



In this breaking news edition, we alert our readers to a series of materials recently released by the IRS.

Late last week, the IRS published a host of new materials relevant to the Qualified Intermediary (QI) regime (including the final QI Agreement), FATCA (including an updated FFI Agreement) and the 871(m) regulations, as set forth below (accompanied by links to the relevant US federal government websites):

- **QI Agreement** (available [here](#))
- **FFI Agreement** (available [here](#))
- **Final and temporary chapter 3 and 61 regulations** (available [here](#))
- **Proposed chapter 3 regulations** (available [here](#))
- **Final and temporary chapter 4 regulations** (available [here](#))
- **Proposed chapter 4 regulations** (available [here](#))

We will prepare and provide further analyses of the relevant sections of these documents in the next edition of the FStaxworld newsletter.

Regards,

Markus Weber
Robin King



Markus Weber

Practice Leader,
Financial Services Tax

[Email](#)



Robin King

Manager, Financial
Services Tax

[Email](#)

[FATCA Switzerland](#)

[FStaxworld Archive](#)

[FAHTCAweekly 2014
Archive](#)

[Send to a colleague](#)



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/ch/about for a detailed description of the legal structure of DTTL and its member firms.

Deloitte AG is a subsidiary of Deloitte LLP, the United Kingdom member firm of DTTL.

Deloitte AG is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).

This publication has been written in general terms and therefore cannot be relied on to cover specific situations; application of the principles set out will depend upon the particular circumstances involved and we recommend that you obtain professional advice before acting or refraining from acting on any of the contents of this publication. Deloitte AG would be pleased to advise readers on how to apply the principles set out in this publication to their specific circumstances. Deloitte AG accepts no duty of care or liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

[Home](#) | [Terms of Use](#) | [Privacy](#) | [Cookies](#)

© 2017 Deloitte AG. All rights reserved.

Not interested anymore? [Unsubscribe](#) from all email communications. Please be aware that this will unsubscribe you from all Deloitte marketing and events communications.

[Unsubscribe](#) | [Abmelden](#) | [Se désabonner](#) | [Annulla l'iscrizione](#)