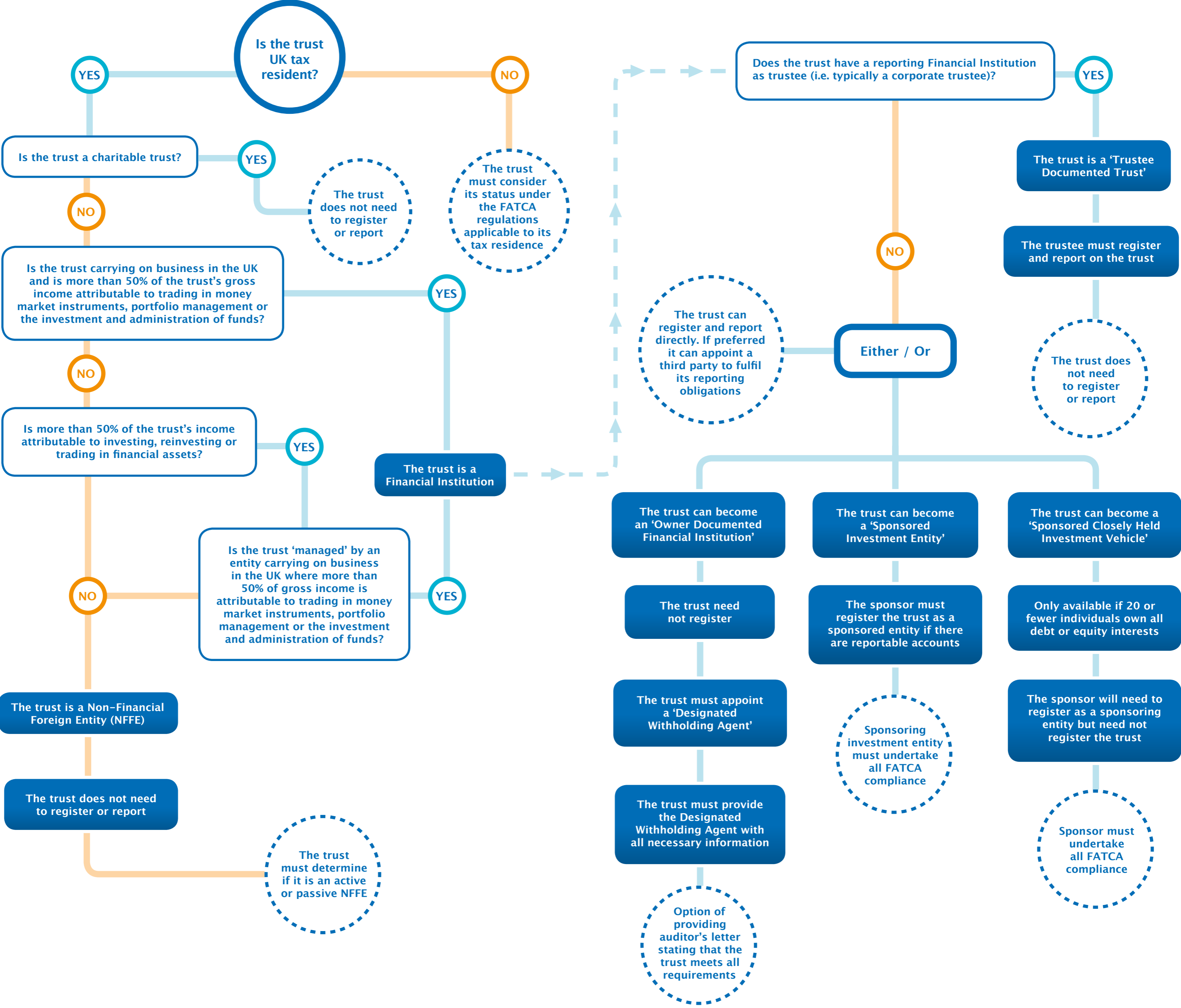


FATCA: UK trusts under the UK/USA Intergovernmental Agreement (IGA)*



* This guidance has been prepared with the information to hand as of end July 2014. This guidance is relevant for all UK trusts and trustees, whether or not they have any known US connections.

