established for the tax on property of organizations. The amount of tax for 2020 is reduced by an amount equal to 50% of the amount of tax calculated for the second quarter of 2020, calculated in proportion to the share of the area of the specified object transferred for temporary use to tenants who belong to SMEs and operate in industries most affected by the spread of the COVID-19 infection, provided that their rent is reduced by at least 50%.</p>
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SLOVAKIA				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>Extraordinary state (<i>mimoriadna situácia</i>) is in effect (which gives more powers to state authorities in taking the necessary measures to prevent and mitigate a threat to public health due to COVID-19).</p>	<p>Yes.</p> <p>Tenants of offices usually operate in a limited regime (with the majority of employees working from home) and with strict health measures implemented (e.g. the mouth and nose covered).</p>	<p>As of May 6, 2020, retail units irrespective of area may be opened but only if strict health protection measures are implemented (e.g. access only with the mouth and nose covered).</p>	<p>The same applies as with retail units.</p> <p>As of May 6, 2020, operations providing services may be opened irrespective of area.</p> <p>Inside office services (like cleaning and maintenance) are not restricted in any way.</p>	<p>Measures effective as of April 25, 2020: If the tenant is in arrears with the payment of the rent or service charges payable from April 1, 2020, to June 30, 2020, due to the spread of COVID-19, the landlord cannot terminate the lease until December 31, 2020; the reason for the delay must be sufficiently proved by the tenant.</p> <p>Measures effective as of June 17, 2020:</p> <ul style="list-style-type: none"> • Provision of a rent contribution by the state to tenants who closed (had to close) their establishments during the pandemic, if the landlord and the tenant agree on rent reduction for such a time. • The amount of the rent contribution shall equal the amount of the rent reduction. • If a 50 percent rent reduction is agreed, the remaining 50 percent of the rent will be paid by the state. • If less than a 50 percent rent reduction (or no reduction) is agreed: <ul style="list-style-type: none"> - the same amount will be paid by the state (no state contribution if no rent reduction is agreed); - the remaining amount (discounted rent decreased by the state contribution) will be left to be paid by the tenant in installments spread over 48 months (e.g. 40 percent rent reduction is agreed; state contribution is 40 percent of the rent; remaining 20 percent of the rent is paid by the tenant in instalments); and - during the payment of these installments, the landlord cannot unilaterally increase the rent, if the right of the landlord to unilaterally increase the rent was not agreed before February 1, 2020.



SPAIN				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>No state of emergency</p> <p>On June 21, 2020, the state of emergency in Spain was lifted.</p> <p>The Spanish government has established general restrictions and measures applicable after the end of the state of emergency (i.e. safety and security measures).</p> <p>Notwithstanding the foregoing, each territory has regulated, through the corresponding orders, specific measures, rules and restrictions applicable to that territory.</p>	<p>Open.</p> <p>However, the government is encouraging companies to promote remote working, when available.</p> <p>Otherwise, the relevant security measures should be implemented to protect employees (i.e. adequate ventilation, cleaning and disinfection measures).</p>	<p>Open.</p> <p>Relevant health and security measures should be implemented.</p>	<p>Open.</p> <p>Relevant health and security measures should be implemented.</p>	<p>The Spanish government has approved a moratorium on the payment of rent in favor of certain tenants of non-residential premises (due to financial incapacity), provided that several requirements are met. These measures are aimed at the reduction of operational costs for self-employed individuals (<i>autónomos</i>) and SMEs (<i>PYMES</i>).</p> <p>The government differentiates between: (i) commercial leases entered into with a “major landlord” (<i>gran tenedor</i>), i.e., an individual or company owner of more than 10 urban real estate assets (exclusive of parking lots and storage rooms), or of more than 1,500 sq. m of urban built-up area; and (ii) commercial leases entered into with a “minor landlord” (i.e. everybody else).</p> <p>1. In the case of a “major landlord”, the tenant is entitled to request before May 22, 2020, a moratorium on rent payments during the state of emergency, which may be extended on a monthly basis up to a maximum period of four months, as from the end of the state of emergency.</p> <p>The rent payments will be postponed, divided and allocated to the rent payments following the moratorium, with no interest or penalties, over a term of two years. This is the right of a tenant that “would automatically apply” (in the absence of a previous and different amicable agreement with the landlord). During the moratorium, no guarantees are enforceable against the tenant (i.e., the moratorium will also affect the enforcement of bank guarantees, corporate guarantees, deposits or any other measures against the tenants.)</p> <p>2. In the case of a “minor landlord”, the tenant will be entitled to request before May 22, 2020, an “extraordinary postponement of rent payments” in the absence of a different, previous and amicable agreement between landlord and tenant. Exclusively in this scenario, the parties will be entitled to use the legal rent deposit (the two-month rent amount deposited with the authorities upon signing of the lease) against unpaid rents. If the legal rent deposit is totally or partially used, the tenant must replace the amount of the legal rent deposit within one year or within the remaining term of the lease agreement, if this term is less than one year.</p>



