

FATCA and its impact on the Irish Funds Industry

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Welcome

- **Brian Boyle**, Principal Officer, Incentives & Financial Services Branch, Irish Revenue
- **Ruth Kelly-McEwen**, Compliance Regulatory and Technical Manager, State Street/IFDS
- **Rebecca Maher**, Financial Services Tax Director, PwC
- **Patrick Rooney**, Regulatory Affairs Manager, IFIA

Agenda

- **FATCA – Main Considerations for the Irish Funds Industry** Rebecca Maher
- **FATCA – Due Diligence, Self-Certifications and Data Protection** Ruth Kelly-McEwen
- **Automatic Exchange of Information** Brian Boyle
- **Questions & Discussion** All

FATCA

Main Considerations for the Irish Funds Industry

Rebecca Maher

Financial Services Tax Director

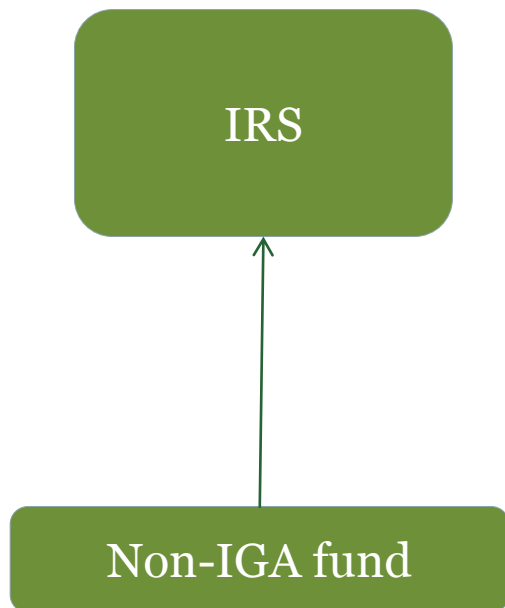
PwC

FATCA – Latest Updates

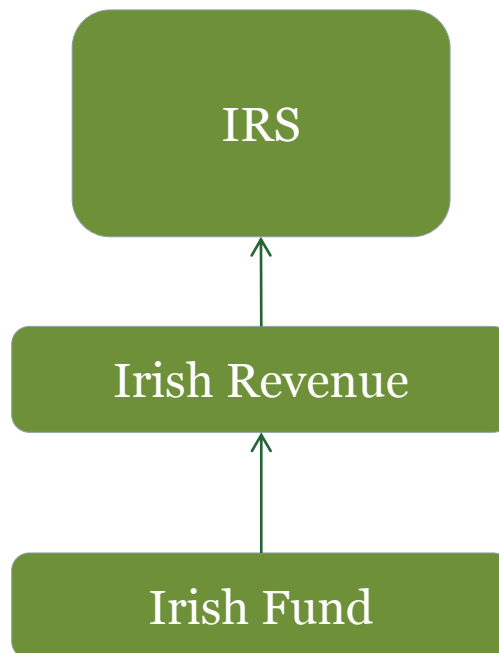
- **1 July 2014** – FATCA is here!
- Irish Regulations published and effective from **1 July 2014**
- Updated Irish guidance notes expected in the near future
- Cayman guidance notes published on **22 July 2014**
- First FATCA registrations processed and published by IRS on **2 June 2014**
- New client on-boarding procedures required since **1 July 2014**

