

GMS Flash Alert Monthly Summary | December 2023

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Brazil - Electronic Visas (e-Visas) for Tourists from USA, Canada, and Australia

Brazil - Important Changes to Individual Taxation, Reporting Foreign Income and Assets

Canada – Plans for Short-Term Rentals, UHT Rules in Fall Economic Statement

Canada – Finance Canada Indicates AMT Rules Changes Coming

United States – <u>U.S-Taiwan Double-Tax Mitigation Bill Moves Forward</u>

United States – <u>IRS Further Extends Foreign Tax Credit Relief</u>

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United States – <u>U.S.-Chile Treaty Enters into Force</u>

United States – IRS Announces Penalty Relief for 2020 and 2021 Tax Returns

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European Union – Advocate General Opines on Posting of Third-Country Nationals

European Union – Employment Status of Platform Workers

Finland – Changes to Taxation of Inbound Employees

Ireland - Christmas Travel Initiative: Facilitating Travel over the Holidays

Netherlands - Parliament Votes on 2024 Tax Plan, Scaling Back 30% Ruling

Norway – Budget 2024 Agreement Reached

Slovakia – Fresh Out of the Gate, New Government Shakes Up Tax Rules

United Kingdom – Restrictive Changes Announced to Reduce Net Migration

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Employment Law

European Union – Advocate General Opines on Posting of Third-Country Nationals

European Union – Employment Status of Platform Workers

Global Compensation

Czech Republic – Proposed Changes in Taxation of Employee Share and Stock Option
Plans

Immigration

Immigration News Highlights	١	mmiar	ation	News	High	liahts
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Tax

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Key links

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- Payroll Insights
- 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
- Your Move Abroad: Answers for the Top 50 Common Questions
- Global Reward Services Newsletter
- Insights on Global Mobility
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