



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

European
Union

[Call to 24 Countries to Comply with Rules on Posting](#)

Because some European Union member states have not met their obligations to transpose into national legislation and enforce certain rules around the posting of workers, the European Commission sent letters of formal notice to 24 EU member states on July 15, 2021, requesting that they comply with the relevant EU directive. Next stage could end up being referral to the European Court of Justice.

[Interview with Leader of the European Labour Authority](#)

In this *GMS Flash Alert*, we feature a recent interview with Cosmin Boiangiu, the Executive Director of the European Labour Authority (ELA). The topics covered include ELA's objectives, activities, and initiatives

	<p>with respect to supporting the European Union (EU) member states in the consistent, efficient, and effective application and enforcement of Union law related to labour mobility and coordination of social security systems, including EU directives on posting of workers.</p>
Greece	<p><u>Digital Nomad Visa Provisions Introduced in Immigration Legislation</u> On September 4, 2021, Law 4825/2021 came into force introducing for the first time the concept of “digital nomads” in Greece’s immigration code to permit third-country remote workers to relocate to Greece.</p>
Hong Kong	<p><u>Taxation of Share Awards, Vesting vs. Forfeiture</u> On August 24, 2021, Hong Kong’s Court of First Instance (CFI) issued an important decision on equity-based compensation that reversed the prior decision of the Board of Review. An employer’s share grant scheme provided for a release period during which the granted shares would be forfeited if the employee ceased to work for the same group of companies of which the employer was a member. The CFI held that the benefit derived from a grant of shares should be taxed at the time of grant despite the shares being subject to forfeiture provisions.</p>
Ireland	<p><u>Extension of Filing Deadline for Form ESA to 14 September 2021</u> Irish Revenue has issued an “eBrief” in relation to the new share scheme reporting return (the Form ESA). The Revenue eBrief No. 163/21 confirms that the filing deadline for 2020 ESA returns has been extended from August 31 to September 14, 2021. This is in recognition of the fact that this is the first year for filing the new share scheme reporting return.</p>
South Africa	<p><u>Concessions to Certain Holders of Intra-Company Transfer Work</u> South Africa’s Minister of the Department of Home Affairs has decided to allow holders of legally-issued Intra-Company Transfer (ICT) work visas who are currently residing in South Africa to apply for another term of 24 months of their current ICT work visas.</p>
United States	<p><u>House Ways and Means Releases Tax Proposals</u></p>

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

[Global Reward Services Newsletter](#)

[Insights on Global Mobility](#)

On September 13, 2021, the U.S. House Ways and Means Committee Chairman released legislative text to be marked up in committee. The legislative text includes proposals for corporate and individual tax increases, as well as a number of tax incentives and credits for various industries and for individual taxpayers.

[KPMG Publishes Report on House Ways and Means Tax Proposals](#)

KPMG's Washington National Tax Practice (WNT) released "Build Back Better Act' Tax Proposals, as Approved by Ways and Means: KPMG Summary and Analysis," a comprehensive report on the legislative tax proposals released, marked up, and approved by the U.S. House of Representatives' Ways and Means Committee, as part of the *Build Back Better Act* moving through the House.

[Federal Court Invalidates Wage-Based H-1B Lottery Rule](#)

In a U.S. federal court decision on the Department of Homeland Security's (DHS) new wage-based H-1B selection rule, the judge ruled that due to former DHS Secretary Kirstjen Nielsen's failure to correctly amend the order of succession prior to her resignation, Acting Secretary Wolf did not lawfully hold his position when the rule was published. This had the effect of invalidating the rule.

Publications, Videos & Webinars

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

GMS Forum – Register and get ready for the 2021 KPMG Global Mobility **Virtual** Forum!
Pre-Event: September 27 – October 22, 2021; Main Event: October 26 – 28, 2021.
One global event delivered at three different times each day:
* Asia Pacific: 13:00–15:30 (China Standard Time)
* EMA: 12:00–14:30 (Central European Time)
* Americas: 11:00–13:30 (Eastern Standard Time)

For more information, [click here](#).

