



GMS Flash Alert



Flash Alert Monthly Summary (April 2020)

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COVID-19 Related Flash Alerts

Visit the [GMS Flash Alert COVID-19 page](#) pulling together all alerts dealing with coronavirus-related matters, whether they be tax, social security, immigration, or labor law. The page is organized by country and topic for your convenience.

All Other Flash Alerts

European Union

[European Court Rules on Dismissal of Certificates for Social Security](#)

On April 2, 2020, the European Court of Justice ("ECJ" or "the Court") delivered a ruling in joint cases C-370/17 and 37/18 Vueling that a European Union (EU) member state can disregard certificates for social security coverage issued by another member state, if such certificates are obtained or relied on fraudulently. This GMS Flash Alert looks at the genesis of the cases reviewed by the ECJ and the issues it considered.

Hong Kong

[2020-2021 Budget Measures](#)

Hong Kong's government delivered the 2020-

	<p>2021 Budget with measures for individuals and their employers including, a HKD 10,000 cash pay-out to certain Hong Kong permanent residents and a reduction of the 2019-20 salaries tax and tax under personal assessment, under certain conditions. There were no changes to salaries tax rates and allowances for individuals.</p> <hr/> <p><u>Recognising Same-Sex Marriage: Tax and Immigration Implications</u></p> <p>The Hong Kong Inland Revenue Department recently released guidance and internal practice/policy recognising "same sex marriage" in its assessing practice as a result of the judgement in the Leung case. Any married person – regardless if he or she is in a heterosexual marriage or same-sex marriage – is now entitled to elect joint assessment or personal assessment jointly with the person's spouse, as well as to claim allowances or deductions in respect of his or her spouse. In addition, he or she is also eligible to sponsor his or her spouse for a dependant visa / entry permit for entry into Hong Kong.</p>	<p><u>U.S. Taxation of Foreign Citizens</u></p> <p><u>Your Assignment Abroad: The 50 Most Common Concerns</u></p>
India	<p><u>Changes to Residency and Taxation in Amended Finance Bill, 2020</u></p> <p>The recently enacted amended Finance Bill, 2020 introduces changes to the criteria for determining the residency status of an individual in India. Provisions in the amended Bill will alter certain aspects of how residency in India is determined for individuals, particularly, Indian Citizens and Persons of Indian Origin. There have been some important changes. The amended Bill's measures took effect on April 1, 2020.</p>	
Portugal	<p><u>New Tax on Pension Income of Non-Habitual Residents</u></p> <p>In its annual 2020 budget, Portugal introduced a 10-percent tax on the foreign-source pension income for "non-habitual residents." This in response to concerns raised by some EU countries over discriminatory tax regimes resulting in zero-taxed income.</p>	
Singapore	<p><u>Deemed Exercise Rule and Opportunity for Tax Refund</u></p> <p>This GMS <i>Flash Alert</i> highlights the potential opportunity available for certain non-citizen employees who previously worked in Singapore to apply for a tax refund if the</p>	