FATCA – Intergovernmental Agreements

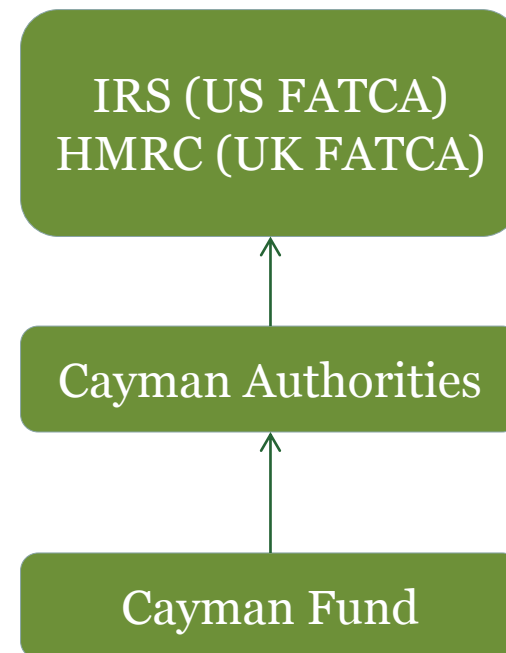
FATCA



Irish IGA



Cayman IGA



FATCA – IGA Tracker

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

IGA signed	39	Austria, Australia, Belgium, BVI, Estonia, Gibraltar, Ireland, Israel, UK, Cayman Islands, Switzerland, Isle of Man, Jersey, Guernsey, Bermuda, Mauritius, France, Italy, Japan, Costa Rica, Denmark, Norway, Netherlands, Mexico, Malta, Spain, Germany, Canada, Chile, Finland, Luxembourg, Hungary, Honduras, Jamaica, Latvia, Liechtenstein, New Zealand, South Africa, Slovenia
Agreement in substance	62	Algeria, Anguilla, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Barbados, Belarus, Brazil, Bulgaria, Cape Verde, China, Colombia, Croatia, Curacao, Czech Republic, Cyprus, Dominica, Dominican Republic, Georgia, Greenland, Grenada, Guyana, Haiti, India, Indonesia, Kosovo, Kuwait, Malaysia, Montenegro, Lithuania, Panama, Peru, Poland, Portugal, Qatar, Romania, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Saudi Arabia, Serbia, Seychelles, Singapore, Slovak Republic, South Korea, Sweden, Thailand, Turkey, Turkmenistan, Turks and Caicos Islands, Ukraine, United Arab Emirates, Uzbekistan, Armenia, Hong Kong, Iraq, Nicaragua, Moldova, Paraguay, San Marino, Taiwan
Total	101	

FATCA – Regulations and Guidance Notes

Local Regulations, Guidance Notes and IGA are of primary importance.
If silent, refer to US Regulations.

US Regulations (543 pages)

Irish Regulations (17 pages) and draft Guidance Notes (87 pages)
Cayman Guidance Notes (209 pages)

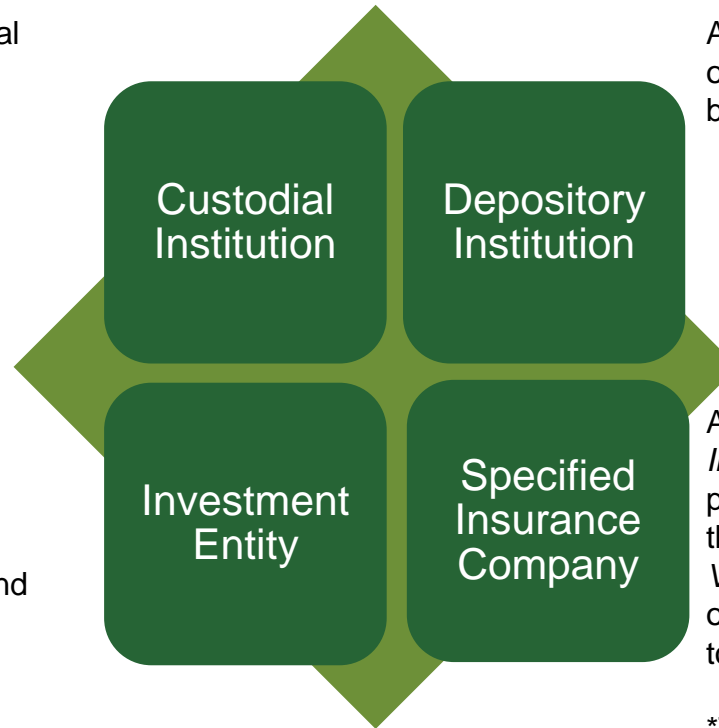
FATCA – Industry Impact

Reporting Financial Institutions*

Any entity that holds as a substantial portion of its business, financial assets for the account of others

An entity that primarily conducts as a business, or is managed by an entity that conducts as a business, one or more of the following activities, for or on behalf of a customer:

- trading in transferable securities and financial assets;
- individual and collective portfolio management, or
- otherwise investing, administering or managing funds or money on behalf of others.



Any person that accept deposits in the ordinary course of a banking or similar business

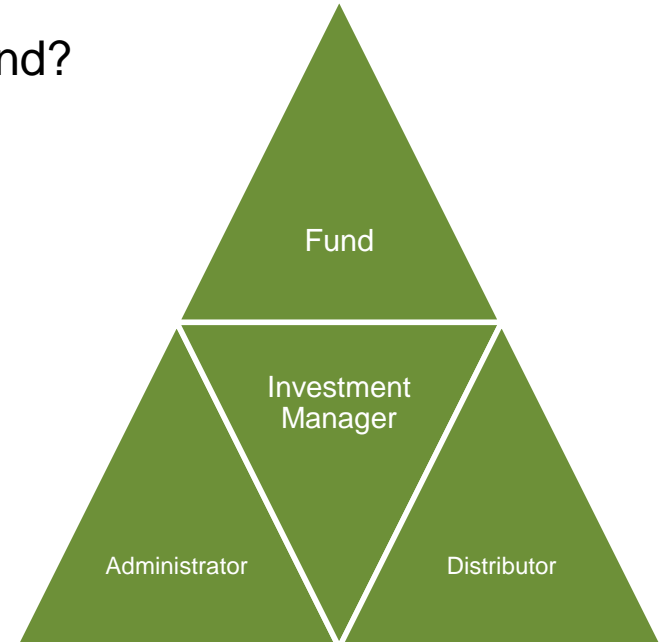
An insurance company is a *Specified Insurance Company* when the products written by the company are classified as *Cash Value Insurance* or *Annuity Contracts* or if payments are made with respect to such contracts.

