

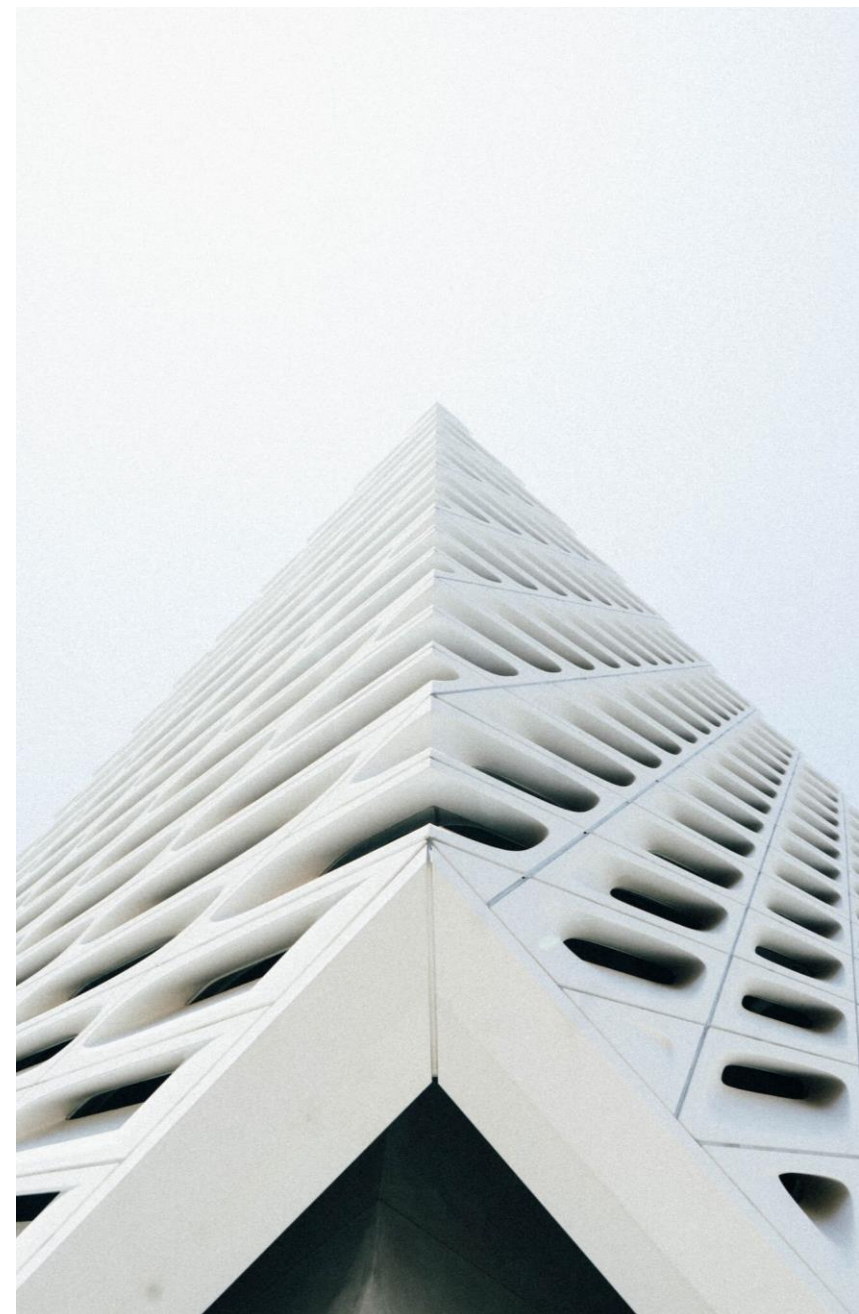
COVID-19 äririskide  
juhtimise teemaline  
veebiseminar vol 2

