



# GMS Flash Alert

## Immigration Edition

2022-045 | March 4, 2022



# SPECIAL EDITION – Countries Move to Facilitate Migration from Ukraine Due to War

This Special Edition *GMS Flash Alert* covers recent steps and policy changes being taken by governments around the world to facilitate entry by Ukrainian nationals fleeing their war-torn country.

Please note this situation is fluid and rules are changing rapidly. It is advised that interested/concerned parties check with their travel agents, immigration counsel, and/or global mobility professionals for up-to-date developments. Updates may be monitored on our new [Ukraine Immigration News Tracker](#).

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## WHY THIS MATTERS

Companies with Ukrainian workers and family members in Ukraine will want to be aware of the modified rules intended to address the migrant crisis resulting from the war in Ukraine. The new policies/rules should help facilitate the movement of Ukrainian nationals fleeing the war into neighbouring countries and aid in their settlement in those countries.

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## Countries

### AUSTRALIA

Australian government has announced the following:

- The Department of Home Affairs is supporting [Australia's response to the escalating crisis in Ukraine](#) and is processing outstanding visa applications from Ukrainian nationals as a priority, across all visa categories.
- The Department has finalised hundreds of on-hand applications over recent days.
- Close family members can apply on behalf of their family members in Ukraine.

- The prime minister has also announced that automatic visa extensions for six months will be given to Ukrainian nationals in Australia who have a visa expiring before 30 June 2022. Visa holders do not need to do anything to receive this extension. The Department is contacting visa holders in Australia who have visas expiring soon to make arrangements if they wish to remain in Australia.
- Enquiries from Ukrainian temporary visa holders in Australia, and those waiting on a visa outcome or looking for visa options, can be directed to: Global Service Centre (in Australia), Phone: 131 881, [Enquiry form for Ukraine conflict visa arrangement](#) .

For assistance or further information, please contact Samantha Panchal, KPMG in Australia at: Tel +61 2 9335 8974 or [spanchal1@kpmg.com.au](mailto:spanchal1@kpmg.com.au).

## BELGIUM

- Ukrainian nationals who are holders of valid *biometric passports benefit from visa-free travel* are allowed to enter Belgian territory without an entry visa, and stay here *for up to 90 days within a 180-day period*.
- Belgian authorities are considering further concessions to enable Ukrainian nationals to obtain long-term – i.e., beyond 90 days – authorization for the right to work and reside in Belgium.

For assistance or further information, please contact Nele Godefroid, KPMG in Belgium at: Tel +32 (0)2 708 38 46 or [ngodefroid@kpmg.com](mailto:ngodefroid@kpmg.com).

## BULGARIA

- Ukrainian nationals who are holders of valid biometric passports benefit from the visa-free regime and are allowed to enter Bulgaria without an entry visa, and stay here for up to 90 days within 180 days.
- Ukrainian nationals who do not hold valid passports – or any passport – may enter the territory of the Republic of Bulgaria as asylum seekers, but they will be subject to specific procedures in respect of requesting and granting international protection.
- COVID-19 entry restrictions regarding Ukrainian nationals arriving in Bulgaria are not revoked. They shall need to provide a certificate for vaccination / recovery / testing. Otherwise they will be put under 10-day mandatory quarantine.
- Access to the labour market without a work permit is allowed upon obtaining refugee status or humanitarian protection by virtue of a Decision issued by the Bulgarian Agency for Refugees.
- Ukrainian nationals could be locally employed after the third month as from initiating the procedure for international protection (i.e., as from the date of requesting refugee status or humanitarian protection) where a simplified procedure for declaring employment is applicable.

For assistance or further information, please contact Desislava Minkova, KPMG in Bulgaria at: Tel +359 2 969 7600 or [dmminkova@kpmg.com](mailto:dmminkova@kpmg.com).

## CANADA

Canada is launching a package of new immigration measures, including the following:

