

# FATCA in TaxNewsFlash

KPMG reports of developments concerning the Foreign Account Tax Compliance Act (FATCA)

D

Welcome to the new website of KPMG's *TaxNewsFlash*. Prior editions of *TaxNewsFlash* (from 2015) are listed below, and are searchable by key words. If you would like a copy of any prior edition of *TaxNewsFlash*, send an email to [US-KPMGWNT@kpmg.com](mailto:US-KPMGWNT@kpmg.com) with (1) date and (2) title. A copy will be sent to you as soon as possible.

- ▶ 4/29/2015 FATCA - IGA signed with Kuwait
- ▶ 4/28/2015 Notice 2015-10 - Refund claims on non-resident alien, FATCA withholdings not deposited with Treasury
- ▶ 4/21/2015 FATCA - Metadata user guide for FATCA reporting
- ▶ 4/15/2015 FATCA - IDES testing opportunity
- ▶ 4/14/2015 FATCA - New FAQ on ICMM notifications
- ▶ 4/13/2015 FATCA - IGA signed with Uzbekistan
- ▶ 4/9/2015 FATCA - IRS publications on FATCA reports, notifications
- ▶ 3/27/2015 FATCA - IRS publication on electronic filing of Form 1042-S for tax year 2014
- ▶ 3/24/2015 FATCA - New FAQs on reporting
- ▶ 3/23/2015 FATCA - IGA signed with Croatia
- ▶ 3/20/2015 FATCA - IGA signed with Belarus
- ▶ 3/16/2015 FATCA - Reminder to renew QI, WP or WT agreements
- ▶ 3/12/2015 FATCA - Example for IDES data packet preparation
- ▶ 3/10/2015 FATCA - Updated instructions for Form 8938
- ▶ 3/5/2015 FATCA - Text of IGAs with Qatar, Kosovo
- ▶ 3/3/2015 FATCA - ICMM notification user guide, schema notification XML guide
- ▶ 3/2/2015 FATCA - IDES gateway open
- ▶ 3/2/2015 FATCA - Enroll by March 5 to participate in IDES testing
- ▶ 2/17/2015 FATCA - Updated IDES guidance
- ▶ 2/9/2015 FATCA - Final instructions for Form 1042-S for 2015
- ▶ 2/2/2015 FATCA - FAQ regarding new account self-certification
- ▶ 1/14/2015 FATCA - Instructions for filing Form 8938 and foreign financial asset reporting
- ▶ 1/14/2015 FATCA - IRS identifies issues relating to schema, digital certificate format
- ▶ 1/12/2015 FATCA - IDES enrollment site opens, updated FAQs
- ▶ 1/9/2015 FATCA - Text of Model 1 IGA signed by Qatar
- ▶ 1/7/2015 FATCA - Text of IGAs signed by Bulgaria, Curaçao
- ▶ 1/7/2015 FATCA - IDES user guide
- ▶ 1/5/2015 FATCA - IRS forms for use in 2015
- ▶ 1/5/2015 FATCA - Pub 5188 on metadata XML schema
- ▶ 1/2/2015 FATCA Report - Form 8966, instructions for 2014

# FATCA in global TaxNewsFlash

KPMG reports of developments concerning the Foreign Account Tax Compliance Act (FATCA) and similar regimes

Welcome to the new website of KPMG's *TaxNewsFlash*. Prior editions of *TaxNewsFlash* (from 2015) are listed below, and are searchable by key words. If you would like a copy of any prior edition of *TaxNewsFlash*, send an email to [US-KPMGWNT@kpmg.com](mailto:US-KPMGWNT@kpmg.com) with (1) date and (2) title. A copy will be sent to you as soon as possible.

- ▶ 5/11/2015 New Zealand - FATCA guidance on "recalcitrant accounts"
- ▶ 5/8/2015 United Kingdom - FATCA implications for non-financial entities
- ▶ 4/27/2015 Cayman Islands - No penalties for certain late FATCA notifications
- ▶ 4/22/2015 Singapore - FATCA filing deadline extended to 31 July
- ▶ 4/22/2015 Mauritius - FATCA reporting due 31 July
- ▶ 4/17/2015 OECD - FAQs on "common reporting standard" (CRS)
- ▶ 4/16/2015 Australia - Updated FATCA guidance
- ▶ 4/16/2015 British Virgin Islands - FATCA reporting system launched
- ▶ 4/2/2015 Vietnam - FATCA reporting guidance
- ▶ 4/2/2015 Finland - Initial FATCA report due 30 April
- ▶ 4/2/2015 Luxembourg - FATCA draft law submitted to Parliament
- ▶ 3/31/2015 France - FATCA guidance
- ▶ 3/27/2015 United Kingdom - Regulations reducing FATCA reporting
- ▶ 3/26/2015 Singapore - FATCA, final reporting guidance
- ▶ 3/25/2015 Panama - FATCA update
- ▶ 3/25/2015 British Virgin Islands - FATCA update
- ▶ 3/23/2015 Cayman Islands - FATCA portal available for 30 April notification
- ▶ 3/20/2015 Canada - Upcoming key dates for FATCA
- ▶ 3/19/2015 EU - Agreement with Switzerland, automatic exchange of information
- ▶ 3/19/2015 Spain - FATCA reporting deadline extended
- ▶ 3/17/2015 Malaysia - FATCA reporting guidance
- ▶ 3/16/2015 OECD - EOI update concerning Switzerland, other countries
- ▶ 3/13/2015 United Kingdom - Reduced FATCA reporting
- ▶ 3/9/2015 Luxembourg - FATCA update
- ▶ 3/6/2015 Switzerland - Automatic exchange agreement with Australia
- ▶ 2/27/2015 South Africa - FATCA update
- ▶ 2/24/2015 Spain - FATCA Form 290 on metadata XML schema
- ▶ 2/24/2015 Cayman Islands - FATCA notification deadline extended to April 2015
- ▶ 2/20/2015 Channel Islands - Guernsey's FATCA reporting software
- ▶ 2/4/2015 Luxembourg - New draft FATCA guidance
- ▶ 1/26/2015 Netherlands - Details of FATCA guidance
- ▶ 1/23/2015 Netherlands - FATCA guidelines, IGA explanatory notes
- ▶ 1/15/2015 Luxembourg - Draft guidance for implementing FATCA agreement
- ▶ 1/12/2015 Mexico - FATCA implementation guidance
- ▶ 1/8/2015 Portugal - FATCA measures effective in 2015