



# GMS Flash Alert



## Flash Alert Monthly Summary (March 2021)

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### COVID-19-Related Flash Alerts

Visit the [GMS Flash Alert COVID-19 page](#) pulling together all reports 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

Australia

**[If Planning to Travel for Work, Consider Tax Implications](#)**

This *GMS Flash Alert* provides an overview of three separate documents released by the Australia Taxation Office in relation to employee travel. One draft ruling was simultaneously withdrawn. The current draft guidance suggests that for some globally-mobile employees, depending on the duration of their assignments, some of the benefits they are provided (e.g., accommodation) may be subject to Fringe Benefits Tax.

Belgium

**[Updates on Flemish Immigration Policy](#)**

This *GMS Flash Alert* provides a brief overview of the most important changes enacted by the government of Belgium's Flanders Region regarding the employment of foreign workers. This report covers work permits for short-term work, a new general definition of an "international lecturer," work

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	<p>authorisations during postings, the re-examinations around renewals of work authorisations, and obligations concerning notifications of changes during the work authorisation period for a determined duration.</p>
Canada	<p><b><u><a href="#">New Immigration Pathway for Hong Kong Residents</a></u></b>  Canada is implementing new immigration “pathways” for Hong Kong residents. Special immigration programs for Hong Kong residents include flexible open work permit options and a fast-track to permanent residence, providing them with an opportunity to live and remain in Canada, develop their careers, and help accelerate Canada’s economic recovery.</p>
European Union	<p><b><u><a href="#">International Road Transport and Posted Worker Directive</a></u></b>  In a recent case, the European Court of Justice clarified that drivers working in international road transport are subject to the EU Directive on posting of workers. This <i>GMS Flash Alert</i> looks at the case, the ruling, and the Court’s clarifications on a number of details concerning lorry drivers in international transport and the concept of posted workers in the pertinent EU Directive.</p>
	<p><b><u><a href="#">Registration Obligation of Workers Posted to the EU</a></u></b>  This <i>GMS Flash Alert</i> aims to raise awareness of the obligations for U.S. companies and other non-EU companies to fulfill their registration requirement under the EU’s Posted Worker Directive.</p>
	<p><b><u><a href="#">When Is Stand-by Time Working Time?</a></u></b>  The European Court of Justice ruled in two cases concerning workers who are required to be on stand-by or on-call in terms of their place of work. The issue is whether this stand-by time must be regarded as working time in its entirety, and the implications that has for compensation, working time, etc. The decision hinged on whether the constraints imposed on the person during stand-by time significantly affect that person’s ability to freely manage his time during which his professional services are not required.</p>

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<p>People's Republic of China</p>	<p><b><u><a href="#">IIT Preferential Treatment: Preparing for Change</a></u></b>  There is continued uncertainty over whether preferential individual income tax (IIT) policy in the People's Republic of China will be extended beyond 2021. To aid companies and their employees with tax planning for tax year 2022, this <i>GMS Flash Alert</i> offers thoughtful analysis of the possible financial impact and the relevant considerations should the preferential IIT policy cease to apply. The authors look at the possible IIT treatment of annual bonuses, equity-based incentives, and certain expatriate fringe benefits-in-kind.</p>
	<p><b><u><a href="#">Individual Income Tax Filing Procedures Clarified</a></u></b>  The State Taxation Administration of the People's Republic of China published guidance providing clarifications on taxpayers' filing procedures. This <i>GMS Flash Alert</i> focuses on the Annual Reconciliation requirements for employers, the tax refund application for the 2020 Annual Reconciliation, and the new "first breach without penalty" system, along with recommendations for employers and individual taxpayers.</p>
<p>Singapore</p>	<p><b><u><a href="#">Rules Changing for Dependant Pass Holders Working in Singapore</a></u></b>  From May 1, 2021, Dependant Pass (DP) holders seeking to be employed in Singapore will need to qualify for and obtain their own work passes such as an Employment Pass, S Pass, or Work Permit, with a special stipulation for certain business owners. The change is intended to align the requirement with other foreigners working in Singapore.</p>
<p>South Korea</p>	<p><b><u><a href="#">Modifications to Income Tax Rates, Tax Exemptions, and More</a></u></b>  In this <i>GMS Flash Alert</i>, we provide a summary of the key features of a new law in South Korea that could impact international executives and their multinational employers. The new law includes changes to marginal income tax rates and a range of tax-exempted welfare benefits.</p>
<p>Switzerland</p>	<p><b><u><a href="#">Updated Swiss Equity Compensation Reporting Requirements</a></u></b>  Swiss tax authorities updated Circular No. 37,</p>

