



GMS Flash Alert



Flash Alert Monthly Summary (December 2019)

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Flash Alerts	
Australia	<p>Parliament Passes Legislation Denying Foreign Residents Main Residence CGT Exemption</p> <p>New legislation that passed Australia's Senate without amendment contains provisions removing the Capital Gains Tax (CGT) exemption relating to a main residence for foreign residents, unless the foreign resident satisfies certain transitional provisions, or the foreign resident has been a foreign resident for six years or less and a particular 'life event' occurs during that period of foreign residency.</p> <hr/> <p>Board of Taxation Issues Report on Recommendations for Tax Residency</p> <p>Australia's Board of Taxation has released the report on reform of the individual tax residency rules that it provided to the federal government in March 2019. What the Board is proposing would provide greater certainty for taxpayers by re-focusing the tax residency rules in three ways – to learn more, read this report. Because the federal government has not indicated its next steps on this matter, it is difficult to predict what is to become of these recommendations.</p>
Belgium	<p>Further Relief for Frontier Workers in Renegotiated Treaty with Luxembourg</p> <p>When the legislative process for the</p>

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amended Belgium-Luxembourg double taxation treaty ends, the updated rules are expected to become effective at the beginning of 2020, according to Belgium's minister of finance. The amended treaty will extend the working period where taxation does not arise for frontier workers from 24 days to 48 days per calendar year.

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[Authorities Set New 2020 Minimum Salary Criteria](#)

In Belgium, 2020 minimum salary criteria for specific categories of employees working in Belgium for whom no prior labour market investigation is required have been set by the immigration authorities. These minimum salary requirements are yearly updated and vary per region. Employers need to monitor whether salary requirements are met.

Canada

[Temporary Suspension of New Requirements under Quebec Experience Programs](#)

There is a temporary suspension of the recently-planned changes to Quebec's accelerated selection program for Permanent Residence, the Quebec Experience Program (PEQ). The government has restored the PEQ's selection criteria that prevailed before November 1, 2019. This suspension has been set for an undefined period of time to allow the government of Quebec to consult with public and private organizations.

[Delayed Implementation of Cap on Employee Stock Option Deduction](#)

Canada's Department of Finance has announced it is pushing back the anticipated implementation date for instituting a \$200,000 annual cap for certain employee stock options that qualify for the stock option deduction granted on or after January 1, 2020. It will deal with this proposal further as part of its 2020 budget. Therefore, the proposed changes are no longer coming into force on January 1, 2020.

Croatia

[Amendments to Personal Income Tax Law Benefit Those Under 30](#)

Starting January 1, 2020, new amendments will bring additional tax relief for individuals, particularly for those younger than 30. This GMS Flash Alert covers changes to various tax reliefs, including personal allowances, anti-avoidance measures pertaining to the

	<p>qualification of employment activities, and some administrative measures.</p>
Ireland	<p><u>New Changes to Employment Permits Regime</u> Ireland's Employment Permits (Amendment) (No.2) Regulations 2019 are due to bring into effect some key changes to the current employment permits regime from January 1, 2020, including: (i) an increase to the minimum remuneration levels for Critical Skills Employment Permit applications; and (ii) changes to the Labour Market Needs Test process for General Employment Permit or Contract for Services Employment Permit applications.</p> <hr/> <p><u>Changes Affecting Inbound Short-Term Business Visitors</u> The rules regarding inbound Short-Term Business Visitors ("STBVs") have changed in Ireland. In brief, for the purposes of determining whether a payroll obligation exists for STBVs into Ireland, employers are required to consider the number of work-days spent in the state in a single year of assessment only. The new rule is effective beginning January 1, 2020.</p> <hr/> <p><u>Updated Filing Guidance for Reporting Employee Share Schemes</u> The Irish tax authority ("Revenue") recently issued updated guidance regarding the process to file the annual information returns for share scheme reporting Form RSS1 and Form KEEP1. For prior years, employers or their tax agents could upload the Forms RSS1 and Forms KEEP1 through Revenue's secure file transfer service. From now on, employers must register with Revenue that they have a share scheme reporting requirement online via Revenue's Online Service.</p>
Malaysia	<p><u>Updates Public Ruling on Perquisites from Employment</u> The ruling addresses Malaysia's taxation of payments made by employers with respect to new employees, and clarifies taxation of employer-provided mobile devices and related equipment.</p>
Netherlands	<p><u>Income Requirement for Foreign Workers Modified for 2020</u> The annual indexation is effective January 1 of the salary requirement that applies to</p>

