



# GMS Flash Alert



## Flash Alert

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#### Flash Alerts

Belgium	<p><b><a href="#">Belgium – New Salary Criteria for 2018</a></b> From 1 January 2018, the salary criteria for the Belgian work permit type B and the European Union (EU) Blue Card will increase (yearly indexation). The salary requirements for the Belgian work permit type B will be increased to EUR 40,972 for highly skilled personnel and EUR 68,356 for personnel in a management position. The threshold for the EU Blue Card has been set at EUR 52,978 from 1 January 2018.</p>
Canada	<p><b><a href="#">New Obligations, Processes with Labour Market Impact Assessment</a></b> Effective August 28, 2017, employers in Canada hiring temporary foreign workers through the Labour Market Impact Assessment (LMIA) process will need to comply with new recruitment requirements. The new recruitment requirement applicable to the “regular” LMIA process will apply to both the high-wage and low-wage streams. Given the new requirements, Employment and Social Development Canada will exercise greater scrutiny in its review process and employers should also be prepared for additional compliance obligations.</p>
Denmark	<p><b><a href="#">Proposal to Amend Special Tax Scheme for Expatriates</a></b> A new Danish government proposal would mean that expatriates who are eligible for the special tax scheme may benefit from a longer period of time during which the scheme applies (amended from the current five years to a total of seven years). In addition, the effective tax rate would change</p>

	<p>from 31.92 percent under the current scheme to 32.84 percent.</p>
France	<p><b><u><a href="#">Draft Budget Bill for 2018 Unveiled</a></u></b>  The French Council of Ministers recently adopted the draft budget bill for 2018, which contains proposals affecting the wealth tax, taxing financial income more favorably, and lightening the payroll tax burden for employees working for financial institutions.</p>
France	<p><b><u><a href="#">Withholding System Deferred until January 2019</a></u></b>  A recent decree defers the entry into force of the personal income tax withholding system (prélèvement à la source de l'impôt sur le revenu) in France and modifies the reference years to be used for its transitional measures. It will be "business as usual" for the upcoming tax season – which means 2017 personal income tax will be fully collected in 2018 – but there is still no certainty as to what will happen next.</p>
France	<p><b><u><a href="#">New Procedures for Declaring Transfer of Residence Outside France</a></u></b>  In a change meant to combat social security fraud, individuals leaving France who had been subject to French social security will now be required to declare their transfer of residence outside France to the relevant social security organization. Employers sending employees abroad will need to make them aware of their obligation to notify the authorities of their departure, as failure to notify the authorities, fraud, or misrepresentation, can result in sanctions.</p>
Switzerland	<p><b><u><a href="#">New "Quasi Tax Resident" Status Could Result in Tax Savings</a></u></b>  On September 21, 2017, the head of Switzerland's Federal Department of Finance submitted the draft version of the revised Federal Withholding Tax Ordinance for consultation. Among other items, this Ordinance defines the requirements for nonresident taxpayers subject to Swiss source tax withholdings on their Swiss employment income to be able to file an ordinary tax return in Switzerland, if they so choose.</p>
United Kingdom	<p><b><u><a href="#">New Rules, Penalties on Offshore Tax Non-Compliance</a></u></b>  The new "Requirement to Correct" programme and the associated severe penalties for "Failure to Correct" potentially apply to anyone (i) with historic U.K. tax liabilities relating to offshore tax non-compliance potentially assessable on or before April 5, 2017, and (ii) who fails to correct that non-compliance by September 30, 2018. This may include U.K. resident and domiciled individuals, U.K. resident and</p>

