

## Flash Alert

### Monthly Summary (May 2015)

Flash Alerts	
Australia	<p><b><u><a href="#">Some Measures for Individuals in 2015/2016 Budget</a></u></b></p> <p>The Australian Federal Budget contains changes to work-related car expenses deductions; modifications to tax residency rules; measures aimed at visa processing; increases to visa application fees; and a grossed-up cap on salary sacrificed meal entertainment and entertainment facility leasing expenses for employees of not-for-profit organizations.</p>
Canada	<p><b><u><a href="#">Budget 2015 Presented</a></u></b></p> <p>Canada's recently-presented 2015 pre-election federal budget includes changes such as increasing the annual Tax-Free Savings Account contribution limit; relaxing the annual Registered Retirement Income Fund withdrawal limits; and relieving withholding tax requirements for nonresident employers who send their employees to work in Canada for short periods of time.</p>
European Union	<p><b><u><a href="#">Short-Stay Visa Waiver Agreement with United Arab Emirates</a></u></b></p> <p>The European Union and the United Arab Emirates signed a historic short-stay visa waiver agreement. The new visa regime provides for visa-free travel with some restrictions. Ireland and the United Kingdom will not be subject to the application of the agreement.</p>
Germany	<p><b><u><a href="#">Privileged Non-Visa Nationals System Extended, Harmonization with Schengen Timeframes</a></u></b></p> <p>There is a new amendment of the existing "privileged non-visa nationals" system, which generally allows nationals of select countries to obtain permits for a long-term stay in Germany upon arrival in Germany. Additionally, it decreases the time frame for filing in-country applications.</p>
Hong Kong	<p><b><u><a href="#">Enhancements to Immigration Policy</a></u></b></p> <p>The Hong Kong Immigration Department announced the introduction of various enhancements to Hong Kong's visa policy which should make it easier for employers to attract and recruit top talent to Hong Kong.</p>

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India	<p><b><u><a href="#">Government Starts Issuing OCI Cards to Replace PIO Cards</a></u></b>  India's government has merged the Person of Indian ('PIO') card and Overseas Citizen of India ('OCI') card programs. The government has now mandated all PIO cardholders to apply for OCI cards in lieu of their existing PIO cards.</p>
Italy	<p><b><u><a href="#">New Decree Sets Quota and Permit Rules for Seasonal Workers</a></u></b>  Italy enacted a new decree setting forth quotas that apply for "seasonal" categories of foreign workers in Italy. The categories of seasonal workers concerned are employed for a limited time in the agriculture and tourism sectors.</p>
New Zealand	<p><b><u><a href="#">Proposals on Simplifying Tax for Employee Share Schemes</a></u></b>  New Zealand's Inland Revenue has released an issues paper on ways to simplify the collection of tax on employee share schemes, with proposals on changing the way tax is collected from employee share scheme income.</p>
Nigeria	<p><b><u><a href="#">President Signs 2015 Immigration Bill</a></u></b>  Nigeria's 2015 Immigration Act, which repeals the 1963 Immigration Act, was recently promulgated. It provides for more stringent penalties in respect of various immigration-related offenses; establishes a system of immigration courts at ports of entry; and amends administrative rules and procedures.</p>
United Kingdom	<p><b><u><a href="#">New Online Form, Guidance on Nonresidents' Disposals of U.K. Residences</a></u></b>  Any non-U.K. resident owner who makes a disposal of a U.K. residential property interest will be required to deliver a tax return within 30 days of completion of the disposal. The new online form and additional guidance have been made available by HM Revenue &amp; Customs.</p>
United States	<p><b><u><a href="#">April 18, 2016 Filing Deadline Set for 2015 Returns</a></u></b>  An unusual combination of holidays in the District of Columbia, Massachusetts, and Maine causes the ordinary due date for filing 2015 tax returns to be Monday, April 18, 2016, except for taxpayers residing in Massachusetts or Maine, for whom the deadline is Tuesday, April 19, 2016.</p>
United States	<p><b><u><a href="#">Supreme Court Holds Maryland Tax Law Unconstitutional</a></u></b>  The U.S. Supreme Court held that a Maryland income tax law is unconstitutional because it does not provide a full tax credit to residents for income tax paid outside the state. Affected taxpayers may be eligible for refunds, with interest. This ruling could potentially impact other states that have similar laws.</p>

## Payroll Insights

United States

### [Mobile Workforce State Income Tax Simplification Act Introduced in the House of Representatives](#)

On May 14, the Mobile Workforce State Income Tax Simplification Act of 2015 (“the Bill”) was introduced in the U.S. House of Representatives and referred to the House Committee on the Judiciary. The Bill would limit the authority of states to tax the income of certain individuals who travel while performing services for their employers.

## The Expatriate Administrator

The Netherlands

### [The Kik Case Helps to Navigate the Murky Waters of Applicable EU Social Security Rules for Mariners](#)

This article examines a recent court case, known as the “Kik case,” and how that case helped shed light on the difficult position of certain mariners. The article looks at the EU social security regulation and relevant case law, and describes the issues related to determining the social security position for mariners from one particular EU member state working in cross-border situations.

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