

Americas Tax Roundup

Latest news – Americas

[Uruguay introduces zero VAT rate on hotel-related services to resident tourists for the summer season](#)

Uruguay's Law No. 20,239, enacted on 28 December 2023, establishes that lodging-related services rendered to resident tourists will be subject to a 0% VAT rate (treatment that already applies for nonresidents) from 15 December 2023 until 31 March 2024, provided certain conditions are met.

[USCIS to enable online collaboration and submission of H-1B registrations through organizational accounts](#)

On 12 January 2024, US Citizenship and Immigration Services (USCIS) announced the upcoming release of enhanced organizational accounts and online filing of fiscal year 2025 H-1B petitions as well as non-cap filings. This modernization to the H-1B registration and filing process seeks to increase efficiency and collaboration between US companies employing temporary foreign workers and their legal representatives, while streamlining filing processes.

[The Latest on BEPS and Beyond | January 2024](#)

EY's Latest on BEPS and Beyond (January 2024 edition) is now available. Highlights in this edition include (1) OECD releases working paper on the economic impact of the global minimum tax; (2) OECD releases fifth edition of Corporate Tax Statistics publication; and (3) Barbados releases draft legislation on Pillar Two.

[Global Tax Policy and Controversy Watch | January 2024 edition](#)

EY's publication, Global Tax Policy and Controversy Watch, highlights recent policy and administrative developments around the world. This month's publication highlights (1) OECD/G20 Inclusive Framework release of additional Administrative Guidance on Pillar Two GloBE Rules and update on Pillar One Amount A timeline; (2) country activity on digital services taxes; and (3) tax legislation in various countries.

This week's tax treaty news in the Americas

- ▶ Colombia and Switzerland: intention to start negotiations for a social security agreement expressed

Upcoming webcasts

[Spotlight on BEPS 2.0: Developments and practical implications for US MNEs \(24 January\)](#)

Jurisdictions are enacting and proposing legislation implementing the OECD BEPS 2.0 Pillar Two rules. Join Pillar Two subject-matter professionals for an action-oriented panel discussion, moderated by EY's Jose Murillo, National Tax Department Leader and former US Department of the Treasury Deputy Assistant Secretary (International Tax Affairs). Topics to be covered include: (i) Recent BEPS 2.0 activity around the globe; and (ii) US Congressional response to BEPS 2.0.



[BorderCrossings ... with EY transfer pricing and tax professionals \(25 January\)](#)

During this webcast, part of an ongoing monthly series, EY transfer pricing and tax professionals will help you stay informed and able to adopt a more proactive stance in developing and defending your transfer pricing policies and practices.

[BEPS 2.0 and Pillar Two implementation developments \(31 January\)](#)

In this webcast, panelists discuss recent Inclusive Framework activity on Pillars One and Two, widespread country implementation of Pillar Two rules and how companies are responding.

[International tax talk quarterly series with the EY Global Tax Desk Network \(13 February\)](#)

In this webcast, panelists discuss developments affecting cross-border intercompany cash repatriation and financing.

Recently issued EY podcasts

[EY Podcast: weekly US international cross-border taxation news for week ending 19 January 2024](#)

EY's weekly US Cross-border Taxation podcast reviews the week's US international tax-related developments. Highlights this week include:

- ▶ House and Senate tax writers release \$78 billion tax package
- ▶ Congress passes CR to fund the government
- ▶ IRS announces cryptocurrency transactions do not have to be reported until regulations issued

You can register for this weekly podcast on iTunes [here](#).

This week's EY Global Tax Alerts

Americas Tax Alerts

- ▶ [Report on recent US international tax developments - 19 January 2024](#)

Other Global Tax Alerts

- ▶ [Germany and Luxembourg announce transitional rules for digital platform reporting obligations under DAC7; other countries retain 31 January 2024 reporting deadline](#)
- ▶ [South Sudan enacts Financial Act 2023/2024](#)

Human Capital Alerts

- ▶ [China Mainland simplifies immigration requirements for certain travelers](#)
- ▶ [Finland announces new salary requirement for residence permits for persons employed as a specialist](#)
- ▶ [Finland border crossing points with Russia to remain closed until 11 February 2024](#)
- ▶ [Japan implements temporary exemptions and relaxations for residents following the Noto earthquake](#)
- ▶ [Kenya eliminates entry visa requirement, implements Electronic Travel Authorization](#)
- ▶ [Swedish Migration Court of Appeal issues decision relaxing requirements for individuals who apply for permanent residence permits](#)
- ▶ [UK issues new guidance regarding late EU Settled Status applications from permanent residence card holders](#)
- ▶ [USCIS to enable online collaboration and submission of H-1B registrations through organizational accounts](#)



Indirect Tax Alerts

- ▶ [Kenyan High Court again holds interchange fees are exempt from VAT](#)
- ▶ [Netherlands revises Decree on VAT treatment of immovable property](#)
- ▶ [Uruguay introduces zero VAT rate on hotel-related services to resident tourists for the summer season](#)

EY Industry and Tax Services publications

Industries

Consumer Products & Retail

- ▶ [Podcast: How are consumers reacting to the impact of cost and climate?](#)

Comments

If you have any questions or suggestions about this newsletter, please email Global Tax News Update Help at: globaltaxnewsupdatehelp@ey.com.

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