



GMS Flash Alert

Immigration Edition

2020-141 | April 1, 2020



Spain - COVID-19: Government Restricts Access through Country's External Borders

The Spanish public administration is adopting necessary "containment" measures aimed at protecting the health of Spain's citizens in the face of a growing COVID-19 crisis.¹

One of the most recent measures, which we will be looking into in more detail here, is Order INT/270/2020² ("the Order") from 21 March 2020, establishing criteria for the application of a temporary restriction on non-essential travel from third countries to the European Union (EU) and associated Schengen countries. These criteria took effect at midnight Sunday, 22 March 2020, at Spain's border posts at ports and airports.

WHY THIS MATTERS

The travel measures described in this newsletter will impact a large number of people traveling within Spain and traveling from abroad into Spain, and those who wish to travel out of Spain. Companies that were in the process of sending assignees and business travelers or had been planning to send assignees and business travelers inbound to Spain or outbound from Spain will be affected. Employees and their families who may have received offers for an international assignment to Spain may need to postpone the commencement of the assignment or may indeed already be there but on limited term visas. This could cause some anxiety, stress, and inconvenience, especially where plans for relocation were already underway or where such individuals are already in Spain on temporary visas.

Companies with global presence and individuals operating across borders need to be increasingly aware of the relevant risks associated with travel, large-crowd events and conferences, and new work arrangements consequent to the COVID-19 outbreak.

Who Is Affected?

Access will only be granted to Spanish citizens and Spanish residents along with those who fall into one of the following categories:

- (a) Residents of the EU or Schengen associated states, who are travelling directly to their place of residence.
- (b) Holders of a long-stay visa issued by a member state or Schengen associated state who are travelling to this same state.
- (c) Cross-border workers.
- (d) Health-care or elderly-care professionals going to work.
- (e) Personnel engaged in the transport of goods, in the course of their work, and flight crews required to carry out commercial air transport activities.
- (f) Diplomatic and consular staff, staff of international and military organisations, and members of humanitarian organisations in the exercise of their duties.
- (g) Persons travelling for imperative family reasons duly accredited.
- (h) Persons who provide documentary evidence of *force majeure* or distress, or whose entry is permitted on humanitarian grounds.

Where Are Borders Being Affected?

The government has decided to close, on a temporary basis, the land posts that permit authorised entry into and departure from Spain through the enclave cities of Ceuta and Melilla located on the North African coast. The cities, which border Morocco, are closed to access by individuals in Morocco, with some exceptions. Morocco, just a few days prior, had already closed its land borders to entry into the kingdom from Ceuta and Melilla.

This measure is in addition to the reintroduction of checks at internal land borders with Portugal and France.

The Order states that the Spanish authorities shall cooperate with foreign carriers and authorities to prevent the travel of those persons who, pursuant to the Order, are designated for "entry refusal" at the external borders.

This restriction **does not apply to the transport of goods** in order to help ensure the continuity of economic activity and to preserve the supply chain.

Where Are Borders Not Being Affected?

The measures in this Order shall not apply at the land border with Andorra³ or at the checkpoint for persons in the territory of Gibraltar,⁴ without prejudice to the possibility of carrying out police checks in their jurisdictions in order to verify compliance with the provisions of Article 7 of Royal Decree 463/2020 of 14 March on the limitation of movement (for prior coverage of this royal decree, see GMS [Flash Alert 2020-114](#), 25 March 2020).

How Long Will These Restrictions Be in Place?

The Order will be valid for an initial period of 30 days, with the possibility for an extension that may be agreed moving forward.

KPMG NOTE

Employers and professional service providers should take note of the above-mentioned closures, service interruptions, and process and policy changes in light of the COVID-19 crisis. It is possible this new situation may be temporary, but in the meantime, employers and service providers will need to adjust their expectations and operate within the restrictions of this “new normal.”

Any questions or concerns should be directed to your qualified professional adviser or a member of the GMS/People Services team with the KPMG International member firm in Spain.

FOOTNOTES:

1 For information (in Spanish) on measures taken and policies implemented to fight COVID-19 in Spain, see the *Ministerio de Sanidad* (Ministry of Health) webpage at: <https://www.mscbs.gob.es/profesionales/saludPublica/ccayes/alertasActual/nCov-China/home.htm> .

For some basic information on measures taken by the Spanish government to combat COVID-19, see this webpage of the Embassy of the United States in Spain: <https://es.usembassy.gov/covid-19-information/> .

2 For the original Order in Spanish, please visit: https://www.boe.es/diario_boe/txt.php?id=BOE-A-2020-3972 .

3. See the 16 March 2020 press conference streamed live (on YouTube) with Minister of the Interior Fernando Grande-Marlaska (in Spanish) at: https://www.youtube.com/watch?v=G_AMvJBX31s .

4 Ibid. Also, see the [press release](#) on the treatment of Gibraltar (in English) from the Gibraltar government.

* * * *

KPMG in Australia is holding a webinar: “COVID-19: Managing Taxation Obligations – Employer Considerations”

Date: 2 April 2020

Time: 12:00pm – 1:00pm AES

Angela Wood, Partner and Regional Leader, Tax Dispute Resolution & Controversy with the KPMG International member firm in Australia will host a discussion with two Employment Tax Advisory partners, Nathan Hamilton and Hayley Lock, also with KPMG in Australia, to explore the different concessions in Australia currently available to taxpayers who may be experiencing difficulties with their taxation obligations because of COVID-19.

For more information and to register, click [here](#).

Contact us

For additional information or assistance, please contact your local GMS or People Services professional* or one of the following professionals with the KPMG International member firm in Spain:



Miguel Arias

Partner

Tel. + 34 91456 3864

marias@kpmg.es



Javier de Robles

Senior Manager

Tel. + 34 91 451 3189

jderobles@kpmg.es



Patricia Contreras

Associate

Tel. + 34 3491 456 3400

patriciacontreras@kpmg.es

** Please note that KPMG LLP (U.S.) does not provide any immigration services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

The information contained in this newsletter was submitted by the KPMG International member firm in Spain.

© 2020 KPMG Abogados S.L.P., a professional limited liability Spanish company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

www.kpmg.com

kpmg.com/socialmedia



© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.