

International newsletter

Marsh's Global Mobility (GM) team offers integrated solutions to address the legal aspects of international mobility.



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Immigration

01

We help you manage compliance and risk across borders and jurisdictions, offering clear responses to guide companies in navigating a complex international environment

Africa

NAMIBIA

Namibia launches a longer-term permit for foreign investors

Namibia is introducing an Employment Permit to Conduct Business from September 1, 2026 for qualifying foreign investors and business owners. The new route is designed to support genuine commercial activity over a longer horizon than the existing investor framework. Successful applicants may be authorized to work and conduct business in Namibia for up to five years. For employers and corporate groups, this is potentially helpful where market-entry decisions have been constrained by short renewal cycles and limited predictability. A longer validity period can reduce administrative churn, improve continuity for business planning, and strengthen the case for placing senior commercial personnel in-country.

America

USA

The United States signals tighter rules across fees, status periods, and public charge reviews

Several U.S. immigration developments took effect or advanced in September 2026, including new fees on certain H-1B and L-1 extensions, fixed admission periods for some nonimmigrant classes, and rescission of the 2022 public charge regulations. The September Visa Bulletin also confirms continuing pressure in parts of the employment-based system. Taken together, these measures point to a more restrictive and administratively demanding environment. For employers, the immediate effects are higher filing costs, a need to monitor status end dates more actively, and increased uncertainty in cases that may implicate public charge review.

A proposed U.S. rule could remove the post-employment grace period for key visa holders

A U.S. proposal published in September 2026 would remove the discretionary grace period of up to 60 days currently available after employment ends for several nonimmigrant categories, including E, H-1B, L-1, O-1, and TN, as well as their dependents. If finalized, affected individuals would generally need to depart once employment ends unless another lawful basis to remain exists. Although the grace period remains in place during the consultation phase, the proposal is strategically important because it could materially change termination, redeployment, and transition planning.

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Coordination of home-host taxation and legal aspects across five continents

Asia – Pacific

CHINA

China tightens compliance under new entry and exit rules

New exit and entry administration regulations take effect in China on September 15, 2026. The change affects foreign nationals directly and broadens the compliance expectations placed on employers, sponsoring organizations, and immigration service providers. Authorities will have stronger powers to investigate non-compliance and fraudulent filings, pointing to a more assertive enforcement environment. For multinational employers, that means immigration governance in China can no longer be viewed as a narrow vendor-led process. Internal controls over supporting documents, employment facts, assignment purpose, and local registration steps become even more important. The shift may also influence how companies manage audits, respond to document requests, and train local HR teams on sponsorship obligations.

JAPAN

Japan raises residence application fees and introduces longer-stay pricing bands

Japan is applying new residence-related filing fees from October 1, 2026. Change of Status of Residence and Extension of Period of Stay applications will move away from a flat fee and instead follow a tiered structure based on the period granted, with materially higher charges for longer periods. Permanent residence filings will also see a significant increase. Although the effective date falls just after this newsletter period, the update is relevant now because assignments and renewals are often prepared weeks in advance. The shift also means that immigration budgeting in Japan may become less predictable because filing costs will depend more directly on the outcome granted by authorities.



SINGAPORE

Singapore widens access to work permit talent in selected occupations

Singapore is adding eight occupations to its Non-Traditional Sources Occupation List from September 1, 2026. Employers in eligible sectors will be able to recruit work permit holders from approved source countries for roles including kitchen assistants, waiters, cabin attendants, caregivers, and teacher aides, while still remaining subject to existing salary parameters and quota controls. The update matters because it expands labor sourcing options in a targeted way rather than through a broad relaxation of work permit rules. For employers facing shortages in operational or service roles, the measure may improve hiring flexibility and workforce planning.

NEW ZEALAND

New Zealand shifts visitor visa applications to an upgraded online platform

From September 24, 2026, most new visitor visa applications in New Zealand must be submitted through enhanced Immigration Online. Draft cases already started in the legacy system may still be completed there until October 8, 2026, after which remaining drafts will be deleted. While this is essentially a procedural change, it has practical consequences for travel planning. Organizations that support business travel, short-term mobility, or dependent travel may face disruption if draft applications are left idle in the old platform and then disappear. The transition suggests that internal guidance materials, employee instructions, and vendor playbooks should be refreshed quickly.

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Europe

BELGIUM

Flanders adds a new filing fee to single permit applications

From September 1, 2026, employers filing initial or renewal single permit applications in Flanders must pay a new regional processing fee of EUR 180. This amount sits on top of the existing federal fee and must be paid through the single permit portal before the case can move forward. In practice, the change affects both immigration budgeting and filing mechanics for employers moving staff into Belgium. Companies with tight mobilization timelines will need to build the extra payment step into their internal workflows and make sure supporting teams know that an application cannot simply be submitted and followed up later. The change also reinforces the need to coordinate immigration and payroll or finance functions earlier in the assignment planning process. For businesses with recurring inflows into Belgium, the update is modest in amount but significant operationally because missed or delayed payment could slow filings and affect start dates.

