

ALERTS

UK FATCA Compliance for Investment Funds

7 November 2014

The United Kingdom has signed intergovernmental agreements ('IGAs') with its Crown Dependencies and Overseas Territories in order to improve compliance with UK tax laws, a regime often referred to as 'UK FATCA'. The jurisdictions that are part of the UK FATCA regime ('UK IGA jurisdictions') include a number of common investment fund jurisdictions, such as Cayman Islands, Bermuda, British Virgin Islands, Guernsey, Jersey and Gibraltar. Funds located in these UK IGA jurisdictions become subject to UK FATCA review and reporting obligations over time, so that there is a series of dates by which various steps in the process must be completed. This *Alert* provides a summary of the relevant UK FATCA implementation dates and reviews compliance requirements for investment funds located in UK IGA jurisdictions.

Related People



**Nick
Fagge**
Partner
London

Practices

HEDGE FUNDS

INVESTMENT MANAGEMENT

REGULATORY AND COMPLIANCE

TAX

Attachments

[!\[\]\(6059a5aa8b4ca7bb793408023d6c6e42_img.jpg\) Download Alert](#)