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## flash Alert

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### Canada – Citizenship Law Changes Effective June 11, 2015

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Citizenship and Immigration Canada has announced that on June 11, 2015, the remaining portions of the Strengthening Canadian Citizenship Act will come into force.<sup>1</sup> The changes include more robust residency requirements. This portion of the Act will be of most significance to permanent residents and foreign nationals who may wish to apply for Canadian citizenship.

On June 19, 2014, Strengthening Canadian Citizenship Act, became law. Portions of the Act were not immediately brought into force, and have been rolled out over the last 12 months.

#### Why This Matters

The changes in the residency requirement may have an impact on permanent residents who travel frequently, or who leave Canada for a significant period of time before applying for citizenship. The requirement to show proof of income tax filing is a substantial change that may impact many applicants.

#### KPMG Note

Employers may wish to consider developing an assignment policy that allows an employee to reside in Canada for a minimum of four years in the six-year period leading up to an application for citizenship.

Tax counseling, as well as careful monitoring of residency requirements can allow for a balance between an employer's need to assign individuals overseas, and the employee's desire to accept the assignment without impacting his/her eligibility for citizenship.

For the complete article, see "[Citizenship Law Changes – Effective June 11, 2015](#)" in *e-Alert* (2015/06), a publication of the KPMG International member firm in Canada.

#### Footnote:

1 For further information from Citizenship and Immigration Canada, see: <http://news.gc.ca/web/article-en.do?nid=985219>.

The information contained in this newsletter was submitted by KPMG Law LLP in Canada. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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