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## Replies to the questionnaire on the implications of the COVID-19 (urgent issues)

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The new CCBE Task Force “Access to Justice - Current challenges, modern solutions” held its first meeting on 22 May 2020 where the implications of the COVID-19 crisis on the legal profession and the justice sector in general were discussed.

This questionnaire includes questions concerning the issues which – during the meeting – were considered as urgent issues to which the CCBE should react as soon as possible. The responses to these questions will be used as a basis for a future CCBE statement in this regard.

Le nouveau groupe de travail du CCBE « Accès à la justice - défis actuels, solutions modernes » a tenu sa première réunion le 22 mai 2020, pendant laquelle les implications de la crise de Covid-19 sur la profession d’avocat et le secteur de la justice en général ont été discutées.

Ce questionnaire comprend des questions concernant les problèmes qui ont été considérés pendant la réunion comme des questions urgentes auxquelles le CCBE devrait réagir dès que possible. Les réponses à ces questions serviront à l’élaboration d’une déclaration du CCBE à cet égard.

### Received replies:

1. Bulgaria
2. Sweden
3. Estonia
4. Denmark
5. Lithuania
6. Austria
7. Croatia
8. Slovakia
9. Italy
10. Portugal
11. Slovenia

- 12. The Netherlands
- 13. Germany
- 14. Finland
- 15. Czech Republic
- 16. UK - England and Wales
- 17. France
- 18. Hungary
- 19. Greece (only for question 6)

<b>1. Definition of key workers/ essential profession / Définition des travailleurs clés/profession essentielle :</b>	
<b>Q1A.</b>	
<b>During the confinement, were lawyers considered as essential profession and given the specific (“key workers”) status in terms of travel (free movement during the lockdown) and other requirements?</b>	
<b>Pendant le confinement, les avocats étaient-ils considérés comme une profession essentielle et ont-ils reçu le statut spécifique (« travailleurs clés ») en termes de déplacement (libre circulation pendant le confinement) et d'autres exigences ?</b>	
<b>Austria</b>	Yes, at the initiative of the Austrian Bar (ÖRAK), an exception for "services related to justice" was included in the regulations on interim measures to prevent the dissemination of COVID-19. Nevertheless, it is requested to reduce the activities in the law firm offices to a minimum and to switch to working from home as far as possible.
<b>Bulgaria</b>	Lawyers were able to travel all over the country only presenting their professional card, issued by the Supreme Bar Council. It was not necessary to point out any reason for the travelling.
<b>Croatia</b>	During the confinement, lawyers were not considered as essential profession and were not given the specific (“key workers”) status in terms of travel (free movement during the lockdown). However, in not postponed proceedings, i.e. in urgent proceedings (such as

	proceedings on pre-trial detention, family proceedings, deciding on the hospitalization of a person with mental disabilities), lawyers were able to obtain a permit which would allow them to move outside their place of residence.
<b>Czech Republic</b>	<p>As regarding the free movement during the lockdown in general, the travel ban applied to lawyers as well. However, the conditions for the cross-border workers were constantly changing and in some cases the exception could be applicable also to individual lawyers. However, as regards other requirements, the Minister of Justice published an opinion on 15 March, excluding lawyers, notaries public, bailiffs and insolvency administrators from the application of the Resolution of the Government of the Czech Republic No. 82/2020 Coll. on adoption of crisis measure, and also specifically excluding them from the prohibition to conduct business at their premises/establishment.</p> <p>This opinion specifically mentions:</p> <p>“...The existence of fundamental public interest in the exercise of the activities of notaries, lawyers, bailiffs and insolvency administrators must be taken into account, which would be fundamentally disrupted by the application of the crisis measure to the premises in question...</p> <p>Lastly, also the fact that lawyers and, to some extent, notaries, bailiffs, and insolvency administrators are entitled to provide legal aid, including to give legal advice must be considered. Legal advice is regularly made in the premises in question. Under Article 37(1) of the Charter of Fundamental Rights and Freedoms of the Czech Republic, each citizen shall have the right to legal aid in proceedings before courts, other state, or public authorities, from the beginning of the proceedings. The application of the crisis measure to the premises in question could thus cause the unacceptable limitation to the implementation and enforcement of Right to Legal Aid guaranteed by the Charter.</p> <p>The Ministry of Justice, therefore, recommends that, given the declaration of an emergency and the primary interest in minimising the risks of spreading the infection to lawyers, notaries, bailiffs and insolvency practitioners, it recommends that appropriate measures be taken to eliminate or reduce this risk in the course of their activities. In particular, it is recommended to consider whether individual acts of that activity may be carried out in a distance (e.g. by electronic communication, telephone or other appropriate means of restricting personal contact) or whether their implementation may be postponed until after the end of the emergency, without thereby thwarting the court or court’s conduct, limitation or prescription periods of rights, the expiry of the period in vain or any other adverse consequences...”</p>
<b>Denmark</b>	Yes, however, please see the answer to Q.1B.

<b>Estonia</b>	In Estonia, free movement as such during the lockdown was not restricted. People were advised not to make contacts with other people (2+2 rule was established, which means that in public places only two people could move together, taking account that they must be 2 m apart from other people) and remote work was strongly advisable, where possible. Justice system continued to work, using means of videoconferencing. Lawyers access to prisons was allowed, and safety measures were used as much as possible (distance, disinfection, masks). Access to care homes was prohibited. Therefore, lawyers were not given the specific key workers status.
<b>Finland</b>	No, but in Finland there is no legal « key workers » status at all. There were « key workers » system for a while but it had so many problems, so it was later overruled.
<b>France</b>	<b>Aucun statut particulier</b> n'a été prévu pour les avocats. Les avocats réclament d'être considérés comme des acteurs essentiels, sans succès à ce jour. Le 3 juin 2020, les Ordres des avocats (CNB, CDB, Ordre des avocats du barreau de Paris) ont demandé par courrier à ce que les enfant des avocats bénéficient également du dispositif de scolarisation prioritaire mis en place pour certaines professions, parmi lesquelles figurent les magistrats ( <a href="#">pour lire la lettre</a> ).
<b>Germany</b>	Yes, thanks to the efforts of BRAK and the DAV, lawyers in almost all German « Länder » have been classified as "of « systemic relevance » (=key/essential workers)" to society. This status is associated with free movement and other privileges such as childcare in kindergartens.
<b>Greece</b>	
<b>Hungary</b>	During the confinement, lawyers were not considered as essential profession and were not given the specific ("key workers") status in terms of travel (free movement during the lockdown). The travel ban applied to lawyers as well. Given the declaration of an emergency and the primary interest in minimising the risks of spreading the infection, it was recommended that appropriate, social distancing measures be taken to eliminate or reduce the risk during their activities.  However, those who worked in urgent cases (for example detention cases) could carry out their work undisturbed, while having to ensure the prescribed safety measures. The HBA asked for and received from the Government's Office a favorable interpretation supporting the continued activities of lawyers if personal presence was necessary.

<b>Italy</b>	<p>During the confinement lawyers have been considered as « key workers » at a national level but several restrictions have been introduced at local level to their movements.</p> <p>Movement was forbidden/ heavily limited and was permitted only for urgent and undelayable professional reasons.</p> <p>This issue is very much under discussion.</p>
<b>Lithuania</b>	<p>No, there were no travel restrictions imposed inside the country, within one very short period of time (three days). However, that restriction was not absolute and upon the presentation of motives of the travel, the trip could have been done.</p>
<b>Portugal</b>	<p>We have not received any support neither specific designation. Please check number 2A.</p>
<b>Slovakia</b>	<p>Not explicitly or officially. Definitely not in case of cross border movement. Special attention was given by the minister of justice when she said after two weeks of general ban on provision of services that this decision issued by the Public Health Authority “naturally does not apply to lawyers and that all lawyers “must” provide legal services”.</p>
<b>Slovenia</b>	<p>The attorneys were not considered as essential profession or given the specific status. The government adopted an ordinance (<i>Ordinance on the temporary prohibition of the gathering of people at public meetings at public events and other events in public places in the Republic of Slovenia and prohibition of movement outside the municipalities</i>) on 15 April, which was in force from 18 April until the end of epidemic, 1 June. The ordinance applied to all citizens and even attorneys were not exempted from the restriction of movement, however movement was exceptionally allowed for all individuals for coming and going to work and performing work tasks.</p>
<b>Sweden</b>	<p>The Swedish Government has opted not to introduce any formal lock-down measures; however, government authorities have introduced certain recommendations aimed at containing the spread of the Corona virus, such as social distancing, to remain at home at all times when feeling even a tiny symptom of illness, to work from home when possible, to not gather in groups larger than 50, etc. Non-essential international travel is not advised until July 15. It is at this time not known when these recommendations will be changed.</p> <p>Certain lawyers (public counsels appointed by the Swedish courts) have been given a specific critical societal status (e.g. in terms of right to childcare in case the government or another principal may decide to close down schools and childcare services).</p> <p>The Swedish Civil Contingencies Agency (Sw. Myndigheten för samhällsskydd och beredskap) has prepared a regulation that clarifies which legal guardians’ children shall be offered childcare by their home municipality or the principal if the government or another principal</p>

	<p>decides to close down schools and childcare services. The general guidelines (Sw. MSBFS 2020:4 Allmänna råd om omsorg för barn med vårdnadshavare i samhällsviktig verksamhet) to the regulation lists public defence counsels, public counsels and counsels for an injured party in cases with mandatory time limits as examples of legal guardians that should be considered as working in essential businesses.</p> <p>Lawyers have not been given a specific status in terms of other areas as a consequence of the COVID-19 outbreak.</p>
<b>The Netherlands</b>	<p>In the Netherlands, the government decided that law enforcement (including prosecution and trial) must be regarded as part of the category "necessary government processes", which needed to be continued. Subsequently lawyers fall under the list of "vital professions" if they are involved as a lawyer in a vital process within law enforcement. This includes providing legal assistance in urgent cases. In the beginning of the pandemic and (partial) lock down (start March 16), the courts in the Netherlands decided which cases were urgent and which not. The vital profession only applies to lawyers and not to support staff, such as paralegals and secretarial staff.</p>
<b>UK- England and Wales</b>	<p>These are the responses from the Law Society of England &amp; Wales.</p>
<p><b>Q.1B.</b>  <b>If yes, were all the lawyers considered as key workers or only certain lawyers working in a certain field of law? Please specify.</b>  <b>Tous les avocats ont-ils été considérés comme des travailleurs clés ou seulement certains avocats travaillant dans un certain domaine du droit ? Veuillez préciser.</b></p>	
<b>Austria</b>	<p>Yes, all lawyers.</p>
<b>Bulgaria</b>	<p>Every lawyer had the possibility to travel during that period.</p>
<b>Croatia</b>	<p>As mentioned above, lawyers were not considered as key workers, but dealing with specific cases in certain fields of law (i.e. family law) a special e-pass had to be obtained in order to move freely outside of the place of one's residence.</p>
<b>Czech Republic</b>	<p>There were no differences made between lawyers in relation to their specialisation. Even the aforementioned opinion of the Minister of Justice, from which we cited only the most important parts, mentions different types of lawyers' activities (legal advice, provision of legal aid, authentication of signatures, etc.) only as a supporting arguments for issuing such opinion.</p>

<b>Denmark</b>	No, all lawyers were not automatically considered to be key workers during the confinement. A specific assessment would be made of the individual lawyer considering whether the lawyer was performing critical functions.
<b>Estonia</b>	Not applicable.
<b>Finland</b>	-
<b>France</b>	Non applicable.
<b>Germany</b>	In this respect, no distinction is made according to the specialist area or field of law in which the lawyer is active.
<b>Greece</b>	
<b>Hungary</b>	All lawyers were treated equally when the exemption of necessary personal presence was the case.
<b>Italy</b>	Only lawyers dealing with urgent and undelayable cases were considered as « key workers » and only to deal with those cases; therefore, they were allowed to reach their firms and to take part to the restricted judicial activity.  In general, most of the hearings and judicial terms have been postponed until May 11th.
<b>Lithuania</b>	-
<b>Portugal</b>	-
<b>Slovakia</b>	No distinction was made.
<b>Slovenia</b>	In general, attorneys were not considered as essential profession, however those who worked in urgent cases (for example detention cases) could carry out their work undisturbed, while having to ensure the prescribed safety measures; at the time of the outbreak, the state provides defense attorneys with the necessary protective equipment. In order to protect prisoners as well as the attorneys themselves, attorneys were allowed to visit them behind the glass barrier. The state also provided attorneys with protective equipment (protective masks) in ex offo cases.

