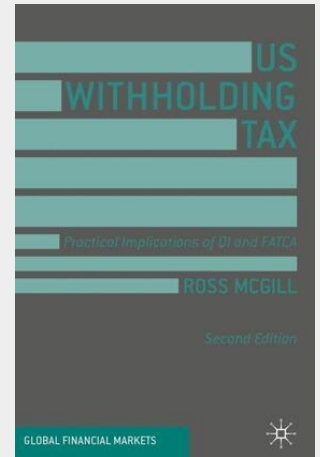


McGill

US Withholding Tax

Practical Implications of QI and FATCA

The US QI and FATCA regulations came into being in 2001 and 2010 respectively. They remain today the most challenging cross border tax regulations for financial institutions to comply with and operationalise. There is an increasing trend for financial institutions to become QIs while at the same time, the rules of the QI program become more complex and onerous. Equally, most NQIs have little idea that they are subject to these extra-territorial regulations. The US FATCA anti-tax evasion framework has also evolved through the development of intergovernmental agreements. These are complex and bilaterally jurisdiction specific as well as of multiple types. Most firms are struggling to understand the concepts and how FATCA rules overlap and are affected by QI rules. The original book on this subject by the author continues to be the only book able to explain these regulations in ways that allow financial institutions to understand their compliance obligations and take practical steps to meet them, by hearing about best practice. This second edition builds on the basic framework of the QI and FATCA frameworks by updating the text to encompass the changes that have occurred since the book's original publication. This edition will also delete material that has become obsolete or was proposed by the IRS originally but never implemented.



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