

# Managing Canadian investment entities in the U.S.

APRIL 30, 2016 1 MIN READ

## Related Expertise

- [Investment Management](#)
- [Tax: M&A, Reorganizations and Restructuring Transactions](#)

Author: [Matias Milet](#)

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.

[DOWNLOAD PDF: FATCA and Canadian Investment Entities](#)

Matias thanks Nigel Johnston, [Jennifer Lee](#), Grace Pereira, and [Paul Seraganian](#), who reviewed and commented on a draft of the article. Special thanks to his colleague Sharon Ford for her input.