

Luxembourg
Global Financial Services Industry

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Operational Tax News FATCA Update

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Finland and Chile IGAs signed

Finland

Finland and the United States have signed on 5 March 2014 a **Model I FATCA intergovernmental Agreement (IGA)** to improve international tax compliance between both jurisdictions.

Chile

On 5 March 2014 Chile and United States have signed a FATCA IGA. In this case, this country has chosen a **Model II IGA** what would imply that Chilean Financial Institutions will report directly to the IRS.

Final version of form W-8BEN and W-8ECI released

On 4 March 2014, the IRS released a finalised version of form **W-8BEN** for individuals and form **W-8ECI** for income that is effectively connected with the conduct of a trade or business in the United States. Compared with the draft W-8 BEN released in June 2012, the finalised version adds (i) a date of birth field and (ii) language in the "certification" section requiring the signatory to agree to submit a new form within thirty days of any change that would make any certification on the form incorrect. On the other hand, the final form W-8ECI is nearly identical to the draft form released in July 2013 and the only modification is the removal of the date of birth field.

In this respect please find enclosed the alert prepared by our U.S. colleagues concerning forms **W-8BEN** and **W-8ECI**.

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

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