<b>Sweden</b>	Only lawyers appointed by the courts in specially urgent cases are considered as key workers (see answer to question 1A.).
<b>The Netherlands</b>	See answer 1A. The list with urgent cases can be found on the website of our courts. See: <a href="https://www.rechtspraak.nl/coronavirus-(COVID-19)/Paginas/COVID-19-Algemene-regeling-zaaksbehandeling-Rechtspraak.aspx#urgentezaken">https://www.rechtspraak.nl/coronavirus-(COVID-19)/Paginas/COVID-19-Algemene-regeling-zaaksbehandeling-Rechtspraak.aspx#urgentezaken</a> As of April 6 <sup>th</sup> , the list of urgent cases was extended (phase 2) and as of May 11 <sup>th</sup> we are in phase 3, which means that all courts are opening up, more and more physical court sessions are planned, with a focus on criminal law, youth law and family law.
<b>UK - England and Wales</b>	Those lawyers who are essential to the running of the justice system, and, in particular, the courts and tribunals: <ul style="list-style-type: none"> <li>• Advocates required to appear before a court or tribunal (remotely or in person), including prosecutors</li> <li>• Other legal practitioners required to support the administration of justice including duty solicitors (police station and court) and barristers, solicitors, legal executives, paralegals and others who work on imminent or ongoing court or tribunal hearings</li> <li>• Lawyers acting in connection with the execution of wills</li> <li>• Lawyers advising people living in institutions or deprived of their liberty</li> </ul>
<b>Q.1C.</b>	
<b>If yes, have any problems nevertheless been reported by lawyers (in particular in cross-border situations)?</b>	
<b>Si oui, des problèmes ont-ils quand même été signalés par des avocats (en particulier dans des situations transfrontalières) ?</b>	
<b>Austria</b>	No.
<b>Bulgaria</b>	No.
<b>Croatia</b>	N/a
<b>Czech Republic</b>	The Bar has not received any reports from lawyers facing problems regarding free movement. The Bar has received several questions from lawyers if it is possible to visit their clients in the neighbouring countries and under what conditions, however, without any further information from them as a follow up.
<b>Denmark</b>	We are not aware of problems regarding cross-border situations.



<b>Estonia</b>	Not applicable.
<b>Finland</b>	-
<b>France</b>	Non applicable.
<b>Germany</b>	-
<b>Greece</b>	
<b>Hungary</b>	No.
<b>Italy</b>	Lawyers (as all citizens) had to self-declare to the Police Authority the reasons for leaving their homes; false declarations were considered a crime and punished also with a fine.
<b>Lithuania</b>	-
<b>Portugal</b>	-
<b>Slovakia</b>	The exclusion from the ban on provision of legal services was not extended to cross-border services, lawyers were not among the categories of persons permitted to cross borders.
<b>Slovenia</b>	-
<b>Sweden</b>	Please see answer to question 1A. No problems have been reported by lawyers to the Swedish Bar Association in this regard.
<b>The Netherlands</b>	We have had some reports of problems, but nothing major. No signals have reached us about cross border situations.
<b>UK - England and Wales</b>	We are unaware of problems in this respect particular to cross border work.
<b>2. Court proceedings/ Procédures judiciaires:</b>	

<p><b>Q.2A.</b></p> <p><b>Do you have any particular remarks/ problems you would like to highlight regarding court proceedings or access to the court in the current deconfinement/post-crisis period (where the reactivation of justice has started)?</b></p> <p><b>Avez-vous des remarques ou des problèmes particuliers à souligner concernant les procédures judiciaires ou l'accès aux tribunaux dans la période actuelle de déconfinement/d'après-crise (où la réactivation de la justice a commencé) ?</b></p>	
<p><b>Austria</b></p>	<p>With the 8<sup>th</sup> COVID-19 law, which entered into force on the 28 April 2020, the law on accompanying measures for COVID-19 in the Judiciary was amended. Court hearings are in principle to be held again, whereby oral hearings and hearings without personal presence of the parties or their representatives using appropriate technical means of communication for word and image transmission may be held until the end of 31 December 2020. The parties of the proceedings must agree and have the necessary equipment, although they are not obliged to procure the equipment. The parties will not be held responsible for technical faults either. The amendment also permits video-interrogation of witnesses, experts, interpreters and other participants. It will also be possible to minimise the number of people in the courtroom by connecting via video transmission from other rooms in the same courthouse.</p> <p>The use of these appropriate technical means of communication for word and image transmission also raises concerns, both in criminal and civil proceedings, about the rule of law and fundamental rights, which have also been expressed by lawyers and judges.</p> <p>Oral hearings, questioning, taking of evidence etc. are only to be carried out if it is ensured that a distance of at least one meter can be maintained between the persons present. Persons taking part in such an official act must wear a mechanical protective device that covers the mouth and nose area well as a barrier against droplet infection.</p>
<p><b>Bulgaria</b></p>	<p>Although the Supreme Judicial Council issued special recommendations on the organization of the work in the court buildings, there are many complaints from lawyers for significant delay of the court hearings and inability to keep distance.</p>
<p><b>Croatia</b></p>	<p>There are no particular problems regarding court proceedings or access to the court. The measures undertaken to contain the corona virus infections are gradually easing, but at the moment, generally the parties still must disinfect their hands and wear masks and gloves during their stay in court and maintain social distancing measures of at least 2 meters.</p>
<p><b>Czech Republic</b></p>	<p>We do not have any particular problems regarding court proceedings etc.</p> <p>The activities of Czech courts were restricted due to the declared state of emergency only for a necessary period of time. Some of them, such as the Supreme court, continued to manage its workload nearly to the full extent for the whole period of time. This was possible,</p>

	<p>however, merely due to the fact that the majority of its decisions were made in closed hearings and therefore the judges did not come into contact with the public. Judges also worked from home. For this purpose, the Ministry of Justice significantly improved remote access and installed new servers etc.</p> <p>On May 22, 2020, the Ministry of Justice issued an updated recommendation for the functioning of the courts. The reason for this update was the end of the declared state of emergency and the abolition of the extraordinary measure issued by the Ministry of Health for the operation of public authorities/bodies. The general recommendation to the courts has not changed significantly. The Ministry of Justice recommends that the courts continue to resume activities that had to be restricted, and that the resumption should follow valid and effective emergency measures and based on their specific circumstances.</p> <p>„It is recommended that courts continue to resume activities that have been affected by the declaration of a state of emergency. The scope and nature of renewed activities should be determined by court presidents with regard to valid and effective extraordinary measures of the Ministry of Health, organizational possibilities of courts, including availability of courtrooms, technical and material support of courts, including personal protective equipment, necessity of personal presence of parties and other persons and the necessity requiring an immediate court decision or a special interest in the smooth handling of individual court agendas. It is left up to the discretion of the presidents of the courts to take appropriate preventive measures beyond the rules laid down by still valid and effective emergency measures of the Ministry of Health. “</p> <p>Currently, and since the cited recommendation, all Czech courts hold hearings while the health precautions are followed (face masks etc.)</p>
Denmark	<p>The Danish courts have reopened gradually as per 27 April 2020. The Danish Court Administration (Domstolsstyrelsen) has issued a plan to reopen the Danish courts.<sup>1</sup></p> <p>Initially, the courts focused on the resumption of pending criminal and civil cases, including family law cases. Subsequently, the courts focused on resuming the rest of the proceedings in keeping with the recommendations from the health authorities. The individual courts have organized their work taking into account the local conditions and have/will make detailed plans for local procedures.</p>

<sup>1</sup> <https://domstol.dk/media/cowojouq/genaabningsplan-for-danmarks-domstole-eku.pdf>, p. 3-4

	<p>Special requirements still apply when it comes to court proceedings, e.g. regarding the size of court rooms, number of people present, distance, special equipment etc.</p>
<b>Estonia</b>	<p>No, as during the emergency situation court proceedings continued via means of videoconferencing. Some judges also continued physical hearings. Of course, hearings were also postponed, but in cases where it could be done, taking account the nature of the case.</p> <p>Estonian courts, which primarily used written procedures and various technical solutions during the emergency, will again hold more hearings in the courtroom. However, the return to normal work is being carried out with caution, as the virus has not completely receded, and it is still important to maintain the health of litigants, attendees and staff in courtrooms.</p> <p>Even after the end of the emergency, it is recommended to wear masks in the courts, and the 2 + 2 rule must also be followed and staying sick at home.</p> <p>The court asks professional participants to take the masks with them. For those who do not have a mask, it is given by the bailiff or, if necessary, by the clerk of the courtroom. If the person is in the courtroom for more than three hours, the mask must be changed.</p> <p>The two-meter rule applies in the courtroom, so as many people are allowed in the hall as it can accommodate. The judge decides on the number of people in the courtroom. The courtrooms, as well as the witness desk, door handles and other touch surfaces, are constantly cleaned as needed. There must also be enough time between the two sessions to ventilate and clean the hall.</p> <p>The court proceeds from the fact that it would be safe to come to court. Of course, the rule that the sick must remain at home also applies. If a party to the proceedings becomes ill, he or she will report it and it will be up to the judge to decide how to proceed.</p> <p>The court offices are open again at normal times. However, if possible, courts will continue to ask citizens to use other channels, such as calling the helpline or sending an e-mail.</p> <p>People summoned to court who have symptoms of the disease or who have been in close contact with the virus carrier must inform the court and will not be allowed into the courthouse. In the courts, people may be asked about their health and recent travel. If the summoned person considers that appearing at the hearing may endanger his or her health, he or she must inform the court in advance, after which the court will decide on the possibility of further proceedings.</p>
<b>Finland</b>	<p>In Finland, some court proceedings have been on going during crisis. There has been both face-to-face proceedings and proceedings via video conferencing. Some district courts have reopened with restrictions. At the moment, about 8000 court proceedings have been postponed due to crisis. Legislation of proceedings has been up to date, but we have had problems with technical infrastructure.</p>

<p><b>France</b></p>	<p>En France, <b>les juridictions établissent chacune leur plan de déconfinement</b>. Ainsi, les plans de continuation d'activité ont été levés le 11 mai. Pour assurer la reprise de l'activité, des « ordonnances de roulement » sont adoptées.</p> <p>Les avocats se heurtent à <b>des disparités entre juridictions et un manque d'information</b>. Les éléments suivants peuvent être indiqués :</p> <ul style="list-style-type: none"> <li>○ <b>Aucun système d'information centralisé permettant de connaître les modalités d'activités de tous les tribunaux</b> n'a été mis en place (La reprise de l'activité judiciaire s'apprécie juridiction par juridiction).</li> <li>○ <b>Les chefs de juridictions sont/seront en contact avec les différents bâtonniers</b> afin de pouvoir transmettre les informations aux avocats.</li> <li>○ <b>Face à la carence des pouvoirs publics, le CNB, la Conférence des bâtonniers et le barreau de Paris se sont organisés pour centraliser ces informations et les porter à la connaissance des avocats</b> : <a href="https://www.cnb.avocat.fr/fr/actualites/covid-19-plan-de-reprise-et-deconfinement">https://www.cnb.avocat.fr/fr/actualites/covid-19-plan-de-reprise-et-deconfinement</a></li> </ul> <p>Plus de détails : Note du ministère de la justice sur les conditions et les modalités de la reprise progressive d'activité au sein des juridictions judiciaires à compter du 11 mai (<a href="#">lire</a>)</p>
<p><b>Germany</b></p>	<p>The German courts have been gradually resuming their activities in the last few weeks. This works very well in the »Länder«. In courtrooms, glass panes have been installed and the furniture has been moved so that the safety distance of 1.5 meters is maintained. However, each Land has adopted its own COVID laws and measures, so the measures in the courts vary in each country and even from court to court related to the local circumstances (cf. answers of the German delegation regarding the CCBE Questionnaire "Restrictions on court working" sent by Nathan Roosbeek on May 15)</p>
<p><b>Greece</b></p>	
<p><b>Hungary</b></p>	<p>From 15 March to 31 March, there was an extraordinary judicial vacation in Hungary because of the outbreak of the corona virus. The ruling was rather confusing and interpreted differently by the respective courts. The confusing regulation terminated after 15 days automatically.</p> <p>Since the beginning of April 2020 according to the new Government decree of No 74/2020. (III. 31.) - which laid down in the framework of the declared state emergency circumstances- the courts work by means of videoconference, via the program 'Skype for Business'.</p>