- Establishing a dedicated service channel for Ukraine enquiries that will be available for clients both in Canada and abroad at 1-613-321-4243, with collect calls accepted. In addition, clients can now add the keyword "Ukraine2022" to the [IRCC Web form](#) with their enquiry and their email will be prioritized.
- Implementing urgent processing of travel documents, including issuing single-journey travel documents for immediate family members of Canadian citizens and permanent residents who do not have valid passports.
- Updating a Web page to provide [current information on measures](#); this page will include content in Ukrainian for ease of reference.
- Ensuring that Ukrainians currently in Canada are able to extend their stay or stay longer in Canada by prioritizing the renewal of work and study permits, and extending a policy that allows individuals to apply for a work permit from within Canada. This policy would allow temporary residents who receive a job offer to remain in Canada and start working while they wait for their work permit applications to be processed.
- IRCC will issue open work permits to Ukrainian visitors, workers, and students who are currently in Canada and cannot go home, so they can stay longer if they wish. IRCC will waive fees, retroactive to February 22, 2022, for certain travel and immigration documents, such as Canadian passports, permanent resident travel documents, proofs of citizenship, visitor visas, and work and study permits. Further details will be made available in the coming weeks as these measures launch.
- IRCC has also taken steps to increase operational readiness in the region, including relocating staff, moving additional supplies and equipment, such as mobile biometric collection kits, in anticipation of an increased volume of requests, and adjusting operations in offices across our global network to foster service continuity for Ukraine. Online options are available for most applications.

For assistance or further information, please contact Graeme Black, KPMG in Canada at: Tel +1-416-943-7756 or [graemeblack@kpmg.ca](mailto:graemeblack@kpmg.ca).

## CROATIA

- Ukrainian nationals who are holders of valid biometric passports benefit from visa-free travel and are allowed to enter Croatian territory without an entry visa, and stay here for up to 90 days within a 180-day period. If they stay longer, they need to register their temporary stay (it is possible that in future the registration of temporary stay and obtaining of work and stay permits could be performed under more favourable terms compared to other non-EEA nationals, but this has not been confirmed yet).
- The registration of address with the Ministry of Interior can be performed via e-mail.
- Entering Croatian territory with pets is possible without animal passports and the typical relevant tests.
- Croatia has established two reception centres, one in Zagreb (Motel Plitvice) and one in Osijek (Sports Hall South 2), while the third reception centre is being prepared in Varaždinske Toplice.
- Ukrainian nationals may inform the Red Cross in Croatia upon their arrival in order to receive humanitarian aid and psychosocial support.

For assistance or further information, please contact Suzana Delija, KPMG in Croatia at: Tel +385 1539 0252 or [sdelija@kpmg.com](mailto:sdelija@kpmg.com).

## CZECH REPUBLIC

Updates from the Czech Republic regarding the authorities' approach to Ukrainian citizens:

- Ukrainian nationals who are holders of valid biometric passports may benefit from visa-free travel and can enter the Czech Republic without any visa / residence permit and stay in the territory for up to 90 days within a 180-day period.
- Ukrainian nationals without non-biometric passport / those who have exceeded their visa-free stay / do not hold a passport at all should be able to enter the country as well. However, smooth crossing of the external EU border cannot be guaranteed and thus, presenting as much identity-proving documents as available is highly recommended.
- All arrivals must arrange for travel health insurance which may be purchased online. Moreover, they are obliged to register their arrival at the Foreigners' Police Office.
- No COVID-19-related restrictions are currently applicable for Ukrainian nationals entering the Czech Republic.
- The Czech Republic has introduced a *special type of long-term visa* available to those who arrive in the territory via the visa-free regime and for those whose current visas are expiring shortly and cannot be extended.
- Applying for asylum or subsidiary protection is also an option after entering the Czech Republic, however, it is not recommended by the Immigration Office. The authority encourages individuals to apply for the special type of long-term visa as it is easier and faster.
- All Ukrainian nationals wishing to perform work activities in the Czech Republic are obliged to apply for a work permit after obtaining a special type of long-term visa. This obligation is now being reviewed by the Czech/European authorities and an exception from this obligation is expected.

For assistance or further information, please contact Pavel Gorel, KPMG in the Czech Republic at: Tel +420 222 123 553 or [pgorel@kpmg.cz](mailto:pgorel@kpmg.cz).

## EUROPEAN UNION

Over the past few days, the European Commission is considering granting displaced Ukrainian nationals the right to live/work for three years. Part of the Commission's response to the situation in Ukraine entailed possibly activating the [Temporary Protection Directive](#) – formulated during the Balkans War nearly 20 years ago – to offer swift assistance to people fleeing the war in Ukraine. On 4 March 2022, EU ministers unanimously agreed to offer that temporary protection to refugees fleeing Ukraine. Ukrainians fleeing the war, therefore, will be granted temporary protection in the EU, which means effectively that they will be given a residence permit; they will also be given access to educational opportunities and to the labour market. (See the [press release](#) from the European Council.)

