

GMS Flash Alert Monthly Summary | March 2023

Jump to GMS Flash Alert by Region | GMS Flash Alert by Topic

GMS Flash Alert by Region

Jump to Africa | Americas | Asia | Europe

Africa

South Africa – 2023/2024 Budget Proposals Delivered

Americas

Brazil – 2022 Tax Return Filing Period

Chile – Tax Reform Bill Rejected by House of Representatives

Chile – Longer Validity for Special Work Permits for Tourists

United States – U.S. Supreme Court Rules on FBAR Penalty Issue

United States – Foreign Earned Income Exclusion Requirements Waived for Several Countries

United States – IRS Releases 2023 Sec. 911-Related Housing Costs Limitations

United States - COVID-19: Negative Test/Recovery Requirement Eliminated for China

United States – <u>Social Security Agreement Signed with Romania</u>

United States - FY 2024 H-1B Cap Lottery Developments; Petition Filing from April 1

Asia-Pacific

Australia – Government Announces Significant Reforms to Immigration Regime

Hong Kong – 2023-2024 Budget Measures

Malaysia – Improvements and Enhancements to Immigration Processes

Malaysia – Tax Measures Affecting Individuals in Budget 2023

People's Republic of China – Resuming Entry Procedures, Visa Applications

Singapore – New Education Verification Requirement for Employment Pass

Applications/Renewals

South Korea – Update on Applying Flat Tax Rate for Foreign Workers

Europe

Belgium – Expanded Information Obligation Prior to Posting

Croatia – Extension of Temporary Protection of Displaced Persons from Ukraine

European Union – Validity of A1 Certificates for Social Security

European Union – <u>Seeks Minimum CGT, Wealth Tax, Curbs on Personal Tax</u> Concessions

Finland – Changes to Aliens Act

Ireland – 31 March Deadline Approaching for Share Schemes Reporting

Ireland – Extension of Temporary Protection for Ukrainian Nationals

Ireland – Revisions to Taxation of Company Cars Rules

Switzerland – Relaxing Rules for Non-EU/EFTA Nationals in Skills Shortage Occupations

United Kingdom – SAYE Employee Share Plans and Capital Gains Tax Changes

United Kingdom – Spring Budget 2023: a Budget for Growth?

GMS Flash Alert by Topic

Jump to <u>Digital Nomads and Remote Work</u> | <u>Employment Law</u> | <u>Global Compensation</u> | <u>Immigration</u> | <u>Social Security</u> | <u>Tax</u> | <u>Treaties</u>

Digital Nomads and Remote Work

European Union – <u>Seeks Minimum CGT, Wealth Tax, Curbs on Personal Tax</u> <u>Concessions</u>

Employment Law

Belgium – Expanded Information Obligation Prior to Posting

Global Compensation

Ireland – 31 March Deadline Approaching for Share Schemes Reporting

Ireland – Revisions to Taxation of Company Cars Rules

United Kingdom -	SAYE Employ	<u>/ee Share Pl</u>	lans and Capit	al Gains	Tax Changes
Immigration					

Immigration News Highlights

Australia - Government Announces Significant Reforms to Immigration Regime

Chile – Longer Validity for Special Work Permits for Tourists

Croatia – Extension of Temporary Protection of Displaced Persons from Ukraine

Finland – Changes to Aliens Act

Ireland – Extension of Temporary Protection for Ukrainian Nationals

Malaysia – Improvements and Enhancements to Immigration Processes

People's Republic of China – Resuming Entry Procedures, Visa Applications

Singapore – New Education Verification Requirement for Employment Pass Applications/Renewals

Switzerland – Relaxing Rules for Non-EU/EFTA Nationals in Skills Shortage Occupations

United States – COVID-19: Negative Test/Recovery Requirement Eliminated for China

United States – FY 2024 H-1B Cap Lottery Developments; Petition Filing from April 1

Social Security

European Union – Validity of A1 Certificates for Social Security

United States – <u>Social Security Agreement Signed with Romania</u>

Tax

Brazil – 2022 Tax Return Filing Period

Chile – Tax Reform Bill Rejected by House of Representatives

Hong Kong – 2023-2024 Budget Measures

Ireland – 31 March Deadline Approaching for Share Schemes Reporting

Ireland – Revisions to Taxation of Company Cars Rules

Malaysia – Tax Measures Affecting Individuals in Budget 2023

South Africa – 2023/2024 Budget Proposals Delivered

South Korea – <u>Update on Applying Flat Tax Rate for Foreign Workers</u>

United Kingdom – <u>SAYE Employee Share Plans and Capital Gains Tax Changes</u>

United Kingdom – Spring Budget 2023: a Budget for Growth?

United States – U.S. Supreme Court Rules on FBAR Penalty Issue

United States – Foreign Earned Income Exclusion Requirements Waived for Several **Countries**

United States – IRS Releases 2023 Sec. 911-Related Housing Costs Limitations

Treaties

United States - Social Security Agreement Signed with Romania

Key links

- GMS Flash Alert Home
- Global Assignment Policies and Practices Survey
- Payroll Insights
- 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
- Your Move Abroad: Answers for the Top 50 Common Questions
- Global Reward Services Newsletter
- Insights on Global Mobility
- GMS Showcase on LinkedIn

kpmg.com/socialmedia











Privacy | Legal

You have received this message from KPMG LLP. If you wish to unsubscribe from GMS Flash Alert, please click here. If you wish to unsubscribe from all KPMG communications, please click here.

This email was sent by: KPMG LLP, 1801 K Street, NW, Suite 12000, Washington, DC 20006, US

GMS Flash Alert is a Global Mobility Services publication of the KPMG LLP Washington National Tax practice. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP308947-2B

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.