	<p>non-U.K. domiciled individuals, non-U.K. residents (including business travellers) and offshore trustees. These measures are further evidence of HM Revenue and Custom’s continued crackdown on offshore tax evasion and non-compliance.</p>
United States	<p><b><u><a href="#">Premium Processing Resumes for All H-1B Petitions</a></u></b>  U.S. Citizenship and Immigration Services (“USCIS”) has announced that Premium Processing is once again available for all H-1B petitions. Previously, USCIS had suspended Premium Processing for all H-1B petitions as of April 3, 2017. Premium Processing provides expedited processing for petitions within 15 days for an additional fee.</p>
United States	<p><b><u><a href="#">Treasury Extends Hurricane Disaster Relief; New Tax Relief Bill</a></u></b>  There have been a few recent developments related to U.S. tax and FBAR filing relief for victims of hurricanes Harvey, Irma, and Maria, including relief for individuals who may otherwise lose their status as a “bona fide resident” of Puerto Rico or the U.S. Virgin Islands because of the unexpected and prolonged dislocation caused by the two catastrophic storms; and an updated FinCEN notice that extends the Report of Foreign Bank and Financial Accounts (FBAR) deadline for calendar year 2016 for certain victims of Hurricane Maria, as well as additional victims of Hurricane Irma. Finally, President Trump recently signed into law temporary tax relief for victims of Hurricanes Harvey, Irma, and Maria.</p>
United States	<p><b><u><a href="#">U.S. Missions in Turkey Cease Non-Immigrant Visa Processing</a></u></b>  The U.S. Consulate General in Turkey recently announced that non-immigrant visa (NIV) processing at the mission will be suspended indefinitely as of Tuesday, October 10, 2017. Typically, foreign nationals are encouraged to apply for their NIVs in their home country or country of permanent residence. In the case of Turkish nationals and permanent residents, this will not be possible until the suspension is lifted.</p>
United States	<p><b><u><a href="#">Federal Courts Block President Trump’s Third Travel Ban</a></u></b>  This past week U.S. federal court judges in Hawaii and Maryland issued orders partially blocking President Trump’s latest immigration travel ban before it was due to take effect at midnight (EDT), Wednesday, October 18, 2017. Employees from the affected countries should consider avoiding any non-essential international travel given the possibility that the travel ban may be</p>

reinstated.

## Publications, Videos & Webinars

United States	<p><b><u><a href="#">Mobility Matters: "Are Companies with U.K. Operations Up-to-Date with the U.K.'s Expenses and Benefits Rules?"</a></u></b></p> <p>This article by Hashina Nagar, with KPMG LLP (U.S.) in New York City, focuses on the evolving expenses and benefits landscape in the U.K. and what global companies with U.K. operations can do to take action right now.</p>
Global	<p><b><u><a href="#">2017 Global Assignment Policies and Practices Survey</a></u></b></p> <p>The 2017 survey allows you to benchmark your organization in relation to other participants on numerous aspects of an international assignment program; including: assignee selection and assessment, assignment preparation and planning, talent and performance management, assignment compensation and allowances, administration and outsourcing, and tax reimbursement policies.</p>
United States - Employment Tax	<p><b><u><a href="#">Payroll Insights</a></u></b> (September 2017) a publication from KPMG LLP's Employment Tax practice. Payroll Insights is designed to provide you with current developments in the payroll and employment tax arena and will be published periodically throughout the year as developments warrant.</p> <p>In this issue:</p> <ul style="list-style-type: none"><li>- Texas Disaster Unemployment Assistance</li> <li>- Hurricane Victims May Access Funds in Certain Retirement Plans</li><li>- New Employment Eligibility Verification I-9 Form Now Effective</li></ul>
United States - Washington National Tax practice	<p><b><u><a href="#">2018 Personal Tax Planning Guide</a></u></b> is now available. This annual guide, put together by KPMG's Washington National Tax professionals, is an outstanding resource to help taxpayers with the complex tax preparation and planning challenges they may face in the new year.</p>
United States - Global Mobility Services	<p><b><u><a href="#">"Taking Some Sting out of the Loss: Casualty Loss Deductions on Individual Income Tax Returns"</a></u></b> by Jacqueline Swilling, Washington National Tax, KPMG LLP (U.S.) published in KPMG's Washington National Tax's What's News in Tax. The recent string of hurricanes and wildfires have caused massive destruction across broad areas of the United States.</p>

Many who live and work in the affected areas have suffered significant losses as a result. When such disasters occur, there are tax provisions available that can provide some relief for losses to property. Read this article!

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