## FRANCE

- Ukrainians with biometric passports do not need visas to enter the Schengen area, and therefore to enter France.
- For Ukrainians wishing to enter France with a biometric passport, there is no need to apply for a visa with the consular authorities.
- Ukrainians wishing to enter France without a biometric passport or travel documents, can go to a consular post in

a country bordering Ukraine (for example Poland, Romania, Hungary, etc.) so that their situation can be studied to obtain a visa or a pass to enter France.

- Ukrainians with a biometric passport are allowed to stay up to 90 days after they enter the Schengen Area.
- If their stay in France is extended beyond 90 days, and/or they need accommodation, they can go to the prefecture of the department (département) in which they arrived, to extend their right to stay.
- At the prefecture, they can ask for protection if they so wish.

For assistance or further information, please contact Sophie Fischel, KPMG Avocats in France at: Tel +33 (0) 1 55 68 48 36 or [sfischel@kpmgavocats.fr](mailto:sfischel@kpmgavocats.fr).

## GERMANY

- Ukrainian nationals who are holders of valid biometric passports are allowed to enter Germany visa-free for a period of up to 90 days within half a calendar year, however, no employment activities will be allowed during this stay. Ukrainian nationals, who have entered Germany for a short stay without a visa can apply for a temporary residence permit directly in-country for an additional 90-day period once the 90 days of the short stay have elapsed.
- Ukrainian nationals who are currently in Germany for a short stay are not required to travel back to Ukraine in order to go through the visa procedure. They can directly apply for a long-term work and residence permit in Germany
- In addition, it has now further been confirmed, that the EU will activate the regulations deriving from the Mass Influx Directive (2001/55/EC) / Temporary Protection Directive for giving temporary protection. This means that displaced persons would not need to go through the regular asylum procedure as they will be granted immediate protection in Germany. As a consequence, refugees will immediately be able to apply for a residence permit directly in Germany with a validity of one year (and up to three years). Under this residence permit even employment activities will be possible (self-employment generally permitted, employment subject to individual decision by the immigration office when issuing the residence permit, but no labour market test applies). For obtaining this residence permit, the following documents will be required: passport or substitute/similar document, proof of sufficient means of livelihood (e.g., employment contract, pay slips, confirmation on receipt of social benefits), and registration certificate.
- COVID-19-related restrictions are currently applicable for citizens coming from Ukraine to Germany; however, as the Ukraine is currently no longer classified as a high-risk area by the Robert-Koch-Institute, the following evidence might be presented when entering Germany: Proof of vaccination or proof of recovery from a COVID-19 infection or a negative PCR test which has been taken a maximum 72 hours before arrival in Germany or antigen test which has been taken a maximum 48 hours before arrival in Germany. However, in practice, voluntary tests will be offered when crossing the border.
- Ukrainian citizens and third-country nationals residing in Ukraine can apply for visas for Germany at the diplomatic missions and consular posts in neighbouring countries of Ukraine as of now by way of exception.
- The national rail company of Germany is offering free-of-charge tickets for Ukrainian refugees who wish to cross the continent and reach their country.

For assistance or further information, please contact Kim Hammer, KPMG Law in Germany at: Tel. +49 69 951195-429 or [khammer@kpmg-law.com](mailto:khammer@kpmg-law.com).

## GREECE

- Ukrainian nationals holding biometric passports are allowed to enter Greece without an entry visa and stay here for up to 90 days within a 180-day period.
- It seems that the COVID-19 related restrictions applying before the conflict to Ukrainian nationals entering Greece (i.e., vaccination certificate or test) continue to apply as no formal guidance has been issued so far on this point.
- Council Directive 2001/55/EC on minimum standards for giving temporary protection in the event of a mass influx of displaced persons is already incorporated in Greece as of 2006. Based on announcements, the Greek government is waiting for decisions to be taken on an EU level with a view to proceeding internally with any measures required to foster actual implementation.
- Based on governmental announcements, “golden” visas/residence permits for Russian nationals will become very difficult; indeed the possibility of revocation of one’s already-issued visa/residence permit is also up for re-examination (again waiting for decisions to be taken on an EU level).

For assistance or further information, please contact Irini Zouli, Papacostopoulos - Grigoriadou and Associates, Law Firm in Greece, at: Tel. +30 210 60 62 159 or [izouli@cpalaw.gr](mailto:izouli@cpalaw.gr). (Papacostopoulos – Grigoriadou and Associates, Law Firm, independent Greek law firm, independent member of KPMG International Legal and Tax network.)