IRELAND

Ireland prepares a new immigration pathway for eligible Ukrainians

A new Irish permission is expected to open in September 2026 for certain Ukrainian temporary protection holders. The proposed route would grant a renewable two-year Stamp 4 permission for applicants who satisfy conditions linked to residence, employment, income, and independent accommodation. The development is important because it creates an alternative status option for individuals whose circumstances may be shifting beyond temporary protection. From a mobility and workforce perspective, that can provide more medium-term stability for both employees and employers. Stamp 4 permission is generally associated with broader labor market access than more restrictive categories, so the move may reduce uncertainty for organizations employing eligible Ukrainian nationals in Ireland.

UNITED KINGDOM

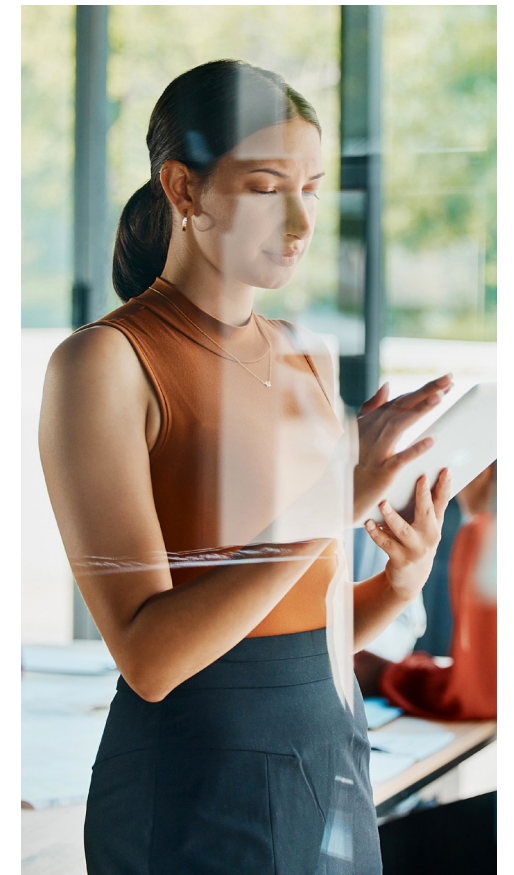
The United Kingdom extends illegal working exposure across wider labor supply models

From October 1, 2026, the UK illegal working framework will extend beyond traditional employment to cover individuals engaged under a worker contract, some individual subcontractors, and certain people sourced through online matching services. Civil penalty exposure may also extend along parts of the labor supply chain. This is a meaningful compliance development because it broadens the range of relationships in which right-to-work diligence becomes relevant. Employers that have historically focused checks on direct hires may now need to reassess contractor onboarding, platform-based staffing, and supplier governance.

Historic nationality rules continue to open unexpected British citizenship routes

Historical nationality legislation can still shape present-day eligibility for British citizenship. The practical value of this is that nationality analysis in the UK can depend heavily on family history, old transmission rules, and past legislative gaps. This is particularly relevant for globally mobile employees whose long-term status plan may benefit from citizenship options that are not obvious from current residence alone.

Coordination of home-host taxation and legal aspects across five continents





Labour

02

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America

CHILE

Chile sets limits on fatigue-monitoring tools in the workplace

Chile’s Labour Directorate has confirmed the lawfulness of fatigue and drowsiness detection systems while also setting strict boundaries on how the data can be used. This is important because it shows regulators trying to balance workplace safety with employee privacy and proportionality. Employers in safety-sensitive sectors should review not just whether a tool works, but also what it records, who can access the information, and how long data is retained.

MEXICO

Mexico considers stronger workplace sexual harassment protections

A proposed reform to Mexico’s Federal Labour Law is aimed at prevention, handling, and response to workplace sexual harassment. Even at proposal stage, the measure matters because it signals continuing pressure on employers to formalize internal safeguards and investigation processes. Employers may need clearer reporting channels, documented response procedures, and training frameworks that can withstand regulatory or litigation scrutiny.

Europe

BELGIUM

Belgium increases the monthly home-office allowance from September

The maximum lump-sum office allowance available to employees who work from home on a structural and regular basis rose on September 1, 2026 from EUR 160.99 to EUR 164.21 per month. Although the increase is modest, it remains relevant for employers because these recurring adjustments affect payroll policy, employee communications, and remote-work governance. Companies using a standard reimbursement model should verify that payroll settings, policy manuals, and budget assumptions reflect the new amount from the correct date.