	<p>It is important to make a distinction between the criminal and civil law cases. Regarding the latter one, the courts operate mainly by written procedure, if the hearing is necessary and all the conditions of the videoconference are met, they held hearings via videoconference.</p> <p>However, in criminal cases, where the personnel presence is really important, they held hearings with the respect of social distancing measures.</p> <p>During the extraordinary suspension of judicial activities, it is still possible to start court proceedings electronically. Court offices are not available for personal administration; however, in principle, it is possible to get information electronically and by telephone. In the practice, there were availability difficulties. It is suggested to manage the cases electronically; however, it is still possible to send the submissions by regular mail or to put them in post boxes at the entrance of the courts. The precondition of the electronic administration is to have a digital personal/company or official gateway. For more information see: <a href="http://www.magyarorszag.hu">www.magyarorszag.hu</a></p> <p>It is important to note that procedural deadlines have not been interrupted.</p> <p>The newest Government decree of No 229/2020. (V.25.) entered into force on 1<sup>st</sup> of June 2020 with the aim of speed up the judicial procedures until the official termination of the state emergency circumstances, which is expected to be 20th of June 2020.</p> <p>There are no particular problems regarding court proceedings or access to the court. The social distancing measures are promoted, and the restrictions are gradually easing at the moment.</p>
<b>Italy</b>	<p>Access to justice has to be guaranteed to all citizens by securing the health of citizens, judges, lawyers and officials, as well as the possibility to claim for the protection of each individual right.</p> <p>The main remarks are:</p> <ul style="list-style-type: none"> <li>- no adequate measure has been taken to secure judicial premises such as Court rooms and offices;</li> <li>- no adequate financial support has been set aside to adequately sustain jurisdiction;</li> <li>- the criteria for the reactivation of justice have been widely left to the discretion of the various Heads of the judicial offices (Chairmen of Tribunals, of Courts of Appeal and of Public Prosecutors' offices); this has led to more than 300 different guidelines and policies which vary from office to office;</li> <li>- at a European level no guideline has been offered.</li> </ul>

<b>Lithuania</b>	No particular remarks yet.
<b>Portugal</b>	<p>You may access to our Survey results in PT  <a href="https://portal.oa.pt/ordem/dossier-covid-19/informacao-institucional/ordem-dos-advogados/questionario-aos-advogados-1/">https://portal.oa.pt/ordem/dossier-covid-19/informacao-institucional/ordem-dos-advogados/questionario-aos-advogados-1/</a></p> <p>Considering the Covid19 circumstances, Ordem dos Advogados, since the beginning has been in permanent contact with the Government, regarding sanitary conditions, procedures in courts and support for lawyers.</p> <p>Therefore, we closed our offices for safety, implemented teleworking for all staff but maintained every service online, through a phone help line or through prior schedule – we continued supporting lawyers and citizens throughout lockdown.</p> <p>We also submitted a complete Survey to Lawyers, in March to ensure assessment of what were the field’s difficulties members faced, either in their professional practice as in other legal matters.</p> <p>From more than thirty-three thousand active lawyers, only around four thousand five hundred replied to the survey, sixty percent women.</p> <p>We understood that more than 40% of our professionals had a general decrease in their incomes and more than 80% are sole practitioners.</p> <p>The moratorium period implemented for Bank mortgages through the lockdown and the suspension of deadlines were considered positive but regarding tax and social security, the Government’s measures for the profession failed, according to our lawyers.</p> <p>We were the only liberal profession not being included in a wide social security’s support coverage because we have a separate and limited providential system regime.</p> <p>Following up on the Survey’s results, Ordem dos Advogados has prepared a Guide for Lawyers where they could find information regarding the ongoing Bar services during lockdown, practical information for current daily practice, all legislation issued during the state of emergency, etc.</p> <p>Courts remained open for urgent hearings, but some were closed due to reported lack of technological means/conditions for social distancing and deadlines were suspended between March 9th and June 3rd for all pending procedures.</p> <p>Due to courts restrictions and the suspension of deadlines, lawyers’ activity increasingly dropped during the lockdown and this activity will now, hopefully take on a new restart.</p>

	More than 40% of lawyers working in firms also adopted teleworking.
<b>Slovakia</b>	The COVID Act in the area of justice adopted in March stipulated that only „emergency” cases should be tried at courts. The public announcement made by the Ministry of Justice on 5 May stated that this is still the case despite the relaxed preventive measures and that only selected proceedings are allowed - family law issues – guardianship, criminal law detention cases, cases to prevent damage, etc. (which is in line with the currently applicable law). However, lawyers in practice report that courts are fully functioning since May. According to our information courts received internal directive to „get back to work”. It is very good, of course, that the justice system works again, but it is difficult to call it legal certainty when no amendment to the Act was made.
<b>Slovenia</b>	<p>During the epidemic, there was a problem in communication regarding hearings between the Supreme Court and other courts. As a result, the attorneys did not have clear information. In the Decree, issued by the President of the Supreme Court, it was written that all hearings are cancelled. Some courts took the Decree as an act by which all hearings were cancelled, while other courts took the Decree as the legal basis on which the hearings are cancelled, and they individually cancelled hearings. It was thus not clear to the attorneys whether they had to receive a cancellation of a hearing from a particular judge or they should follow the Decree of the President of the Supreme Court.</p> <p>Confusion also arose over the cancellation of the epidemic by the government on March 15, explaining that the epidemic will last until the end of May. It was not clear whether the procedural deadlines would begin with the cancellation of the epidemic (March 16) or June 1.</p>
<b>Sweden</b>	<p>The measures taken in Swedish courts due to the coronavirus are still current and valid. The court hearings/proceedings are still being cancelled and anyone having symptoms of a respiratory infection, including mild symptoms, are told not to visit any court or tribunal. Physical proceedings are still allowed. Although several courts and tribunals are only allowing physical proceedings in criminal cases with young offenders or detained persons and in family cases with urgent matters. Hearings/proceedings by video conferencing are often used nowadays.</p> <p>The Swedish Bar Association has identified an impending risk that the lawyers who are appointed by the courts in cases, which are affected by the cancellations, have to wait for their remuneration, which directly affect their economic situation. The Swedish Bar Association has therefore initiated contact with the Swedish National Courts Administration and all Swedish courts regarding the possibility for these lawyers to get advance payments for work they have already completed.</p>



<b>The Netherlands</b>	<p>In the Netherlands, the judiciary implemented with great speed digital means (video conferencing and conference calls), as of April 6<sup>th</sup> (in phase 2) court sessions could be held preferably digitally.</p> <p>During the partial lock down and reactivation, the Netherlands Bar conducts intensive talks with the Ministry of Justice, the judiciary, and the national public prosecutor's office to address severe hindrance of the access to justice. For instance, in the beginning judges and public prosecutors were allowed into the courts, but not always lawyers. They had to use the video conferencing or conference calls.</p> <p>Another problem in the beginning (and for some fields of law still) was that the courts are planning court sessions without consulting the lawyer in advance if a proposed date/time and means (physical or digitally) is suitable for the client and the lawyer.</p>
<b>UK - England and Wales</b>	<p>The closure of courts resulting from the crisis has presented significant problems to access to justice. Some courts have continued to work during the crisis, but all criminal jury trials have stopped. Family and childcare issues have been dealt with remotely, but this has presented real issues of access for those unable to use IT and questions arise as to the quality of the justice when dealt with remotely.</p>
<p><b>Q.2B.</b></p> <p><b>If criminal cases were suspended during the confinement, are there any measures to speed up these trials now (after the confinement)?</b></p> <p><b>Si les affaires pénales ont été suspendues pendant la période de confinement, existe-t-il désormais des mesures visant à accélérer ces procès (après le confinement) ?</b></p>	
<b>Austria</b>	<p>No, normal operations in courts resumed with the above-mentioned restrictions from about mid-May.</p>
<b>Bulgaria</b>	<p>Yes, and not only for criminal cases but for all types of cases.</p>
<b>Croatia</b>	<p>During the corona virus pandemic, criminal courts operated only in urgent procedures, but no specific measures have been introduced to speed up all other trials now after the confinement.</p>
<b>Czech Republic</b>	<p>Please see the general answer under Q 2A. However, criminal case hearings were not suspended if urgent.</p>

<p><b>Denmark</b></p>	<p>According to the court reopening plan, a gradual reopening of the courts should follow common guidelines for prioritizing cases and types of cases, thereby ensuring uniform treatment of cases throughout the country. This should be supplemented by local guidelines to consider local conditions.</p> <p>In order to speed up the most critical cases, cases are prioritized. The reopening plan lists a number of guidelines for prioritizing the specific cases. However, it is the individual courts that will do the actual prioritization of cases and types of cases, taking into account the local conditions and practicalities.</p> <p>Criminal and civil cases are being assessed as separate groups of cases, therefore there is no priority given to only criminal cases as such.</p>
<p><b>Estonia</b></p>	<p>In criminal cases means of videoconference were also largely used, even changes in law were enforced in order to widen the possibilities to use means of videoconference in criminal proceedings. So, there should not be a large number of cases put on hold.</p> <p>In Estonia, there is a plan to enforce necessary changes in law which would allow the courts to divide cases between the courts in order to equalize the workload. This plan covers all areas of procedure, not only criminal proceedings. This plan is still at the beginning though.</p>
<p><b>France</b></p>	<p><b>Oui</b>, deux mesures ayant été mises en place :</p> <p>Priorisation des procédures dans des matières indiquées par les instructions générales du ministère de la justice ;</p> <p>Maintien des audiences prévues en juin. (exception : Reports de certains procès d’assises)</p> <p><b>S’agissant des procès d’assises qui sont maintenu :</b></p> <p>Une anticipation particulière devra être réalisée pour l’organisation des sessions d’assises afin de s’assurer, pour la mise en place du jury, du respect des règles de distanciation physique. Il en est de même du positionnement dans les boxes. Les délibérations du jury pourront se tenir dans les locaux de la salle d’assise dès lors que les salles de délibérée ne permettraient pas d’assurer les règles de distanciation physique. Des marquages au sol pouvant assurer les positionnements des acteurs du procès pourront être réalisés. Enfin, les flux (témoins, experts) pourront être organisés pour assurer les règles de distanciation physique. Les mesures suivantes sont mises en place pour garantir la tenue en temps voulu des procédures (<a href="#">lire</a>)</p> <p><b>S’agissant des cours criminelles :</b></p> <p>Les cours criminelles sont des tribunaux d'exceptions constitué de cinq juges professionnels <b>sans aucun jury populaire</b> mis en place dans certains départements français pour juger des crimes particuliers, leur utilisation pourraient, en raison de l’absence de jury, d’une part, <b>accélérer les procédures, et d’autre part, réduire les coûts.</b></p>

	<p>Le Ministre de la justice a annoncé qu'elle entendait étendre à 30 départements l'expérimentation des cours criminelles, au lieu des 10 initialement prévus dans la loi de programmation pour la justice. (<a href="#">lire</a>)</p> <p>La profession s'est opposée à cette extension, ramenée à 18 départements (positionnement des avocats français = sous couvert d'une décision politique d'opportunité en raison de la plus grande rapidité que cela pourrait induire, une telle extension mettrait cependant en place une juridiction de droit commun sans que son expérimentation en ait été débattue. Cette procédure, parce qu'elle est pensée en termes d'économies de moyens, ne garantit pas l'oralité des débats et le temps nécessaire au respect du contradictoire)</p> <p><b>Par ailleurs, deux dispositifs de communications électroniques ont été déployés par le Ministère de la justice et le Conseil national des barreaux, puis déclinés au niveau local par les barreaux : Les protocoles CEP (communication électronique pénale) et PLEX pénal (pour l'échange de documents – dossiers entre les avocats et les juridictions).</b></p>
<b>Finland</b>	About 6000 criminal cases have been postponed, but also some cases have been handled during crisis. There is no speed up possibility for these.
<b>Germany</b>	Measures taken to tackle the pandemic vary from Land to Land and even from court to court. We do not know of a widespread use of speed up measures at this point.
<b>Greece</b>	
<b>Hungary</b>	The suspended cases must be continued, the deadlines will be prolonged with 30 days.
<b>Italy</b>	<p>There is a strong request from the lawyers' side to reactivate the standard procedure existing before the COVID emergency.</p> <p>The same feeling does not seem to be shared by the judicial.</p> <p>Each Court follows the policy applicable within that District.</p> <p>Only hearings in cases with limitation of freedom/arrest take place.</p>
<b>Lithuania</b>	The work of courts seems to intensify.
<b>Portugal</b>	Replied in 2A.