## HUNGARY

- Ukrainian nationals can legally enter Hungary (and any Schengen Area member state) based on their biometric passport without the need to obtain a visa in advance.
- Additionally, no COVID-19 restrictions apply to them (referring to the current ongoing developments\_).
- Based solely on their biometric passport, Ukrainian nationals can stay in Hungary for a maximum of 90 days without any further necessary actions/documents. However, working activity cannot be legally performed by them based solely on their biometric passports, as working activity is permissible in advance.
- Currently, Ukrainian nationals can legally seek asylum in Hungary considering current developments, however it is not mandatory.
- Asylum seekers can only work at the reception facilities contributing to the maintenance and preservation of the reception centre. In return they can receive a monthly remuneration (of up to 85% of the prevailing mandatory minimum old-age pension) but this is connected to humanitarian organisations only and the remuneration received in return for their work is very low.

For assistance or further information, please contact Erika Erdelics, KPMG Tanácsadó Kft. in Hungary, at: Tel. +36 1 887 5512 or [erika.erdelics@kpmg.hu](mailto:erika.erdelics@kpmg.hu).

## IRELAND

The Irish government is offering Ukrainian nationals visa-free status.

It may be an option for Ukrainian nationals fleeing the war to board an Aer Lingus plane in Romania, Poland, Moldova, or Hungary and actually be allowed to board on the strength of a passport.

Ireland will give these migrants 90 days to sort themselves out. (KPMG in Ireland is unsure if “sort yourself out” includes applying for a work visa for the United Kingdom. We are seeking clarification from the Irish authorities.)

### *Other Steps*

- The Department of Foreign Affairs is closely monitoring the situation in the Ukraine together with the European Union and other international partners.
- As an emergency measure, the Minister for Justice has announced the immediate lifting of entry visa requirements between the Ukraine and Ireland effective from 25 February 2022.
- Ukrainian nationals who are considering leaving Ukraine and travelling to Ireland may do so without an entry visa requirement, if they judge it safe to travel.
- Those who travel to Ireland without an entry visa will then have 90 days after arrival to regularise their position.
- Circumstances may be assessed on a case-by-case basis to apply for a suitable immigration permission once in Ireland.
- The situation and further immigration concessions granted to Ukrainian nationals by Ireland and other European Union countries are under ongoing review.

For assistance or further information, please contact Aoife Newton, KPMG in Ireland, at Tel. +353 1 700 4285 or [aoife.newton@kpmg.ie](mailto:aoife.newton@kpmg.ie).

## **ITALY**

- Ukrainian nationals who are holders of valid biometric passports for at least three months benefit from visa-free travel and are allowed to enter the territory of Italy without an entry visa, and stay here for up to 90 days within 180 days.
- At the moment, in order to enter Italy, Ukrainian citizens would need a basic “green pass” pertaining to a vaccination certificate, recovery-from-COVID-19 certificate, or swab negative test. In case of the absence of one of these, the five-day quarantine will be applied with the obligation to undergo a molecular or antigen test, carried out by means of a swab, at the end of this period.
- Ukrainians nationals could ask for *international protection*.

Authorities informed KPMG in Italy that all information above-mentioned may be subjected to changes.

The Italian government approved a decree related to urgent measures in respect of the Ukrainian crisis. The text is still not available, but it should contain the following provisions:

- Refugees from Ukraine are hosted in the centres of the Cas system (Extraordinary Assistance Centers), even without having submitted an application for international protection;
- The government has also created a special fund of EUR 500,000 to finance measures to support Ukrainian students, researchers, and teachers so that they can complete or continue their training and their work in Italian schools, universities, and research institutes.

For assistance or further information, please contact PierLuigi Zucchelli, Studio Associato - Consulenza legale e tributaria in Italy at: Tel. +39 02 676451 or [pzucchelli@kpmg.it](mailto:pzucchelli@kpmg.it).

## LATVIA

### FAQs

#### 1. What documents and actions are required for Ukrainians after obtaining refugee status to get a work permit?

General information on entry to the Republic of Latvia:

- ✓ To enter the Republic of Latvia, valid travel documents including one's biometrical passport or ordinary travel passport are required.
- ✓ The lack of the travel documents or medical documents (certificate of vaccination, COVID-19 test) will not be an obstacle for a Ukrainian citizen to enter territory of the Republic of Latvia.
- ✓ If the person does not have a travel document, he or she will be identified in cooperation with the competent authorities of the Ukraine.

Request of asylum-seeker status:

- ✓ Applications for asylum-seeker status may be submitted by persons at the border-crossing point or, after entering Latvia, by an application to any structural unit of the State Border Guard.
- ✓ A handbook for asylum-seekers may be found here: <https://www.pmlp.gov.lv/lv/media/970/download> .

