

**LAST UPDATED:  
24 APRIL 2020**

# **INDIRECT TAX:**

**OVERVIEW OF THE VAT MEASURES  
RELATING TO THE COVID-19  
PANDEMIC IMPLEMENTED IN  
THE REST OF THE WORLD**

# CONTENTS

**ALBANIA**

**CANADA**

**INDIA**

**MEXICO**

**MONTENEGRO**

**NORTH MACEDONIA**



[www.taxand.com](http://www.taxand.com)

# ALBANIA

**SOURCE:** Taxand

**LAST UPDATED:** April 17, 2020

## GENERAL INFO:

Despite the current situation until now a suspension / deferral of the filing date for these periodic returns is not possible. The filling of monthly/quarterly VAT returns is still mandatory and has to be done within the deadline.

## FILING DUE DATE

Monthly returns --> 14th day of the following month  
Quarterly returns --> 14th day of the month following the quarter. More specifically deadlines are as follows:  
2020Q1 --> 14th of April  
2020Q2 --> 14th of July  
2020Q3 --> 14th of October  
2020Q4 --> 14th of January

## PAYMENT DUE DATE

Payment due dates are same as filing due dates.

Taxable persons facing serious liquidity problems can enter into an agreement with the tax authorities to pay VAT in reduced installments until tax liability is fully paid.

## LATE PAYMENT INTEREST

120% of the interbank interest rate as published by the Bank of Albania, which is determined quarterly, based on the average rate of the previous quarter.  
Currently is 6%.

## PENALTIES FOR LATE PAYMENT

0.06% on the tax liability for every day of delay.

In any case the penalty is not be calculated for a longer period than 365 days.

## EC SALES

No adjustments.

## COUNTRY-SPECIFIC TOPICS

No adjustments.

# CONTACT

Drilona Likaj

E: [drilona.likaj@eurofast.eu](mailto:drilona.likaj@eurofast.eu)

T: +355 42 248 548

# CANADA

**SOURCE:** Taxand

**LAST UPDATED:** April 17, 2020

## GENERAL INFO

No post-assessment or audit activities will be initiated for four (4) weeks (until on or about April 16, 2020).

## FILING DUE DATE

No changes to the filing due date for Goods and Services Tax/Harmonized Sales Tax (“GST/HST”)

## PAYMENT DUE DATE

No changes to due date for GST/HST remittances.

## LATE PAYMENT INTEREST

No changes to the late payment interest charges on GST/HST remittances.

## PENALTIES FOR LATE PAYMENT

No changes to the penalties for late payment of GST/HST.

## COUNTRY-SPECIFIC TOPICS

No GST/HST specific announcements have been made that affect businesses, with the exception of the temporary pause on certain post-assessment and audit activities

# CONTACT

Beverly Gilbert

E: [BGilbert@blg.com](mailto:BGilbert@blg.com)

T: +1 403 232 9409

# INDIA

**SOURCE:** Taxand

**LAST UPDATED:** April 24, 2020

## GENERAL INFO:

Relief measures announced focus on reducing the financial burden of the taxpayers for delay in compliances of payment of taxes and filing of returns (for February - June '20) . Also, period for other time bound actions by both taxpayer as well as tax authorities have been extended (anything falling due between 20th March '20 - 29th June '20 is extended to 30th June '20).

## FILING DUE DATE

No Change as such for GST returns

## PAYMENT DUE DATE

The GST payment dates remain concurrent with the submission dates; hence, no change.

## LATE PAYMENT INTEREST

Interest, otherwise applicable at merit rate of 18-24% p.a., has been reduced to 0-9% depending upon actual date of compliance & the size of business.

## PENALTIES FOR LATE PAYMENT

None; all penalties and late fees waived - provided the compliances for the months of Feb-June are completed before end of June '20

## EC SALES

N/A

## COUNTRY-SPECIFIC TOPICS

For all other statutory aspects such as issuance of notices, making of applications/ intimations/ declarations, filing and disposal of appeals, etc a blanket extension up to 30th June 2020 has been allowed if the original limitation date fell between 20th March 2020 & 29th June 2020

# CONTACT

Adarsh Somani

E: [adarshsomani@elp-in.com](mailto:adarshsomani@elp-in.com)

T:+91 22 6637 1904

# MEXICO

**SOURCE:** Taxand

**LAST UPDATED:** April 17, 2020

## GENERAL INFO

Despite the current situation until now a suspension / deferral of the filing date for these periodic returns is not possible. The filling of monthly/quarterly VAT returns is still mandatory and has to be done within the deadline.

## FILING DUE DATE

Monthly returns --> 17th day of the following month

## PAYMENT DUE DATE

Payment due dates are same as filing due dates.

## LATE PAYMENT INTEREST

1.47% monthly accumulated interest rate applied on unpaid tax, previously updated with inflation from the date the tax was supposed to be paid to the date in which the tax is paid.

## PENALTIES FOR LATE PAYMENT

Penalties for unpaid taxes may go from 55% to 75% of omitted taxes, if assessed by the tax authorities. Payments made spontaneously are not subject to penalties.

## COUNTRY-SPECIFIC TOPICS

Nothing relevant at this time.

# CONTACT

**Manuel Tamez**

**E:** [mtamez@macf.com.mx](mailto:mtamez@macf.com.mx)

**T:** +52-55-5201-7403

# MONTENEGRO

**SOURCE:** Taxand

**LAST UPDATED:** April 17, 2020

## GENERAL INFO

Despite the current situation until now a suspension / deferral of the filing date for these periodic returns is not possible. The filling of monthly VAT returns is still mandatory and has to be done within the deadline.

## FILING DUE DATE

Monthly returns --> 15th day of the following month.

## PAYMENT DUE DATE

Payment due dates are same as filing due dates.

Taxable persons facing serious liquidity problems can enter into an agreement with the tax authorities to pay VAT in reduced installments until tax liability is fully paid.

## PENALTIES FOR LATE PAYMENT

0.03% on the tax liability for every day of delay.

## EC SALES

No adjustments.

## COUNTRY-SPECIFIC TOPICS

No adjustments.

## CONTACT

Bojana Vujadinovic

E: [Bojana.vujadinovic@eurofast.eu](mailto:Bojana.vujadinovic@eurofast.eu)

T: +382 20 228 490

# NORTH MACEDONIA

**SOURCE:** Taxand

**LAST UPDATED:** April 17, 2020

## GENERAL INFO

Despite the situation, submission of monthly/quarterly VAT returns remains mandatory but some deadlines have been extended. The monthly February VAT return originally due by 25th March can be submitted by 31st March.

## FILING DUE DATE

Monthly for February - 31st March 2020; Monthly for March and Quarterly for Q1 - currently 25th April 2020.

## PAYMENT DUE DATE

The payment dates remain concurrent with the submission dates.

## LATE PAYMENT INTEREST

Typically the late payment interest rate is 0.03% per day of delay; in the current situation it has been reduced to 0.015% per day.

## CONTACT

Elena Kostovska

T:+389 2 24 00 225