	<p>“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.</p> <hr/> <p>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 the latest Mobility via Podcast episode – Episode 22: “Working from anywhere: Flexibility and workforce solutions” – KPMG professionals David Mayes, Anne d’Arcy, and Evan Metter discuss what organizations are seeing with a flexible workforce, from tax considerations to HR and payroll systems, and what we can expect to see for the future of work.</p> <hr/> <p>Remote Workforce: Tax Considerations for Chemical Companies – This insightful article examines the chemical industry, which has experience working through one disruption after another for the last 10 years. This industry is being challenged to quickly manage through tremendous change and grasp fleeting opportunities. In fact, as the economy comes out of the pandemic, the chemical industry is accelerating its transformation toward a new and more efficient operating model centered around the remote work environment.</p>
<p>KPMG LLP (U.S.) – Global Mobility Services, Employment Tax Practice</p>	<p>Payroll Insights – 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 the September and October 2021 editions, there is John’s “Fresh Take” on year-end payroll, IRS updates on the employee retention credit, the latest news from New Jersey, Louisiana, and New Hampshire, the latest federal updates on the Social Security Trustees project, ICE’s new employee guidance for I-9 compliance, plus state updates on nonresident taxation of remote workers, and more.</p>

<p>KPMG LLP (U.S.) – Global Mobility Services, Global Reward Services Practice</p>	<p>Global Reward Services Newsletter – In this September edition of the Global Reward Services Newsletter, we look into South Africa's new process supporting breaking tax residency, Canada's new "hybrid" methodology for Cross-Border RSUs, updates on the U.S. and Switzerland's competent authority arrangement, and more news from Australia, Hong Kong, Finland, and Ireland.</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.</p> <p>International Estate and Succession Planning Trends in the U.S. – This Future of Tax article addresses how family offices and ultra-high net worth individuals may find themselves in need of pre-migration tax planning to prevent significant, unintended tax consequences at both federal and state levels. KPMG professionals Sabrina Stimel, Tracy Stone, and Ben Francis explore the current rules and proposed legislation on estate and gift taxes and consider how these changes may affect wealth planning in the United States during the near term.</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 thoughtfully analyzed and presented in the issue briefs.</p>
<p>KPMG LLP in Canada – International Tax Practice</p>	<p>Podcast (August 6, 2021) – “Value’ by Any Other Name: Tax, Pay Equity, and Employee Value.” Destination Country X, Episode 08-2021 Canada's pay equity rules – ripple effects in the tax world? Are ESG initiatives pushing</p>

	changes in how enterprises value employees?
KPMG in Switzerland	<p>KPMG Global Legal Services Report: "Working from Home Report" (April 2021) – Get answers to questions on working from home in 48 countries. Also, see KPMG in Switzerland’s “Work Anywhere, Together” website for additional thought leadership.</p>
KPMG LLP in the United Kingdom	<p>The Future – ‘Work from Anywhere’ Policies (May 2020). “Work from Anywhere” policies, in theory, could provide employees with the opportunity to spend some of their time working from anywhere in the world. Some of the potential benefits to such flexibility might include reduced office costs and a more attractive employee value proposition, though there are also a number of risks (both tax and otherwise) for employers to navigate.</p> <hr/> <p>Five Steps Back to the Workplace – Have You Got Tax Covered? (September 2021). As social distancing measures lift, employers should work through the implications of returning to the workplace.</p>
KPMG International	<p>“Global Mobility Forecast: Trends in Risk, Talent, and Digital” (2021). Throughout the three regional Forums, our KPMG professionals and guest speakers provided insights on global mobility topics themed in three streams: Mobility is Risk, Mobility is Talent, and Mobility is Digital. They engaged an audience of close to 3,000 people in over 80 countries with polling questions and chat features. This interaction provided new insights and data on what is trending in the industry, which we’ve compiled into this report on key trends and issues facing global mobility professionals today (and tomorrow).</p> <hr/> <p>The COVID-19 GMS & Immigration Global Tracker Interactive Map, is available on the GMS Flash Alert COVID-19-themed webpage. This interactive map tracks recent information and updates on developments by country, making it easy and convenient for you, at a glance, to follow COVID-19-related developments in the regions and/or countries that interest you. Topics covered include the following: travel restrictions; payroll reporting</p>

and withholding changes; immigration; tax profile / tax residency changes; compensation and benefits; waivers of penalties and interest; social security; and filing / payment due dates.

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