Belgian hiring rules remain a compliance priority for employers

Belgian hiring compliance remains closely tied to background checks, anti-discrimination requirements, probation-related issues, and worker classification. Although framed as practical guidance, the topic is important because hiring risk in Belgium often sits in the interaction between recruitment practice and employment status rules. For multinational organizations, the reminder is useful at a time when flexible staffing models, screening practices, and local onboarding controls are being reassessed across Europe.

IRELAND

Cross-border and hybrid work continue to reshape Irish employment risk

Hybrid work, employer-of-record arrangements, and cross-border working on the island of Ireland continue to create a more complex Irish employment landscape. Cross-border work can generate payroll, tax, social security, and labor-law consequences that employers may underestimate, while employer-of-record structures may not shield the underlying commercial reality if tribunals view the arrangement differently. The broader message is that employers need to examine how work is actually performed, supervised, and contracted.

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PORTUGAL

Portugal updates minimum conditions for administrative workers

Minimum working conditions applicable to administrative workers in Portugal have been updated, creating potential implications for employment terms, payroll setup, and compliance review. For employers, updates of this type typically require checking whether salary levels, supplements, working-time practices, and internal employment documentation remain aligned with the revised standard. The announcement also serves as a reminder that Portuguese labor compliance is not limited to the Labor Code itself; sectoral or role-based standards can materially affect the employer’s obligations.

SPAIN

Spanish courts continue to refine protections around retaliation, harassment reporting, and variable pay

Recent Spanish employment-law developments continue to sharpen employer obligations around dismissals following workplace conflict, liability for deficient handling of harassment complaints, and the treatment of absenteeism in variable compensation plans. Together they point to a common theme: employers are facing closer scrutiny of procedural fairness, anti-retaliation safeguards, and the design of compensation metrics. A dismissal can become higher risk if it appears linked to an employee having asserted rights. Harassment frameworks can expose the employer not only for the underlying conduct but also for a weak or poorly managed reporting channel.

Spain introduces emergency labor and social protection measures for wildfire disruption

Urgent labor and social measures have been established in Spain to protect people and businesses affected by wildfires that trigger civil-protection actions. The package creates an extraordinary benefit where work cannot be performed, regulates labor permissions and guarantees, extends protection to worker-members of cooperatives, and provides tailored measures for self-employed workers and some contribution exemptions. The framework recognizes that climate-related disruption can generate immediate employment-law and social-security consequences requiring a coordinated public response.

SWEDEN

Sweden advances platform-work transparency and human oversight

A proposed Swedish Platform Work Act would introduce transparency obligations, human oversight requirements, and rights connected to algorithmic management. Even though it is still at proposal stage, the measure is significant because it reflects a broader European move toward regulating how technology directs, evaluates, and disciplines work. For employers using platform-style allocation systems or algorithmic decision-making, the proposal reinforces that workforce management tools are becoming an employment-law topic, not just a technical one.

UNITED KINGDOM

UK employers face an unusually dense autumn reform agenda

The UK employment landscape is moving through a crowded reform agenda running into October 2026 and January 2027. Key themes include harassment-law reforms, expanded right-to-work obligations, part-time worker discrimination, Employment Rights Act changes, digital checks, tribunal time limits, and future unfair dismissal changes. The common theme is that employers cannot treat reform as a single update. Several overlapping changes are arriving with different effective dates and different operational owners.

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Pacific

AUSTRALIA

Australia’s migration reform agenda keeps employers on the front foot

Australia’s migration system remains in an active reform phase under a framework focused on who arrives, who stays, and who leaves. For employers, the importance lies in the cumulative effect of changes on skilled worker planning, student-to-work pathways, and sponsorship strategy. Migration reform in Australia is often deeply operational and can influence role eligibility, candidate timing, compliance requirements, and workforce availability at short notice.





Tax

03

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Asia

UNITED ARAB EMIRATES

UAE businesses are being pushed to recover historic VAT credits before they expire

Excess recoverable VAT amounts relating to older UAE tax periods are now subject to a five-year expiry rule, with unclaimed amounts for periods ended before January 2021 lapsing on December 31, 2026. This turns historical VAT balances from a bookkeeping issue into a time-sensitive cash and compliance matter. Businesses that have carried forward credits without actively seeking refunds may now face real economic loss if they do not act before the year-end cutoff.

UAE tax developments continue to expand across governance, filing, and foundation rules

Recent GCC and UAE tax developments include updated guidance on family foundations, Pillar Two registration through Emara Tax, corporate tax filing requirements, and changes to eInvoicing implementation timelines. Taken together, these developments show how the UAE tax environment is maturing rapidly in both policy depth and compliance infrastructure. Governance, systems, legal structure, and reporting capability are increasingly connected, and businesses are being pushed to move from monitoring developments to building practical compliance capacity.