Applications for D visas:

- ✓ An application for the Latvian national D visa is possible at Riga's 1<sup>st</sup> Division of the Office of Citizenship and Migration Affairs (located at: Čiekurkalna 1.līnija 1 k-3, Riga, Latvia, LV-1026), or at other Offices of Citizenship and Migration Affairs on the territory of the Republic of Latvia. Application documents can also be sent by post.
- ✓ In order to obtain the visa, the person will be required to submit:
  - A copy of the travel document;
  - Filled-in visa application form (available at: <https://epak.pmlp.gov.lv/NVIS.EService001.WebSite/ApplicationMain.aspx>);
  - A 35x45mm photograph;
  - An application with an explanation of from where the person has entered into Latvia and why he or she cannot return to, as well as an indication whether the person already knows the place of employment or the employer in the Republic of Latvia.
- ✓ The visa is issued free of charge.

Contact information for the additional information:

- **Office of Citizenship and Migration Affairs of the Republic of Latvia**

- ✓ Additional information regarding D category visa: +371 67209400 (Monday to Thursday from 08:30 – 16:00; Friday from 09:00 – 15:00).

– **State Border Guard of the Republic of Latvia**

- ✓ Information on crossing the Latvian state border and request of the asylum status: +371 67913569; +371 67913568 (24/7).

## **2. What NGOs can provide more information on how we can help them in coordinating with the government and refugees?**

- ✓ The NGO “Gribu palīdzēt bēgļiem” aims to provide support and assistance to asylum seekers and persons with refugee or alternative status, while promoting the integration of these people in Latvia.
- ✓ The NGO provides the coordination between organisations offering help with regards to the existing situation. Information for the Ukrainians coming to the Republic of Latvia can be found on the webpage: [www.ukraine-latvia.com](http://www.ukraine-latvia.com).

For assistance or further information, please contact Steve Austwick, KPMG in Latvia at: Tel +371 67038000 or [saustwick@kpmg.com](mailto:saustwick@kpmg.com).

## **THE NETHERLANDS**

The Netherlands has only published measures related to residence in the Netherlands as Ukraine is considered an unsafe country for the coming six months. The measures taken are as follows:

- Those Ukrainians arriving with biometric passports or a short-stay visas may stay freely in the Netherlands for 90 days and under the current circumstances; this period can be extended up to a maximum 180 days. If, due to the current situation, the maximum stay be exceeded, no residence problems should be experienced.
- Normally a provisional residence permit (“MVV”) should be collected at the Dutch consular post abroad before one may receive a residence permit for his/her long-term stay; however, if it is not be possible to collect the MVV before travelling to The Netherlands, the residence permit will still be provided. The long-term residence can, for instance, be based on labour (example; the highly-skilled migrant) or family reunification.
- The asylum procedure is also available for Ukrainians; for new and pending cases there is a decision stop at the moment preventing departure to Ukraine should there be a negative outcome on an application. Also the statutory decision period of new and pending applications has been extended for a year.

For assistance or further information, please contact Hillery Stjura, Meijburg & Co., at: Tel +31 (0) 88 90 91886 or [Stjura.Hillery@kpmg.com](mailto:Stjura.Hillery@kpmg.com).

## **NORWAY**

- Ukrainian nationals who are holders of valid biometric passports may benefit from visa-free travel and are allowed to enter Norway without an entry visa, and stay here for up to 90 days within 180 days.
- The Norwegian immigration authorities (“UDI”) have decided that Ukrainian citizens who are in Norway on permits or visa-free visits that expire can continue to be here until further notice (the duty to return to Ukraine has been suspended).

- UDI is following the situation closely. The agency continues to work with assessments of how the situation in the country affects Ukrainians currently in Norway and applications for residence from Ukrainian citizens. See the attached link for further information and FAQs; <https://www.udi.no/en/important-messages/information-regarding-the-situation-in-ukraine/>
- Family Immigration: With regard to family immigration applications, UDI has not yet decided whether the applications prepared for processing can be given priority or not. UDI will update this information when more information is available (at link above).
- Asylum: You must be in Norway or on the Norwegian border to apply for protection (asylum). Norwegian authorities no longer consider Ukraine a safe country. UDI does not yet know how the situation will develop or how it will process applications for protection. The UDI will update this information (at the above link) when more information is available.

