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Deloitte Africa Tax & Legal COVID-19 post lockdown immigration management



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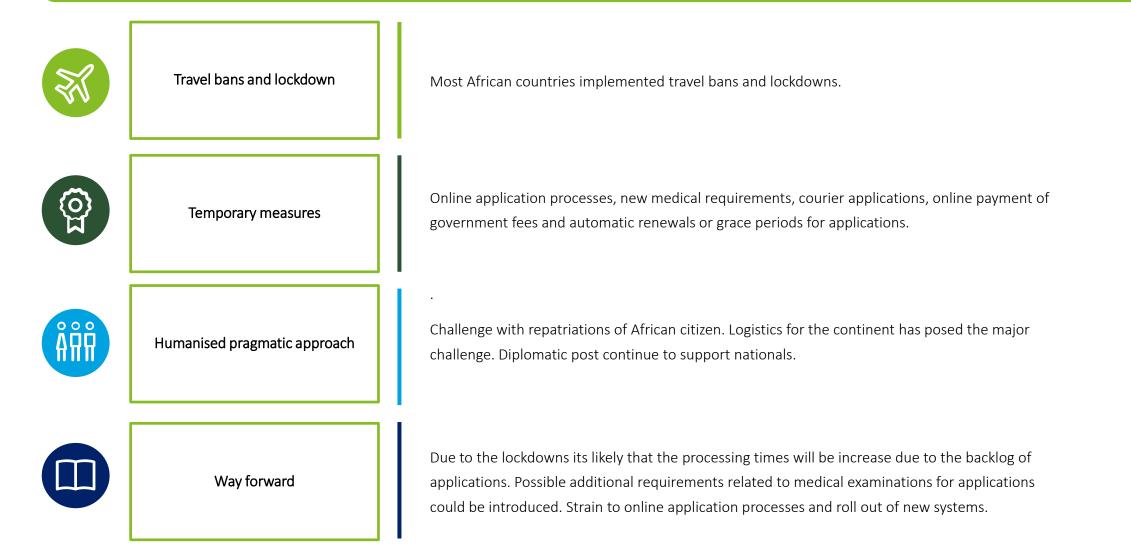
7 May 2020

Agenda and Introduction

Introduction and welcome:	Kurt Wiehl - Manager: Global Employer Services, Deloitte Africa Tax & Legal	
African / regional perspective:	Shaun Kupersamy - Senior Manager: Global Employer Services, Deloitte Africa Tax & Legal	
South African perspective:	Shivana Sewchuran - Director: Global Employer Services, Deloitte Africa Tax & Legal	
Global perspective:	Lino de Ponte - Director: Global Employer Services, Deloitte Africa Tax & Legal	
Q & A		
Closure:	Lino de Ponte	

GoWork – COVID-19 Immigration Digital Map https://gowork.ges.deloitte/

African Immigration – current practice within COVID-19 and the future



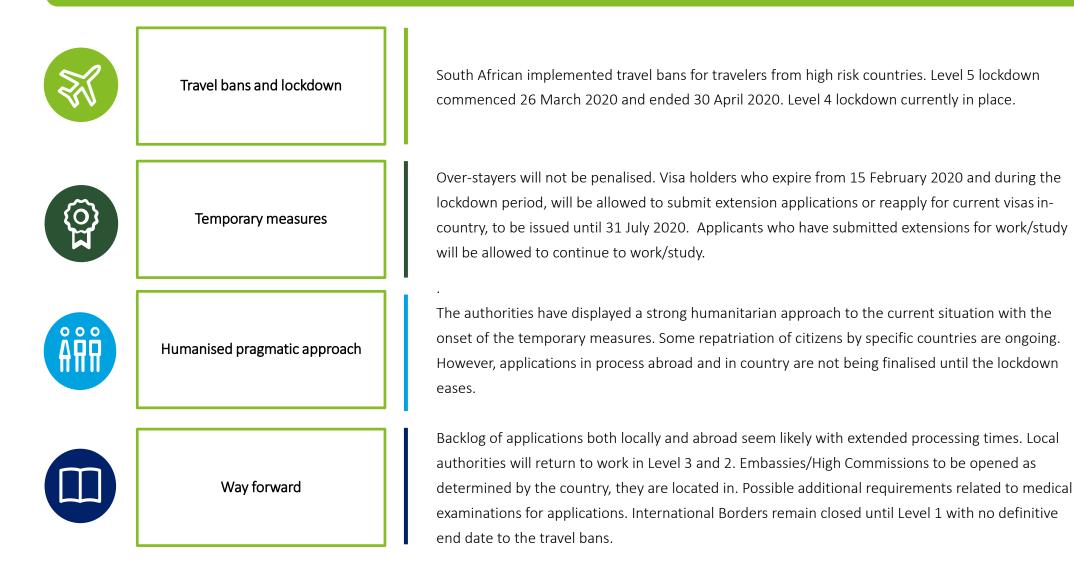
Africa tax and legal

Africa Immigration – What should we be doing?

- Review your immigration strategy, processes and protocols.
- Check all upcoming expiries and plan all renewal applications.
- Identify all red flags in advance and manoeuvre these obstacles.
- Review all quotas and ensure that compliance is maintained.
- Ensure that all labour filings are up to date.
- Ensure that automatic renewals have been granted.
- Review end to end processes and ensure that your mobility planning covers both home/host bases.
- Document requirements/ government processing times and new processes to be reviewed.



South African Immigration – current practice within COVID-19



Workforce Insights: The primary driver to accepting an assignment is career opportunity



Practically speaking:

Immigration legislation around the world doesn't govern telework and wont need to since tax rules will curtail this.

Company residence and place of effective management & Agency PE: The OECD view whether the activities of an employee who habitually concludes contracts and is working from home for a non-resident employer, could give rise to a dependent agent PE isn't in doubt. The OECD analysis focuses on the "habitual" requirement providing interpretations based on Treaty Commentary from 2014 and 2017, noting that the employee presence in the non-resident country is not likely to be considered merely transitory and therefore likely to be considered habitual.



Barriers: The top barriers to relocation will continue to be centered around the impact to families. Especially **impact on spouse/partner careers**, the **impact on children's education**.

Emerging Economies: Smart governments will create FDI friendly immigration systems others will tighten access to labour market.



Variable drivers of change:

- Cost of flights (middle seat reduction).
- Flight decontamination procedures.
- Acceptance of video conference as an alternative to travel.
- Dispersal of supply chain.
- Recession level cost containment measures.



- Impact relocation type:
- The number of long term expats will remain constant.
- Rotator and commuter assignments for management level staff will be constrained PE rules will drive the construct.
- Short term assignments needing physical work at the host location will continue.

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