

GMS Flash Alert Monthly Summary | July 2023

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GMS Flash Alert by Region

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Africa

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Americas

- United States Supreme Court to Hear Case Challenging Mandatory Repatriation Tax
- United States Updates to FBAR Exam Procedures
- United States Sourcing of Multi-Year Compensation for Social Security Tax
- United States IRS Provides Temporary Foreign Tax Credit Relief
- United States Belgian Court Opines on Transfer of Americans' Financial Data

Asia-Pacific

- Hong Kong Inland Revenue Opines on Various Tax Issues
- Malaysia Update on Advertising Vacancies Requirement

Europe

- Cyprus Amending Law on 50-Percent Exemption and First-Time Employment
- European Union Framework Agreement for Social Security Enacted
- European Union Court Rules U.K. Citizens Lost EU Rights Following Brexit
- European Union <u>Updated Social Security Guidance</u>
- Slovakia Overview of Amendments to Personal Income Tax Act

Switzerland – New Home Working Arrangements for Frontier Workers with France

- United Kingdom Electronic Travel Authorisation Update
- **United Kingdom** <u>Visa and Immigration Health Surcharge Fees to Increase</u>
- United Kingdom <u>17 July 2023 Statement of Changes Summary</u>
- United Kingdom EU Settlement Scheme Updates
- United Kingdom Improving "All Employee" Share Plans on Treasury's Radar

GMS Flash Alert by Topic

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Brexit

European Union – Court Rules U.K. Citizens Lost EU Rights Following Brexit

Digital Nomads and Remote Work

European Union – Updated Social Security Guidance

Global Compensation

Slovakia – Overview of Amendments to Personal Income Tax Act

United States – Sourcing of Multi-Year Compensation for Social Security Tax

United Kingdom – Improving "All Employee" Share Plans on Treasury's Radar

Immigration

Immigration News Highlights

Malaysia - Update on Advertising Vacancies Requirement

United Kingdom – Electronic Travel Authorisation Update

United Kingdom – <u>Visa and Immigration Health Surcharge Fees to Increase</u>

United Kingdom – <u>17 July 2023 Statement of Changes Summary</u>

United Kingdom – <u>EU Settlement Scheme Updates</u>

Social Security

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Treaties

European Union – Framework Agreement for Social Security Enacted

Switzerland – <u>New Home Working Arrangements for Frontier Workers with France</u>

Key links

- GMS Flash Alert Home
- <u>Global Assignment Policies and Practices Survey</u>
- <u>Payroll Insights</u>
- Taxation of International Executives (TIES) Online
- <u>Mobility Matters</u>
- 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

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