For assistance or further information, please contact Unn Kristin Mardal, KPMG in Norway at: Tel +47 4063 9201 or [unn.kristin.mardal@kpmg.no](mailto:unn.kristin.mardal@kpmg.no).

## **POLAND**

The Polish government is currently working on new regulations regarding the situation of Ukrainian citizens in Poland.

The draft law on assistance to Ukrainian citizens in connection with an armed conflict in the territory of this country will most likely be introduced into the Polish legal system within the next few days.

Further to the above, the Polish Border Guard recommends not to submit applications for international protection for now as there will be some legal simplifications for Ukrainian citizens soon.

The KPMG International member firm in Poland will provide an update as soon as the new law on assistance to Ukrainian citizens in connection with an armed conflict in the territory of this country enters into force.

Below you will find the Polish government immigration updates related to the war in Ukraine.

### **I. Entering Poland**

All Ukrainians evacuating from the territory of Ukraine will be allowed by the Polish Border Guard to enter Poland. It can be on the basis of:

- 1) visa-free movement (for biometric passport holders);
- 2) national visa (D) or Schengen visa (C);
- 3) a long-term visa or a residence permit issued by another Schengen state;
- 4) the consent issued by the Commander in Chief of the Polish Border Guard, granted when crossing the border, allowing an individual to stay up to 15 days in the territory of Poland (based on the Article 32 of the Act on Foreigners);
- 5) the temporary residence permit, permanent residence permit, or a long-term resident's EU residence permit and the valid residence card;
- 6) an application for granting international protection filed at the Polish border crossing point.

In case of 4) above, Ukrainian citizens are allowed to enter Poland without travel documents, e.g., based on their Ukrainian IDs, driving licenses, expired passports, birth certificates or any other documents confirming identity. In case of 6) above, they may enter the country even without documents.

**Please be advised that it is recommended for biometric passport holders to cross the border on the basis of the visa-free movement. Applying for international protection could cause some limitations on the individual trying to cross into Poland and this step is recommended only for persons who cannot cross the border on another basis.**

## II. COVID-19 restrictions

Neither a COVID-19 certificate nor a negative COVID-19 test result is required.

There is no quarantine after crossing the border.

## III. Work performance and residence

Ukrainian individuals may work in Poland during a period of **visa-free movement** if they possess **a work permit or an employer's declaration of the intention to commission work to a foreigner – a statement (simplified work permit, so called "oświadczenie")**. The application for their work permit or statement can be submitted while they are in Poland. Once their Polish work permit or statement is issued, they can start working with the Polish entity. There is also possibility of working as a seconded employee (Ukrainian company delegates to work in a Polish company) on the basis of a secondment letter for 30 days during one calendar year.

Currently, the fastest way to obtain a right to work is to register a Statement (*Oswiadczenie*) in the office. Then as soon as the document is received, the individual may start performing work. For now, it is possible to obtain this document in 5-10 working days; however, the situation in the Local Labour Offices is changing very dynamically. Due to the current situation in Ukraine, unfortunately, delays may occur.

**If a Ukrainian citizen applies for international protection, he will not be allowed to work during the process.**

However, if the decision regarding refugee status has not been issued within six months and the applicant is not responsible for this delay (e.g., due to his declining to participate in the interview), he is allowed to apply to the Head of the Office for Foreigners for a certificate, which along with the temporary ID document (TZTC), grants the right to work legally in Poland until the international protection application has been processed.

Ukrainian citizens staying in Poland do not have to leave if their residence permits expire, the validity of permits is prolonged.

## IV. Exceptions to Compulsory Military Service

Please note that, generally, men who are between 18 and 60 years old will not be allowed by Ukrainian border guards to leave the country.

However, there are some exceptions to compulsory military service – conscription, in accordance with Article 23 of the Act – amongst which:

- persons performing service during mobilisation or war in organs of state authority other than the military;
- persons recognised by a military medical commission as temporarily unfit for service - up to six months from the decision;

- men and women with at least three dependent children up to the age of 18;
- single parents with a child / children;
- parents or guardians of a disabled child – group A, if the child is under 18 years of age;
- parents or guardians of a disabled child who has any defects in the functioning of an organ in the III or IV stage and limitation of the vital activity of any category in the II-III stage;
- parents or guardians of a disabled child at stage I or II, until the child is 23 years of age;
- guardians or foster parents of children up to 18 years of age;
- permanent guardians of people who, in accordance with the Act, require care, in the absence of other people who can provide such care;
- parliamentarians;
- employees of military management bodies;
- students and doctoral students of higher education, assistants - trainees, aspirants, and doctoral students;
- researchers, research and teaching staff of higher education and scientific organisations, holding an academic degree
- men or women whose loved ones died or went missing during counter-terrorist operations.