<b>Slovakia</b>	No particular measures.
<b>Slovenia</b>	Criminal cases were not suspended during the confinement, since they were considered as urgent matters according to the Decree, issued by the President of the Supreme Court of the Republic of Slovenia. The following matters were considered as urgent : investigations and trials in criminal cases in which the accused is deprived of liberty or restricted, as well as in criminal cases of foreign people not residing in the Republic of Slovenia.
<b>Sweden</b>	Please see answer to question 2A.
<b>The Netherlands</b>	<p>Criminal cases were suspended during the partial lock down. In order to cut the backlogs, the public prosecutor and courts are trying to speed up the trials by:</p> <ul style="list-style-type: none"> <li>• extending the opening hours of the courts from 07.00 – 20.00 hours. These extended hours are necessary in order to clean courtrooms between sessions. There were even talks of opening up the courts in the weekend. The Netherlands Bar opposed that idea.</li> <li>• some trials can be done digitally and will be done digitally</li> <li>• the public prosecutor is looking into ways to handle certain cases themselves by “criminal order” (<i>strafbeschikking</i>).</li> </ul>
<b>UK - England and Wales</b>	No. Courts are just planning to start trials, but it will be slow leading to substantial delays.
<b>Q.2C.</b> <b>If civil cases were suspended (fully or partly?) during the confinement, how are they treated now?</b> <b>Si les affaires civiles ont été suspendues (totalement ou partiellement ?) pendant la période de confinement, comment sont-elles désormais traitées ?</b>	
<b>Austria</b>	Normal operations in courts resumed with the above-mentioned restrictions from about mid-May.
<b>Bulgaria</b>	Civil and administrative cases scheduled for the court hearings during the crisis period are scheduled for the summer. There will be no court vacation this year.
<b>Croatia</b>	The courts started to schedule hearings in the suspended cases and the courts are operating as usual but still with the application of the measures for confinement of the corona virus infection.

<b>Czech Republic</b>	Please see the general answer under Q 2A. Hearing are being summoned as usual now.
<b>Denmark</b>	During the confinement, civil cases were partly suspended. <sup>2</sup> As mentioned above under Q.2B., the priority of criminal and civil cases is now - and during lockdown - being assessed separately.
<b>Estonia</b>	The situation with civil cases mostly does not differ from other cases, therefore, please see the answers above.
<b>Finland</b>	About 1500 civil cases have been postponed. Those cases have no special status.
<b>France</b>	<p>La reprise de l'activité judiciaire s'apprécie juridiction par juridiction <b>en fonction de la situation sanitaire régionale et du personnel.</b></p> <p><b>Priorisation des certains contentieux :</b></p> <p>Demandes présentant un degré d'urgence devant le Tribunal Judiciaire et le juge des contentieux de la protection  Demandes urgentes devant le Tribunal Judiciaire  Juge de la liberté et de la détention  Juge aux affaires familiales et juge des enfants  Juge des contentieux de la protection – tutelles majeurs  Juge de l'exécution  Contentieux économique  Conseil des prud'hommes  Registre du commerce et des sociétés</p> <p>S'agissant des audiences sans plaidoiries ou du recours à la visio-conférence, le Ministre de la justice a affirmé que les dispositifs mis en place durant l'état d'urgence sanitaire disparaîtraient à la fin de cet état d'urgence.</p> <p><b>A également été mis en place une plateforme sécurisée d'échanges de document (notamment pour le dépôt de dossiers) : PLEX civil (CNB/Ministère de la justice).</b></p>

<sup>2</sup> <https://www.domstol.dk/aktuelt/2020/3/noedberedskab-ved-danmarks-domstole-yderligere-information/>

<b>Germany</b>	Overall, an attempt was made to continue the civil proceedings as far as possible in a normal manner. This is made possible by § 276 ZPO according to which the responsible judge can order the transition to the written preliminary proceedings in preparation for the oral hearing. The civil judges in Germany made a lot of use of this norm. Oral proceedings were postponed as far as possible and are now taking place.
<b>Greece</b>	
<b>Hungary</b>	<p>The President of the National Office for the Judiciary ordered the modification of the period of document-quarantine by PNOJ Regulation No.71/2020 (V.13). In order to speed up handling paper documents, the storage container of incoming documents can be opened after three days, instead of seven. Document management can be continued in compliance with the epidemiological rules in force.</p> <p>The amendment refers to section 3. d) of PNOJ Regulation No. 42/2020. (III. 26.) on the special rules of paper document management, and on the rules of electronic document management received by the NOJ during the extraordinary suspension of judicial activities.</p> <p>The court continues the civil cases as well; the deadline of the trial should be set.</p>
<b>Italy</b>	<p>Same observation as per the previous question has to be taken into consideration.</p> <p>Most civil cases have been and will be simply postponed on the basis of the single applicable policy.</p> <p>In other cases, some hearings take place remotely.</p>
<b>Lithuania</b>	Since the state declared a public health emergency, judges and litigants have been encouraged to use teleconferencing when possible. These measures are still being applied, but also “full appearance” hearings are being organized.
<b>Portugal</b>	Replied in 2A.
<b>Slovakia</b>	No particular measures, new dates were set.
<b>Slovenia</b>	According to the Decree, issued in March by the President of the Supreme Court of the Republic of Slovenia, certain civil matters were determined as urgent matters and hearings were conducted either in court buildings or by videoconference. In non-urgent civil cases, where hearings have been cancelled, the judges and attorneys now endeavour to reduce the backlog of cases due to the epidemic.

<b>Sweden</b>	Please see answer to question 2A.
<b>The Netherlands</b>	Most civil cases were suspended during the partial lock down. Now the courts are opening up for physical sessions family law has priority. Other civil law cases are mostly done by videoconferencing or by written procedures.
<b>UK - England and Wales</b>	High Court cases have continued but at lower levels the pattern is mixed. The long-term effect will be that case management hearings will be dealt with in remote/virtual hearings.
<b>3. Judicial capacities/ Capacités judiciaires :</b>	
<b>Q.3A.</b>	
Do you expect severe increase of workload/backlog in the judiciary as a consequence of COVID-19 and the confinement? If yes, are there solutions put in place in your country? If this is not the case, what would you propose to minimise the increase of the workload of courts?	
Prévoyez-vous une augmentation importante de la charge de travail/de l'arriéré du système judiciaire à la suite de la Covid-19 et du confinement ? Si oui, des solutions ont-elles été mises en place dans votre pays ? Si cela n'est pas le cas, quelles seraient les solutions possibles pour minimiser cette augmentation de la charge de travail des tribunaux ?	
<b>Austria</b>	-
<b>Bulgaria</b>	Yes. The problem has existed for many years and will certainly deepen. An exception is the procedure in administrative cases. Bulgaria ranks second in Europe after Sweden in terms of speed of administrative proceedings.
<b>Croatia</b>	Yes, the workload is expected to increase, and it is reflected primarily in the increased number of scheduled hearings, especially preparatory hearings. This is also due to the realization of certain judicial quotas. There are no special solutions to the possible increase in the scope of work as well as to the backlog made. The increased use of e-communication between courts and parties is greatly helping to reduce overload. Possible options under consideration are the introduction of online hearings that would greatly reduce the workload.
<b>Czech Republic</b>	Severe increase of summoned hearings had been expected among lawyers, but, so far, the workload is manageable, and hearings are usually adjourned if they conflict time-wise.

<b>Denmark</b>	Prior to the reopening, the Danish Court Administration estimated that up to 75 % of all cases could be completed after the reopening. However, in week 20 the district courts had reached almost full capacity compared to a comparable week in 2019.
<b>Estonia</b>	It seems that there should not be a severe increase of workload, as the processes were not stopped during the emergency situation. Please also see the answers above.
<b>Finland</b>	There are these about 8000 postponed cases, which increases workload.
<b>France</b>	<b>Oui</b> - Chaque juridictions pourra adapter le rythme et le périmètre de reprise de son activité au regard de la situation sanitaire régionale / du personnel.
<b>Germany</b>	Since some procedural acts of the courts are only possible under personal appearance (e.g. in criminal cases), it can be assumed that the criminal courts in particular will have a higher workload after the pandemic.  We do not see any possibility to remedy this situation, since the procedural acts requiring personal appearance have already been reduced to a minimum and are necessary.
<b>Greece</b>	
<b>Hungary</b>	Indeed, the workload is expected to increase, and it is reflected in the increased number of scheduled hearings, especially preparatory hearings, additionally, the problem has existed for many years and it will certainly deepen.
<b>Italy</b>	The workload will increase and return to normality will pass through a period of heavy confusion. Some proposals might be: <ul style="list-style-type: none"> <li>- to draft a reactivation plan and to provide a sufficient financial support to return to normality;</li> <li>- to set aside the use of remote hearings;</li> <li>- to introduce flexibility into the working hours of employees of the administration of justice</li> <li>- to draft and agree a common policy, valid throughout all the country.</li> </ul>
<b>Lithuania</b>	It is still too early to evaluate, whether the increase will be very significant, the increase will be present, that is for sure.
<b>Portugal</b>	To restart activity, the government is studying the possibility to assess in each court, the best options for sanitary compliance either through compulsory use of masks, gel and gloves OR through acrylic divisions. Social distancing is a major challenge in courts due to the



	available area, masks and gel or videoconference (when possible) have been the solution. The Bar Association has put in place a help line and e-mail, for Lawyers to expose situations where courts have no sanitary conditions to provide a safe environment.
<b>Slovakia</b>	Given the fact that proceedings in Slovakia take quite long, two months prolongation will not be particularly significant.
<b>Slovenia</b>	President of the Supreme Court of the Republic of Slovenia told that due to the reduced workload of the courts during the epidemic, they recorded increase in the number of unresolved cases. With the 1 June, the courts began to function normally, however, the Supreme Court is aware that there could be problems in providing adequate courtrooms, as basic measures to prevent infections must be provided (wearing protective masks, disinfecting hands and courtrooms, maintaining a safe distance between people, which is a meter and a half). Problems are expected in the criminal and family matters, as hearings are held with a larger number of participants and there are not enough suitable courtrooms.
<b>Sweden</b>	<p>At this stage it is not possible to know how long delays will be regarding proceedings and hearings or how severe the increase of workload/backlog will be.</p> <p>The Swedish National Courts Administration produces statistics on how the courts are affected by the corona pandemic. The statistics show that courts decide in a large amount of cases despite the ongoing coronavirus pandemic. During the period of 2 March to 3 May 2020 the courts in Sweden decided in 69 841 cases, which is 2 % more than during the same period in 2019 and 13 % more than the same period in 2018.</p> <p>Moreover, court hearings/proceedings by video conferencing have increased considerably. During 20-26 April 2020 the number of conducted video conference calls in courts was 3 427. The number of video conference calls in courts the same week last year was 1 346.</p> <p>The number of cancelled court hearings/proceedings have also increased during the coronavirus pandemic. Normally around 20 % court hearings/proceedings are cancelled. The number cancelled court hearings/proceedings during the last weeks has increased to between 28-34 %.</p> <p>To alleviate Swedish courts' caseload and assist parties in getting access to justice in these extraordinary times a group of lawyers specialised in dispute resolution has developed a hybrid arbitration procedure.</p>
<b>The Netherlands</b>	Yes, in some fields of law there is an enormous backlog. For instance, in criminal law the backlog is estimated to be around 50.000 cases. For measures to minimize this backlog see answer 2B.
<b>UK - England and Wales</b>	Yes, in crime we expect very substantial backlogs and there are no special arrangements to deal with this. We expect a marked increase in family and childcare cases and this will also cause substantial backlogs.

