



# GMS Flash Alert



## Flash Alert Monthly Summary (June 2016)

### Flash Alerts (June)

### The Expatriate Administrator Videos

### ALL GMS Publications

[GMS Flash Alert](#)

[Global Assignment](#)

[Policies and](#)

[Practices Survey](#)

[Payroll Insights](#)

[Tax Rates Online](#)

[Taxation of](#)

[International](#)

[Executives \(TIES\)](#)

[Online](#)

[The Expatriate](#)

[Administrator](#)

[Thinking Beyond](#)

[Borders:](#)

[Management of](#)

[Extended Business](#)

[Travelers](#)

[U.S. Taxation of](#)

[Americans Abroad](#)

### Flash Alerts

France

#### [New Form for the Posting of Worker's Declaration](#)

As of June 15, 2016, a new form for the posting of the worker's declaration to the local Labor Inspectorate has been introduced in order to reflect regulatory changes regarding the assignment of workers in France. The form, which also must be filed by foreign employers (including European Union employers), institutes new (potentially cumbersome) information requirements.

Netherlands

#### [Japanese Denied Unfettered Access to Dutch Labor Market](#)

The Dutch Immigration and Naturalisation Service announced on 21 June 2016, that Japanese nationals will no longer have free access to the Dutch labor market from 1 October 2016. This surprising development means Japanese nationals intending to relocate to the Netherlands, as well as their global mobility or

	immigration advisers, must now take steps to apply for a work permit, so that they may work in the Netherlands.	<a href="#">U.S. Taxation of Foreign Citizens</a>  <a href="#">Your Assignment Abroad: The 50 Most Common Concerns</a>
Singapore	<p><b><u><a href="#">Strong Singapore Core Important in Work Pass Application Process</a></u></b></p> <p>Currently, in Singapore, work pass applications are assessed based on “individual-related” criteria such as the applicant’s qualifications, work experience, and salary. Under new plans announced by Singapore’s Ministry of Manpower, the assessment of applications will also focus on “company-centric” factors such as: how strong the Singaporean core is in the company; whether a company with a weak Singaporean core has a commitment to nurture and to develop its local work-force for the future; and how relevant the “double weak” company is to Singapore’s economy.</p>	
Thailand	<p><b><u><a href="#">New Proposals Aim to Provide Tax Relief</a></u></b></p> <p>New proposed amendments by Thailand’s Ministry of Finance on 19 April 2016, would provide for (1) a considerable increase in the deductible expenses allowed against assessable income; (2) more sizable personal, spousal, and children allowances; (3) changes to the thresholds for tax filing obligations; and (4) an expansion of the 30-percent tax bracket, as well as a higher threshold for the top 35-percent rate bracket.</p>	
United Kingdom	<p><b><u><a href="#">Brexit and What It Means for Immigration</a></u></b></p> <p>To help show what the potential impact of a ‘Brexit’ might be on people’s right to work in the U.K., KPMG LLP (U.K.) has prepared a flow-chart based on current immigration rules.</p>	

<p>United Kingdom</p>	<p><a href="#"><u><i>Post-EU Referendum, What's Next for Employers with International Assignees?</i></u></a></p> <p>On 23 June 2016, the U.K. voted to leave the European Union. Prior to the referendum being held there were questions over what a possible "Brexit" may mean for employers, and in particular employers of globally mobile employees. In the immediate aftermath of the result, there are some tax, employment/labor, social security, and immigration considerations from an employer perspective which should be considered.</p>
<p>United States</p>	<p><a href="#"><u><i>Proposed Regs Aim to Clarify Rules for Expatriate Health Plans</i></u></a></p> <p>On June 8, 2016, the U.S. Treasury Department and Internal Revenue Service, jointly with the Labor Department and the Department of Health and Human Services, issued proposed regulations applicable to expatriate health plans, expatriate health issuers, and qualified expatriates under the "Expatriate Health Coverage Clarification Act of 2014." The proposed regulations aim to clarify the application of the rules to expatriates with health coverage under expatriate health plans and sponsors, issuers, and administrators of expatriate health plans.</p>

### **The Expatriate Administrator**

<p>United States</p>	<p><a href="#"><u><i>FBAR Reporting: Changes are in the wind</i></u></a></p> <p>The due date for filing FBARs was June 30, 2016! It's important that you and your assignees understand who the rules apply to – A U.S. employee overseas? An individual who claims to be a U.S. non-resident pursuant to the tie-breaker provision of an income tax treaty?</p>
----------------------	---

Dependent children with interests in foreign financial accounts? – and what type of accounts they apply to. Having this understanding is critical since the individuals concerned must gather the appropriate information and documentation, and/or work with their tax service provider, to make a timely filing. Non-compliance can result in financial penalties and possible reputational risk to their employers.

## Videos

United States

**[Short-Term Assignments – When Your Employees Are on Assignment, Then Repatriating: Key Considerations](#)**

Alison Shipitofsky and Glen Collins – both with the Mobility Consulting Services group in KPMG’s GMS practice – are joined by Bob Rothery (WNT-GMS) and engaged in a conversation by Scott Shaughnessy (WNT-GMS) around the global mobility and HR as well as tax aspects of short-term assignments, with a focus on the during assignment and post-assignment phases of the assignment lifecycle.

To unsubscribe or change your contact information, please send an e-mail to: [go-fmgmsflash@kpmg.com](mailto:go-fmgmsflash@kpmg.com).

Privacy | Legal

[kpmg.com/socialmedia](http://kpmg.com/socialmedia)

You have received this message from KPMG LLP. If you wish to unsubscribe from GMS Flash Alert, please click [here](#). If you wish to unsubscribe from all KPMG communications, please click [here](#).



KPMG LLP, 3 Chestnut Ridge Road Montvale, New Jersey 07645

© 2016 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. NDPPS 530159

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.