



GMS Flash Alert



GMS Flash Alert Monthly Summary (April 2021)

[Flash Alerts \(April\)](#)
[Publications, Videos & Webinars](#)

ALL GMS Publications

[GMS Flash Alert](#)

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

[Plan Now for Employee Share Scheme Reporting](#)

For the year ending June 30, 2021, Australia requires employers to provide Employee Share Scheme (ESS) statements to their employees by July 14, 2021, and submit the ESS annual report to the tax authority by August 16, 2021. There is the short turnaround between the June 30 year-end and the first reporting deadline of July 14. By employers taking steps to turn their attention to the reporting requirements now, particularly while the annual vesting cycle is still fresh, they can bring forward the analysis for the bulk of the transactions and save some stress.

Canada

[New Permanent Residence Pathways for Essential Workers and International Graduates](#)

Canada announced April 14, 2021, a public

[Global Assignment](#)

[Policies and Practices](#)

[Survey](#)

[Payroll Insights](#)

[Tax Rates Online](#)

[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](#)

	<p>policy that creates six new permanent residence pathways for 90,000 essential workers and international graduates who are contributing to Canada's economy. Eligible applicants will be able to apply beginning May 6, 2021 through November 5, 2021, or until all spots are filled. This <i>GMS Flash Alert</i>, which provides an overview of the pathways, is based on the recently-published policies and a recent technical briefing for immigration practitioners hosted by Immigration, Refugee, and Citizenship Canada (IRCC).</p>
Czech Republic	<p><u>2021 Population Census Is Underway, Affects Assignees</u></p> <p>The Czech Republic 2021 Population and Housing Census began on March 27, offering an online participation option. Whether filled out online or on paper, participation by May 11 is mandatory for everyone, including foreign nationals staying in the country longer than 90 days and for Czech nationals residing abroad.</p>
Greece	<p><u>Greater Clarity from Tax Authorities on Taxation of Equity Income</u></p> <p>A new Circular E.2208 / 24.12.2020 issued by Greece's Ministry of Finance provides clarifications regarding the tax treatment of the income which arises for an employee, or a partner or a shareholder of a legal entity, in the form of stock options, as well as in the form of free shares given within the framework of share plans that require the achievement of specific goals or the occurrence of a certain event.</p>
India	<p><u>Modifications to Overseas Citizenship of India Scheme</u></p> <p>Under a new notification issued by India's Ministry of Home Affairs, Overseas Citizenship of India Scheme ("OCI") card-holders have been provided certain new rights, amongst which exemption from registration with the Foreigners Regional Registration Officer or Foreigners Registration Officer for any length of stay in India, and grant of a multiple-entry life-long visa for visiting India for any purpose.</p>
Nigeria	<p><u>Expatriates Required to Prove Payment of Tax for Permits Renewals</u></p> <p>Under new rules in Nigeria, effective from April 1, 2021, all expatriates, including nationals of the Economic Community of</p>

[Your Assignment](#)
[Abroad: The 50 Most](#)
[Common Concerns](#)

[Global Reward Services](#)
[Newsletter](#)

[Insights on Global](#)
[Mobility](#)

	<p>West African States, must present evidence of having made a tax payment in order to renew their resident and work permits by the Nigeria Immigration Service (NIS).</p>
Switzerland	<p><u>Double Taxation Treaty with Brazil Entering into Force</u> The double taxation agreement between Switzerland and Brazil has now entered into force and the provisions of the agreement will apply from January 1, 2022. In this <i>GMS Flash Alert</i>, we highlight some of the new provisions.</p>
United Kingdom	<p><u>6 July 2021 Employee Share Plan Reporting Deadline</u> This <i>GMS Flash Alert</i> serves as a reminder that U.K. employers must register any new reportable arrangements and file all Employment Related Securities (ERS) annual returns with the U.K. tax authorities on or before July 6, 2021, and any notifiable events must be reported to HM Revenue & Customs (HMRC) by submitting the relevant return(s) through ERS Online Services.</p>
United States	<p><u>FY2022 H-1B Cap Lottery Developments: Petition Filing from April 1</u> On March 30, 2021, United States Citizenship and Immigration Services (USCIS) announced that the agency has completed the initial electronic registration selection process for the H-1B cap lottery for fiscal year (FY) 2022. Employers with valid, selected registrations may now begin filing H-1B cap-subject petitions on behalf of beneficiaries with USCIS. The filing period will be open for at least 90 days from April 1, 2021.</p>
	<p><u>President Unveils American Jobs Plan, Made in America Tax Plan</u> The U.S. President, Joseph Biden, has unveiled the “American Jobs Plan,” a \$2 trillion infrastructure package, alongside the “Made in America Tax Plan,” which would reform the U.S. corporate tax system. These plans do not contain many tax elements relevant to international assignees or global mobility programs.</p>
	<p><u>New York Implements New Tax Rates for Top Earners</u></p>