<b>Q.3B.</b>	
<b>Do judicial holidays exist in your country? How long/when usually such judicial holidays take place?</b>	
<b>Les vacances judiciaires existent-elles dans votre pays ? Quelle est la durée et la période habituelle de ces vacances judiciaires ?</b>	
<b>Austria</b>	No, judicial holidays do not exist in Austria anymore. However, there are still exceptions for appeals against decisions and rulings of the first and second instance. Between 15 July and 17 August and 24 December and 6 January the deadlines in appeal and revision proceedings will be suspended. These exceptions will also be applied this year.
<b>Bulgaria</b>	Yes, between 15th July and 1st of September.
<b>Croatia</b>	There are no formal judicial holidays in Croatia. However, many judges are taking holidays between mid-July till the end of August.
<b>Czech Republic</b>	No.
<b>Denmark</b>	Yes. However, it is different from court to court. A judicial holiday is usually a single day. <sup>3</sup>
<b>Estonia</b>	A judge's annual holiday is 35 calendar days. A judge shall be granted an additional holiday in total up to seven calendar days for the time of employment as a judge as follows: 1) two calendar days when five years length of service as a judge is reached; 2) four calendar days when ten years length of service as a judge is reached; 3) seven calendar days when fifteen years length of service as a judge is reached.  An extraordinary holiday for up to one year without pay may be granted to a judge by the Chief Justice of the Supreme Court with the consent of the full court of the court where the judge is employed.
<b>Finland</b>	Technically there is no judicial holidays but in practice there will be smaller number of proceedings during July.
<b>France</b>	<b>Oui</b> (services allégé) – leur fixation relève du pouvoir des présidents de juridictions (mois de juillet-aout).
<b>Germany</b>	There are no court holidays in Germany. However, it is possible to postpone hearings in July and August upon request (§ 227 ZPO).

<sup>3</sup> E.g. <https://www.domstol.dk/koebenhavn/praktiske-forhold/>

<b>Greece</b>	
<b>Hungary</b>	Yes, an ordinary judicial holiday (court break) exists in Hungary, it scheduled between 16 July and 31 August 2020, with the exception of urgent cases.
<b>Italy</b>	Yes, judicial holidays normally take place, by law, between August 1st and August 31 <sup>st</sup> .
<b>Lithuania</b>	Usually it is the second half of July and August, but there is no rule established in any law, it is a generally accepted practice.
<b>Portugal</b>	Yes. Courts « close » with deadlines suspended between December 22nd and January 3rd, Holy week (one week before Easter Sunday and Monday following Easter) and August 1st to 31st, except urgent hearings for detained defendants.
<b>Slovakia</b>	Concept of “judicial holidays” is not part of our legal system but during summer the number of hearings, trials, is lower and most of the judges set new dates of hearings in September.
<b>Slovenia</b>	Judicial holidays usually last from 15 July to 15 August.
<b>Sweden</b>	No judicial holidays exist in Sweden.
<b>The Netherlands</b>	No, in the Netherlands there is no judicial holiday.
<b>UK - England and Wales</b>	In the High Court only; 1 August to 1 October.
<b>Q.3C.</b>	
<b>If judicial holidays exist in your country, has any decision already been taken to postpone or shorten them this year due to COVID-19 and case backlogs?</b>	
<b>Si les vacances judiciaires existent dans votre pays, une décision a-t-elle déjà été prise pour les reporter ou les raccourcir cette année en raison de la Covid-19 et de l'arriéré des dossiers ?</b>	
<b>Austria</b>	-

<b>Bulgaria</b>	Yes, postponed cases from crisis period are scheduled for June, July and August.
<b>Croatia</b>	N/a.
<b>Czech Republic</b>	No.
<b>Denmark</b>	Usually, the Danish courts are closed on 5 June which is our Constitution Day (Grundlovsdag). However, due to COVID-19 10 courts stayed open to handle pending cases. <sup>4</sup> Furthermore, some courts will be open on appointed Saturdays and specific court employees will have to reschedule their holidays. The summer holidays will, as far as possible, be held in July. <sup>5</sup>
<b>Estonia</b>	Estonian Bar Association has no information about such decisions.
<b>Finland</b>	-
<b>France</b>	<b>Possibilité</b> de poursuivre un fonctionnement normal de l'activité judiciaire jusqu'au 10 ou 17 juillet si la situation le justifie (décision prise par chaque juridiction).
<b>Germany</b>	-
<b>Greece</b>	
<b>Hungary</b>	No decision has been made so far.
<b>Italy</b>	It is now under discussion the possibility to shorten judicial holidays.
<b>Lithuania</b>	There is no information about such plans.
<b>Portugal</b>	So far, the government does not foresee a change.
<b>Slovakia</b>	N/A.

<sup>4</sup> <https://domstol.dk/aktuelt/2020/6/retten-saettes-grundlovsdag/>

<sup>5</sup> <https://www.domstol.dk/media/cwojoug/genaabningsplan-for-danmarks-domstole-eku.pdf>,

<b>Slovenia</b>	Due to epidemic, the Ministry of Justice has decided to shorten judicial holidays which are now two weeks instead of one month. Judicial holidays in year 2020 will last from 1 August to 15 August.
<b>Sweden</b>	Please see answer to question 3B.
<b>The Netherlands</b>	n/a
<b>UK - England and Wales</b>	No decision yet but it seems likely that the Long Vacation will be curtailed.
<b>Q.3D.</b> <b>If changes are not yet made, do you consider that such a decision should or is likely to be taken? Please specify your reply and provide some arguments.</b> <b>S'il n'y a pas encore eu de changements, estimez-vous qu'une telle décision soit nécessaire ou qu'elle est susceptible d'être prise ? Veuillez préciser votre réponse et fournir quelques arguments.</b>	
<b>Austria</b>	-
<b>Bulgaria</b>	NA
<b>Croatia</b>	N/a.
<b>Czech Republic</b>	N/A
<b>Denmark</b>	N/A
<b>Estonia</b>	Taking account that the justice system continued its work during the emergency situation, it is not likely that such a decision will be taken. It must be noted that we do not have any information regarding this issue, and this is our personal opinion.
<b>Finland</b>	-
<b>France</b>	-

<b>Germany</b>	-
<b>Greece</b>	
<b>Hungary</b>	In our opinion, it would be reasonable to shorten the 5 weeks judicial holiday in order to catch up the backlog.
<b>Italy</b>	The possibility to reduce judicial holidays this year is concrete as well as the possibility to hold hearings also on Saturdays and in the afternoon.
<b>Lithuania</b>	It is still hard to say.
<b>Portugal</b>	-
<b>Slovakia</b>	N/A.
<b>Slovenia</b>	The change is already made; however, most attorneys disagree. Despite the unfavourable situation for attorneys and the fear that they will be without income for several months, the results of a survey prepared by the Slovenian Bar Association for its members showed that attorneys mostly believe that there is no need to shorten judicial holidays. Most attorneys still worked during the measures (from 16 March onwards) and that time did not constitute leave which they could take (merely) during the judicial holidays. However, the most important reason for maintaining a judicial holiday is the legal certainty of the parties. Judicial holidays are usually set for the second half of July and the first half of August, because this is the time when the largest number of people are not at their (permanent) address due to annual leave or school holidays. The shortening of judicial leave is therefore primarily to the detriment and not to the benefit of the parties, as the parties will have to adjust their leave to this regime or many clients, witnesses and experts will simply not be available at that time due to leave. This could lead to a number of postponements of hearings, which creates uncertainty for the parties and raises the question of the effectiveness or reasonableness of this measure.
<b>Sweden</b>	Please see answer to question 3B.
<b>The Netherlands</b>	n/a
<b>UK - England and Wales</b>	As above.

#### 4. Legal aid/ Aide juridique

**Q.4A.**

**Are there in your country any problems related to the remuneration in due time of lawyers for their services/ provided legal aid?**

**Existe-t-il dans votre pays des problèmes liés à la rémunération en temps voulu des avocats pour leurs services et l'aide juridique qu'ils fournissent ?**

<b>Austria</b>	No.
<b>Bulgaria</b>	Lawyers have problems obtaining electronically copies of court documents that they need to report on the legal aid provided.
<b>Croatia</b>	Yes, in Croatia lawyers often face issues with collecting fees for rendered legal services.
<b>Czech Republic</b>	No, there were no such problems reported by lawyers.
<b>Denmark</b>	During the lockdown of the courts, the possibility for lawyers to receive advance payments through the courts for work already performed was introduced in order to limit liquidity challenges with the lawyers. In some cases, a court can therefore upon a lawyer's request approve an advance payment of the lawyer's fee when providing legal aid. <sup>6</sup>
<b>Estonia</b>	So far, such information has not reached our Bar.
<b>Finland</b>	-
<b>France</b>	Les mesures sanitaires ont entraîné un <b>allongement des délais de traitement des demandes d'aide juridictionnelle</b> . Exemple (communiqué du Tribunal de Paris) : « <i>Les dossiers qui devaient examinés du 16 mars au 11 mai 2020 le seront à une date ultérieure. Il est inutile de venir sur place afin de savoir où en est le traitement d'un dossier. Nous mettons tout en œuvre afin de vous donner une réponse dans les meilleurs délais.</i> » ( <a href="#">lire</a> )

<sup>6</sup> <https://domstol.dk/media/cowojouq/genaabningsplan-for-danmarks-domstole-eku.pdf>, p. 13

	<p>La suspension de l'activité des juridictions a entraîné une baisse/disparition de l'activité rémunérée à l'aide juridictionnelle. Aussi, la profession a demandé et obtenu des <b>avances des aides juridictionnelles, pour un montant annoncé de 50 millions d'euros</b> (<a href="#">annonce du 23 avril 2020</a>).</p> <p>Le décret n° 2020-653 du 29 mai 2020 concrétise le dispositif. Il prévoit <b>la possibilité de verser une avance exceptionnelle aux avocats</b> :</p> <ul style="list-style-type: none"> <li>• justifiant d'au moins 6 000 euros hors taxes d'activité moyenne au titre de l'aide juridictionnelle et de l'aide à l'intervention de l'avocat en 2018 et 2019 ;</li> <li>• pour un montant plafonné à 10 000 euros par avocat et ne pouvant excéder 25% du montant annuel moyen du montant d'aides juridictionnelles perçues au cours des exercices 2018 et 2019;</li> <li>• qui sera remboursé sur les rétributions perçues par les avocats bénéficiaires à compter du versement de l'avance et jusqu'au 31 décembre 2022.</li> </ul> <p>Les règlements intérieurs des ordres des barreaux ont été modifiés pour inclure les règles de gestion financière et comptable de cette avance exceptionnelle (<a href="#">voir par exemple le règlement intérieur du barreau de Paris</a>)</p> <p><b>Procédure d'obtention de l'avance</b> : Demande auprès de la caisse des règlements pécuniaires des avocats dont dépend le demandeur avant le 30 juin 2020.</p> <p>L'accord du Bâtonnier est sollicité. Une convention est signée entre la Carpa et l'avocat.</p>
<b>Germany</b>	We are not aware of any problems in connection with the granting of legal aid.
<b>Greece</b>	
<b>Hungary</b>	We are not aware of any problem in this regard.
<b>Italy</b>	The extremely long delay in remunerating lawyers for their services was already an issue before COVID -19.
<b>Lithuania</b>	No, on the opposite the lawyers who provide legal aid on a regular basis, they were additionally remunerated to ensure the constant income.
<b>Portugal</b>	Regardless of Covid19 circumstances, legal aid lawyers have a very delayed return of their income. The Bar Association is permanently negotiating with the Government in order to change this.