*Two recent additions to FI definition:

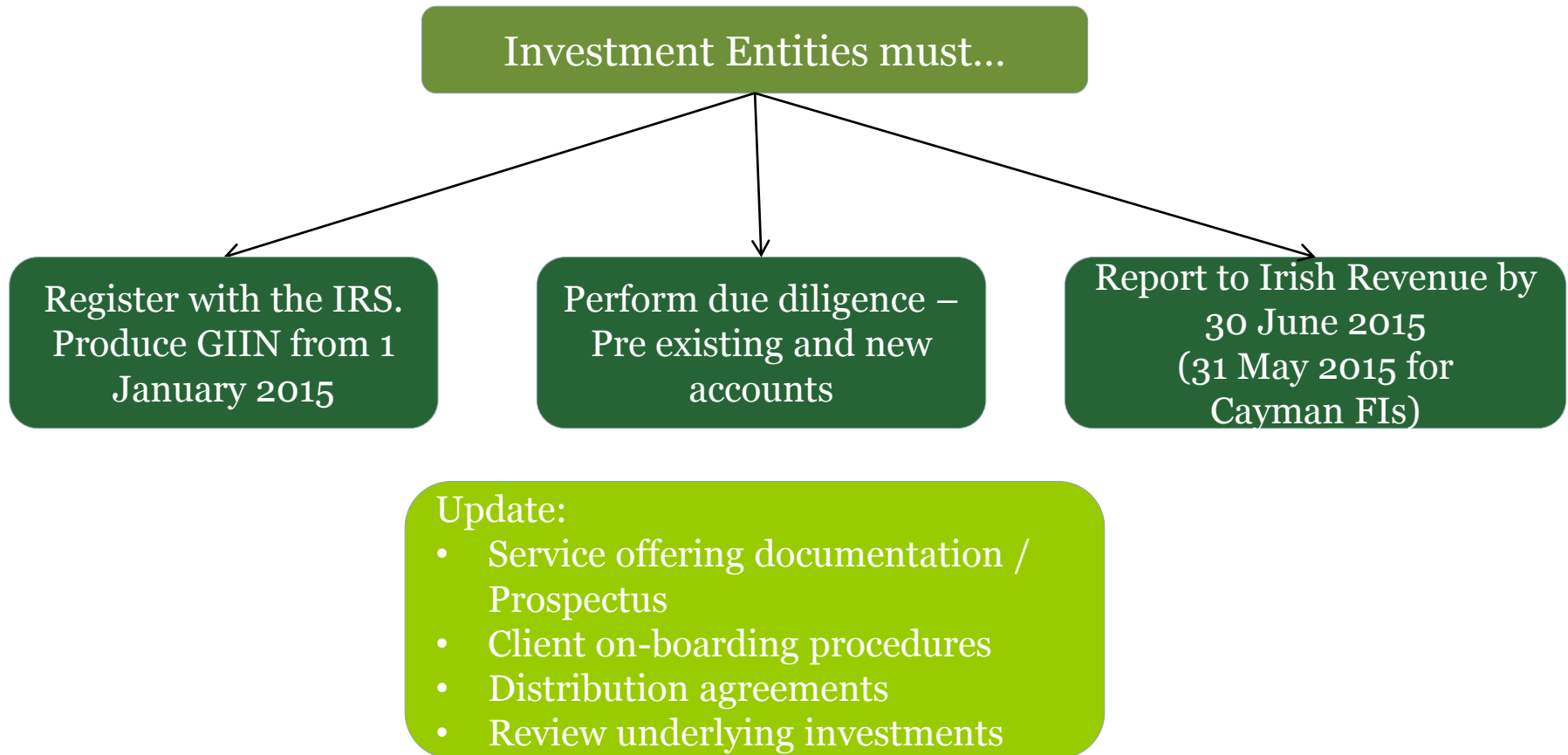
- Relevant Holding Company
- Relevant Treasury Company