Europe

BELGIUM

Belgian businesses get a consolidated view of year-end tax deadlines

A practical tax calendar is now available to help companies track key Belgian tax deadlines through the remainder of 2026. This matters operationally because tax risk often arises from missed filing dates rather than disputed technical positions. By consolidating deadlines in one place, the calendar supports better planning, clearer ownership, and fewer year-end surprises. For in-house tax and finance teams, the value lies in using the calendar as a control document to align internal owners and advisers.

CYPRUS

Cyprus changes refund bank-account handling through Tax For All

Changes to IBAN management with the Cyprus Tax Department will take place only through the Tax For All system. The announcement may look administrative, but it has real tax implications for businesses waiting on refunds or managing cash flow through tax recoveries. If account details are not updated correctly within the new system, refund processing could be delayed or disrupted. For finance teams, this reinforces that digital process changes can materially affect outcomes even where no tax rate or substantive rule has changed.

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PORTUGAL

Portuguese tax guidance spans job termination payments, crypto assets, housing reinvestment, and VAT treatment

Recent Portuguese tax guidance addresses compensation paid on termination of employment, life insurance proceeds, crypto asset taxation, VAT treatment in leasing-related arrangements, and reinvestment of gains. The practical point is that Portuguese tax risk increasingly lies in the detail of application rather than in headline statutory changes. Businesses and individuals with Portuguese exposure should revisit positions that depend heavily on interpretation and confirm whether recent guidance changes the expected treatment.

Portugal keeps refining the tax treatment of housing, crypto, and contract structures

Recent Portuguese tax developments continue to shape the treatment of crypto assets, VAT in accommodation and leasing arrangements, reinvestment of real estate gains, and participation association contracts. The range of topics shows that Portuguese tax risk often emerges not from sweeping reform but from the accumulation of clarifications affecting specific transactions. Businesses with Portuguese exposure should use these updates to pressure-test current assumptions rather than waiting for disputes to expose weaknesses.

SPAIN

EU court ruling strengthens relief expectations for non-resident investment funds in Spain

A recent Court of Justice of the European Union ruling requires an integral and effective deduction of excess withholding to neutralize discrimination against non-resident investment funds in Spain. The decision matters because it raises the bar for how unequal tax treatment affecting foreign collective investment vehicles must be corrected. For cross-border investors and advisers, the ruling may support refund claims, restructuring analysis, or reassessment of withholding outcomes that were previously accepted as unavoidable.



Social Security

04

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Asia

INDIA

India’s new provident fund framework keeps international worker questions alive

India’s Employees’ Provident Funds Scheme, 2026 was expected to bring greater clarity for international workers, but familiar questions remain. This is highly relevant from a social-security perspective because international assignments into and out of India often hinge on mandatory contribution treatment, coverage thresholds, and the role of bilateral arrangements where they exist. Employers may still face uncertainty in practical interpretation and should review assignment cost modeling, payroll setup, and documentation.

India raises the EPFO wage ceiling and broadens the impact on employer planning

India’s increased wage ceiling for mandatory EPF coverage matters because provident fund thresholds shape contribution costs, onboarding decisions, and the treatment of local and expatriate employees. A higher ceiling can pull more employees into mandatory coverage or increase the amount subject to contribution logic depending on how compensation is structured. For multinational employers, the development requires payroll review and refreshed employee communications.

Europe

SPAIN

Spain strengthens protection for mutual-scheme professionals and updates several social security rules

Spain has introduced a series of social security measures that reinforce protection for regulated professionals participating in alternative mutual schemes rather than the RETA system. The rules raise requirements around contributions, benefit adequacy, transparency, and supervision and allow voluntary transfer of accumulated rights into the public system under certain conditions. Additional changes also affect registration, collection, retirement access for certain disabled workers, and technical administration. The overall direction is tighter structure, oversight, and alignment within the social security framework.

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A close-up photograph of dandelion seed heads against a clear blue sky. The seed heads are in various stages of dispersal, with some showing the brown, ribbed seed pods and others showing the white, feathery seeds. The lighting is soft, creating a gentle, ethereal atmosphere.

Double Tax Treaty / Treaties to Avoid Double Taxation

05

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Europe

SPAIN AND PORTUGAL

Cross-border seat transfers between Spain and Portugal remain a combined corporate and tax planning issue

Cross-border transfers of registered office between Spain and Portugal continue to raise practical questions around legal continuity, tax residence, exit implications, and the interaction between domestic implementation rules and wider European frameworks. For businesses with Iberian structures, the issue is practical rather than theoretical: reorganizations may be motivated by governance, financing, operational integration, or investor considerations, but tax consequences can determine whether a move is viable. The main message is that Spain-Portugal mobility of companies demands integrated legal and tax analysis from the outset.



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