<b>Slovakia</b>	Yes, but also prior COVID-19.
<b>Slovenia</b>	In March 2020, several attorneys from different parts of the country pointed out that invoices issued to the state for already provided legal services (free legal aid, ex offa, according to Mental Health Act) were not paid within the 30-day legal deadline. In this regard, the Bar addressed a letter to the Government, Ministry of Justice, Ministry of Finance and Supreme court. The response of the President of the Supreme Court was that, given the current exceptional situation, the presence of court staff (including in the financial and accounting services) is very limited in the courts. Their efforts with the available staff must be primarily aimed at ensuring the regular operation of the courts in urgent cases as defined by law.
<b>Sweden</b>	Yes, there is an impending risk that the lawyers who are appointed by the courts in cases affected by cancellations, have to wait for their remuneration, which directly will affect their economic situation. The Swedish Bar Association has therefore initiated contact with the Swedish National Courts Administration and all Swedish courts regarding the possibility for these lawyers to get advance payments for work they have already completed.
<b>The Netherlands</b>	<p>In the Netherlands, the closure of the courts directly affected legal aid lawyers. They were facing immediate financial problems, because of an immediate decline in remunerations (remunerations are linked to actual court sessions). The Netherlands Bar vehemently urged the government for compensation. This crisis in particular could mean the final blow for many legal aid lawyers (see also answer 4B). The entire Legal Aid System as such would come under (further) threat.</p> <p>Our interference resulted in two measures specifically for legal aid lawyers</p> <ul style="list-style-type: none"> <li>• Short term: Introduction of a system of advance payments. Legal aid lawyers are now able to receive advance payment based on the caseload they would normally handle.</li> <li>• Long term: Introduction of a compensation mechanism. In January 2021, legal aid lawyers will be compensated for their loss of turnover due to a decline in caseload in 2020.</li> </ul>
<b>UK - England and Wales</b>	Yes. Substantial.
<b>Q.4B.</b>	

Do you think that any structural reorganisation and changes in the current/existing mechanism of legal aid in your country could facilitate providing legal aid in time of crisis/or post-crisis period? If yes, what these changes should be?	
Pensez-vous qu'une réorganisation structurelle et des changements du mécanisme actuel/existant d'aide juridique dans votre pays pourraient faciliter l'offre d'une aide juridique en temps de crise ou en période d'après-crise ? Si oui, quels devraient être ces changements ?	
<b>Austria</b>	-
<b>Bulgaria</b>	To extend with at least three more months the term for reporting the provided legal aid, which expires during the state of emergency.
<b>Croatia</b>	We believe that no structural reorganisation is needed. The legal aid is provided by more than 50 authorised associations and legal clinics as well as by the Croatian Bar Association which also provides free legal assistance to socially vulnerable persons and victims of the Homeland War in legal matters in which these persons exercise rights related to their position.
<b>Czech Republic</b>	No.
<b>Denmark</b>	-
<b>Estonia</b>	At the moment it is hard to evaluate the final outcome of the crisis, therefore no answer could here be given yet.
<b>Finland</b>	-
<b>France</b>	Les avocats français n'ont pas émis, à ce jour, de proposition de réforme en lien avec la crise. Toutefois, la question est à l'étude. La réforme du système français d'aide juridictionnelle est un sujet constamment débattu. La crise a bien entendu exacerbé les défauts du système actuel et renforce les revendications de la profession dans ce domaine. La profession rappelle que l'élargissement de l'octroi « automatique » de l'aide juridictionnelle ne pourra se faire sans une revalorisation du montant de la rétribution de l'avocat pour ces missions d'aide juridictionnelle.
<b>Germany</b>	-
<b>Greece</b>	
<b>Hungary</b>	No structural reorganization and changes seem to be necessary; however, the legal fees for legal aid should be increased.

<b>Italy</b>	A powerful financial support in remunerating legal aid activities in due course would very much facilitate the offer of legal aid, particularly in this period.
<b>Lithuania</b>	Lithuanian Bar have been constantly requesting the Ministry of Justice to make a structural reform of legal aid system. Overall, the legal aid system could be regarded as an ineffective one.
<b>Portugal</b>	-
<b>Slovakia</b>	It has not been discussed.
<b>Slovenia</b>	In our opinion, the government's measures did not interfere in any way with the obligation to pay the already incurred obligations of the state within the legally prescribed deadlines, so there are no reasons to justify delays in these payments. Some attorneys mainly provide legal services for the most vulnerable groups of people, and their remuneration depends on the payments of the state.
<b>Sweden</b>	An increase of legal aid funds and the (temporary) possibility to make advance payments to legal aid lawyers may help lawyers to overcome liquidity problems and survive the crisis while providing services to legal aid clients.
<b>The Netherlands</b>	The structural reorganisation of legal aid system is at the centre of a fierce debate in The Netherlands. This debate is going on for years. In 2017, the government decided to redesign the legal aid system. The Netherlands Bar strongly criticized the plans. One of the concerns is that the proposals focus on the long term (2024 and beyond) and not on short term problems. In 2017 an independent commission concluded the remuneration of legal aid lawyers should be recalibrated because the current remuneration per case (a flat rate) dates back to the year 2001. As a result, legal aid lawyers are underpaid, and it is no longer profitable to maintain a legal aid practice. More and more law firms are forced to cease providing legal aid services. The Dutch government persists that the present budget for legal aid is sufficient. At end of 2019, the minister and the Netherlands Bar reached an agreement for increasing the remuneration for legal aid lawyers for the period 2019-2021. In total, the minister has made available around € 60 million (€ 73 million including VAT). It is a temporary measure; the Netherlands Bar maintains the position that the structural problems with the level of remuneration remain unsolved and that calibration of the remuneration along the lines of the independent commissions report is imperative.
<b>UK - England and Wales</b>	We are pressing for swifter payment and payment on account and a reduction in the steps needed to get paid.
<b>Q.4C.</b>	

Are there any changes already introduced in the legal aid mechanism of your country? If yes, please specify. Des changements ont-ils déjà été introduits dans le mécanisme d'aide juridique de votre pays ? Si tel est le cas, veuillez préciser lesquels.	
<b>Austria</b>	No.
<b>Bulgaria</b>	The one-year term for reporting the provided legal aid, which expires during the state of emergency, is extended by one month from the lifting of the state of emergency.
<b>Croatia</b>	No.
<b>Czech Republic</b>	No.
<b>Denmark</b>	Please see answer under Q4.A.
<b>Estonia</b>	No.
<b>Finland</b>	-
<b>France</b>	Non.
<b>Germany</b>	No.
<b>Greece</b>	
<b>Hungary</b>	No.
<b>Italy</b>	No change has been introduced in the legal aid mechanism.
<b>Lithuania</b>	No.
<b>Portugal</b>	-
<b>Slovakia</b>	No.

<b>Slovenia</b>	No.
<b>Sweden</b>	Please see answer to question 4A. No other changes have been introduced in the legal aid mechanism in Sweden as a consequence of the coronavirus pandemic.
<b>The Netherlands</b>	No.
<b>UK - England and Wales</b>	<p>suspending audit activity</p> <p>relaxing rules for hardship payments</p> <p>relaxing various contract requirements, including the obligation to keep offices open and the attendance requirements for duty solicitors under criminal contracts</p> <p>amending rules to enable remote working, including allowing for remote signatures, acknowledgement of difficulties in producing means evidence and adjusting requirements for claims under the Family Advocacy Scheme</p> <p>payments on account in civil cases</p> <p>interim payments and hardship claims in criminal cases</p>
<b>5. VAT/ TVA</b>	
<b>Q.5A.</b>	
<b>Does the VAT become payable at the moment the service is delivered or only when the client pays the lawyer?</b>	
<b>La TVA devient-elle exigible au moment où le service est fourni ou seulement lorsque le client paie l'avocat ?</b>	
<b>Austria</b>	-
<b>Bulgaria</b>	VAT become payable at the moment the service is delivered.
<b>Croatia</b>	A taxpayer having their seat, permanent establishment, permanent or habitual residence in Croatia, whose value of supplied goods and service in the previous calendar year did not exceed HRK 3,000,000.00 excluding VAT, can charge and pay VAT on the basis of collected

	fees for the performed supplies, while if the value of supplied goods and services exceeds this amount VAT has to be paid at the moment the service is delivered.
<b>Czech Republic</b>	In the Czech Republic, the VAT itself is being paid to the state budget by those entrepreneurs incl. lawyers who are obliged to pay the VAT as stipulated by the relevant Act on VAT. So, the VAT does not become payable at the moment the service is delivered but at the moment the client pays the remuneration to the lawyer.
<b>Denmark</b>	The VAT becomes payable when the service is delivered (at the date of the invoice). <sup>7</sup>
<b>Estonia</b>	The client pays VAT, when the invoice is issued. Regarding the value added tax in Estonia, please see in English here: <a href="https://www.emta.ee/eng/business-client/income-expenses-supply-profits/overview-charging-value-added-tax">https://www.emta.ee/eng/business-client/income-expenses-supply-profits/overview-charging-value-added-tax</a>
<b>Finland</b>	VAT becomes payable when service is delivered.
<b>France</b>	<ul style="list-style-type: none"> <li>• <b>Seulement lorsque le client paie l'avocat ou verse un acompte</b></li> </ul> <p>Comme pour toutes les prestations de service, l'exigibilité est fixée à <b>l'encaissement du prix ou d'un acompte.</b></p> <p><a href="#">Plus de détails</a></p>
<b>Germany</b>	In general, the obligation to pay VAT arises with the provision of legal consultation, i.e. when the services are performed, and applies regardless of whether an invoice has been issued or the invoice addressee has already paid the invoice or not. Upon request of the lawyer and approval of the competent financial authority, the VAT may become payable only at the moment when the client pays the lawyer.  As part of a national economic stimulus package, the value added tax in Germany will be reduced from 19% to 16% from the 1 <sup>st</sup> of July to the end of the year (31 <sup>th</sup> December 2020)

<sup>7</sup> <https://docplayer.dk/20969578-Momsvejledning-for-advokatvirksomheder-fordi-viden-forpligter.html>, p. 23

	<p>Regarding the VAT reduction applicable as of July 1<sup>st</sup>, the <b>DAV</b> criticises that it is not sufficiently clear which VAT rate will be applied to legal services if the provision of services extends beyond the deadline of 1 July 2020. In this context, we call for clarification from the administration as soon as possible.</p> <p>In this regard, the <b>BRAK</b> would like to point out that the short-term tax measures may give rise to practical problems. The conversion of internal accounting- and IT-systems for a period of 6 months involves considerable time and cost. This is especially for small and medium-sized law firms a challenge.</p>
<b>Greece</b>	
<b>Hungary</b>	The VAT becomes payable at the moment the service is delivered, regardless of collection. We believe this is very unfavorable, especially during the Covid-19 affected period, where late payments or no payments are very typical.
<b>Italy</b>	VAT becomes payable when the client pays the lawyer, or when the invoice is issued.
<b>Lithuania</b>	When the client pays the lawyer.
<b>Portugal</b>	Lawyers have to deliver VAT every 3 months, upon every issued receipt.
<b>Slovakia</b>	VAT become payable at the moment the service is delivered (when the invoice is issued).
<b>Slovenia</b>	VAT becomes payable at the moment the invoice is issued.
<b>Sweden</b>	The VAT becomes payable at the moment the service is delivered. In cases of advance payments, the tax liability for Swedish VAT occurs when the payments have been recovered. (Chapter 1, Section 3, paragraph first and second of the Valued Added Tax Act [1994 :2009], Sw. Mervärdesskattelag)
<b>The Netherlands</b>	In the Netherlands, the VAT becomes payable when the services are delivered (actually when the bill is presented to the client).
<b>UK - England and Wales</b>	On delivery.
<b>Q.5B.</b>	

Do you consider that VAT should be payable only at the moment when the client pays the lawyer? Estimez-vous que la TVA devrait être payable uniquement au moment où le client paie l'avocat ?	
<b>Austria</b>	-
<b>Bulgaria</b>	Yes, but this is contrary to the legislation.
<b>Croatia</b>	It would be better that VAT is payable only at the moment when the client pays the lawyer.
<b>Czech Republic</b>	Please see Q.5A.
<b>Denmark</b>	No.
<b>Estonia</b>	Please see the previous answer.
<b>Finland</b>	-
<b>France</b>	Non applicable.
<b>Germany</b>	-
<b>Greece</b>	
<b>Hungary</b>	Yes, definitely! In light of frequent late or non-payments, lawyers/firms have to advance the VAT, which is a major unbalanced financial burden.
<b>Italy</b>	Yes.
<b>Lithuania</b>	Yes.
<b>Portugal</b>	-