	<p>effective January 1, 2021, to clarify how employers report equity compensation information to the cantonal tax authorities in a consistent format. The update provides a standard reporting template and support for electronic filing.</p>
United Kingdom	<p><b><u><a href="#">Spring 2021 Budget Released</a></u></b>  The Spring 2021 Budget was presented by the U.K. Chancellor of the Exchequer on March 3, 2021. Employers may be relieved that no structural changes have been proposed to the U.K. tax system when the focus is very much on recovery from the coronavirus pandemic. In this <i>GMS Flash Alert</i> we cover budget-related measures concerning the income tax rates and thresholds for 2021/2022 (which will increase in line with CPI), the increase in National Insurance contributions, and other measures affecting individuals and/or their employers.</p>
United States	<p><b><u><a href="#">March 2021 Visa Bulletin Published, Immigrant Visa Ban Lifted</a></u></b>  On February 23, 2021, the U.S. Department of State released the March 2021 <i>Visa Bulletin</i> and the U.S. Citizenship and Immigration Services said it will accept employment-based Form I-485, <i>Applications to Register Permanent Residence or Adjust Status</i>, next month according to the “Final Action Dates” chart in the <i>Visa Bulletin</i>. On February 24, 2021, President Biden revoked a temporary suspension on the issuance of certain immigrant visas that was implemented by former President Trump.</p>
	<p><b><u><a href="#">April 2021 Visa Bulletin Published</a></u></b>  On March 22, 2021, the U.S. Department of State released the April 2021 <i>Visa Bulletin</i> and the U.S. Citizenship and Immigration Services said it will accept employment-based Form I-485 according to the “Final Action Dates” chart in the <i>Visa Bulletin</i>.</p>
	<p><b><u><a href="#">IRS Releases 2021 Sec. 911-Related Housing Cost Limitations</a></u></b>  The Internal Revenue Service released Notice 2021-18 updating the list of foreign locations with high housing costs relative to the United States. This list is used for individuals living in foreign locations and</p>

	<p>claiming the foreign housing cost exclusion on their U.S. federal income tax returns under section 911 of the Internal Revenue Code. The Notice is effective for taxable years beginning after 2020. If the 2021 housing limitation amounts are higher than those provided in 2020, taxpayers may elect to use the higher 2021 amounts on their 2020 federal income tax returns.</p>
	<p><b><u><a href="#">DHS Public Charge Rule Rescinded</a></u></b>  On March 11, 2021, President Biden formally rescinded the public charge rule of the U.S. Department of Homeland Security. The rescission comes after the U.S. Supreme Court dismissed a case related to the public charge rule on March 9, 2021. The Department of Justice has filed motions to dismiss the petition for certiorari in the Supreme Court and to dismiss ongoing appeals in various circuit courts. Several states have attempted to reinstate the dismissed cases, with the objective of upholding and reinstating the public charge rule. If they succeed, USCIS may be required to implement the public charge rule again.</p>
	<p><b><u><a href="#">Syria Temporary Protected Status Extended and Redesignated</a></u></b>  The U.S. Department of Homeland Security has both extended the designation and redesignated Syria for Temporary Protected Status (TPS) for 18 months, from March 31, 2021 through September 30, 2022. This extension allows currently eligible TPS beneficiaries to retain their TPS through September 30, 2022, and the redesignation allows new eligible applicants who have been continuously residing in the United States since March 19, 2021, to apply for TPS benefits.</p>