FATCA – Asset management industry

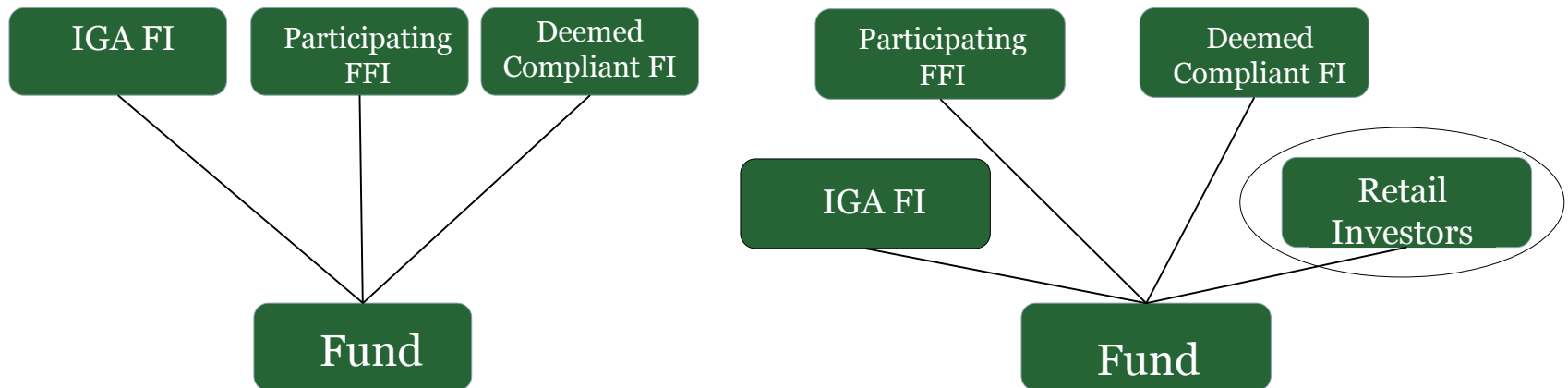
- Broad definition of “**investment entity**”
- Main impact – fund entity: umbrella v sub-fund?
- Outsource compliance?
 - Where is the Transfer Agency function?
 - Likely to make sense to outsource?
- **Deemed Compliant** status
 - *IM where no managed accounts*
 - “*certain collective investment vehicles*”
 - *sponsored investment entities*
- Investment Limited Partnership / Common Contractual Funds



FATCA – Actions for Investment Entities



FATCA – Non-registering Deemed Compliant FIs



- **All** interests in the fund held by entities other than non-participating FIs
- Fund has **no** registration or reporting obligations
- **Some** interests in the fund held by entities other than non-participating FIs
- Fund must register and will have reporting obligations in respect of retail investors **only**

FATCA – Exchange Traded Funds

- Chapter 5, Paragraph 9: securities held through a Central Securities Depository (CSD)
- **The members of the CSD are responsible for the FATCA reporting, and not the ETF itself**
- The APs and brokers have the required information
- FATCA reporting at AP level



FATCA – Registration

- FATCA Registration Form (Form 8957) - 4 Parts to the Form
- **IRS Registration Portal** has gone live since 1 January 2014
- Receive a Global Intermediary Identification Number (**GIIN**)
- **Irish/Cayman FIs need to produce GIIN from 1 Jan 2015**
- To date over 2,000 Irish financial institutions and over 17,000 Cayman Financial Institutions have registered

The screenshot shows the 'FATCA PORTAL' login and registration interface. It is divided into two main sections: 'Financial Institution Account User Login' and 'Create New Account for Single, Lead, or Sponsoring Entity'. The login section includes a dropdown for 'Financial Institution Types' with options: Single, Lead of an Expanded Affiliated Group, Member (not Lead) of an Expanded Affiliated Group, and Sponsoring Entity. Below this are input fields for 'FATCA ID' and 'Access Code', followed by a 'Login' button. A link for 'Forgot FATCA ID or Access Code?' is at the bottom. The registration section, separated by an 'OR' label, contains a checkbox for a declaration and a 'Create Account' button.

FATCA PORTAL

Financial Institution Account User Login

Financial Institution Types (Select "help" icon for further definition): ⓘ

- Single
- Lead of an Expanded Affiliated Group
- Member (not Lead) of an Expanded Affiliated Group
- Sponsoring Entity

Existing User Login for Single, Lead, Member, or Sponsoring Entity OR **Create New Account for Single, Lead, or Sponsoring Entity**

FATCA ID

Access Code

[Forgot FATCA ID or Access Code?](#)

☐ By checking this box, I declare that I have been authorized by the FI to create a registration account on their behalf.

FATCA – Registration

Responsible Officer

US Regulations

- Required to oversee compliance programme and periodically certify compliance. Subject to US penalties of perjury.

Cayman Islands

- While the responsible officer title is a feature of the IRS FATCA portal registration process, registration by a financial institution (FI) in a Model 1 IGA jurisdiction does not invoke the US Treasury concept of a Responsible Officer.
- The purpose of the registration process for a Model 1 IGA FI is to apply for a Global Intermediary Identification Number (GIIN) and to authorise one or more Point of Contacts for the Reporting FI.

Ireland

- Requesting a similar statement to be included in the Irish Guidance Notes.