**SORAINEN**

26.03.2020

## Tänane ajakava

- 11.00 Tööõiguse meetmed  
**Karin Madisson**
- 11.10 Läti, Leedu ja Eesti valitsuste kehtestatud abimeetmed ettevõtjatele  
**Karin Madisson**
- 11.25 Üürilepingud ja ehituse teemad eriolukorras  
**Paul Künnap**
- 11.40 Rahavood ja kulude kontroll ning investeringute suunamine  
**Aku Sorainen**
- 11.50 Küsimused kuulajatelt



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**Tööhõive meede  
Eestis**

**Läti ja Leedu meetmed  
ettevõtete toetamiseks  
COVID-19 kriisis**

**Karin Madisson**  
Tallinn

26.03.2020

# Abimeetmed



Tööhõive meetme maksimaalne eelarve 250 mln eurot.

Kvalifitseerumise tingimused (täidetud peab olema kaks kolmest):

- Käive/tulud on langenud 30% võrreldes eelmise aasta sama perioodiga;
- Tööd pole anda 30% töötajatest seoses COVID19 kriisiga;
- Kui vähemalt 30% töötajatest on palka vähendatud 30% (TLS § 37)

Töötukassa maksab töötajale 70% tema eelneva 12 kuu keskmisest palgast, minimaalselt 584.- eurot, maksimaalselt 1000 eurot (bruto).

Tööandja peab maksma palgana minimaalselt 150 eurot + maksud ehk ca 200.- ühe töötaja kohta.

Makstakse märts-mai eest (taotlusi saab esitada aprillist).

Tööandja taotleb toetust aga toetus makstakse töötajale. Küsida saab kahe kuu eest.

# Haigushüvitise kompenseerimine

## Eelnõu andmed

**Algataja:** Sotsiaaldemokraatliku Erakonna fraktsioon

**Algatatud:** 12.03.2020

**Juhtivkomisjon:** [Sotsiaalkomisjon](#)

**Juhtivkomisjoni esindaja:** [Tõnis Mölder](#)

### Esimene lugemine

23.03.2020

Komisjoni istung esmaspäev, 23.03.2020 kell 11.10

Otsus: Teha ettepanek võtta eelnõu täiskogu päevakorda 06.04.2020 15:00

Otsus: Määrata ettekandjaks Tõnis Mölder

### Algatamine

16.03.2020

Komisjoni istung esmaspäev, 16.03.2020 kell 15.30

12.03.2020

Menetlusse võetud

12.03.2020

Algatatud

# **LATVIAN and LITHUANIAN MEASURES TO SUPPORT COMPANIES AFFECTED BY THE COVID-19 CRISIS**

## **To begin with...**

On 20 March 2020 the Latvian parliament passed a special law on support measures related to the COVID-19 pandemic (the law enters into force retroactively, as of 12 March 2020). There have been other measures adopted later and additional financial measures were adopted on 24 March 2020 (EUR 25 million in total).

On 16 March 2020 the Lithuanian the main package regarding employment relations and tax support was adopted. There have been other measures adopted later and additional financial measures were adopted on 24 March 2020.

**Salaries,  
sickness benefits**

**Taxes**

**Loan guarantees  
and state loans**

**Shareholders'  
meeting +  
Other**







## State-funded salaries

- State-funded salaries to employees of companies in selected industries.
- Employees of companies on a state-approved list of selected industries who do not work due to idle time as a direct consequence of limitations imposed by the Government, will be paid from the state budget up to 75% of their previous average salary and up to EUR 700 monthly.
- No salary tax will be deducted from these payments. Support will be interrupted if the company onboards new employees. Detailed rules on payment of support will be adopted by the Government, which also plans to approve the list of relevant industries within a week.

# Loan guarantees & state loans

## Loan Guarantees by ALTUM

Companies that were not in financial difficulty before COVID-19 will be entitled to guarantees to secure existing loan obligations or to secure new loans for working capital for up to 3 years.