TURKEY				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>Limited curfew for people over 65 and people with chronic diseases (allowed to be outdoors between 10 am – 8 pm). People below the age of 18 may be outdoors, provided that their parents accompany them.</p> <p>Government has recently not declared a curfew during the weekends in 15 cities, including the largest cities (Istanbul, Ankara, Izmir).</p> <p>Intercity travel bans for 15 cities, including the largest cities (Istanbul, Ankara, Izmir), were lifted on June 1, 2020.</p> <p>Domestic flights and certain international flights take place.</p> <p>Wearing masks become mandatory as of September 8, 2020, for all people in all private and public places (except for residences).</p>	<p>Yes.</p> <p>However, certain enterprises decided to voluntarily close for a limited period.</p>	<p>Since June 1, 2020, many retail stores have adopted the measures of the “new normal” and have commenced commercial activities.</p> <p>Theaters, movie theaters, show centers, were reopened on July 1, 2020.</p> <p>Most of the leisure facilities have since reopened.</p>	<p>There are no specific bans on the provision of services in office buildings, but due to low traffic and demand, most of these services are kept at a minimum.</p>	<p>The Temporary Article 2 of the Law No. 7226 indicates that “<i>the inability to pay rent for workplaces accrued from 1/3/2020 until 30/6/2020 will not be a ground for termination of the lease agreement and eviction of the leased premises</i>”.</p>



UK				
Status Has any special status been introduced?	Are offices open?	Retail units in office buildings Open / closed	Services in office buildings Open / closed	Leases Have special laws related to COVID-19 been implemented?
<p>Status as of August 20, 2020.</p> <p>No state of emergency</p> <p>The government has further relaxed lockdown measures – those now in effect are as follows:</p> <ul style="list-style-type: none"> • Local lockdowns (generally town/city level) are now being implemented with varying degrees of severity if there are hotspots of new cases. • People are now generally permitted to leave the house for any reason. • Employers are now encouraged to bring workers back to the workplace due to concerns about the economic impact, particularly of the lack of office workers and the resulting lack of passing trade for a variety of businesses. Employers must carry out a COVID-19 specific health and safety risk assessment and adjust their procedures accordingly in order to justify opening their workplaces. • No public gatherings of more than six people are recommended in outside spaces. Indoor social gatherings are limited to one other household. Outdoor gatherings of up to 30 people are permitted for special occasions (such as weddings) – gatherings larger than that are illegal; and • Phased re-opening of schools is ongoing. Universities generally remain closed. 	<p>Generally open and increasingly staffed, though a significant proportion of the working population continues to work from home.</p>	<p>Now generally open, unless subject to some form of local lockdown regulation.</p>	<p>Since July 4, 2020, services such as barbers and hairdressers have been open. Interior maintenance and cleaning are not prohibited but are generally voluntarily restricted to only the bare essentials, though this may change as office workers begin to return to the office.</p>	<p>Landlords are prohibited from re-entering the premises in the event of non-payment of rent until June 30, 2020, by section 82 of the Coronavirus Act 2020. In addition, insolvency procedures arising from unpaid rents have been suspended where the non-payment is due to the impact of COVID-19, up until June 30, 2020. This has not been enshrined in legislation yet, but is being proposed as part of the draft Corporate Insolvency and Governance Bill. A press release has confirmed that the intention is to extend both protections to September 30, 2020.</p>