Please also be advised that we have been receiving information from the border that Ukrainian guards do not apply some of the aforementioned exceptions in practice (e.g., student status).

## **V. Entering Polish territory with pets**

The Polish Chief Veterinary Inspectorate has introduced new regulations thanks to which animals, even those without a complete set of documents, can cross the Polish border.

Animals do not need to be serologically tested for anti-rabies antibody titers. Dogs, cats, and ferrets that are not vaccinated against rabies will be vaccinated in Poland at the expense of the state budget.

## **Vi. Recommendations**

We recommend that employees who want to relocate to Poland consider leaving Ukrainian territory as soon as possible. They should bring travel documents and documents confirming qualifications (e.g., diplomas, supplements, work experience certificates, and others) and family relationships (birth and marriage certificates). Please also be informed that male employees who are currently staying in Poland should not travel to Ukraine as most probably they will not be able to come back.

For assistance or further information, please contact Marta Szurek, KPMG in Poland at: Tel. +48 22 528 11 99, +48 500 074 289 or [mszurek@kpmg.pl](mailto:mszurek@kpmg.pl).

## ROMANIA

Romanian measures that might be of help to Ukrainian nationals:

- Ukrainian nationals who are holders of valid biometric passports benefit from visa-free travel and are allowed to enter Romanian territory without an entry visa, and stay here for up to 90 days within 180 days.
- No COVID-19 related restrictions are currently applicable for Ukrainian nationals entering Romanian territory.
- Entering Romanian territory with pets, without related documents, is currently permitted for Ukrainian nationals.
- Entering Romanian territory with documents confirming the identity (i.e., simple passports / identity cards) is currently permitted for Ukrainian nationals, as refugees/asylum seekers, under exceptional rules.
- Ukrainian nationals who will be locally employed by a company in Romania for a maximum of nine months within a calendar year, full-time contract, are exempted from the work permit requirement, as an exception from normal procedures.
- Ukrainian nationals may apply for subsidiary protection/asylum/refugee status and thereafter they may be employed with a Romanian-registered company without a work permit, as an exception from normal procedures.

For assistance or further information, please contact Mădălina Racovițan, KPMG in Romania at: Tel. +40 372 377 782 or [mracovitan@kpmg.com](mailto:mracovitan@kpmg.com).

## SERBIA

- Ukrainian nationals who are holders of valid biometric passports are allowed to enter Serbian territory without an entry visa and stay here for up to 90 days within 180 days.
- No COVID-19-related restrictions are currently applicable for Ukrainian nationals entering Serbian territory.

For assistance or further information, please contact Marija Milojevic, KPMG in Serbia at: Marija Milojevic, KPMG in Serbia at: Tel. +381 11 205 0526 or [mmilojevic@kpmg.com](mailto:mmilojevic@kpmg.com).

## SLOVAKIA

- Ukrainian nationals who are holders of valid biometric passports benefit from visa-free travel and are allowed to enter the territory of the Slovak Republic without an entry visa, and stay here for up to 90 days within 180 days.
- Following an individual assessment, entry may be granted even to those without a valid travel document (biometric passport).
- According to currently-valid immigration legislation regarding COVID-19, those third-country nationals who enter Slovakia legally are allowed to stay here for up to one month after the end of the emergency/crisis situation regarding COVID-19.
- No COVID-19-related restrictions are currently applicable for Ukrainian nationals entering the territory of the Slovak Republic.

- Entering the territory of the Slovak Republic with pets, without related documents, is currently permitted for Ukrainian nationals.
- Slovakia grants two types of protection for people in need – an asylum (a form of permanent residence for an indefinite period of time) and a subsidiary protection (valid for one year, with the possibility of an extension). The provisions of TEMPORARY REFUGE, a special status for Ukrainians fleeing war, have been finalized and approved by the Slovak government. The temporary refuge status for Ukrainian nationals is now available. In case there would be any client employees from Ukraine who would prefer to proceed with obtaining the temporary refuge status, KPMG in Slovakia will be able to assist them with this procedure.
- The Foreign Police in Slovakia is temporarily closing their offices, in order to focus solely on work with Ukrainian nationals arriving in Slovakia. It is expected that in the upcoming weeks it will not be possible to visit the Foreign Police offices for standard procedures.
- Please note that the obligation for third-country nationals to submit the original of completed and signed Notification of Stay forms to the respective Foreign Police within three business days remains valid.