<b>Slovakia</b>	It would be welcome, but it is difficult to imagine that lawyers would get an exception in this respect.
<b>Slovenia</b>	The Bar's position is that VAT should be payable only at the moment when the client pays the lawyer. Attorneys issue invoices for their services, but the question is when and if they will get paid.
<b>Sweden</b>	See above Q5A.
<b>The Netherlands</b>	n/a
<b>UK - England and Wales</b>	Yes
<b>6. Possible financial measures/ support for lawyers/ law firms? / Mesures et soutien financiers possibles envers les avocats et les cabinets d'avocats</b>	
<b>Q.6A.</b>	
<b>If lawyers/ law firms are eligible for financial support in your country due to the COVID-19 crisis, what kind of support is available and what are the specific criteria and applicable procedures thereof?</b>	
<b>Si les avocats ou les cabinets d'avocats peuvent bénéficier d'un soutien financier dans votre pays en raison de la crise de Covid-19, quel type de soutien est disponible et quels en sont les critères spécifiques et les procédures applicables ?</b>	
<b>Austria</b>	<p>There are various support and funding measures for law firms in connection with the corona crisis, such as tax relief (deferrals and fee exemptions), short-time work, hardship funds and Corona aid funds. A COVID-19 crisis management fund was established (COVID-19-FondsG), which is endowed with four billion euros and a federal support programme in the form of a safety net of up to 2 billion euros for hardship cases caused by the legal and economic consequences of COVID-19. Members of the liberal professions are also among the persons entitled to a claim from this Hardship Fund.</p> <p>With the regulation on COVID-19 short-time work the Public Employment Service Austria (AMS) supports companies. These regulations on COVID-19 short-time work and the social partner agreement also apply to law firms. Short-time work can also be requested for trainee lawyers.</p>

	<p>In addition, there are special tax arrangements put into place during the COVID-19 period:</p> <ul style="list-style-type: none"> <li>• Reduction of advance payments (In order to improve liquidity, the advance payments for income or corporation tax advance payments can be reduced to zero),</li> <li>• Non-fixing of claim interest (If an income or corporation tax assessment results in a subsequent claim, claim interest is fixed for such subsequent claims. These can be waived for affected companies),</li> <li>• payment facilities (the date of payment of taxes can be postponed (deferral) or payment by instalments can be agreed),</li> <li>• Non-fixing or reduction of late payment surcharges (A late payment surcharge is normally payable for a tax debt not paid by the due date. Affected companies can have this reduced or request the waiver of interest).</li> </ul>
<b>Bulgaria</b>	<p>Lawyers and law firms are not eligible for financial support in Bulgaria due to the COVID-19 crisis. Lawyers and law firms were not even able to invoke the privilege of filing their annual tax returns by the end of June, as was the case for other legal entities.</p>
<b>Croatia</b>	<p>Yes, law firms were eligible for financial support due to the COVID-19 crisis for the period from March to May. The law firms, which fulfilled the prescribed conditions, were eligible to apply for grants for the preservation of jobs in activities affected by coronavirus, which aim to preserve jobs with employers whose economic activity had been disrupted due to the special circumstance caused by coronavirus.</p> <p>There are also measures based on which any entrepreneur or legal entity may apply for deferment of payment of taxes, contributions and other public charges (except for customs and excise duty), if it meets the prescribed conditions, for a period of three months, with the possibility of an additional three months extension if these special circumstances exist and during which time no interest will accrue.</p>
<b>Czech Republic</b>	<p>The contribution of CZK 25,000 (Compensation Bonus) shall be guaranteed to all self-employed persons, therefore lawyers as self-employed persons are not in principle excluded, if the crisis measures restricted their practice (provision of legal services), i.e. continuation of business activities.</p> <p>Compensation Bonus will be paid if the following conditions are met:</p> <ol style="list-style-type: none"> <li>a) a self-employed person under the definition of to the Pensions Insurance Act,</li> <li>b) the activity performed is the principal activity (under clearly defined conditions it may also be an ancillary activity),</li> </ol>

	<p>c) the decrease in gross sales during the period from January to March 2020 was at least 10% compared to the period from January to March 2019 (if a business was set up after January 2019, the comparison counts the first 3 months period after setting up the business),</p> <p>d) the entity achieved at least 180,000 CZK of gross income in 2019 or at least 15,000 CZK/month in the case of a business set up after January 2019.</p> <p>The Board of Directors of the Czech Bar Association approved the Principles for the Provision of Loans and Social Contributions from the its Social Fund to lawyers and trainee lawyers for reasons related to the state of emergency declared by a resolution of the Government of the Czech Republic.</p>
<b>Denmark</b>	<p>The Danish Government has implemented a number of large relief packages in order to help small or medium-sized enterprises (SMEs) and larger enterprises as well as employees.<sup>8</sup></p> <p>In order to be eligible for the guarantee scheme, SMEs and larger enterprises has to be:</p> <ul style="list-style-type: none"> <li>- Creditworthy Danish and Faroe Islands-incorporated enterprises with a loss of revenue of at least 30% during the period 1 March 2020 to 30 September 2020 that is either i) an SME e.g. with fewer than 250 employees or ii) a larger company.<sup>9</sup></li> </ul> <p>A key feature in this guarantee scheme e.g. is a 70% guarantee from the Danish government on new loans and credit facilities from banks etc.</p> <p>As for the temporary compensation scheme for companies' fixed costs, these following criteria must be met<sup>10</sup>:</p> <ul style="list-style-type: none"> <li>- Companies with fixed costs exceeding DKK 12.500 in the period from 9 March 2020 to 8 June 2020, and</li> <li>- Companies with expected decline in turnover of more than 35% in the period or subject to a temporary ban on running their businesses.<sup>11</sup></li> </ul>
<b>Estonia</b>	<p>Law firms are also entrepreneurs and on certain circumstances they are also eligible for support. Please see the detailed overview in English here:</p>

<sup>8</sup> <https://www.retsinformation.dk/eli/Ita/2020/574>

<sup>9</sup> [https://virksomhedsguiden.dk/erhvervsfremme/content/temaer/coronavirus\\_og\\_kompensation/artikler/faa-laan-garanti-eller-kaution/3b45ceac-2e72-477c-9fe1-e1d119c23b49/](https://virksomhedsguiden.dk/erhvervsfremme/content/temaer/coronavirus_og_kompensation/artikler/faa-laan-garanti-eller-kaution/3b45ceac-2e72-477c-9fe1-e1d119c23b49/)

<sup>10</sup> The scheme applies across sectors and business sizes.

<sup>11</sup> [https://virksomhedsguiden.dk/erhvervsfremme/content/temaer/coronavirus\\_og\\_kompensation/artikler/faa-hjaelp-til-din-virksomheds-faste-omkostninger/648e5903-cfc5-4caf-9c4d-1c62b3346c8d/](https://virksomhedsguiden.dk/erhvervsfremme/content/temaer/coronavirus_og_kompensation/artikler/faa-hjaelp-til-din-virksomheds-faste-omkostninger/648e5903-cfc5-4caf-9c4d-1c62b3346c8d/)

	<a href="https://www.kriis.ee/en/economy-and-business">https://www.kriis.ee/en/economy-and-business</a>
<b>Finland</b>	Law firms have had chance to apply for general financial support from governmental agencies. There has not been any specific support mechanism for law firms.
<b>France</b>	<p><b>Les avocats et les cabinets sont susceptibles de bénéficier des mesures nationales suivantes :</b></p> <p><b>1. Aides directes par le Fonds de solidarité (cumulables) :</b></p> <ul style="list-style-type: none"> <li>• <b>En cas de perte de chiffre d'affaires importante : 1500 euros</b> <ul style="list-style-type: none"> <li>• <b>Conditions :</b> <ul style="list-style-type: none"> <li>○ Indépendants et professions libérales, entreprises de moins de 10 salariés, TPE</li> <li>○ Perte de 50% au moins du chiffre d'affaires par rapport à la même période en 2019</li> <li>○ Chiffre d'affaires inférieur à 1 millions d'euros</li> <li>○ Bénéfice annuel imposable inférieur à 60 000 euros</li> </ul> </li> <li>• <b>Procédure :</b> déclaration en ligne à effectuer sur l'espace personnel du cabinet sur le site internet des impôts – contrôle a posteriori</li> </ul> </li> <li>• <b>En cas de risque de faillite : 2000 à 5000 euros</b> <ul style="list-style-type: none"> <li>• <b>Conditions :</b> remplir les conditions pour recevoir l'aide en cas de perte de chiffre d'affaires (v. supra) <ul style="list-style-type: none"> <li>○ s'être vu refuser un prêt de trésorerie</li> <li>○ présenter une estimation de son impasse de trésorerie et une description succincte de sa situation qui démontre le risque de faillite imminent</li> </ul> </li> <li>• <b>Procédure :</b> déclaration en ligne à effectuer sur l'espace personnel du cabinet sur le site internet des impôts (instruction du dossier par les régions)</li> </ul> </li> </ul> <p><b>2. Garantie d'Etat sur des prêts :</b> pour un montant plafonné à 25% du chiffre d'affaires constaté en 2019 ou 2 années de masse salariale pour les entreprises créées depuis le 1<sup>er</sup> janvier 2019 ; la garantie d'Etat couvre 90% du prêt.</p> <ul style="list-style-type: none"> <li>○ Procédure : mise en œuvre par les banques.</li> </ul>

3. **Reports de paiement/impossibilité de rompre le contrat** : pour les loyers et factures afférents aux locaux professionnels des entreprises ;
  - Conditions : être susceptible de bénéficier du fonds de solidarité (v. supra).
4. **Étalement et report du prélèvement des impôts** : sur demande, à des conditions et pour des dates de report variables selon les impôts ; les possibilités de report vont de juin à juillet 2020 ([plus de détails](#)).
5. Pour les travailleurs indépendants, il est possible de **moduler à tout moment le taux et les acomptes de prélèvement des impôts « à la source »** (prélèvement immédiat et non annuellement). Il est aussi possible de reporter le paiement de leurs acomptes de prélèvement à la source sur leurs revenus professionnels d'un mois sur l'autre jusqu'à trois fois si leurs acomptes sont mensuels, ou d'un trimestre sur l'autre si leurs acomptes sont trimestriels. Procédure : sur internet ([plus de détails](#)).
6. **Exonération d'une prime** de 1000 (2000 euros sous conditions), pour les cotisations et impôts. L'objectif est d'encourager une rémunération exceptionnelle des travailleurs.
7. **Chômage partiel** : réservé aux travailleurs sous le statut de salariés, qui est extrêmement minoritaire chez les avocats, mais concerne la plupart du personnel non avocat des cabinets d'avocats..
  - Montant : 70% du salaire, dans la limite de 4,5 fois le salaire minimum
  - Conditions : suspension effective du contrat de travail et être en mesure de motiver économiquement la mesure
8. **Arrêts de travail** : possibilité d'arrêt de travail sans jour de carence pour la garde d'enfant, les personnes vulnérables et les personnes faisant l'objet d'une mesure d'isolement après exposition au Covid-19.
  - Procédure : auprès des caisses d'assurance maladie

