



# GMS Flash Alert



## Flash Alert Monthly Summary (May 2019)

[Flash Alerts \(May\)](#)  
[Publications, Videos & Webinars](#)

### ALL GMS Publications

[GMS Flash Alert](#)

[Global Assignment](#)

[Policies and Practices](#)

[Survey](#)

[Payroll Insights](#)

[Tax Rates Online](#)

[Taxation of International](#)

[Executives \(TIES\) Online](#)

[Mobility Matters](#)

[Thinking Beyond](#)

[Borders: Management of](#)

[Extended Business](#)

[Travelers](#)

[U.S. Taxation of](#)

[Americans Abroad](#)

[U.S. Taxation of Foreign](#)

[Citizens](#)

### Flash Alerts

Australia

#### [\*\*\*Employment-Related Equity, Stock Annual Lodgements Due by 14 July\*\*\*](#)

The Employee Share Scheme (ESS) reporting for the Australian tax year ending on June 30, 2019, is due on or before July 14, 2019. This is an employer reporting obligation that companies must comply with. Penalties may be imposed on an employer if the submissions are not made on time. Any delays or errors in reporting also have a negative impact on employee engagement as the information forms a critical part of their own tax return obligations.

European Union

#### [\*\*\*ECJ Rules on Social Security in Case of Mariners\*\*\*](#)

The European Court of Justice (ECJ) ruled in a recent case that mariners who work on board a ship flying a flag of a third country are covered by social security in their country of residence. Although the ECJ ruled that the competent country for social security is the country in which the mariner in this case resides, this decision has broader implications for cross-border workers. It is therefore important to emphasize that the outcome of this case does not only affect shipping and offshore industry, it also applies to all other sectors that display the same pattern: employer is situated in a member

	<p>state, worker resides in another member state and works outside of the EU.</p>
European Union	<p><b><u><a href="#">Cross-Border Purposes of New European Labour Authority</a></u></b>  The EU Parliament and Council reached a provisional agreement on the EU Commission's proposal to establish a European Labour Authority (ELA) in February 2019. Several member states' governments have stepped forward to be a host location for ELA. This newsletter covers the ELA's primary tasks and responsibilities, including as they relate to cross-border workers.</p>
European Union	<p><b><u><a href="#">Visa-Free Travel to Schengen Area Post-Brexit</a></u></b>  On April 4, 2019, the European Parliament and the Council announced that U.K. citizens will be exempted from the need of a visa to enter the Schengen area for short stays after Brexit comes into force. This means that U.K. nationals will be permitted to travel to the Schengen area for purposes of tourism and business for 90 days every 180 days without the need of a visa. This visa exemption is based on the assumption that the U.K. will honor all EU nationals similarly with a similar visa exemption for their short-stay visa travel to the United Kingdom.</p>
Greece	<p><b><u><a href="#">New Rules on Investors in Greece Securing Residence Permits</a></u></b>  The Greek Parliament recently voted to enact two new laws (Laws 4605/2019 and 4608/2019) which aim to boost investments in Greece by third-country nationals. Law 4605/2019 – the focus of this newsletter – expands the sort of investments that qualify an individual for a residence permit – it adds investments in intangible assets – and the categories of individuals who can obtain these permits. It comes into force on 1 July 2019. This report also covers new rules concerning processing of residence permits tied to real estate purchases.</p>
Ireland	<p><b><u><a href="#">Abolition of Re-entry Visa System</a></u></b>  Effective May 13, 2019, the re-entry visa system has been abolished for adult visa-required nationals residing in Ireland. Visa-required nationals who hold a valid Irish Resident Permit ("IRP") or GNIB (Garda National Immigration Bureau) Card will no longer require a re-entry visa to leave and return to Ireland. Visa-required nationals who do not hold an IRP or GNIB card will continue</p>

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[Abroad: The 50 Most](#)

[Common Concerns](#)

	<p>to have a valid visa requirement to enable travel into and out of Ireland (this includes visa-required nationals who intend to reside in Ireland for more than 90 days but have not yet received their IRP).</p>
Ireland	<p><b><u><a href="#">Memorandum of Understanding Codifies Matters Regarding Common Travel Area</a></u></b></p> <p>The governments of Ireland and the United Kingdom agreed a Memorandum of Understanding (“MOU”) concerning the Common Travel Area and associated rights and privileges on 8 May 2019. The stated positions of the U.K., Ireland, and the EU, are that the Common Travel Area will not be impacted by the U.K. leaving the EU (“Brexit”). As such, it is the agreed position that if Brexit happens, British citizens will still be able to live and work in the Republic of Ireland and Irish citizens will still be able to live and work in the U.K. without requiring immigration permission. The MOU reaffirms and codifies that agreed position, and sets out various immigration, travel, and social security rules around travelers between the U.K. and Ireland in case of Brexit.</p>
Malaysia	<p><b><u><a href="#">Various Immigration Updates</a></u></b></p> <p>Over the past several months, there have been several immigration-related developments in Peninsular Malaysia. Changes to application charges, compulsory Transfers of Endorsement, lower endorsement fees for the Long-Term Social Visit Pass, and implementing a cooling-off period for eVisas, are amongst the recent notable modifications to the country’s immigration system. Some of these changes have already been put into effect while others are expected to be implemented soon.</p>
Thailand	<p><b><u><a href="#">Decrees Cancel Regional Operating Headquarters, Similar Regimes, but with Grandfathering</a></u></b></p> <p>On March 26, 2019, the Thai Cabinet approved three draft Royal Decrees proposed by the Ministry of Finance cancelling all tax incentives granted by the Thai Revenue Department (TRD) under the Regional Operating Headquarters 2010 (ROH 2010), International Headquarters (IHQ), and International Trade Center (ITC) regimes with effect on 1 June 2019 for corporate income tax incentives and on 1 January 2020 for personal income tax incentives. This unexpected turn of events introduces urgency for current beneficiaries of the ROH, IHQ, and ITC regimes to make</p>

