



GMS Flash Alert



Flash Alert

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Flash Alerts

Denmark

[Government Presents Bill Revising Special Expatriate Tax Scheme](#)

There is a bill in Denmark with provisions that make it easier for employers and their employees to apply the Danish special tax scheme for expatriates. Certain aspects of the tax scheme, in respect of parental leave and the distribution of certain bonuses, have been revised under the proposals.

Greece

[More Details on Tax-Free Amount for Expenses, 5% Withholding Tax](#)

The Greek tax authorities issued guidance on recent amendments to the tax legislation contained in Bill 4549/2018 (now Law 4549/2018). Clarifications are now provided on the method of assessing individual income tax that takes into account an individual's expenses via electronic means to determine his or her tax-free income before a tax liability arises as well as the 5-percent withholding tax, which is intended to help ensure that at least a minimal amount of tax is captured from those that get paid on a daily-wage basis.

Hong Kong

[Visas for Same-Sex Dependents, Civil Partnerships/Unions](#)

With effect from September 19, 2018, a person who has entered into a same-sex civil partnership, same-sex civil union, same-sex marriage, opposite-sex civil partnership, or opposite-sex civil union outside Hong Kong with an eligible sponsor will become eligible to apply for a dependent visa/entry permit for entry into Hong Kong. The government also stated that the revised policy allows those who are

	able to provide care and financial support to their dependents to sponsor their non-local dependents to come to reside in Hong Kong.
Ireland	<p><u><i>Special Scheme for Some Non-EEA Nationals to Reside</i></u></p> <p>The Minister for Justice and Equality launched a new scheme to allow certain non-European Economic Area (EEA) nationals who came to Ireland to study between January 2005 and December 2010 to apply for permission to remain in Ireland. This scheme gives effect to a recent Supreme Court judgment. The permission will be granted as a Stamp 4S Irish Residence Permit. Individuals who hold this permission will not require separate authorisation to work in Ireland. The scheme opened on October 15, 2018, and only lasts until January 20, 2019.</p>
Netherlands	<p><u><i>Grandfather Provision Will Amend Application of New 30% Ruling</i></u></p> <p>The Dutch Ministry of Finance recently announced that a “grandfather rule” will be introduced for employees whose 30% ruling would otherwise have expired in 2019 or 2020, which could lead to tax savings. Employees whose 30% ruling would otherwise have expired in 2019 or 2020 may now continue to receive 30% of their wages as a tax-free allowance and can continue to elect the deemed nonresident taxpayer status for another two years (or earlier expiration date of the ruling per the original grant).</p>
People's Republic of China	<p><u><i>Public Consultation on Rules Implementing IIT Reform</i></u></p> <p>On October 20, 2018, the Ministry of Finance and the State Administration of Taxation of the People’s Republic of China released the draft PRC individual income tax (“IIT”) implementation rules and draft measures on PRC IIT itemised deductions. These are available for public consultation, which will end on 4 November 2018. This newsletter covers domicile and tax residency rules, taxation of high net worth individuals, obligations for departing resident individuals, and claiming itemized deductions.</p>
Singapore	<p><u><i>Change in Reporting of Accommodation Benefit</i></u></p> <p>An Income Tax Act (Amendment) Bill was recently introduced in Singapore’s Parliament for passage into law. This bill contains a measure amending the employer’s requirement to use the actual rent paid as the default basis for reporting the taxable value of employer-provided accommodation instead of the current</p>

