

Flash Alert

Monthly Summary (September 2014)

Readers' note: Our practice has a new name! KPMG's IES Practice is now known as KPMG's [Global Mobility Services \(GMS\) Practice](#). And our publication, formerly known as "Flash International Executive Alert" is now called, simply "Flash Alert" and available in an .html format.

Flash Alerts	
France	<p>Updates on Recent Social Security Agreements Two French social security agreements with Brazil and Uruguay have recently come into effect, along with new agreements with Canada and Luxembourg. These agreements help lower international assignment costs by allowing contributions to be paid in only one country and alleviating the loss of benefits for those who move internationally.</p>
Ireland	<p>Registration Function to Transfer from Police to Immigration Authority New immigration procedures for obtaining residence permission in Ireland are to be instituted. Amongst other things, this reform will transfer the registration function for non-European Economic Area nationals from the police to the Irish Naturalisation and Immigration Service.</p>
Organization for Economic Cooperation and Development	<p>Model Convention Update on Termination Payments For many years, there has been little international agreement on severance or termination payments. The Organization for Economic Cooperation and Development has issued an update to the Model Tax Convention that includes new commentary on the cross-border tax treatment of termination payments in order to clarify how these payments should be taxed.</p>
Spain	<p>Significant Reforms Planned for Tax System A tax reform plan that includes lower income tax rates and changes to the taxation of savings and capital gains, as well as the so-called "impatriate" tax regime, has been submitted to Spain's parliament for review and debate. Additional tax proposals would bring changes to the withholdings for directors and members of the liberal professions, the Nonresident Income Tax Law, and the exemption limit for pension contributions.</p>

IN THIS ISSUE

[Flash Alerts \(September\)](#)

ALL IES PUBLICATIONS

[Flash Alert](#)
[Global Assignment Policies and Practices Survey](#)
[Payroll Insights](#)
[Tax Rates Online](#)
[Taxation of International Executives \(TIES\) Online](#)
[The Expatriate Administrator](#)
[Thinking Beyond Borders: Management of Extended Business Travelers](#)
[U.S. Taxation of Americans Abroad](#)
[U.S. Taxation of Foreign Citizens](#)
[Your Assignment Abroad: The 50 Most Common Concerns](#)

United Kingdom	<p><u>HMRC to Amend Appendix 7B Agreement</u> The U.K.'s tax authority (HMRC) plans to revise the agreement employers can enter into for purposes of operating National Insurance contributions (NIC) on a modified basis under the Real Time Information (RTI) system, known as an Appendix 7B agreement. Employers with modified arrangements for operating NIC should be aware of the new deadlines and, if they are making quarterly payments, make arrangements for monthly payments to be made going forward. By doing so, employers may not incur unnecessary penalty charges.</p>
United States	<p><u>Consular Services Fees to Change</u> Effective September 12, the U.S. Department of State will adjust processing fees for some services. The fees are changing for most categories of immigrant visas; however, the fees for nonimmigrant visas will remain unchanged for the most part.</p>
Vietnam	<p><u>PIT Can Be Calculated from Month of Arrival in Vietnam</u> The Vietnamese Ministry of Finance has introduced provisions that enable Vietnam tax residents whose countries have double taxation treaties with Vietnam to have their Personal Income Tax obligations calculated from the first month of arrival; this differs from the previous rules, which stipulated this calculation from January of the year of arrival.</p>

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

[Privacy](#) | [Legal](#)

You have received this message from KPMG LLP. If you wish to unsubscribe from 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

© 2014 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. 32647WDC

The KPMG name, logo and "cutting through complexity" are registered trademarks or trademarks of KPMG International.