Maximum guarantee amount: EUR 5 million per company and up to 50% of the loan obligation.

## State Loans by ALTUM

Companies that were not in financial difficulty before COVID-19 will be entitled to loans of up to EUR 1 million per company, maximum term of 3 years and grace period of 12 months for payment of principal amount to finance their working capital at subsidized/lower interest rates and decreased security requirements.

# TAXES

- Possibility to postpone tax payments for 3 years to companies in selected industries who cannot fulfil their tax payments as a direct consequence of COVID-19.
- The Government plans to approve the list of relevant industries within a week.
- In case of postponing tax payment obligations, no interest will be charged with and the company will not be included on the list of tax debtors held by the Latvian State Revenue Service.
- **Faster repayment of overpaid VAT:** Repayment in 30 days to all companies.
- **Possible postponement of real estate tax payments:** Municipalities can set deadlines for payment of real estate tax differently than provided in the law.

# Protection for companies in financial difficulty

- **Rent release or lower rent for use of state and municipal property**

State and municipal institutions as well as state companies will release fully or decrease rent to companies in selected industries. The release or decrease will not apply to services used (eg, electricity, heating, water).

- **Right to file insolvency applications**

Until 1 September 2020 the law limits creditors' right to file insolvency applications and allows certain procedural protection for debtors, eg, on enforcement of commercial pledges.

# Corporate governance

- **Prolonged timeline for filing annual reports**

All companies can delay filing their 2019 annual reports by 3 months.

- **Shareholder's meeting**

The management board has to indicate in the invitation of the shareholders meeting, the procedure and deadline by which the shareholders can pass their vote. There are following options:

- Passing the vote prior to the shareholders meeting and sending it to the management board;
- Participating at the shareholders meeting (physical meeting) but passing the vote via electronic means.
- Participating and voting at the virtual shareholders meeting. This option can only be used if it is provided in the articles.

## Selected industries for government support affected by COVID-19 (40):

NACE	
H 49.10; H 49.39; H 51.10	Passenger transport, interurban n.e.c
I 55.10; I 55.20; I 55.90	Hotels and similar accommodation
I 55.30	Camping grounds, recreational vehicle parks and trailer parks
I 56.10; I 56.29; I 56.30	Restaurants and food service activities (incl mobile)
J 59.11; J 59.12; J 59.13; J 59.14; J 59.20	Motion picture, video and television programme production. Sound recording and music publishing activities
N 74.90	Other professional, scientific and technical activities n.e.c.
N 77.11; N 77.21; N 77.39	Renting and leasing of cars and light motor vehicles, other machinery, equipment and tangible goods n.e.c
N 79.11; N 79.12; N 79.90	Travel agency activities, tour operator activities, other reservation service
N 82.30	Organisation of conventions and trade shows
P 85.10; P 85.51; P 85.52; P 85.60	Pre-primary education. Cultural education. Sports and recreation education
Q 88.91	Child day-care activities
R 90.01; R 90.02; R 90.03; R 90.04	Performing arts. Artistic creation. Operation of arts facilities
R 91.02; R 91.03	Museums activities. Operation of historical sites and buildings and similar visitor attractions
R 93.11; R 93.12; R 93.13; R 93.19	Sports activities. Operation of sports facilities. Activities of sport clubs.
R 93.21	Activities of amusement parks and theme parks
R 93.29	Other amusement and recreation activities



## Subsidies on wages paid during idle time

**Payment during idle time.** During idle time caused by an emergency situation or quarantine, employees must be paid at least the minimum wage set by the government. This amount is paid by the employer. Employers will no longer be obliged to pay 40% of the employee's average wage, which is what is normally paid during idle time.

**Subsidies for employers.** Employers who declare idle time or partial idle time due to emergency or quarantine qualify for state support (no subsidy will be given to state and municipal institutions, trade unions, religious communities, associations but there is no additional list with companies or sectors). The state subsidy is 90% of the employee's wage, but not more than the minimum wage (EUR 607 gross for full-time employees). If company activities are not restricted, the state subsidy is 60% of the employee's wage, but not more than the minimum wage.

