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Tax Law Updates

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- 03-29-2013 (U.S.) Final Regulations Implementing the Foreign Account Tax Compliance Act ("FATCA")
- 02-25-2013 (U.S.) House Ways and Means Proposals for Financial Product Tax Reform
- 02-04-2013 (U.S.)
 <u>IRS Issues Highly-Anticipated Proposed Regulations Regarding the Employer "Shared Responsibility" Provision Under the ACA</u>
- 01-28-2013 (U.S.) <u>Congress Extends 100% Exclusion for Gains from Sales of Qualified Small Business</u> <u>Stock</u>
- 10-09-2012 (U.K.) "Employee Owners" Scheme - another government attempt to foster an equity culture
- 09-28-2012 (U.S.) <u>IRS Issues Final Treasury Regulations Expanding Definition of "Traded on an</u> <u>Established Securities Market" and Liberalizing Rules for Reopenings</u>
- 09-30-2011 (U.S.) <u>IRS Issues Proposed Regulations Addressing Treatment of Credit Default Swaps and</u> <u>Swap Exclusion Under Section 1256</u>
- 08-27-2012 (U.S.) <u>IRS Issues Guidance on Outbound Transfers of Intangible Property in Asset</u> <u>Reorganizations</u>
- 02-10-2012 (U.S.) <u>Proposed Treasury Regulations Implementing the Foreign Account Tax Compliance Act</u> <u>("FATCA")</u>
- 01-31-2012 (U.S.) (U.S.)
 <u>Foreign Account Tax Compliance Act</u>

O R R I C K

- 09-05-2011 (U.K.) <u>Entity Status of US LLCs for UK Tax Purposes: As You Were, LLCs Opaque After All!</u>
- 08-23-2011 (U.S.)
 Treasury Issues Regulations with Respect to Assignments of Derivative Contracts
- 08-04-2011 (U.K.)
 No presence in Europe but customers in Europe? Do you charge them VAT?
- 07-08-2011 (U.K.) <u>UK's Four Year "Controlled Foreign Company" ("CFC") Tax Reform Process Nears</u> <u>Journey's End?</u>
- 06-24-2011 (U.S.)
 <u>Additional Guidance on the FATCA Reporting and Withholding Regime</u>
- 02-18-2011 (U.K.) <u>FY 2012 Budget</u>
- 12-07-2010 (U.K.)
 <u>Progress Towards a Legislative General Anti-Avoidance Rule?</u>
- 12-02-2010 (U.K.) <u>UK Treasury Releases Long-Awaited Corporation Tax Reform "Roadmap"</u>
- 05-25-2010 (U.S.) <u>Statutory Economic Substance Test Introduces Harsh New Penalties</u>
- 04-01-2010 (U.K.) <u>Hiring Incentives to Restore Employment Act</u>
- 01-01-2010 (China) <u>China Income Tax Preferences for High/New-Tech Enterprises (HNTE) (Combined</u> <u>Article)</u>