



**MALTA STOCK EXCHANGE
INSTITUTE**

**TOWARDS A
BRIGHTER
FUTURE**



US Tax Law and Processes Explained

Course No 137

The US Tax law regulatory system can be a complicated and rather unforgiving system and investors need to ensure that they are in compliance with the many provisions that exist. The same applies to persons or organisation that receive income such as a pension from the US or to persons who have dual citizenship or who engage in business with the United States. This short course seeks to unravel the processes and will explain the US tax law and how this may apply to persons and organisations.

Supported by:

TCONSULT

Sample Topics Covered:

Why would US tax law apply to Malta residents (natural and juridical persons)

US citizens

- FBAR
 - FATCA
-

Dual Citizens and Citizenship or residency by investment schemes

U.S. Malta Tax Treaty Shopping and Pension clauses

Accounts held or opened by U.S. persons at Malta Financial Institutions

New forms that Malta residents might see (W-8s)

Passive Non-financial entities owned by U.S. persons

U.S. Estate & Gift Tax for U.S. and Non-U.S. persons, domiciled (resident) in Malta

NON-U.S. Persons, investing in U.S. passive or active assets

Qualified and Non-qualified intermediaries and the U.S. withholding tax regime

Individuals and Non-Financial Entities not controlled (substantially owned) by a U.S. person(s)

Applicant Name

Applicant ID Card

Applicant Mobile Number

Applicant Email Address

Invoice is to be issued in the name of:

the Applicant or Organisation

If Invoice is to be issued in the Entity's name, please input the details below marked with (*)

Organisation Name(*)

Organisation Email Address
(where invoice will be sent) (*)

Organisation Purchase Order No.
(if applicable)

Address of Organisation on which the invoice is to be issued (*)

Registration fee: **€75 per participant**

Discount (tick only if applicable)

- Full time student (50% discount)
 Senior citizen (50% discount)
 Group booking of 4 or more applicants
from the same Organisation (10% discount)

I would prefer to attend the course online classroom

Classroom courses will only be held if we have at least 4 persons in the classroom.

The data completed above is being compiled to enable the MSE Institute to communicate with you about the course when necessary.

Terms and conditions: Applicants who are registered for the course are not entitled to a refund if they are unable to attend, but may assign their booking to a 3rd party subject to confirmation by the MSE Institute.

Malta Stock Exchange Institute Ltd.

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General Information

Time: 10.30 - 12.30hrs

Venue: Malta Stock Exchange
Subject to COVID-19 related restrictions
Online

Level: Introductory

Schedule

Duration: 2 hours

Dates: 1 March

Target Audience

Business advisers, accountants, lawyers and persons who are in some way interested or connected to the ownership of assets or income related to the US jurisdiction.

Lecturer

Mr Ross McGill



Mr Ross McGill is Chairman and founder of TConsult a UK based training and consulting firm active in fifteen countries including Malta. He is a recognised subject matter expert in US withholding tax and particularly the QI and FATCA regulations. Mr McGill has authored nine reference books for the financial services industry on topics as diverse as data protection, technology management, anti-tax evasion and QI and FATCA regulations. He sits on several influential international tax committees including the ISO 20022 Securities Evaluation Group and the European Commission Tax Barriers Business Advisory Group

Cheques to be made payable to: Malta Stock Exchange Institute Ltd.

Payments by bank transfer

Bank: Bank of Valletta plc
IBAN Code: MT04VALL22013000000040025119059
IBAN BIC: VALLMTMT

Kindly insert your NAME, SURNAME, ID CARD NUMBER and COURSE NUMBER in the transaction narrative.

This application is to be accompanied by payment or proof of payment by bank transfer.