FATCA – Registration

Expanded Affiliated Group

US Regulations

- Identification of >50% owners of FIs - corporates: vote & value
- partnerships: vote
- Register together as Expanded Affiliated Group
- One member fails in its duties? All members tainted

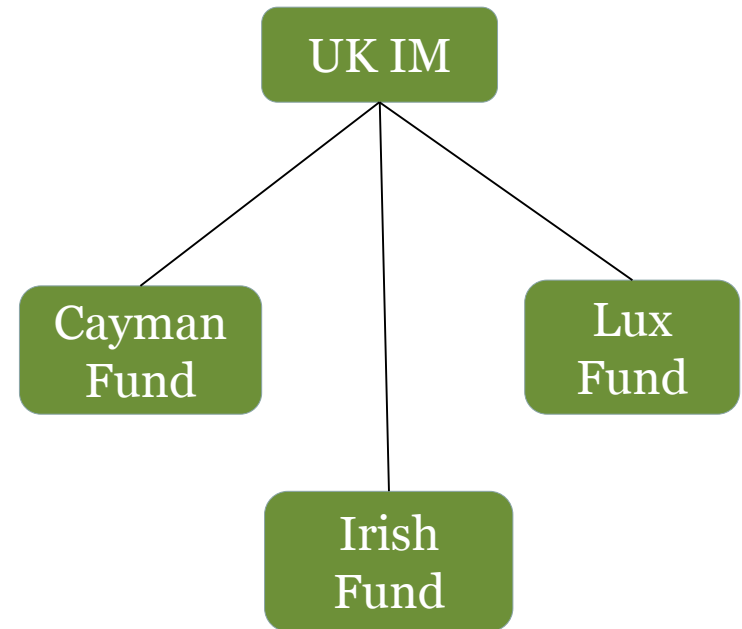
IGA Countries

- Relevant for registration only
- Register as Lead FI/Member FI – but see comments in IRS Registration FAQs
- No tainting of IGA FIs

FATCA – Registration Issues

Sponsoring Investment Entity

- Centralisation of FATCA compliance / oversight
- Asset management industry
- Sponsored Investment Entities can rely on the GIIN of the Sponsoring Entity
- Individual registration by Sponsored Entities only required where they hold U.S. Reportable Accounts by the later of 31 December 2015 or 90 days after a U.S. Reportable Account is identified.



FATCA – Information to be reported

Schema released by IRS
Reporting likely to be through ROS
Reporting phased in over 3 years

-
- The diagram illustrates the phasing in of FATCA reporting requirements over three years. It features three stacked boxes on the left, each containing a list of reporting items. The top box (dark green) contains items 1-4, the middle box (medium green) contains item 5, and the bottom box (light green) contains item 6. Large white arrows point downwards from the top box to the middle, and from the middle to the bottom. To the right of these boxes, three vertical curly braces indicate the reporting periods: the top brace is labeled '2015' and covers items 1-4; the middle brace is labeled '2016' and covers items 1-5; the bottom brace is labeled '2017 & later' and covers all six items.
1. Name & identifying number of the Reporting FI;
 2. Name, address & US Tax Identification Number (TIN) of each specified US person;
 3. Account number;
 4. Account balance/value;

2015

2016

**2017
&
later**

5. Total gross amount of interest, dividends or other income paid/credited to the account; and

6. Total gross proceeds from the sale/redemption of property paid/credited to the account.

FATCA

Due Diligence, Self-Certifications and Data Protection

Ruth Kelly-McEwen

Compliance Regulatory and Technical Manager

State Street/IFDS

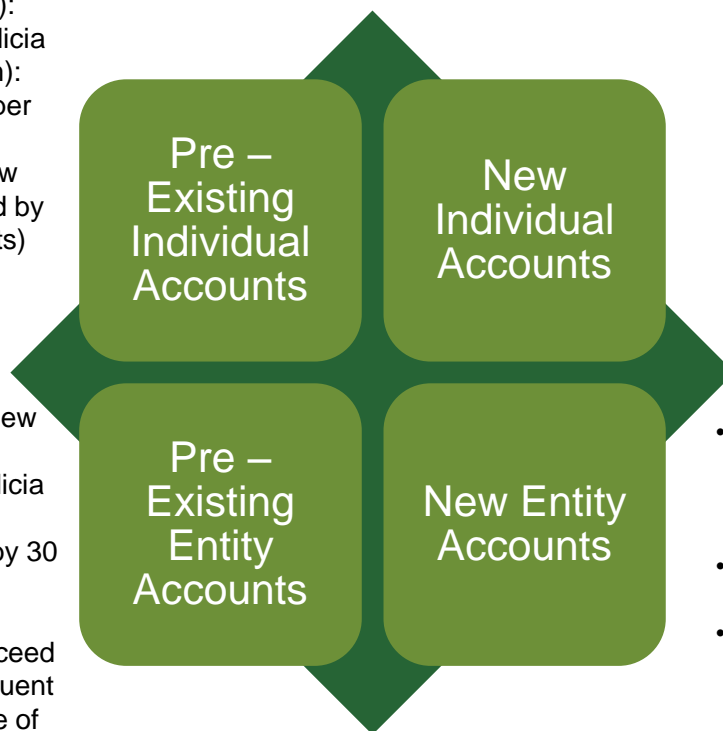
FATCA – Due Diligence Obligations

- If thresholds not applied – must review all accounts as follows:

- Low Value Accounts (<\$1m):
Electronic search for US indicia
- High Value Accounts (>\$1m):
Electronic search PLUS paper record search PLUS
Relationship Manager review

- These reviews must be completed by 30 June 2015 (high value accounts) and 30 June 2016 (low value accounts)

- If thresholds not applied – must review **all** accounts:
 - Electronic search for US indicia
 - Classify account holders
- These reviews must be completed by 30 June 2016 (accounts >\$250k as of 30/06/2014). Accounts that did not exceed \$250k at 30/06/2014 but exceed \$1m at 31 December in any subsequent year, must be completed by 30 June of the following year.