Subsidies will be paid for up to 3 months and are only granted if the employee's position for at least 3 months after the subsidy payments stops will remain the same. If the employment agreement is terminated during the idle time or right after, the State will not provide any financial support.

It will be possible to apply for the subsidies from 5 April 2020.

The procedure of claiming subsidies has not been prepared yet.



## Payment of sickness benefits

Employees who had to take time off from work to care for young children due to the closure of a kindergarten or school because of an emergency situation or quarantine are eligible for state sickness benefit if they are unable to work remotely, until the end of the quarantine or emergency period (previously it was limited to 14 calendar days).

Persons entering Lithuania from abroad must be isolated in the premises provided by the municipality (the municipality of entry point and later the municipality of person's residence) for 14 days. The decision came into force from 24 March 2020. During the period of isolation, if the employee is not able to work remotely and is idle time is not applicable to such employee, he/she is entitled to sickness benefit, but the payment was limited to 14 calendar days.

## Tax payment terms extension

- The Lithuanian Government published a list of companies that qualify for state tax support- only apply to these companies, which are affected by COVID-19.
- The Lithuanian State Tax Inspectorate (the STI) would not start tax recovery procedures, if such companies have tax debts which arose from the declaration, submitted on 16 March or later;
- No default interest would be calculated for late payment of declared taxes;
- These companies could also ask to postpone tax payment terms by concluding a tax credit agreement. Tax credit agreement already concluded, the payment terms would be extended until the end of the emergency situation.
- The companies, that would not be included in the mentioned list, would also be allowed to apply to the STI and explain that their business is also affected due to COVID-19 and then the same measures could be applied.
- All the applications should be failed to the STI- one-stop-shop principle.

## **Advance CIT payment term extension**

**On 15 March 2020, the STI announced that the advance CIT return for the 1Q (first quarter) should be submitted and advance CIT has to be paid by 30 March 2020 instead of 16 March 2020.**

## **Possibility to change Advance CIT payment term calculation method is introduced**

**In addition, it is possible to change the way the advance CIT is calculated, i.e. it is possible to choose to pay the advance CIT on the expected company's results rather than on the last year's results.**

## **PIT payment term extension**

**The deadline for filing and paying PIT is postponed. Annual PIT declarations should be submitted and PIT should be paid by 1 of July.**

**(this information is actual for natural persons only)**

# List of companies that qualify for state tax support- 32.000+

Tax payer name	Company status from	District	Year of economical activities	Section of economical activity	Code of the main economical activity	Name of the main economical activity
Uždaroji akcinė bendrovė "TECHNIKA GIRIOMS IR PARKAMS"	15.06.1998	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	475240	Medžiagų ir smulkiojo remonto
UAB "Sakla"	21.07.2005	1. Alytaus apskritis	2019	G. Didmeninė ir mažr	452000	Variklinių transporto priemonių
UAB "VEDEKA"	28.01.2009	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	467300	Medienos, statybinių medžiagų
Greenlab solutions, UAB	21.05.2009	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	461000	Didmeninė prekyba už atlygį ar
UAB AMI group	01.10.2009	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	466900	Kitų mašinų ir įrangos didmenin
UAB "Antaleks"	27.01.2010	9. Utenos apskritis	2019	G. Didmeninė ir mažr	453200	Variklinių transporto priemonių
UAB "LIVANTA"	17.02.2011	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	477100	Drabužių mažmeninė prekyba s
UAB "Imperianas"	30.10.2013	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	461000	Didmeninė prekyba už atlygį ar
UAB "Tinklų akademija"	28.05.2014	10. Vilniaus apskritis	2019	P. Švietimas	855900	Kitas, niekur kitur nepriskirtas
UAB "Smagus raugas"	04.02.2015	10. Vilniaus apskritis	2019	N. Administracinė ir a	791200	Ekskursijų organizatorių veikla
UAB "Baltas miškas"	09.05.2016	6. Šiaulių apskritis	2019	I. Apgyvendinimo ir n	550000	Apgyvendinimo veikla
UAB "Invictus LT"	16.01.2017	10. Vilniaus apskritis	2019	G. Didmeninė ir mažr	477100	Drabužių mažmeninė prekyba s
UAB "Magitis"	19.04.2017	8. Telšių apskritis	2019	G. Didmeninė ir mažr	453000	Variklinių transporto priemonių
UAB "Biresta"	13.10.2017	9. Utenos apskritis	2019	G. Didmeninė ir mažr	461000	Didmeninė prekyba už atlygį ar
UAB "Vera optima"	30.03.2018	3. Klaipėdos apskritis	2019	G. Didmeninė ir mažr	461000	Didmeninė prekyba už atlygį ar