<p><b>Publications, Videos &amp; Webinars</b></p>	
<p>KPMG LLP  (U.S.) –  Global  Mobility  Services</p>	<p><b><u><a href="#">On our “Work anywhere: What does it mean for you?” Webpage</a></u></b> – For border-crossing commuters from Canada and Mexico, U.S. companies now need to consider the overall issues when their employees are not actually crossing the border and instead are working from home – for the .pdf, <a href="#">click here</a>.</p>

	<p><b>Listen to our Podcast Series for Global Mobility Leaders!</b></p> <p>This <a href="#">series</a> – with more to come – looks at significant trends and the ‘future state’ of global mobility as it faces the winds of automation, geopolitics, diversity and inclusion, and more!</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice</p>	<p><a href="#">Payroll Insights</a> – 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. In this <a href="#">March 2021 edition</a>, we cover:</p> <ul style="list-style-type: none"> <li>• KPMG report: Employer’s role in Rescue Act COBRA subsidies and tax credits</li> <li>• Compensation and benefits-related provisions in COVID relief bill</li> <li>• Notice 2021-20 provides much anticipated guidance regarding the employee retention credit for 2020</li> <li>• Notice 2021-15: Relief for health FSAs and dependent care assistance programs under “cafeteria plans” (COVID-19)</li> <li>• IRS Form 941, <i>Employer’s Quarterly Federal Tax Return</i>, and related Instructions</li> <li>• Connecticut Remote-Worker Bill</li> <li>• Philadelphia Predictable-Pay</li> </ul>
<p>KPMG LLP (U.S.) – Washington National Tax</p>	<p><b>Catching Up on <a href="#">Capitol Hill Podcast Series</a></b> – KPMG professionals speak about current developments in Washington, D.C. and what may happen next. And they’ll discuss why it’s happening. All with the goal of helping companies make sense of tax policy discussions, understand what the impacts may be on their organization, and aid them as they go about their daily jobs. Listen to the most recent podcasts:</p> <ul style="list-style-type: none"> <li>• “(More) Lessons Learned: What the TCJA Tells Us about Recover” (March 22)</li> </ul>

	<ul style="list-style-type: none"> <li>• “Lessons Learned: What Rescue Tells Us About Recover” (March 12)</li> <li>• “On to the Senate: The Next COVID Legislation Moves Forward” (March 3)</li> </ul>
	<p><b>Play-back of March 1 Tax Watch Webcast: “The Biden Tax Plans: Several Moving Parts for Global Mobility”</b> – With the U.S. Senate run-off elections in Georgia and inauguration of the 46th president in the rear-view mirror, it’s a good time to take a look at the current “menu” and status of the Biden Administration’s tax policy proposals and their importance for global mobility. Starting with the American Rescue Plan and Build Back Better Recovery Plan, we will look at some key provisions being considered in the Administration and on Capitol Hill that could impact mobile employees and their employers. There’s much to discuss and think about. For the play-back, <a href="#">click here</a>.</p>
KPMG International	<p><b><a href="#">Future of Tax Podcast Series for Global Mobility</a></b> – Listen to our latest Episode (no. 10) entitled <a href="#">“Future of Tax: Trends in international assignment programs and the impact of COVID-19”</a> (March 16).</p>
KPMG- People’s Republic of China	<p><b>Interview Series.</b> Health concerns, border closures, and quarantine requirements have seen employees working away from their usual place of work. In a recent interview, Murray Sarelius, the National Head of People Services, discussed “Work from Anywhere” and shared his views on how companies should manage, approach, and embrace the opportunities brought by remote work arrangements. To hear what Murray had to say, <a href="#">click here</a>.</p>

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