

Country – Algeria

General Measures

Executive Decree No.20-69 dated 21 March 2020, relating to measures to prevent and reduce the spread of the Coronavirus (Covid-19)

The aim of this decree is to reduce the social distance between the citizens especially in public areas and in work places in order to reduce the spread of COVID 19 virus during this period.

Please find below the main measures pointed out in this decree:

- Applied to the entire national territory for a period of 14 days, it may be removed or renewed. (**Art. 02**);
- All personal transport activities shall be suspended for a period of 14 days.
- At least 50% of the staff of each institution and public administration, shall be placed on exceptional paid leave for the period laid down. (**Art. 06**);
- Institutions and administrations may take any measures to encourage e-working in compliance with the laws and regulations in force. (**Art. 09**);
- The competent territorial prefect (wali) shall take all measures to prevent and reduce the spread of Covid-19(**Art. 10**);
- The present decree takes effect as from Sunday 22 March 2020 at 1:00 am (**Art. 11**).

Executive Decree No. 20-70 dated 24 March 2020, establishing additional measures to prevent and control the spread of Coronavirus (COVID-19).

These complementary measures aim to set up containment systems, restrictions relating to traffic, trade and commerce activities, rules of distancing as well as the modalities of citizen mobilization in the frame of the national effort to prevent and fight against the spread of the Coronavirus pandemic (COVID-19).

Please find below the main measures pointed out in this decree:

- In the provinces and/or municipalities declared by the national health authority as outbreaks of the Coronavirus epidemic (COVID-19), a home containment system is introduced in the wilayas (territorial departments) and/or municipalities declared by the national health authority as outbreaks of the Coronavirus epidemic (COVID-19). Home containment applies to all persons in the territory of the concerned wilaya and/or municipality. (**Art. 02**);
- During periods of containment, movement of persons to and from the concerned wilayas or municipalities as well as within these perimeters is prohibited, except in the cases laid down in this decree. (**Art. 05**);
- Total containment, for a period of 10 days, renewable, is applied to the wilaya of

- Blida. This measure may be extended to other wilayas, if needed (**Art 9**).
- Partial containment, from 7 PM to 7 AM for a period of ten days, renewable, it could extend to other wilayas if needed (**Art 10**).
 - A safety distance of at least one (1) meter between two persons is considered a mandatory preventive measure. Any administration and establishment receiving the public are required to take and enforce all necessary measures for the application of this measures by all means, including by calling upon the police force. This measures of respect of safety distance is obligatorily applicable to all activities not concerned by the closure. All authorized public officials are required to ensure strict compliance with the distancing measures. (**Art. 13**)
 - The arrangements for compensating for any damage caused by preventive measures will be the subject of a separate text. (**Art. 16.**)
 - Without prejudice to the criminal proceedings provided for by law, any person contravening the provisions of this decree shall be liable to administrative sanctions of immediate and definitive withdrawal of the legal titles to exercise the activity. Persons infringing the measures of containment, the rules of distancing and prevention and the provisions of this decree, shall be liable to the penalties provided for in the Criminal Code. (**Art. 17.**)

Executive Decree No. 20-72 dated 28 March 2020 extending the measures of partial containment at home to several wilayas.

Containment has been extended to other wilayas to prevent form the spread of Covid-19. Please find below the main measures:

- A partial containment at home is applicable, for a period of ten (10) days, renewable, from 7 PM until 7 AM the following day, in the following wilayas: (Art 2)
 - ❖ Batna;
 - ❖ Tizi-Ouzou;
 - ❖ Sétif;
 - ❖ Constantine;
 - ❖ Medea;
 - ❖ Oran;
 - ❖ Boumerdes;
 - ❖ El Oued;
 - ❖ Tipaza.
- The measures of partial confinement at home provided by Executive Decree n° 20-70 of 29 Rajab 1441 corresponding to 24 March 2020, above, are applicable to the wilayas mentioned in Article 2 above, as of 28 March 2020, as from 7 p.m.(Art. 3)

Corporate Income Tax Measures

The legal deadline to submit the annual CIT declaration is 30 April of the following year in which CIT is due. In this respect, no action has been taken yet regarding CIT declarations so far. However, we expect that Algerian Tax authorities will issue a statement in April 2020 to extend the period of CIT declarations filing.

Indirect Tax Measures

(*)

Individual Taxes

(*)

Other taxes

(*)

Tax Filing & Payments

- Postponement of the tax filing and payment deadline of February 2020 tax returns (G50 form) from 20 March 2020 to 20 April 2020 for all taxpayers, except those registered with the Large Taxpayers Directorate (Direction des Grandes Enterprises" DGE"), those taxpayers declare through e-declaration system.

NB:(*) Indirect taxes, individual taxes and other taxes are declared in the same declaration form (G50), please refer to (tax filing & payments) item.