## Additional financial measures

- Additional financial measures are implemented when financing in need:
  - time limits for the evaluation of the issuance of guarantees are shortened, new measures and their implementation schemes are developed;
  - 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. Real estate development);
  - measures will also be accessible to large companies;
  - expanding the range of service providers (alternative funders can join);
  - guarantee limit increased more than 4 times;
  - interest will be reimbursed for 6 months (for loans after quarantine), when banks defer loan repayment.

In addition, financial institutions are informed about all financing instruments offered to the business and planned changes in the terms of financing.

 China

Coronavirus Cases:

**80,928**

Deaths:

**3,245**

Recovered:

**70,420**

 Italy

Coronavirus Cases:

**35,713**

Deaths:

**2,978**

Recovered:

**4,025**

1 nädal: 18 v. 25 märts

 China

Coronavirus Cases:

**81,285**

Deaths:

**3,287**

Recovered:

**74,051**

 Italy

Coronavirus Cases:

**74,386**

Deaths:

**7,503**

Recovered:

**9,362**

Estonia

Lithuania



Latvia

Belarus

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Karin Madisson  
partner  
56479441  
sorainen.com



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**Üürisuhted ja  
ehitus  
COVID19  
tingimustes**

**Paul Künnap**  
Vandeadvokaat, partner

26.03.2020



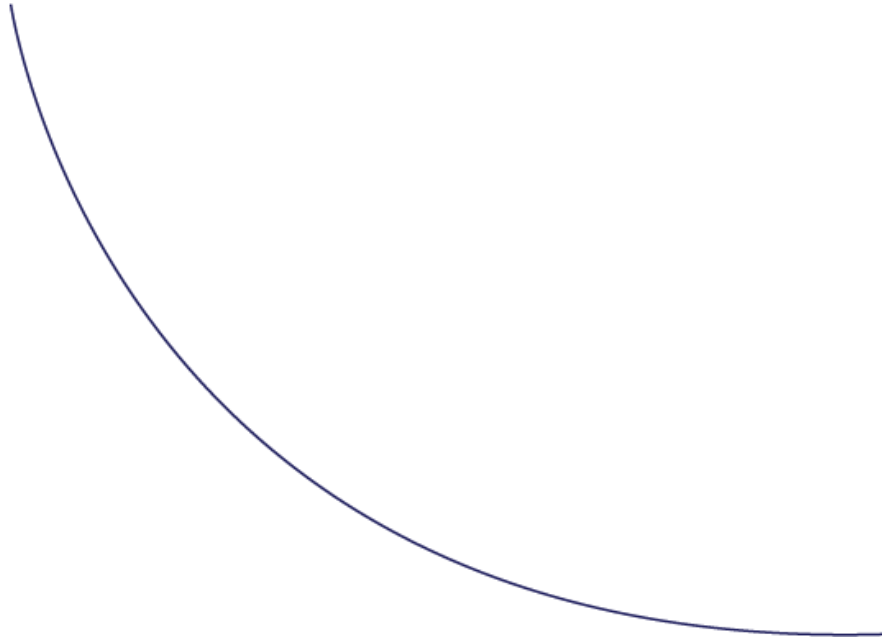
# Valitsus on kehtestanud viibimiskeelu:

- Kinod
- Kontserdimajad
- Muuseumid
- Spordisaalid ja jõusaalid
- Spaad, saunad, basseinid, veekeskused jne
- Päevakeskused
- Kaubanduskeskused\*
- Ööklubid
- Kasiinod ja mänguautomaatide saalid
- Vesipiibukohvikud
- Meelelahutus- ja lõbustusasutused, sh nt keegel, bowling, piljard
- Laste mängutoad
  
- Toitlustusasutustes (restoranid, kohvikud, baarid) on kehtestatud viibimiskeeld + alkoholi müümise keeld kl 22.00-st (*take away ja toidukullerid töötavad*)

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# Mis asi on kaubanduskeskus?



<b>12300</b>	<b>Kaubandus- ja teenindushooned</b>
<b>12310</b>	<b>Kaubandushooned</b>
12311	Kaubandushoone
12314	Kiosk
12317	Oksjoni-, turu- või näitusehall
12319	Muu kaubandushoone

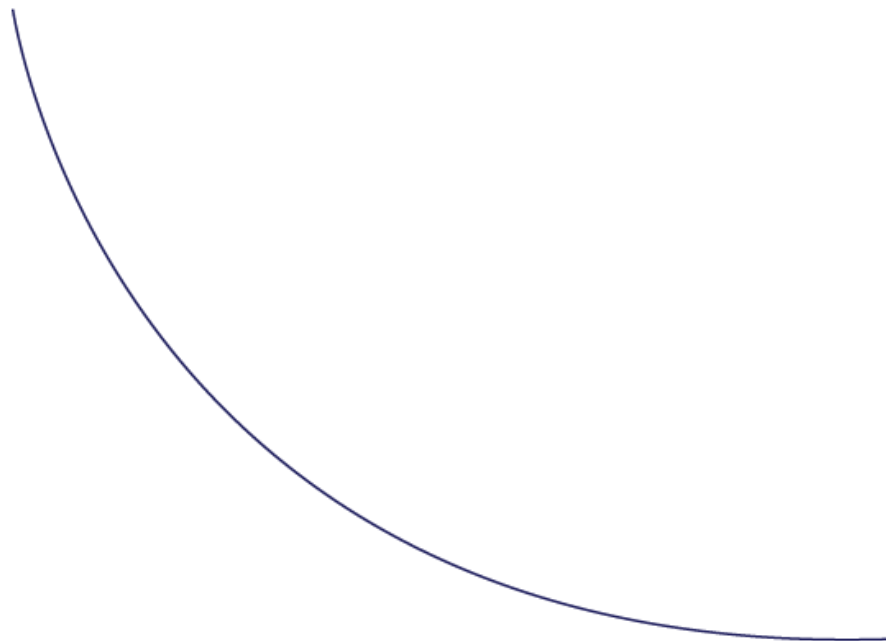
Juriidiline definitsioon puudub

Konkurentsiameti otsused:

- vähemalt 5000 m<sup>2</sup>?
- tarbijale samas hoones või hoonekompleksis laia kauba- ja teenusevalikut pakuvad kaubanduspinnad
- ei hõlma ühele toote- või teenusegrupile spetsialiseerunud kaubanduspindasid.

**NB!** Kõikidele kaubanduspindadele kehtib nõue 1-2 inimest vähemalt 2m kaugusel

## Kellele viibimispiirang kohaldub?



Piirangu eesmärk – tavapäraselt rahvarohketes kohtades koosviibimise vähendamine

Kas kaubanduspindade viibimispiirang kehtib ka kaupluste personalile?