	<p><b>Nota :</b> Tous des dispositifs ont été ouverts aux avocats qu’après un fort lobbying des instances représentatives de la profession et Les instances professionnelles indiqué que <b>les avocats rencontrent les difficultés suivantes</b> (<a href="#">lettre à la ministre de la justice, 28 mai 2020</a>) :</p> <p>« certains dispositifs, mis en œuvre par le Gouvernement pour faire face aux difficultés économiques, ne sont toujours pas accessibles par certains avocats :</p> <ul style="list-style-type: none"> <li>• Les indemnités journalières pour vulnérabilité et garde d’enfant ne sont toujours pas versées par certaines caisses primaires d’assurance maladie, malgré nos démarches renouvelées auprès de la caisse nationale d’assurance maladie ;</li> <li>• Le cumul du versement des indemnités journalières avec celui du fonds de solidarité ;</li> </ul> <p>Les prêts garantis par l’Etat, que certaines banques refusent aux avocats exerçant en AAARPI (forme sociale proche d’une LLP). »</p>
<p><b>Germany</b></p>	<p>The German Federal Government has initiated a package of measures with the possibility of immediate aid. Each person including lawyers that are economically affected by the pandemic situation in relation to the outbreak of the Coronavirus can apply for tax reductions/relief at their local tax offices. The Federal Ministry of Finance, in agreement with the regional state tax authorities, has decided on tax measures to avoid significant hardship as a result of the Corona crisis. The measures include the deferral of tax payments and adjustment of tax prepayments as well as refraining from enforcement (e.g. attachment of bank accounts).</p> <p>Law firms who face negative economic impacts because of the Corona Virus are eligible to claim short-term working allowance, a financial aid scheme for employees of companies.</p> <p>Additionally, the German development bank KfW provides immediate loans for SMEs who are eligible for lawyers up to 800.000 € without any risk assessment.</p> <p>The <a href="#">BRAK</a> and <a href="#">DAV</a> provide on their homepages information and contact points for financial help and other questions concerning COVID 19 for lawyers.</p>
<p><b>Greece</b></p>	<p>Due to the economic impact of this crisis on our liberal profession, the Presidency of Greek Bar Associations asked for financial support and tax relief measures from the Government, in order for Greek Lawyers be able to cope with this unprecedented situation and be back on their feet. Up to this day, Greek Lawyers reap the benefits of the following special protective measures:</p> <ul style="list-style-type: none"> <li>• Suspension of all tax obligations until 31.09.2020</li> <li>• Suspension of all social insurance obligations until 31.07.2020</li> <li>• 3 months suspension of loan payments, provided the lawyer was consistent with his debt obligations</li> <li>• 40% reduction on professional housing contracts</li> <li>• The option to suspend temporarily labour contracts for the lawyers that employ personnel (currently the employee receives an allowance of 800 Euros for 45 days by the State) or to amend a full-time contract to part-time contract</li> </ul>

	<ul style="list-style-type: none"> <li>• Allowance of 600 Euros per lawyer for training</li> </ul> <p>The Plenary of the Greek Bar Associations has expressed its disagreement with the lack of financial support for Trainee Lawyers, who are facing an important income reduction due to the suspension of court proceedings.</p>
<b>Hungary</b>	<p>Bar initiatives:</p> <p>The Hungarian Bar Association issued the decision about the possibility of applying for reduced membership fees for 3 months if the lawyer's practice has significantly decreased due to the state of emergency situation.</p> <p>The President of the Budapest Bar has also initiated the creation of an extraordinary aid title with the Hungarian Bar Association, which can provide rapid assistance to colleagues in real need. In view of the situation that has arisen, relying on voluntary compliance, in the second quarter the Bar will not initiate the removal of members who are subject to the membership fee according to two decisions issued by Budapest Bar to its members, including the termination of notices and the postponement of increases in fees.</p>
<b>Italy</b>	<p>Only some lawyers were eligible for a financial support of € 600:</p> <ul style="list-style-type: none"> <li>- if their income for year 2018 was lower than 35.000 €, as long as they were able to prove that they had to face financial restrictions due to COVID;</li> <li>- if their income for year 2018 was between 35.000 € and 50.000 €, as long as they were able to prove that their income for the first quarter of year 2020 was reduced to 33% of the same period of the previous year.</li> </ul>
<b>Lithuania</b>	<p>There is a support scheme for each individually self-employed person of 257 Eur per month, with some very minor preconditions. Lawyers are eligible to participate in this scheme. For the law firms as for other companies, there were some additional schemes to maintain the personnel under the employment contracts. So, there was a possibility to apply certain measures for the law firms in case there were any such personnel.</p>
<b>Portugal</b>	<p>Neither lawyer nor firms were eligible for support through the crisis (The Bar Association has presented a strong opposition to this fact).</p>
<b>Slovakia</b>	<p>Lawyers are entitled to state aid when the following conditions are met:</p> <ul style="list-style-type: none"> <li>- decrease in turnover – (declare if and how much comparing with the turnover in the same month in the previous year, max 180 eur in case of 20 % decrease, 300 eur in case of more than 40 % decrease, 420 eur in case of more than 60 % decrease, 540 eur, in case of more than 80 % decrease, one employee – maximum 80% of average wages</li> </ul>

	<ul style="list-style-type: none"> <li>- lawyer as an employer must retain the employees for at least two months (so e.g. if the compensation was received for March, employee must be kept until end of May)</li> <li>- lawyers as a sole trader only if the person was insured (health and social insurance and all was duly paid) and paid all the tax duties</li> <li>- only if the law firm started provision of services before 1 February 2020</li> </ul> <p>Slovak Bar Association successfully advocated for lawyers that provide services as one person companies not to be excluded from the state aid as was originally envisaged.</p> <p>As such, the financial aid is not significant, and it is questionable whether it is in the best interest of lawyers.</p>
<p><b>Slovenia</b></p>	<p>Lawyers’ situation was becoming alarming, therefore the Bar proposed certain measures. The Bar had submitted a proposal for total exemption from contributions for employees and self-employed persons and proposal for partial reimbursement of wages for self-employed lawyers. According to the Act on the Interim Measure of Partial Reimbursement of Wage Compensation, valid from March 29, 2020, beneficiaries for deferred contributions are self-employed persons who are included in compulsory insurance on the basis of the activity and do not qualify for inclusion in compulsory insurance on any other basis and have no other employees. According to the Intervention Measures to mitigate the effects of the SARS-CoV-2 (COVID-19) infectious disease epidemic on citizens and the economy Act beneficiaries for obtaining exceptional cash social assistance in the form of basic income are self-employed persons who, on the day the law entered into force (April 11, 2020), are engaged in compulsory insurance on the basis of their activity and do not qualify for compulsory inclusion in compulsory insurance on another basis. Self-employed persons who are included in compulsory pension and disability insurance on the day this Act enters into force and who do not qualify for compulsory inclusion in compulsory insurance on another basis, shall be exempt from contributions for all compulsory social insurance contributions in full for April, May and June 2020.</p> <p>In order to preserve jobs due to the consequences of the epidemic and the temporary inability to provide work for business reasons, the law regulates the possibility of ordering part-time work while at the same time partially posting a worker who has a full-time employment contract, that the employer provides the employee with work for at least part-time work. An employer who provides the employee with work for at least half of the working time may claim a partial refund of the salary compensation for the reimbursement of the paid salary compensation for the remaining part of the working time up to full working hours, for which the employee is ordered to wait for work for 5 to 20 hours per week. due to the ordering of part-time work. The right to a subsidy can be claimed by an employer who is a legal or natural person and who was entered in the Business Register of Slovenia before 13 March 2020 and employs workers on the basis of a full-time employment contract and at least 10% of employees cannot provide at least 90% of the work.</p>



	<p>The right to a measure of partial reimbursement of wage compensation to workers on temporary waiting for work can be exercised by employer who is temporarily unable to provide them with work due to the consequences of the epidemic. The employer may send an individual worker on a temporary layoff until 30 June 2020 at the latest.</p> <p>Attorneys were also entitled to a monthly basic income payment of 350 EUR for the half of March, 700 EUR for of April and 700 EUR for May.</p>
<p><b>Sweden</b></p>	<p>There are several measures that have been introduced for improving the financial situation of companies, including law firms, in Sweden.</p> <p><u>Central government loan guarantee</u></p> <p>A central government loan guarantee has been proposed to make it easier for companies to access financing. The proposal means that the central government will guarantee 70 % of new loans banks provide to companies that are experiencing financial difficulty due to the COVID-19 virus but that are otherwise robust. The guarantee will be issued to banks, which in turn will provide guaranteed loans to companies. The loan guarantee primarily targets small and medium-sized enterprises. However, there is no formal limit on company size to take part in the programme. The Swedish National Debt Office will administer the guarantee and it is proposed that each company be allowed to loan up to SEK 75 million, although exceptions can be made.</p> <p><u>Support based on loss of turnover</u></p> <p>The government has presented a proposal of an additional measure involving reorientation support. The size of the support will depend on how large a loss of turnover a business has had and may vary between 22.5 and 75 % of the business's fixed costs excluding wage costs for March and April 2020. The criteria to be eligible for the support is a turnover of at least SEK 250 000 during the past financial year and a loss of turnover of at least 30 %. The loss of turnover is calculated on the basis of March and April 2020 compared with the same months last year. The government is working to ensure that it can enter into force on 1 July 2020.</p> <p>More information on the central government loan guarantee and support based on loss of turnover can be find at the webpage of the Government Offices of Sweden, please see: <a href="https://www.government.se/articles/2020/03/economic-measures-in-response-to-covid-19/">https://www.government.se/articles/2020/03/economic-measures-in-response-to-covid-19/</a></p> <p><u>Initiatives regarding tax reductions</u></p> <ul style="list-style-type: none"> <li>• The general payroll taxes are reduced for payouts during the time of 1 March to 30th June 2020. To claim the reduction the company has to file a PAYE tax return to the Swedish Tax Agency.</li> <li>• Short-time work allowance - the company can reduce its employees' working hours and receive financial support from the central government to compensate for a significant part of the the costs for retaining the employee. The company can apply for the allowance at Tillväxtverket (the Swedish Agency for Economic and Regional Growth).</li> </ul>

	<ul style="list-style-type: none"> <li>• Employers with sick pay costs, can be compensated for them during April and May. The government has proposed to prolong this support and include June and July. The company do not have to apply for this. The paid sick pay should be declared in the company's general PAYE tax return. The Swedish Tax Agency will then forward the information to the Swedish Social Insurance Agency (Sw. Försäkringskassan), who will pay the company the compensation as soon as possible.</li> </ul> <p>If a company has decreased revenue due to coronavirus and run worse than expected, the company can ease its tax situation by following measures.</p> <ul style="list-style-type: none"> <li>• The company can adjust the preliminary tax for 2020 and pay less or no tax during the following months of this year and be refunded for paid taxes for January and February.</li> <li>• The company can currently deposit 100 % of its profit to a tax allocation reserve, but not more than SEK 1 million. That also decreases the company's income tax and general payroll tax, and it may also increase the company's tax refund for 2019, depending on what the company payed then.</li> <li>• The company can apply for a respite for paying some taxes and fees it has already declared.</li> </ul> <p>For more information in English on tax measures in connection to the coronavirus, please see the Swedish Tax Agency's webpage: <a href="#">here</a></p>
<p><b>The Netherlands</b></p>	<p>The government in the Netherlands has several general measures to help all businesses, including lawyers. For instance:</p> <ul style="list-style-type: none"> <li>• NOW2: From 6 July, employers with more than 20% turnover loss can apply for the <a href="#">Temporary Emergency Bridging Measure for Sustained Employment</a> (<i>NOW, Noodfonds Overbrugging Werkgelegenheid</i>) to receive up to 90% compensation of their employees' wages over the months June through September. NOW1, for the months April through June, is now closed.</li> <li>• Tozo2: Self-employed professionals can apply for <a href="#">Tozo2</a>, the temporary benefit to bridge the loss of income over the months June through September in the municipality where they live. Check with your municipality when you can apply.</li> </ul> <p>For mor information see: <a href="https://business.gov.nl/corona/overview/the-coronavirus-and-your-company/">https://business.gov.nl/corona/overview/the-coronavirus-and-your-company/</a></p> <p>For specific measures for legal aid lawyers see answer 4A.</p>
<p><b>UK - England and Wales</b></p>	<p>income tax payments due in July 2020 under self-assessment to be deferred to January 2021</p> <p>interest-free period for Coronavirus Business Interruption Loan Scheme up to 12 months</p> <p>the introduction of the Bounce Back Loan Scheme which helps small and medium sized businesses to borrow up to £50,000</p> <p>the Coronavirus Large Business Interruption Loan Scheme which supports businesses with an annual turnover of over £45m</p>

	<p>the COVID-19 Corporate Financing Facility under which the Bank of England helps large businesses through purchase of their short-term debt</p> <p>a temporary tax exemption for employer reimbursed expenses to cover the cost of home office equipment (such as a laptop, a desk or necessary computer accessories) deemed necessary for an employee to work at home due to COVID-19</p>
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