



GERMANY:
DESIGNATION OF SWITZERLAND
AS A SARS-COV-2 RISK AREA

In Germany, the Federal Ministry of Health, the Foreign Office and the Federal Ministry of the Interior, Building and Home Affairs carry out the classification as a risk area. The Federal Government is continuously examining the extent to which areas are to be classified as risk areas. Areas in which there is an increased risk of infection with SARS-CoV-2 are generally considered as risk areas.

For people who have been in a risk area within the last 14 days prior to entry into Germany, there may be a quarantine obligation in accordance with the respective regulations of the responsible federal states. The German authorities classified the cantons Genève GE and Vaud VD as risk areas since 9 September 2020 as well as the cantons Fribourg FR, Jura JU, Neuchâtel NE, Nidwalden NW, Schwyz SZ, Uri UR, Zurich ZH and Zug ZG as a risk areas since 17 October 2020. All of Switzerland has now been classified a risk area since 24 October 2020.



The agreements that France has concluded with Belgium, Germany, Switzerland and Luxembourg regarding the taxation of cross-border workers have been extended until 31 December 2020.

The existing mutual-agreement procedures in the respective double-tax agreements were used to prevent that salary payments for cross-border commuters allocated to days spent in "forced home office" due to the pandemic trigger taxation in the home country. Working days carried out in a cross-border worker's country of residence as a result of Covid-19 containment measures are considered, on the basis of the agreements, to be working days in the country where the employee would normally have worked.

In addition to the agreement with France, Switzerland has also concluded agreements with Germany and Italy regarding the taxation of cross-border commuters. These agreements are currently extended from month to month by implication.



FRANCE:
AGREEMENTS REGARDING THE
TAXATION OF CROSS-BORDER
COMMUTERS EXTENDED



SINGAPORE:
NO CONTRIBUTIONS TO THE
CENTRAL PROVIDENT FUND (CPF)
FOR STRANDED EMPLOYEES

Singaporeans and permanent residents of Singapore who usually work for an overseas employer and who are now “stranded” in Singapore due to the pandemic are not required to contribute to the Central Provident Fund (CPF). It is also assumed that the work location in Singapore is a temporary agreement between the employee and the foreign employer due to the pandemic and that there have been no fundamental contractual changes.

Employers should continue to monitor the current regulations in order to ensure that CPF-contributions are paid correctly, as there are frequent adjustments to the rules due to the current COVID-19 situation.



SWITZERLAND - EUROPEAN UNION:
MEETING OF THE JOINT COMMITTEE ON THE DEVELOPMENT OF
THE FREE MOVEMENT AGREEMENT

Recent developments in Switzerland in relation to the rejection of the limitation initiative have shown the will of the Swiss people to continue maintaining the bilateral treaties with the EU. The EU welcomed this referendum and acclaimed Switzerland for its good cooperation. Lately, the relationship between the EU and Switzerland was struggling also because in spring of 2020, Switzerland closed the borders for passenger transport with the EU for the first time since the Treaties entered into force. On 15 June 2020, all travel restrictions with the EU were lifted.

The aim of this meeting was to analyze several issues such as the issue of the acquisition of real estate by Swiss citizens in Croatia. The Joint Committee found the government's solution very attractive, namely that Swiss nationals are allowed to buy property in Croatia without showing a minimum length of stay. Another issue was the recognition of professional qualifications, which will feed into the revision of the annex to the agreement. It is foreseen that the to be revised annex will also include a separate section on the social security of Britons after the Brexit for their entitlements to be guaranteed.