- Where due-diligence required – must carry out the following procedures:
 - Obtain a self certification to determine whether US tax resident; and
 - Confirm reasonableness of self certification based on information the FI obtains during account opening, including AML/KYC documentation.
- No de minimis thresholds – all new accounts are subject to review & due diligence procedures on account opening
- Classify Account Holder
- Reportable accounts – Specified US Person, Non-Participating FFI or Passive NFFE (with one or more controlling persons who is a citizen or resident of the US).

FATCA – Due Diligence

New Account Opening Obligations

Reporting Irish Financial Institutions, including in-scope Irish domiciled funds, must implement new account opening procedures for all new accounts that are opened on or after the FATCA effective date of 1 July 2014*. Obligations include the requirement to:

1. Obtain self-certification forms or Forms W8/W9 from all new investors to determine whether the account holder is a U.S Citizen or US resident for tax purposes (“US reportable accounts”), and
2. Confirm the reasonableness of the self-certification based on other documentation obtained as part of the account opening process for AML/KYC obligations or by reference to other publicly available information.

* Extension to 1 January 2015 for new entity accounts

FATCA – Due Diligence

IFIA Self-Certifications

- The IFIA's FATCA working group have drafted self-certification forms for both individual and entity investors that may be used by Irish Financial Institutions for the purpose of FATCA compliance.
- The forms are available on the IFIA website:
<http://www.irishfunds.ie/publications/>
- IFIA self-certification forms should be used for documenting investors in Irish domiciled funds only.
- Self-certification forms are perfectly acceptable under the Irish Regulations and Guidance Notes for documenting investors for FATCA purposes. Future proofing processes for CRS.
- Wording can be used in its entirety as a stand alone form or sections may be added to fund application forms as required.

FATCA

IFIA Self-Certifications and Data Protection

- Under Irish data protection rules, broader information for CRS cannot be gathered until CRS comes into force (see Cayman/UK Self-Cert Forms for example).
- Revenue and the Department of Finance have met the Data Protection Commissioner.
- The industry have spoken informally to the Data Protection Commissioner.
- Proposed solution – tax information to be provided on a voluntary basis (as per IFIA Entity Self-Certification) but there is currently no basis to request information from individual investors on a voluntary basis.
- Discussions are on-going.
- Irish legislation for CRS expected to be introduced before the end of 2014.

FATCA

Irish Self-Certification: Individual wording

Section 2: Irish Self-Cert Declaration of U.S. Citizenship or U.S. Residence for Tax Purpose.



Section 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes:

Please tick either (a) or (b) and complete as appropriate.

(a) ☐

I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes and my U.S. federal taxpayer identifying number

(U.S. TIN) is as follows: _____

OR

(b) ☐

I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

Section 3: Declaration and Undertakings (Authorised Signature)



Section 3: Declaration and Undertakings:

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete.

I undertake to advise the recipient promptly and provide an updated Self-Certification form where any change in circumstances occurs which causes any of the information contained in this form to be incorrect.

Authorised Signature: _____

Date: (dd/mm/yyyy): _____

FATCA

Cayman Self-Certification: Individual wording (Declaration of Tax residency)

Section 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes

Please tick either (a) or (b) or (c) and complete as appropriate.

(a) ☐ I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows:

(b) ☐ I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

(c) ☐ I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

Complete section 3 if you have non-U.S. tax residencies.

Section 3: Declaration of Tax Residency (other than U.S.)

I hereby confirm that I am, for tax purposes, resident in the following countries (Indicate the tax reference number type and number applicable in each country).

Country/countries of tax residency	Tax reference number type	Tax reference number



Declaration of Tax residency (Other than U.S)

This additional question covers the Cayman requirement to comply with both U.S. FATCA and U.K. Crown Dependencies and Overseas Territories (CDOT) requirements. It will also help to future proof information for OECD Global FATCA (CRS).

NOTE: Irish funds are currently unable to request this information **from an individual investor** until legislation is enacted for CRS due to data protection concerns.

FATCA

Irish Self-Certification: Entity wording

Section 2: Specified U.S. Person



Section 2: Specified U.S. Person:

Please tick either (a) or (b) below and complete as appropriate.