	<p>many immigration programs for skilled labor migrants in the Netherlands. Satisfying the salary requirement, which is set for various categories of highly-skilled migrants, may lead to the employer and its foreign employee benefitting from expedited immigration procedures. The new criteria apply to every application filed after January 1, 2020.</p>
Singapore	<p><u>Update to Removal of Non-Residency Election for Singaporeans Working Overseas</u></p> <p>A recent clarification from the Inland Revenue Authority of Singapore in respect of the Removal of Non-Residency Election for Singaporeans Working Overseas concerns (i) the conditions for opting to elect to be assessed as nonresident of Singapore and (ii) the 60-day tax exemption for overseas Singaporeans who travel for business to Singapore.</p>
United States	<p><u>USCIS Green Lights H-1B e-Registration for FY2021 Cap Season</u></p> <p>Following the publication of the new rule in the U.S. official gazette, the U.S. immigration authorities announced that the electronic registration requirement will be implemented for the next H-1B cap lottery. The rule will be effective for the FY2021 cap season. USCIS will open an initial registration period from March 1 through March 20, 2020, for petitioning employers to complete the electronic registration process.</p> <hr/> <p><u>Final Rule on Tax Debts and Revocation/Denial of Passports</u></p> <p>On December 9, 2019, the U.S. Department of State issued a final rule concerning the revocation or denial of passports related to individuals with serious tax debts. Pursuant to the final rule, the State Department may exercise discretion to issue passports without geographical limitation, if it determines that either an emergency circumstance or a humanitarian reasons exists.</p>

Publications, Videos & Webinars

Global Mobility Services – KPMG LLP (U.S.)	<p><u>Mobility via Podcast (MvP) series</u> – The GMS practice in the United States has launched a new Mobility via Podcast (MvP) series. This monthly podcast brings you the most pressing issues and opportunities facing global mobility departments – through</p>
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	<p>interviews with leaders in global mobility, human resources, tax, and other areas of business. Please visit the podcast homepage and listen to Episode 3: Year-End Payroll.</p>
<p>Global Mobility Services (Global) – Mobility Consulting Services</p>	<p>2019 KPMG Global Assignment Policies and Practices Survey -- How are global organizations managing their international assignment programs? The 2019 KPMG Global Assignment Policies and Practices Survey offers valuable insights into trends, policies, and priorities.</p> <p>Read the 2019 Global Assignment Policies and Practices Survey Report.</p>
<p>Global Mobility Services (U.S.) – Employment Tax Practice</p>	<p>Payroll Insights – a publication from KPMG LLP's Employment Tax practice. It is designed to provide you with current developments in the payroll and employment tax arena and is published periodically throughout the year as developments warrant. The new December issues cover:</p> <ul style="list-style-type: none"> • “IRS Issues Final 2020 Form W-4” • The 2019 Year-end Payroll guide, check list, and a video on the top 10 year-end considerations for planning.
<p>Global Mobility Services (U.S.) – Global Reward Services</p>	<p>Global Reward Services Quarterly Newsletter – KPMG's Global Reward Services (GRS) team recently published their December issue. This is a new regular publication intended to provide news of compensation and reward developments, along with KPMG insights, from around the world.</p> <p>January 9, 2020 Webcast – On December 16, 2019, the U.S. Treasury and Internal Revenue Service released proposed regulations addressing the changes made to section 162(m) of the Internal Revenue Code as part of the 2017 tax law commonly referred to as the Tax Cuts and Jobs Act (TCJA). We invite you to a 90-minute webcast on January 9 (2:00pm EST; GMT -5) that will examine these much-anticipated regulations. Senior-level KPMG tax professionals from KPMG's Washington National Tax and Global Reward Services practices will:</p>

	<ul style="list-style-type: none"> • review the changes made to section 162(m) by the TCJA; • examine the (i) implications associated with expanded definitions of corporations subject to section 162(m), (ii) limitations covered employees of affected corporations, and (iii) compensation that must be taken into account; • discuss grandfathering and other transition relief opportunities; • address action items corporations should consider in implementing these provisions. <p>For more information and to register, click here.</p>
KPMG LLP (U.S.) – Family Offices & Private Client Services	The new 2020 Personal Tax Planning Guide supports year-end tax planning and helps you plan for the year ahead. Prepared by tax professionals from our Washington National Tax office, the guide provides valuable information and insights to support your year-end tax planning and helps ensure your tax position is in shape heading into 2020.
KPMG LLP (U.K.) – Brexit	Brexit is due to take place at the end of January – for the latest news and perspectives from KPMG in the U.K., click here .
KPMG – Ireland (Brexit)	KPMG in Ireland offers additional information and resources on Brexit, including a recent article, “Brexit: The Exit, Transition and FTA negotiations.” Click here to access these resources.

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