Eraldi sissepääs?

NB! Kõikidele kaubanduspindadele kehtib nõue 1-2 inimest vähemalt 2m kaugusel

# Üürniku õigused



Tulevad lepingust ja/või võlaõigusseadusest:

- Üüri alandamine või üüri maksmisest keeldumine - erisäte
- *Force majeure*
- Lepingu muutmise nõue kohustuste vahekorra olulise [ja püsiva?] muutumise tõttu

# Kas pean üüri maksma, kui

- asutuses kehtestati viibimiskeeld?

**Pigem ei**

- üürileandja on omal algatusel asutuse kinni pannud?

**Ei**

- panin omal algatusel ukсед kinni?

**JAH**

# KKK

**Kas riigi poolt välja kuulutatud eriolukord on vääramatute jõu asjaoluks?**

*Millistel alustel võib üürnikul olla õigus nõuda üüri alandamist või selle maksmisest keeldumist?*

Kas ettevõtte, kellel on COVID-19 pandeemia tõttu vähem kliente või kelle kasum on seetõttu vähenenud, võiksid nõuda üüri alandamist või keelduda selle maksmisest?

**Kui suures ulatuses ja millise aja eest saab üürnik üüri alandamist nõuda tulenevalt eriolukorrast?**

**Kas üüri alandamist või selle maksmisest keeldumist võib nõuda ka allüürnik?**

**Kas esineb võimalus, et riik võib vabastada üürnikud teatud ajaperioodiks üüri maksmise kohustusest?**

## Ehituse töövõtt

Eraldi ehitustegevuse kohta meetmeid ei ole vastu võetud

Täna sõlmitud lepingute osas ei saa COVID19 tulenevad viivitused olla force majeure – vajalik erikokkulepped

Varem sõlmitud lepingute osas

- tellija makseraskused – senine kohtupraktika ei ole force majeure
- töövõtja raskused tööjõu leidmisel – senine kohtupraktika ei ole force majeure
- materjali tarneraskused – võib olla force majeure kui otseselt COVID19 meetmetest tulenev, ei ole kui tarneprobleem krediidi puudumise tõttu

Erand – ehitus avalikus kohas – kehtib viibimispiirang

Peatamine eeldab kokkulepet

# Ehituse töövõtt

## Tellija rikkumised:

- viivitus
- tasu õigeaegne mittemaksmine
- õigustamatu keeldumine töö vastuvõtmisest

## Töövõtja õiguskaitsevahendid:

- Viivituse korral:
  - nõuda viivitusega tekitatud kahju hüvitamist
  - kui viivituse näol on tegu olulise rikkumisega, lepingust taganeda
- Tasu mittemaksmise korral saab:
  - nõuda tasu maksmist, leppetrahvi, viivist ja intresse vastavalt lepingule ja seadusele
- Vastuvõtuviivituse korral saab:
  - teatud ulatuses nõuda kokkulepitud tasu.

## Töövõtja rikkumised:

- töövõtulepingu täitmata jätmine
- töövõtulepingu täitmisega viivitamine

## Tellija õiguskaitsevahendid:

- *Force majeure*'st sõltumata saab:
  - keelduda oma kohustuse täitmisest
  - lepingust taganeda (peab andma täiendava tähtaja lepingu täitmiseks!)
  - Tasu vähendada
- Kui eriolukord ei vabanda rikkumist saab:
  - Leping üles öelda (peab andma täiendava tähtaja lepingu täitmiseks!)
    - Sama töö tellida kolmandalt isikult ja küsida töövõtjalt hinnavahe hüvitamist
- *Kohtupraktika ei ole töövõtulepingu kontekstis lugenud vääramatuks jõuks töövõtja alltöövõtjate või materjali tarnivate isikutega seonduvaid tõrkeid*



Estonia

Lithuania



Latvia

Belarus

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