

Luxembourg
Global Financial Services Industry

In this issue:

Announcement 2014-17

IGA signed by Honduras

Final version of Form W-8BEN E released

Operational Tax News FATCA Update

4 April 2014



Announcement 2014-17

On 2 April 2014, the U.S. Treasury Department issued **announcement 2014-17** to indicate that it will treat more than a dozen countries that have agreed in substance on the terms of an IGA with the United States as having signed bilateral agreements into force, and this until the end of the year.

In addition, the U.S. Treasury Department has announced they are extending the FFI registration deadline from 25 April to 5 May 2014 giving institutions 10 more days to register with the IRS as a Participating Foreign Financial Institution.

The announcement also provides certain clarifications to financial institutions in foreign countries that are close to signing an IGA but are not quite there yet.

With 26 IGAs approved thus far, the announcement adds the following additional jurisdictions to be treated as having IGAs in place until 31 December 2014, the date by which the IGA must be signed in order for this status to continue without interruption:

IGA Model 1

- Australia
- Belgium
- Brazil
- British Virgin Islands
- Croatia
- Czech Republic
- Estonia
- Gibraltar
- Jamaica
- Kosovo
- Latvia
- Liechtenstein
- Lithuania
- New Zealand

Operational Tax contacts

Pascal Noël
pnoel@deloitte.lu
+ 352 451 452 571

Pascal Eber
peber@deloitte.lu
+ 352 451 452 649

Alain Verbeken
alverbeken@deloitte.lu
+ 352 451 452 513

Please contact **Christelle Piovano** cpiovano@deloitte.lu should you wish to be removed from this mailing list or if you would like to have any of your colleagues added to the mailing list.

Link to previous Operational Tax News

Link to Operational Tax webpage

- Poland
- Portugal
- Qatar
- Romania
- Slovenia
- South Africa
- South Korea

IGA Model 2

- Austria

IGA signed by Honduras

On 31 March 2014, Honduras and United States have signed an **IGA Model I** to improve international tax compliance between both jurisdictions.

Final version of Form W-8BEN E released

On 28 March 2014, the IRS released a finalised version of form **W-8BEN E** for entities. Please note that the instructions have not been issued yet.

If you have any queries regarding the above, please do not hesitate to contact us.

[Home](#) | [Security](#) | [Legal](#) | [Privacy](#)

Deloitte General Services
Société à responsabilité limitée
560, rue de Neudorf
L-2220 Luxembourg

© 2014 Deloitte General Services

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, 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/luxembourg/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

 **Deloitte RSS feeds**
Subscribe / Unsubscribe

This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and are hereby notified that any disclosure, copying, or distribution of this message, or the taking of any action based on it, is strictly prohibited. Recipients should be aware that replies to e-mail messages may go through the servers of the Luxembourg member firm of Deloitte Touche Tohmatsu Limited and its affiliates and may be subject to monitoring and inspection in accordance with the firm's internal policies.