	<p>actual gain realised upon the exercise or vesting of shares is lower than the gain previously subjected to tax under the Singapore deemed exercise rule.</p>
United Kingdom	<p><u>New Points-Based System Employers' Guide Published</u></p> <p>The U.K.'s Home Office published "An introduction to employers" on April 9, 2020, dealing with a new employer-led points-based system that will facilitate skilled workers from around the world coming into the U.K. for work. On December 31, 2020, the post-Brexit transition period will end and from January 1, 2021, the new U.K. points-based system will be put in place to sponsor overseas workers coming to the U.K. from this date.</p>
United States	<p><u>USCIS Completes FY 2021 H-1B Cap Lottery; Petition Filing from April 1</u></p> <p>On April 1, 2020, United States Citizenship and Immigration Services (USCIS) announced that all H-1B cap-subject petitions for fiscal year (FY) 2021 including those petitions eligible for the advanced degree exemption may now be filed with USCIS. Employers with selected registrations may now begin filing H-1B cap-subject petitions on behalf of beneficiaries with USCIS. The filing period will be open for at least 90 days.</p> <hr/> <p><u>Treasury Grants Expanded Payment and Filing Relief</u></p> <p>On April 9, 2020, the U.S. Department of the Treasury and Internal Revenue Service (IRS) issued Notice 2020-23 that expands relief for taxpayers, and provides that any person with a federal tax payment obligation, or a federal tax return or other form filing obligation specified in the Notice, which is due on or after April 1, 2020 and before July 15, 2020, is automatically postponed to July 15, 2020. The relief that had been provided in Notice 2020-18 was somewhat limited. Although it postponed the federal income tax payment and filing deadline, information returns were not affected.</p> <hr/> <p><u>Sec. 911 Guidance from IRS for Congo, Haiti, Iraq, Sudan and Venezuela</u></p> <p>On April 10, 2020, the U.S. Internal Revenue Service (IRS) released an advance copy of Revenue Procedure 2020-14, which concerns individuals who failed to meet the</p>

eligibility requirements of either the bona fide residence test or the physical presence test under U.S. Internal Revenue Code section 911(d)(1) and pertains to the following countries: Congo, Haiti, Iraq, Sudan and Venezuela.

May 2020 Visa Bulletin Released; USCIS Final Action Announcement

The U.S. Department of State has released its May 2020 Visa Bulletin with priority cut-off dates and USCIS has announced that it will adhere to the final action dates in accepting employment-based applications for U.S. permanent residence next month.

Emergency Motion Filed to Stop Order to Suspend Immigration

Immigration advocacy groups have filed with a district court for a temporary restraining order to stop implementation of U.S. President Donald Trump's April 22 proclamation concerning a temporary 60-day suspension of certain immigrants entering into the U.S. starting on April 23, 2020.

Publications, Videos & Webinars

KPMG International – Global Immigration Services

KPMG's Global Immigration Services practice has developed a [spot survey](#) on the impact of COVID-19 on global immigration programs and policies and initial organizational responses to the challenge.

The survey will take about five minutes to complete. The closing date is **Friday, 1 May 2020**.

A publication providing results of the spot survey will be made available to all participants via email notification in early-May 2020. Please take the survey (best viewed in Google Chrome):

[https://survey.us.kpmg.com/ife/
form/SV_1NfW1UYhVhVORqB](https://survey.us.kpmg.com/ife/form/SV_1NfW1UYhVhVORqB).

KPMG LLP (U.S.) – Global Mobility Services – Employment Tax Practice

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. There are two April issues:

	<ul style="list-style-type: none"> • April 17, 2020 - This issue provides an IRS FAQ for the CARES Act, as well as state and local employment tax guidance related to COVID-19. • April 14, 2020 - This issue provides updates on IRS Form 941, draft versions of Form 7200, and state and local employment tax guidance in response to COVID-19.
KPMG LLP (U.S.) – Global Mobility Services	See Article #4 in the GMS-authored series, <i>COVID-19: Preparing for the Future</i> . The goal of this series is to help organizations emerge from the COVID-19 crisis stronger by evaluating and revolutionizing their mobility programs to adapt to the changing business world. This article focusses on the fact that 'doing nothing is ok; and inaction is part of the process'. We previously covered our journey through the Crisis Management stage. Our next stop along the COVID-19 curve is Inaction, a critical, yet many times, overlooked or under-appreciated response.
KPMG LLP (U.S.) – Global Mobility Services – Global Rewards Services	" Global Reward and Mobility Considerations Related to COVID-19 " (April 8, 2020), published by the Global Rewards Services group. Companies' immediate priority has been the health and safety of their workforce. Organizations are now beginning to consider various reward and mobility issues that may arise in the coming weeks or months. KPMG outlines these considerations in this report .

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