- a) ☐ The Entity is a Specified U.S. Person and the Entity's U.S. Federal Taxpayer Identifying number (U.S. TIN) is as follows:
U.S. TIN: _____
- b) ☐ The Entity is not a Specified U.S. Person (please also complete Sections 3 and 4)

Section 4: Entity FATCA Classification



Section 4: Entity's FATCA Classification:

4.1 Financial Institutions:

If the Entity is a Financial Institution, please tick one of the below categories, and provide the Entity's GIIN at 4.2.

I.	Irish Financial Institution or a Partner Jurisdiction Financial Institution	
II.	Registered Deemed Compliant Foreign Financial Institution	
III.	Participating Foreign Financial Institution	

4.2 Please provide the Entity's Global Intermediary Identification number (GIIN) _____

4.3 If the Entity is a Financial Institution but unable to provide a GIIN, please tick one of the below reasons:

I.	Partner Jurisdiction Financial Institution and has not yet obtained a GIIN	
II.	The Entity has not yet obtained a GIIN but is sponsored by another entity which does have a GIIN Please provide the sponsor's name and sponsor's GIIN : Sponsor's Name: _____ Sponsor's GIIN: _____	
III.	Exempt Beneficial Owner	
IV.	Certified Deemed Compliant Foreign Financial Institution (including a deemed compliant Financial Institution under Annex II of the Agreement)	
V.	Non-Participating Foreign Financial Institution	
VI.	Excepted Foreign Financial Institution	
VII.	U.S. person but not a Specified U.S. person	

FATCA

Irish Self-Certification: Entity wording contd.

Section 4.4: Entity Classification: Non-Financial Institutions



4.4 Non-Financial Institutions:

If the Entity is not a Financial Institution, please confirm the Entity's FATCA status below:

- I. The Entity is an Active Non-Financial Foreign Entity ☐ or
- II. The Entity is a Passive Non-Financial Foreign Entity ☐ (If the Entity is a Passive Non-Financial Foreign Entity, please provide details of any Controlling Persons (whose percentage of ownership is 25% or greater) which are U.S. citizens or resident in the U.S. for tax purposes. The term Controlling Persons is to be interpreted in a manner consistent with the recommendations of the Financial Action Task Force.
- III. The Entity is an Excepted Non-Financial Foreign Entity ☐

Full Name	Date of Birth	Full Residence Address	Details of Controlling Person's Beneficial Ownership	Tax Reference number

- IV. The Entity is a U.S. person but not a Specified U.S. person ☐

Section 5: Declaration and Undertakings (Authorised Signature)



Section 5: Declarations and Undertakings:

I/We declare (as an authorized signatory of the Entity) that the information provided in this form is, to the best my/our knowledge and belief, accurate and complete.

I/We undertake to advise the recipient promptly and provide an updated Self-Certification where any change in circumstance occurs which causes any of the information contained in this form to be incorrect.

Authorised Signature(s):

Capacity in which declaration is made:

Date: (dd/mm/yyyy): _____

FATCA

Self-Certification and “Reasonableness Check”

What is a “reasonableness check”?

- In practice a “reasonableness check” entails confirming that the FATCA status claimed on the FATCA Self-Certification or W8/W9 does not contradict any other documents obtained as part of the account opening or for AML/KYC purposes.

Example of a “reasonableness check”:

- An investor provides a self-certification confirming that they were not a U.S. resident for tax purposes, but then provides a U.S. address as part of their account opening documentation. This would be unreasonable and therefore fail the reasonableness check.
- In most cases it would be the party that has responsibility for conducting the AML/KYC who would also conduct the reasonableness check as they have access to the AML documentation.

FATCA

Due Diligence – Failure of “Reasonableness Check”

Where the self-certification, W8 or W9 fails the "reasonableness check" the FATCA responsible party should contact the investor to request additional supporting information to correct any discrepancies identified as part of the “reasonableness check”.

- This could mean requesting a new self-certification plus supporting information (Guidance Notes provide further details).
- There is no requirement for administrators to validate the classification confirmed by entities, but they must perform a “reasonableness check” against AML documentation.

FATCA

Practical Issues for Administrators, Transfer Agents and Investor Documentation

A Transfer Agent **may obtain** one set of FATCA due diligence documentation for an investor to validate the same investor's status in all funds serviced by that Transfer Agent (depending on their existing AML/KYC process).

Example: Investor X is a registered investor in three unrelated funds A, B and C, serviced by the same Transfer Agent. For Fund A the investor has completed a form of self-certification confirming their FATCA status. Therefore the Self-Certification document may be used to validate the investor's FATCA status in all three funds, without the Transfer Agent having to go out to the same investor again to request duplicate documentation.

FATCA – Practical Issues for Administrators

FATCA Service Providers

- Administrators servicing funds with multiple domiciles, should be mindful of the local FATCA obligations especially when using hybrid self-certification documents or application forms.
- Funds domiciled in Crown Dependencies and Overseas Territories (“CDOT”) are obliged to request both CDOT and U.S. FATCA investor identification and documentation (to confirm status as U.K. and/or U.S. Specified Person).
- Luxembourg currently has no industry standard self-certification.
- CRS expanded declaration of tax residency question may be requested for funds domiciled in CDOT jurisdictions.
- Irish domiciled funds - individual investor: only confirm U.S. FATCA status due to data protection.
- Irish domiciled funds - entity investor: no data protection concerns.