	<p>New York's recently-enacted budget legislation provides for \$212 billion in state spending and temporarily increases the current top personal income tax rate of 8.82% to 10.9% for individual filers whose taxable income is over \$25,000,000. The new rates are retroactive to the beginning of the 2021 tax year and are effective through the 2027 tax year.</p>	
	<p><u>May 2021 Visa Bulletin, "Chats with Charlie"</u> On April 20, 2021, the U.S. Department of State released the May 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>. The U.S. State Department recently launched "Chats with Charlie" – a YouTube video series with State's Chief of the Visa Control and Reporting Division, Charlie Oppenheim, discussing the monthly <i>Visa Bulletin</i>.</p>	
	<p><u>Section 911 Guidance from IRS for Iraq</u> According to a new U.S. Revenue Procedure, an individual who left Iraq on or after March 25, 2020, will be treated as a "qualified individual" for purposes of Internal Revenue Code section 911 with respect to the period during which that person was present in, or was a bona fide resident of, Iraq, provided that the individual establishes a reasonable expectation of meeting the requirements of section 911(d) but for the adverse conditions. An individual who was first physically present, or established residency, in Iraq after March 25, 2020, is not eligible to qualify for the exception.</p>	
<p>Publications, Videos & Webinars</p>		
<p>KPMG LLP (U.S.) – Global Mobility Services</p>	<p><u>"Work anywhere: What does it mean for you?"</u> – 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, <u>click here</u>.</p>	

	<p>Work Anywhere Executive Forum – The "work from home" revolution will morph into a hybrid model as new ways of working change for good across multiple industries. COVID-19 accelerated existing trends and pressures. Join us for an immersive session where we will guide you through a business school-style case study based on learnings gathered from early movers in the industry.</p> <p>When: Thursday, May 6, 2021, 2:00 PM - 3:15 PM (EDT, UTC -5)</p> <p>Where: Virtual/MS Teams</p> <p>To learn more and register, click here.</p>
	<p>The last of our “Work Anywhere, Together” Webinar Series is on May 4: As companies navigate the changing workplace environment – and many shift to more permanent remote work or hybrid models – it is critical to understand the labor, employment, tax, payroll, business, and immigration issues implicated by remote work. Join us for this timely three-part webinar series, where panelists from Ogletree Deakins and KPMG will explore the myriad issues surrounding remote work, from payroll tax implications to wage and hour challenges, and much more.</p> <p>When: Tuesday, May 4, 2021, 2:00 PM - 3:15 PM (EDT, UTC -5)</p> <p>Where: Virtual/MS Teams</p> <p>To learn more and register, click here.</p>
	<p>Listen to Our Podcast Series for Global Mobility Leaders! The Mobility via Podcast series – 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! In this month’s episode – Episode 18: Border crossing commuters and the tax implications – GMS professionals John Denworth and Kyle Christensen discuss the new reality of work for border-crossing commuters and the tax considerations for U.S. companies whose employees are working from home.</p>

<p>KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice</p>	<p><i>Payroll Insights</i> – 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 April 2021 edition, we cover:</p> <ul style="list-style-type: none"> • KPMG report: Notice 2021–23 and employee retention credit for the first two calendar quarters of 2021 • Notice 2021–24: Penalty relief, reduced federal employment tax deposits in anticipation of tax credits • Notice 2021–25: Temporary 100-percent deduction for certain business meal expenses • Draft Form 7200, <i>Advanced Payment of Employer Credits Due to COVID-19</i> • KPMG Global Reward Services Newsletter.
<p>KPMG LLP (U.S.) – Washington National Tax</p>	<p>Catching Up on Capitol Hill Podcast Series – 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.</p>
<p>KPMG LLP (U.S.) – Advisory Practice</p>	<p>Work Anywhere – Issue Briefs: Our colleagues in the Advisory practice have launched a new series – Work Anywhere – Issue Briefs. As a result of speaking with industry leaders, helping clients, and using our own experience in adapting to remote working, unique issues impacting organizations have been identified and are thoughtfully analysed and presented in the issue briefs. For the Global Mobility issue brief in .pdf, click here.</p>
<p>KPMG International</p>	<p>Future of Tax Podcast Series for Global Mobility – Listen to the latest episode (no. 12) entitled "Future of Tax: Mergers & Acquisitions: What Does It Mean for Mobility?" (26 April).</p>

Webcast on Thursday, May 6, 2021!
["Global Mobility Reimagined: Finding the right target operating model for your talent mobility program"](#) – In the webcast, topics covered will include:

- Best practices on developing a Target Operating Model (TOM) that is right for your organization
- How to align your mobility strategy and TOM with your organization's talent and business strategy
- How to build a business case to support a managed services strategy
- How to design a managed services operating model including agreed services scope, processes, and partner governance model
- How to draft managed services contracts to include flexible pricing models, SLA, and KPIs
- How to support negotiation to balance between service quality, operational outcomes, and pricing
- Importance of having key transition and change management support to establish a sustainable and scalable operating model.

When: Thursday, May 6, 2021

Time: 8:00 a.m.–9:00 a.m. New York | 1:00 p.m.–2:00 p.m. London | 8:00 p.m.–9:00 p.m. China and Singapore

Where: Virtual

To learn more and register, [click here](#).

KPMG
(People's
Republic of
China)

Interview Series. 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, [click here](#).

To unsubscribe or change your contact information, please send an e-mail to: go-fmgmsflash@kpmg.com.



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](#).

KPMG LLP, 1801 K Street, NW, Suite 12000, Washington, DC 20006

© 2021 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. NDP087479-1C

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

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.