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Nota di contenuto	Part I Essentials -- Chapter 1 Scope and Purpose -- Chapter 2 History and Context -- Chapter 3 Convergence -- Chapter 4 Legal Bases -- Part II USA -- Chapter 5 Structure -- Chapter 6 Background -- Chapter 7 FATCA -- Chapter 8 Documentation -- Chapter 9 Withholding -- Chapter 10 Depositing -- Chapter 11 Reporting -- Chapter 12 Control and Oversight -- Chapter 13 Enforcement -- Part III OECD -- Chapter 14 Structure -- Chapter 15 Background -- Chapter 16 AEo -- Chapter 17 CRS -- Chapter 18 TRACE -- Chapter 19 BEPS -- Part IV Europe -- Chapter 20 Structure -- Chapter 21 Background and Principles of CMU -- Chapter 22 FAST Directive -- Part V Ireland -- Chapter 23 Irish QI Program -- Chapter 24 QI and AWAs -- Part VI Japan -- Chapter 25 Japanese QFI Program -- Part VII Technology and Convergence -- Chapter 26 Residency vs Citizenship -- Chapter 27 DLT, NFTs and

Multiple jurisdictions have been and continue to converge their taxation frameworks to eradicate cross-border tax evasion and establish common principles under which non-resident financial institutions can become withholding agents for non-resident investors and establish rules to prevent and detect cross-border tax evasion. The US began this convergence with its Qualified Intermediary agreement framework in 2001 with Revenue Procedure 2000-12 (the "QI Agreement"). Ireland followed the US model with its Qualified Intermediary and Authorised Withholding Agent ("AWA") program and Japan has adopted a Qualified Foreign Intermediary ("QFI") system. More recently, in 2023 the European Commission proposed a new Directive for standardisation and simplification of cross-border withholding tax across 27 Member States ("FASTER"). Once agreed upon, the Directive is expected to go into force on January 1, 2030. All these frameworks have a commonality of purpose and, in many cases, commonality of implementation principles. Differences lie in the practical implementation of these frameworks by financial institutions who may have to adopt different procedures and policies depending on the nature and residency of their clients and the markets in which they choose to invest. This book will be of interest to financial services professionals and institutional investors, including custodians and brokers. Ross K. McGill is a well-known author of nine books on international withholding tax and associated regulation as well as anti-tax evasion frameworks (GATCA). Founder of TConsult, McGill is the Chairman of the Board and former Chief Executive of TConsult. McGill sits on several international tax related committees including ISO20022 Securities Evaluation Group. He was an Expert Witness to the European Commission FISCO Group in 2012 and a member of, and editor of, the European Commission Tax Barriers Business Advisory Group Report on in 2013. Kirsty V. Pitkin joined TConsult in 2004 and was appointed CEO in 2018. She also coordinates work with regtech and fintech partners developing compliance software. Kirsty is passionate about communicating in simple, accessible language that everyone can understand. She specialises in translating complex tax technical documents into a form that allows financial institutions to make more informed compliance decisions.