For assistance or further information, please contact Maria Hrdlickova , KPMG in Slovakia at: Tel. +421 2 5998 4111 or [mhrdlickova@kpmg.sk](mailto:mhrdlickova@kpmg.sk).

## SPAIN

Spanish Authorities have expressed maximum support to Ukrainian citizens. Please find below the current information for Spain:

- Ukrainian nationals who are holders of valid biometric passports are allowed to enter Spanish territory without an entry visa, and stay here for up to 90 days within 180 days.
- COVID-19- related restrictions are currently applicable for citizens coming from Ukraine entering Spanish territory. However, please note that the authorities may consider that coming from Ukraine will be under letter i) or coming from other EU country as well (see list below).
- According to the Order of the Ministry of the Interior, Order INT/657/2020, of 17 July, will be subject to denial of entry, for reasons of public order or public health, unless they belong to one of the following categories:
  - a) Habitual residents in the European Union, Schengen Associated States, Andorra, Monaco, The Vatican (Holy See) or San Marino who go to that country, proving it documentary.
  - b) Holders of a long-term visa issued by a Member State or Schengen Associated State who are going to that country.
  - c) Health professionals, including health researchers, and elderly-care professionals who go to or return from exercising their work activity.
  - d) Transport, marine and aeronautical personnel necessary to carry out air transport activities.
  - e) Diplomatic, consular, international, military, civil protection, and members of humanitarian organisations, in the exercise of their functions.
  - f) Students who carry out their studies in the Member States or Schengen Associated States and who have the corresponding permit or visa for long-term stay, provided that they go to the country where they are studying,

and that the entry occurs during the academic year or previous 15 days. If the destination is Spain and the duration of the stay is up to 90 days, it must be proven that the studies are carried out in an authorised teaching centre in Spain, registered in the corresponding administrative registry, following a full-time programme during this phase and in-person, and that leads to obtaining a degree or study certificate.

g) Highly-qualified workers whose work is necessary and cannot be postponed or carried out remotely, including participants in high-level sports events that take place in Spain. These circumstances must be justified with documentary evidence.

h) Persons travelling for duly-accredited imperative family reasons .

i) People who travel for reasons of *force majeure* or need, or whose entry is allowed for humanitarian reasons, proving it is substantiated with documentary evidence.

k) - Persons with a recovery or vaccination certificate, that the Ministry of Health recognises for this purpose, after verification by the health authorities.

- Persons aged 12 years or older and under 18 years who present a negative SARS-CoV-2 molecular nucleic acid amplification test -NAAT (RT-PCR or similar)- performed within 72 hours prior to arrival, after verification by the health authorities.

- People under 12 years old.

- Until now only relatives of Spanish citizens have been evacuated by the Spanish authorities and who arrived there arrived with their passports by airplane from Poland.
- Since 2014, Ukrainian citizens who are already in Spain can apply for international protection and the Spanish Authorities will evaluate case-by-case. New rules are under negotiation within the EU (Directive from 2001) but not approved yet.

For assistance or further information, please contact Javier de Robles, KPMG in Spain at: Tel. +34 91 451 3189 or [jderobles@kpmg.es](mailto:jderobles@kpmg.es).

## **TURKEY**

No new regulations in Turkey with respect to the admittance of Ukrainian nationals. The Turkish embassies are currently working to gather information regarding the Turkish citizens in Ukraine to facilitate their evacuation.

For assistance or further information, please contact Erdem Karadeniz, KPMG in Turkey at: +90 212 316 60 00 Ext: 6703 or [ekaradeniz@kpmg.com](mailto:ekaradeniz@kpmg.com).

## **UNITED KINGDOM**

If someone is eligible for a U.K. work visa and has all the requisite documents, that person can apply to U.K. Visa Application Centres in Hungary, Romania, Poland, and Moldova without needing to have status in those countries.

For assistance or further information, please contact Julia Picco, KPMG LLP in the United Kingdom at: Tel +44 2 0 3078 3292 or [Julia.Picco@kpmg.co.uk](mailto:Julia.Picco@kpmg.co.uk).

## Contact us

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



**Dr. Thomas Wolf**  
**Partner & Global Head of**  
**Immigration**

Tel. +49 30 530199-300

[twolf@kpmg-law.com](mailto:twolf@kpmg-law.com)

*\* Please note the KPMG International member firm in the United States does not provide immigration or labour law 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 Germany.

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