

GMS Flash Alert Monthly Summary | January 2024

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 – Immigration Concession Extended: Temporary Measures Due to Backlog

Americas

Brazil - Postponement of Visa Requirements for Tourists from USA, Canada, Australia

Brazil – Federal Revenue Updates Procedures Pertaining to Individual Taxpayer

<u>Registry</u>

Chile – New National Immigration Policy

United States – Nonimmigrant Visa Interview Waivers Expanded

United States – IRS Appeals Decision Allowing FTC Claim Against Net Investment Income Tax

United States – Federal Filing Deadlines Information

United States – FBAR Filing Deadline Extension for Certain Individuals

United States – February 2024 Visa Bulletin

United States – "Tax Relief for American Families and Workers Act of 2024"

United States – Updated Information on Stateside Visa Renewal Pilot Project

Asia-Pacific

Indonesia – Enhancing Appeal of Golden Visa to Attract Expat Investors

Malaysia – Updates on Entry Requirements

Philippines – Ease of Paying Taxes Act Is Enacted

Philippines – 2024 Annual Report Compliance Procedures

Singapore – Changes to IRAS's Voluntary Disclosure Program

Europe

Belgium – <u>New Reporting Requirements for Inbound Taxpayers and Researchers</u> <u>Preferential Regime</u>

European Union – Update on Teleworking Agreement for Social Security

Finland – Changes to Permit Salary Thresholds

France – Key Measures in New Finance Law, Social Security Finance Law

France – Updates on Treaties with Greece, Denmark, Mali and Niger

France – Penalties Calculated on Annual Tax Liability, Not Balance of Tax Due

Germany - Increased Social Security Contribution Thresholds for 2024

Ireland - New Guidance: Change to Gross-Up Methodology and E-Filing for SARP

Italy – Further Update on Changes to the Expatriate Regime

Lithuania – Changes in Taxation of Employment-Related Income for 2024

Sweden – <u>Court Clarifies Income Requirement for Permanent Residence Permit</u> <u>Applicants</u>

United Kingdom – Mandatory Payrolling of Benefits-in-Kind from April 2026

United Kingdom – Immigration Health Surcharge Fees Increase from 6 February

United Kingdom – Social Security Convention with EEA / EFTA

GMS Flash Alert by Topic

Jump to Brexit | Immigration | Social Security | Tax | Treaties

Brexit

United Kingdom – Social Security Convention with EEA / EFTA

Immigration

Immigration News Highlights

Brazil – Postponement of Visa Requirements for Tourists from USA, Canada, Australia

Chile – <u>New National Immigration Policy</u>

Finland – Changes to Permit Salary Thresholds

Indonesia – Enhancing Appeal of Golden Visa to Attract Expat Investors

Malaysia – <u>Updates on Entry Requirements</u>

Philippines – <u>2024 Annual Report Compliance Procedures</u>

South Africa – Immigration Concession Extended: Temporary Measures Due to Backlog

Sweden – <u>Court Clarifies Income Requirement for Permanent Residence Permit</u> <u>Applicants</u>

United Kingdom – Immigration Health Surcharge Fees Increase from 6 February

United States – Nonimmigrant Visa Interview Waivers Expanded

United States – February 2024 Visa Bulletin

United States – Updated Information on Stateside Visa Renewal Pilot Project

Social Security

European Union – <u>Update on Teleworking Agreement for Social Security</u>

France – Key Measures in New Finance Law, Social Security Finance Law

Germany – Increased Social Security Contribution Thresholds for 2024

Lithuania – Changes in Taxation of Employment-Related Income for 2024

United Kingdom – <u>Mandatory Payrolling of Benefits-in-Kind from April 2026</u>

United Kingdom – Social Security Convention with EEA / EFTA

United States – IRS Appeals Decision Allowing FTC Claim Against Net Investment Income Tax Tax

Belgium – <u>New Reporting Requirements for Inbound Taxpayers and Researchers</u> <u>Preferential Regime</u>

Brazil – <u>Federal Revenue Updates Procedures Pertaining to Individual Taxpayer</u> <u>Registry</u>

France – Key Measures in New Finance Law, Social Security Finance Law

France – Updates on Treaties with Greece, Denmark, Mali and Niger

France – Penalties Calculated on Annual Tax Liability, Not Balance of Tax Due

Ireland - New Guidance: Change to Gross-Up Methodology and E-Filing for SARP

Italy – Further Update on Changes to the Expatriate Regime

Lithuania – Changes in Taxation of Employment-Related Income for 2024

Philippines – Ease of Paying Taxes Act Is Enacted

Singapore – Changes to IRAS's Voluntary Disclosure Program

United Kingdom – Mandatory Payrolling of Benefits-in-Kind from April 2026

United States – IRS Appeals Decision Allowing FTC Claim Against Net Investment Income Tax

United States – Federal Filing Deadlines Information

United States – FBAR Filing Deadline Extension for Certain Individuals

United States – "Tax Relief for American Families and Workers Act of 2024"

Treaties

European Union – Update on Teleworking Agreement for Social Security

France – Updates on Treaties with Greece, Denmark, Mali and Niger

United States – <u>IRS Appeals Decision Allowing FTC Claim Against Net Investment</u> <u>Income Tax</u>

Key links

- GMS Flash Alert Home
- Global Assignment Policies and Practices Survey

- Payroll Insights
- <u>Taxation of International Executives (TIES) Online</u>
- <u>Mobility Matters</u>
- Thinking Beyond Borders: Management of Extended Business Travelers
- <u>U.S. Taxation of Americans Abroad</u>
- U.S. Taxation of Foreign Citizens
- Your Move Abroad: Answers for the Top 50 Common Questions
- Global Reward Services Newsletter
- Insights on Global Mobility
- <u>GMS Showcase on LinkedIn</u>

kpmg.com/socialmedia



Privacy | Legal

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

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.

© 2024 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.