



**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:



Sample Topics Covered:

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

US citizens

- FBAR
 - FATCA
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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)

General Information

Time: 10.30 - 12.30hrs
Venue: Online
Level: Introductory

Schedule

Duration: 2 hours
Date: 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.

Registration fee: **€75 per participant**

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

Applications are to be made by clicking the **'apply now'** button and completing the online application process.

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Lecturers

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

Mr Vesselin Tzotchev



Vesselin Tzotchev is an international tax lawyer and tax expert, founder of USCANTAX GmbH in Switzerland. He has LL.M. in Taxation from a U.S. law school and advises Americans, their businesses and financial institutions around the world on U.S. and international tax laws and tax compliance matters.

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

Payments by bank transfer

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