



# GMS Flash Alert



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### Flash Alerts

Belgium	<p><b><a href="#"><u>Bill Contains New Communal Contribution for Non-EU Citizens Measure</u></a></b></p> <p>A measure in a draft Belgian bill would impose a communal contribution of a maximum EUR 50. This communal contribution will only be due by non-European Union (EU) nationals and is on top of the existing charges that must be paid when non-EU nationals intend to reside in Belgium for a period longer than 90 days, and they seek to obtain a long-term visa (visa type D) and, then, upon arriving, register with their Belgian commune of residence (as a step towards applying for a Belgian residence permit).</p>
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Brazil	<p><b><a href="#"><u>eSocial Obligations to Start in 2018</u></a></b></p> <p>A new Resolution issued by the eSocial Steering Committee of Brazil mandates that starting in 2018 organizations and taxpayers will have to submit all data through</p>
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	<p>the single electronic platform of eSocial, and they should therefore take steps to better coordinate their employee data collection and reporting accordingly.</p>
Canada	<p><b><u><a href="#">Financial Institutions to Start Collecting Non-resident Account Details</a></u></b></p> <p>Individuals with financial accounts should be aware that Canadian financial institutions must report to the Canadian tax authority information such as individuals' account balances, interest and dividends received, and proceeds from the sale of financial assets. Affected financial institutions must have procedures in place to identify this information by July 1, 2017.</p>
Ireland	<p><b><u><a href="#">Launch of Employment Permits Online System and Other Immigration Developments</a></u></b></p> <p>New changes have been made to Irish Immigration law and immigration procedures including the (i) launch of the Employment Permits Online System; (ii) commencement of the Online Appointment System for Immigration Registration (previously GNIB Registration); and (iii) amendment of the list of highly-skilled eligible occupations and the list of ineligible categories of employment.</p>
Italy	<p><b><u><a href="#">Scrutiny of Integration Agreements and Points Earned by Foreign Nationals</a></u></b></p> <p>Italy's immigration authorities are enhancing their scrutiny of the merit system – a points-based system that foreigners in Italy are subject to in order to obtain a residence permit – that forms part of the Integration Agreement that must be signed by immigrants upon entering Italy. It is crucial that non-European Union (EU) foreign nationals seeking to obtain a residence permit in Italy obtain 30 credits within two years. The Italian immigration office has started to</p>

	<p>check up on how many points non-EU applicants have obtained within the appropriate timeframe.</p>
Romania	<p><b><u><a href="#">Order 1099/2016 Brings Clarifications to Determining Individuals' Tax Residence</a></u></b>  A recent Order concerning the determination of an individual taxpayer's tax residence in Romania makes certain clarifications on how fiscal residence is determined in light of changes ushered in by Romania's new Tax Code, in effect from 1 January 2016, and updates the so-called "Questionnaire for determining an individual's tax residence upon arrival in / departure from Romania" and the "Notifications on fulfillment of the residence conditions."</p>
Romania	<p><b><u><a href="#">Ordinance Clarifies and Eases Rules on Foreign Workers</a></u></b>  A new Ordinance issued by the Romanian government, which took effect from 3 September 2016, has introduced a new type of work authorisation for intra-corporate/company transfer (ICT) workers. It also allows foreigners who hold temporary resident permits and have permanent work contracts to sign a part-time contract with another Romanian employer without obtaining a work authorisation.</p>
Singapore	<p><b><u><a href="#">Qualifying Salary for Employment Pass Applicants Increased Starting 2017</a></u></b>  Singapore's Ministry of Manpower (MOM) announced on 26 July 2016, that the qualifying salary for Employment Pass (EP) applications will be raised from S\$3,300 to S\$3,600 per month with effect from 1 January 2017.</p>
United States	<p><b><u><a href="#">New Online Requirement for Chinese Citizens with 10-Year B1, B2 Visas</a></u></b>  Starting in November 2016, anyone traveling on a People's Republic of</p>

	<p>China (PRC) passport with a 10-year U.S. B1/B2, B1, or B2 visa will be required to enroll in the Electronic Visa Update System (EVUS). Enrollment for all applicants will remain valid for two years or until the traveler's visa or passport expires, whichever comes first. EVUS is an online system for use in periodically updating basic biographic information.</p>
United States	<p><b><u><a href="#">Totalization Agreement with Hungary Enters into Force</a></u></b>  The new Social Security Totalization Agreement ("the Agreement") between the United States and Hungary entered into force on September 1, 2016. The primary purpose of the Agreement is to help ensure that workers on international assignment from one country to the other will not pay double social security taxes.</p>

### Publications

United States	<p><b><u><a href="#">Back to Basics: Business Immigration 101</a></u></b>  This fifth article in the Back to Basics series has been developed to serve as an introduction to understanding key definitions and concepts associated with global business immigration. The severity of potential risks and resulting liabilities necessitate a solid operational framework by organizations for immigration compliance, administration, and service delivery.</p>
United States	<p><b><u><a href="#">September 2016 edition of Payroll Insights</a></u></b>  This edition contains the following articles: House Passed Mobile Workforce State Income Tax Simplification Bill; Qualified Small Businesses Can Offset Payroll Taxes with Section 41 Tax Credit; New Accelerated Due Dates for 2016 Forms W-2 and 1099-MISC.</p>

## Upcoming Webinars/Webcasts

United Kingdom	<p>Wednesday, October 5, 2016, 2:00-3:00pm GMT / 9:00-10:00am EDT: <b>“Brexit – 100 Days On: A View on Tax”</b>: Join Jane McCormick (KPMG’s Global Head of Tax) and a panel of KPMG LLP (U.K.) specialists to discuss what the result of the June 23, 2016 referendum means and how it may affect your business. This webinar is primarily focused on explaining the impact of Brexit to companies outside of the U.K., and will include: (i) what membership of the EU brings to the U.K. (the current model), and an overview of the effects for the U.K. of leaving the EU in practical terms; (ii) three months on: an examination of how the Brexit model is shaping up; (iii) an explanation of the direct and indirect tax implications, including the well-publicized area of customs and duties; and (iv) the possible impact on your employees, in particular in the area of immigration. For more information, click <a href="#">here</a>.</p>
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