



GMS Flash Alert



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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

Budget Measures on Tax Residency, Equity Schemes, Superannuation

The Federal Budget 2021-2022 was delivered by the Australian government on May 11 2021. The key measures that we focus on in this *GMS Flash Alert* are related to individual tax residency, Employee Share Schemes (ESS), and Superannuation. With respect to tax residency, the rules will be simplified, with the introduction of a new primary test that deems individuals as Australian tax residents if they are physically present in Australia for at least 183 days during the tax year.

Belgium

The 'Working in Belgium' One-Stop-Shop for Foreign Employment

In Belgium, there is final all-regional agreement on coordinating between the

policy on work and residence authorisations and on standards for the employment and residence of foreign workers, and regulating the development of a common electronic/digital platform within the framework of the Single Permit. On May 31, 2021, the online platform one-stop-shop known as “Working in Belgium” will become operational.

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European Union	<p>EU-U.K. Agreement Ratified The Trade and Cooperation Agreement concluded between the European Union and the United Kingdom in late December 2020, which entered into force provisionally on January 1, 2021, has now been approved by the European Parliament. This means that the Agreement – which covers many terms and conditions in respect of EU-U.K. cross-border workers – applies permanently from May 1, 2021.</p>
	<p>EU Citizens Win Case About Data Protection/Access in U.K. On May 26, 2021, the U.K. Court of Appeal ruled that not allowing EU citizens to access their personal records with the U.K. Home Office is a breach of their fundamental human rights and the general data protection rules (GDPR). The ruling makes it possible for EU citizens who are denied settled status in the U.K. or future immigration visas to the U.K. to have access to the databases and records containing information used in the decisions by the authorities concerning them.</p>
Ireland	<p>Update: Share Schemes Reporting, ESA Electronic Return Coming Ireland’s Revenue has recently issued an eBrief, which confirms that the requirement to provide a return of information on share plans – until now, there was no prescribed format for reporting – will apply from the 2020 tax year onwards. The new return will be known as the “Employers Share Awards” (ESA) return. For the 2020 tax year, the ESA will be released by Irish Revenue next month (June) and the filing deadline will be August 31, 2021. For subsequent years, the filing deadline will be March 31 following the year in question.</p>
Italy	<p>Customs Duties on Imports of Personal Possessions from U.K. to Italy</p>

	<p>As part of the relocation process, individuals often transport their household goods from the U.K. to Italy. From January 1, 2021, the absence of the correct customs declarations and paperwork may not only lead to considerable delays in an assignee receiving his or her household goods, but also to potential extra costs for import duties which the assignee may then pass to his or her employer.</p>
United States	<p><i>DOL's Minimum Wage Increase Regulation Delayed</i> The U.S. Department of Labor published a final rule on May 13, 2021, that will delay the implementation of a regulation that would have significantly increased the prevailing wage for paid to workers sponsored for PERM labor certification, or H-1B, H-1B1, or E-3 nonimmigrant visa classifications. The department says it needs time to further weigh the legal and policy issues raised by this regulation.</p> <p><i>June 2021 Visa Bulletin Published</i> On May 19, 2021, the U.S. Department of State released the June 2021 "Visa Bulletin" and the U.S. Citizenship and Immigration Services also determined that it will accept employment-based Forms I-485, <i>Applications to Register Permanent Residence or Adjust Status</i>, next month according to the <i>Visa Bulletin's</i> "Final Action Dates" chart.</p> <p>The U.S. State Department continued its recently launched "Chats with Charlie" on YouTube to discuss the monthly <i>Visa Bulletin</i>.</p> <p><i>TPS Designation for Haiti, Burma; Burmese Students Can Work</i> The U.S. government has announced an extension of Temporary Protected Status ("TPS") for Haiti by 18 months, until November 2022. In addition, the government published the application procedure to be followed for Burmese nationals seeking TPS, as well as TPS-based employment and travel authorization. Moreover, under new rules, eligible Burmese students in the U.S. may potentially apply for employment authorization and work increased hours while school is in session.</p>

[President Releases FY 2022 Budget, Measures Affecting Individuals](#)

The U.S. Treasury Department has released its “Green Book” (*General Explanation of the Administration’s Fiscal Year 2022 Revenue Proposals*), which provides details on the tax proposals contained in the Biden administration’s budget for the fiscal year beginning October 1, 2021. The budget has been released. This *GMS Flash Alert* highlights key individual income tax proposals including changes to: the top rate of individual income tax, the tax rate on capital gains for high-income households, the child tax credit expansion, and carried interest, amongst others.

Publications, Videos & Webinars

KPMG LLP
(U.S.) –
Global
Mobility
Services

Mobility Matters Article – Check out our newest edition of *Mobility Matters*, “***Brexit and Its Impact on Global Mobility: Past, Present, and Future***”. In this latest edition, we look into the various agreements between the EU and the U.K. and how they govern the application of social security rules for mobile workers and their employers – pre-Brexit and post-Brexit.

[On our “Work anywhere: What does it mean for you?” Webpage](#) – 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, [click here](#).

Listen to our Podcast Series for Global Mobility Leaders! This [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 19: Biden’s First 100 Days & Beyond: Tax Policies & Implications for Global Mobility*, Carol Kulish, a director from our Washington National Tax Federal Legislative & Regulatory Services practice, together with John Seery, a senior manager, and Rob Fagan, a manager, from our

	<p>Washington National Tax Global Mobility Services practice, discuss the Biden administration's tax proposals and prospects for major tax changes. Listen to the podcast today.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Mobility Consulting Services</p>	<p>New KPMG Global Assignment Policies and Practices (GAPP) Survey. Just a reminder that we have launched the new KPMG Global Assignment Policies and Practices (GAPP) Survey. Please consider participating (open now through until 31 July 2021). Highlights of the 2021 survey results will be released later in the autumn of 2021. To participate, click here. (To view, the 2020 KPMG Global Assignment Policies and Practices Survey report, please click here.)</p>
<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. Listen to our latest one "Biden's Budget Proposals: It's Not Easy Being Green" (May 25, 2021).</p> <p>“KPMG Report: Analysis and Observations of Tax Proposals in Biden Administration’s FY 2022 Budget” (117 pages) – The Biden Administration on May 28, 2021, released its budget for fiscal year (FY) 2022. The tax proposals are described in the “General Explanations of the Administration’s Fiscal Year 2022 Revenue Proposals” – the “Green Book” – and provide more detail on Biden’s tax priorities including information on effective dates, revenue estimates, and design choices. Read KPMG’s report, issued May 31, about the tax proposals in the Green Book by clicking here.</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 - the 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</p>

	thoughtfully analysed and presented in the issue briefs.
KPMG International	<p>Webcast Play-back from Thursday, May 6, 2021! "Global Mobility Reimagined: Finding the right target operating model for your talent mobility program" – Our U.S., U.K., and Australian colleagues discussed global and regional perspectives on how organisations are looking to design and develop new target operating models. In the webcast, topics covered included:</p> <ul style="list-style-type: none"> — 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. <p>The webcast play-back is available here and here is a link to the slides.</p>
KPMG – People’s Republic of China	<p>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.</p>
KPMG – Australia	<p>Podcast episode 18 – “Personal tax, income measures in 2021 Federal Budget.” Hayley Lock and Jaron Stafford discuss the personal tax and income measures in Australia’s 2021 Federal Budget, including the tax residency rule changes.</p>

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