	<p>Annual Value (AV) method. If adopted, the proposed amendment will take effect from the year of assessment 2020 for accommodation provided during the calendar year 2019.</p>
Sweden	<p><u>Update on Introduction of “Economic Employer” Concept in Swedish Taxation</u></p> <p>With a change in government, the proposals on introducing the “economic employer” concept in Sweden are in a state of flux. Currently moving through the legislature are proposed amendments to the initial proposals whereby the foreign employer hiring out personnel to an intra-group company will not need to withhold tax on payments relating to work performed in Sweden. Also, in light of proposed modifications, a level of monitoring will need to be undertaken to help ensure that employees who travel regularly to Sweden do not exceed the “5 days/30 days” restriction; but this will still be less onerous in terms of the administration that would have been required under the original proposal.</p>
United Kingdom	<p><u>What Does Travel to EU Mean if “No Deal” Brexit?</u></p> <p>The U.K. government recently published a series of technical notices, providing businesses and citizens with information regarding contingency planning in the event that the United Kingdom leaves the European Union (EU) without a deal. Among the topics addressed in the technical notices is that of travel to the EU with a British passport in the event of no Brexit deal. In publishing the technical notices, the U.K. government has stated that it wishes to prepare for all eventualities in the Brexit negotiations, including a “no deal” outcome. This newsletter discusses aspects of such eventualities related to passport validity in the Schengen Area, travel to EU member states not in the Schengen Area, and travel to Ireland, amongst other matters.</p>
United Kingdom	<p><u>EU Settlement Scheme and Other Announced Immigration Changes</u></p> <p>On October 11, 2018, the U.K. government published a series of changes to the Immigration Rules containing details of phase 2 of the EU settlement scheme pilot and other changes, as well as doubling the Immigration Health Surcharge.</p>
United Kingdom	<p><u>Is Autumn Budget an End to Austerity?</u></p> <p>Over recent years there have been significant changes introduced in the U.K. relating to the taxation of non-domiciled individuals and the treatment of termination payments, however no major changes were</p>

	announced in this Autumn Budget. This U.K. budget-themed newsletter covers the tax and payroll treatment of Short Term Business Visitors, capital gains tax on U.K. residential property, “IR35” compliance and off-payroll workers in the private sector, and adjustments to personal income tax thresholds.
United States	<p><i>Now Accepting Certificate of Coverage Applications for Brazil</i></p> <p>The United States Social Security Administration (SSA) has begun accepting Certificate of Coverage applications for U.S. workers who are temporarily working in Brazil, under the U.S.-Brazil Social Security Totalization Agreement, which entered into force on October 1, 2018.</p>
United States	<p><i>Combat Zone Workers and Claiming Foreign Earned Income Exclusion</i></p> <p>A provision contained in a recently-enacted U.S. law will now provide an exception for contractors or employees of contractors supporting the U.S. Armed Forces in designated combat zones, who might otherwise not qualify for the foreign earned income exclusion, to now be eligible to claim the exclusion beginning in tax year 2018. This provision will now allow for individuals working in a combat zone supporting the U.S. Armed Forces to be considered to have a tax home abroad even if they have an abode in the United States.</p>

Publications, Videos & Webinars

Global Mobility Services – People’s Republic of China	<p><i>IIT Reform Simulator for Employees</i></p> <p>KPMG in China has launched an online tax simulator that enables individual taxpayers to simply compare their individual income tax (IIT) liabilities before and after the recent tax reform is implemented based on the amendments made to the IIT system in the People’s Republic of China.</p>
Global Mobility Services – International	<p><i>The Rise of the Humans</i></p> <p>The world of work is changing faster and more drastically than at perhaps any other time in recent history, with the rise of hyper-globalization and short-term, even transient engagement of talent rather than long-term, role-based engagements, the increase in regulations on national employment, payroll, and tax, along with immigration restrictions – all adding extreme amounts of complexity and risk. What’s new in our third report is the rising importance of geopolitics and the impact of global mobility on the shape of workforces in the age of artificial intelligence (AI).</p>

Global Mobility Services – International	<p><u>Diversity and Inclusion</u> Learn about how global mobility teams can help their organisations realise their inclusion and diversity goals.</p> <p>Also see:</p> <p><u>“Inclusion and Diversity: How Global Mobility Can Help Move the Needle”</u></p> <p><u>“Inclusion and Diversity in Global Mobility” (Fast Facts)</u></p>
Global Mobility Services – Roundtable	<p><u>Detroit Roundtable, November 14</u> KPMG in Detroit, Michigan is hosting a Global Mobility Services Roundtable on November 14. KPMG LLP (KPMG) invites you to participate in an interactive program focusing on the latest trends observed with regard to data and analytics (D&A) in the global mobility space as well as a benchmarking discussion on cross-border and state-to-state business travelers.</p>
Global Mobility Services – Employment Tax Practice	<p><u>2018 Multistate Nonresident Withholding Survey Report</u> To better understand current business attitudes and actions taken, KPMG LLP’s (KPMG) Global Mobility Services/Employment Tax practice teamed with the American Payroll Association to conduct a survey of tax/payroll professionals across a range of industries and organization types. The results provide an in-depth look at corporate reaction by over 1,300 participating organizations to this increasingly complex and ever-changing issue.</p>

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