

Managing Canadian investment entities in the U.S.

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Investment entities in the United States that happen to reside in Canada now have detailed guidance for determining their status under the [Foreign Account Tax Compliance Act \(FATCA\)](#). The guidance notes contain provisions for the reporting and non-reporting of eligible Canadian investment entities. This article, written by Osler lawyer Matias Milet in the [Taxation group](#), also examines the Canada-U.S. intergovernmental agreement (IGA), the overall effect of FATCA on Canada, and the interaction of the Canadian IGA and [Income Tax Act](#). While informative and detailed, Matias' article does raise a number of questions regarding the varying scope of terms across the different Canadian regulatory bodies.

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