	<p>the decision on whether to convert to the International Business Centre (“IBC”) regime. It is recommended that they consider their alternatives in consultation with their professional tax advisers as soon as possible. Related supplementary laws and regulations are yet to be released.</p>
United Kingdom	<p><b><u><a href="#">Extension of ePassport Gates and Abolition of Landing Cards</a></u></b></p> <p>The U.K. government has announced that from May 20, 2019, visitors from Australia, Canada, Japan, New Zealand, Singapore, South Korea, and the United States will now be able to use ePassport gates at ports across the United Kingdom. Nationals of these countries who obtain U.K. visas will also be able to use ePassport gates for entry to the U.K. with their visas, though the date of this change is still to be confirmed. This should help speed up immigration checks and reduce paperwork for travelers coming to the U.K. while making enhanced use of digital technology.</p>
United States	<p><b><u><a href="#">President Announces Immigration Overhaul Plan</a></u></b></p> <p>On May 16, 2019, U.S. President Donald Trump announced a broad outline of proposed immigration reforms. Among the proposals in the U.S. president’s plan to reform the U.S. immigration system are: (i) building a border wall; (ii) recruiting “top talent”; and (iii) creating the “Build America Visa.” President Trump’s announcement serves as an outlined plan of proposed changes to reform the U.S. immigration system. At this time it remains unclear, how and whether any of these proposals will be legislated.</p>
United States	<p><b><u><a href="#">Immigration Plans on Agencies’ Spring 2019 Agendas</a></u></b></p> <p>The U.S. Department of Homeland Security (“DHS”) and Department of Labor (“DOL”) have released their Spring 2019 regulatory agendas, proposing new regulations and setting publication dates for previously proposed regulations. While these proposed regulations do not immediately impact any current immigration programs, the proposals provide insight into expected changes and their impact on many different immigration programs, including the B-1, F-1, H-1B, H-4 EAD, and EB-5 programs. This GMS Flash Alert presents a summary of the key proposed regulations and policy changes</p>

announced in the DHS and DOL 2019 Spring agendas.

## Publications, Videos & Webinars

Global Mobility Services  
– KPMG LLP (U.K.)

### **KPMG Webinar: Termination Payment Update (May 30, 2019)**

**– Now Available ON DEMAND --**

The introduction of changes to the tax and NIC treatment of termination payments last April in the U.K. resulted in Post-Employment Notice Pay becoming fully subject to PAYE/NIC in all circumstances. HMRC is now checking whether employers have correctly applied the new rules and so businesses need to make sure that their supporting systems and processes are robust.

This webinar focuses on: (i) providing a recap of the measures introduced last April; (ii) commenting on recent HMRC compliance initiatives in this area; and (iii) presenting KPMG's Termination Payment Analyser technology solution, which can serve to simplify and streamline.

For more information, [click here](#).

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**Publication:** "[Urgent update: Short Term Business Visitor reporting 2018/19 – no penalties for late postal submissions](#)" (May 30, 2019). HMRC has confirmed that penalties will not be issued where 2018/19 Short Term Business Visitor (STBV) reports are submitted by post after 31 May.

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### **The Brexit Column: "[What does the world think of us now?](#)"**

(April 11, 2019). Tim Sarson, Tax Partner, discusses the business impact of the international attention Britain has faced during Brexit negotiations.

Global Mobility Services  
– Global

**Publication/White Paper –**  
**["Unconventional Work](#)**



	<p><a href="#">Arrangements: Responding strategically as business models, workforces, and global scrutiny rapidly evolve.</a>” This article explores the confluence of pressures being exerted on today’s human resources (HR) and global mobility professionals by employees, internal stakeholders, and emerging external factors. From hundreds of conversations KPMG professionals have conducted with senior HR and mobility professionals across all industries, it’s clear that the pressure to deliver more for less has never been so acute. That said, challenges present opportunities and we will share some key insights on how organizations can respond strategically.</p> <hr/> <p><b>Publication/Article</b> – A new article has been published in KPMG’s “insight and analysis” publication <i><b>Mobility Matters</b></i>: <a href="#">“Germany’s Fachkraefteeinwanderungsgesetz: Not Just a Tongue Twister but a Quantum Leap in Immigration,”</a> by Dr. Sebastian Klaus and Kim Hammer (KPMG Law Rechtsanwaltsgesellschaft mbH, a KPMG International member firm in Germany). The new draft law, Fachkraefteeinwanderungsgesetz or “FEG,” entails one of the most important reforms of Germany’s immigration system in years. It is important that immigration counsel and advisers, global mobility professionals charged with the immigration affairs of their employees going overseas, and the employees themselves, understand what the FEG means for them.</p>
People Services/Global Mobility Services – Romania	<p><b>Publication/White Paper</b> – <a href="#">“Minimum Wage Requirements within Europe in the Context of Posting of Workers.”</a></p> <p>Our main purpose for the KPMG Guide on Posting of Workers is to give companies an overview of the potential costs and obligations</p>

related to mobile workers. The intention is for employers to understand the general principles around posting of workers, in order to be able to properly plan the activity of their workforce. Also, the guide includes information on the minimum wage levels and specific registration procedures required in each of the Member States. For more information, [click here](#).

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