Automatic Exchange of Information

Brian Boyle

Incentives & Financial Services Branch

Tax Transparency

- No hiding place for untaxed or illicit monies
- Critical element of Ireland's tax credibility
- Ambitious global goals





The Landscape

- Foreign Account Tax Compliance Act (FATCA)
- Common Reporting Standard (CRS)
- EU Savings Directive (EUSD)
- Directive(s) on Administrative Co-operation (DAC 1,2,3)
- Treaty Relief and Compliance Enhancement (TRACE)
- Global Forum on Transparency and Exchange of Information for Tax Purposes (GFTEI)



FATCA – Current State of Play

- IGA 2012 – CAA still in draft
- Financial Accounts Reporting (United States of America) Regulations 2014 (w.e.f 1 July 2014)
- Guidance Notes in draft
- Reporting in June 2015 – Exchange in September 2015



FATCA Compliance

- Registration

- FIs in Model 1 countries IGA must register with the IRS by **31 Dec 2014**.
- IRS published first list of registered FIs in June 2014 (2007)

- Reporting

- 30 June 2015 in respect of the 2014 accounting year
- ROS Upload (Similar to iXBRL/P35) of FATCA Schema
- Processing and Exchange by VIMA Dundalk
- IRS Follow-Up with Competent Authority
- Enforcement under S.891E TCA

ROS FATCA Screens (Prototype)



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Irish Tax and Customs

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PROFILE

WORK IN PROGRESS

ADMIN SERVICES

GAEILGE | ENGLISH | ROS HELP

MS ROS PROJECT | EXIT

Revenue Record:

 Open Revenue Record

You have no new documents in your Revenue Record.

Services:

 Manage Tax Registrations

 Download Pre-populated Returns



Returns and Payments

No current tax clearance certificate. [\(What's this?\)](#)

 File a Return

Complete a Form On-line

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

Select a tax type...

Upload Form(s) Completed Off-line

Select the type of return from the drop-down list to upload a return completed off-line.

FATCA

Upload Return



Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES

REVENUE RECORD

PROFILE

WORK IN PROGRESS

ADMIN SERVICES

PAYE

GAEILGE | ENGLISH | ROS HELP

AUTO ROS IND F'INÁME AUTO ROS IND S'INÁME | EXIT

ROS Upload

If you wish to use this facility, select a FATCA file using Add File. Then upload the FATCA file by selecting Upload Files

GIIN Number

Add File

Upload File

To select your FATCA File, click on the "Add File" button on the left and select the file you want to send to Revenue.

To upload your FATCA file, click on the "Upload File" button on the left.

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Common Reporting Standard

- The Global Standard
- CRS builds on FATCA but there are some key differences:
 - Place of tax residence v. U.S. Persons
 - No thresholds
 - No “frequently traded exemption”
 - Fewer Exempt entities
 - Potential Multiple Residence Indicia



CRS - Current State of Play

- Common Reporting Standard developed by WP10
- Package Approved by OECD Council 18 July 2014
 - Standard, Commentary, IT Modalities
- Legality under Multi-Lateral Convention/DAC/Treaty
- Competent Authority Agreements
- G5 (48) Early Adopter Group
- Data Protection Issues



CRS – Next Steps

G48 Early Adopter Group

- Competent Authority Agreements (October 2014)
- Due Diligence from January 2016
- Reporting for 2016 in June 2017 and Exchange in Sept.

Revenue

- Legislation in Finance Act 2014 and Regulations in 2015
- Industry Consultation
- IT Reception/Transmission (Similar to FATCA)
- Risk Analysis Systems



DAC - Current State of Play

(2011/16/EC)

- DAC1 - Exchange of information on 5 categories:
 - income from employment;
 - Director's fees;
 - life insurance products;
 - pensions;
 - immovable property
- S.I. no.549 of 2012
- Reporting from 1 Jan 2015 for 2014 Tax Year
- DAC 2 - Account data (CRS and elements of commentary)
- DAC 3 – 2017? (Extension to DAC1)



Other AEOI Developments

Global Forum on Tax Transparency

- CRS to 120+ countries
- New challenges

EU Savings Directive

- New Directive adopted March 2014
- Interaction with DAC and CRS

TRACE

- Cashflow benefits for customers and FIs



Revenue Priorities

- Visible commitment to transparency
- Convergence on single standard
- Maximising tax compliance dividend
- Consultative & Co-operative approach to implementation

FATCA



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Thank You for attending

You can find the Irish Revenue FATCA website here:

<http://www.revenue.ie/en/business/aeoi/index.html>

You can find the IFIA FATCA Self-Certification Forms here:

<http://www.irishfunds.ie/publications/>

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