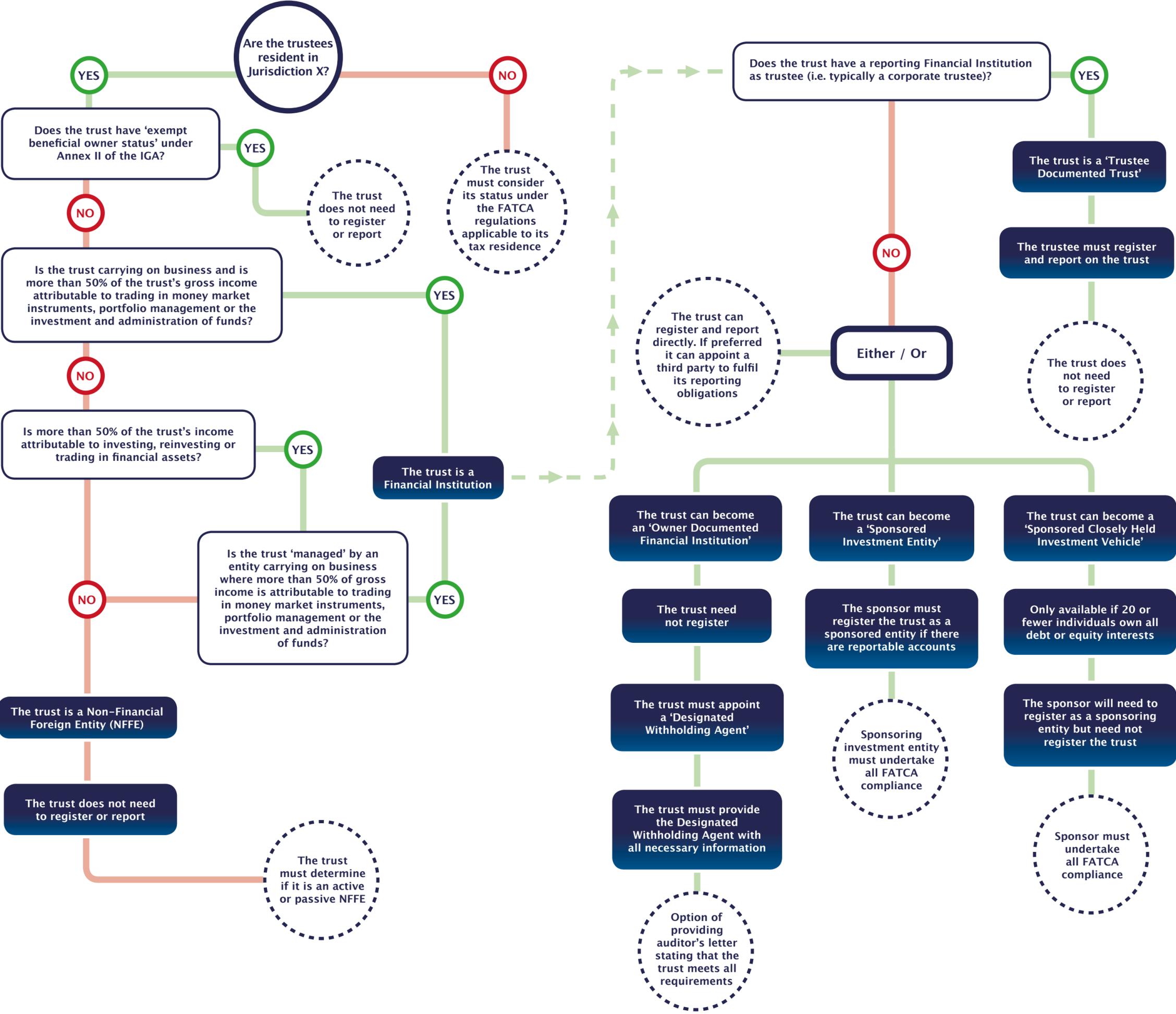


FATCA: Trusts under a Model 1 Intergovernmental Agreement (IGA): Jurisdiction X*



* This guidance has been prepared with the information to hand as of end August 2014.