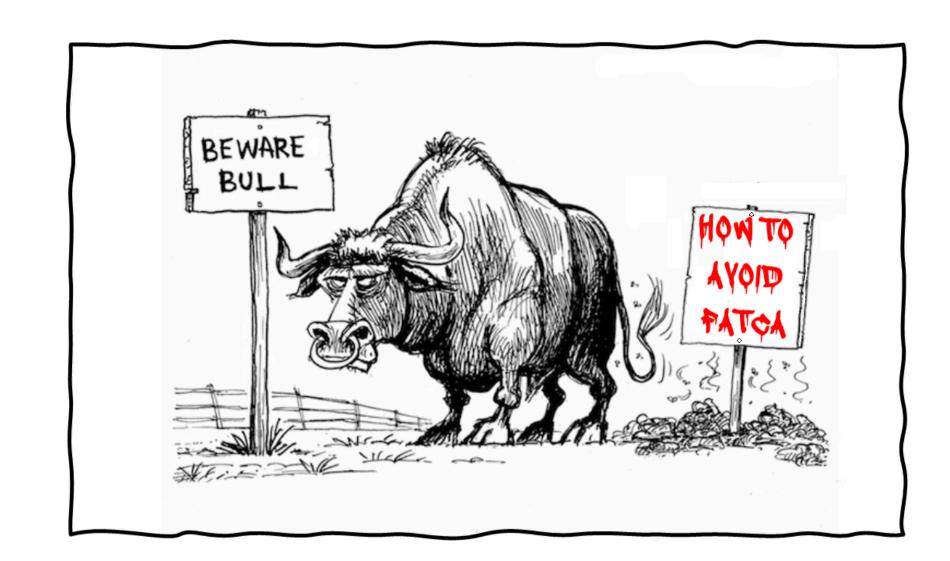


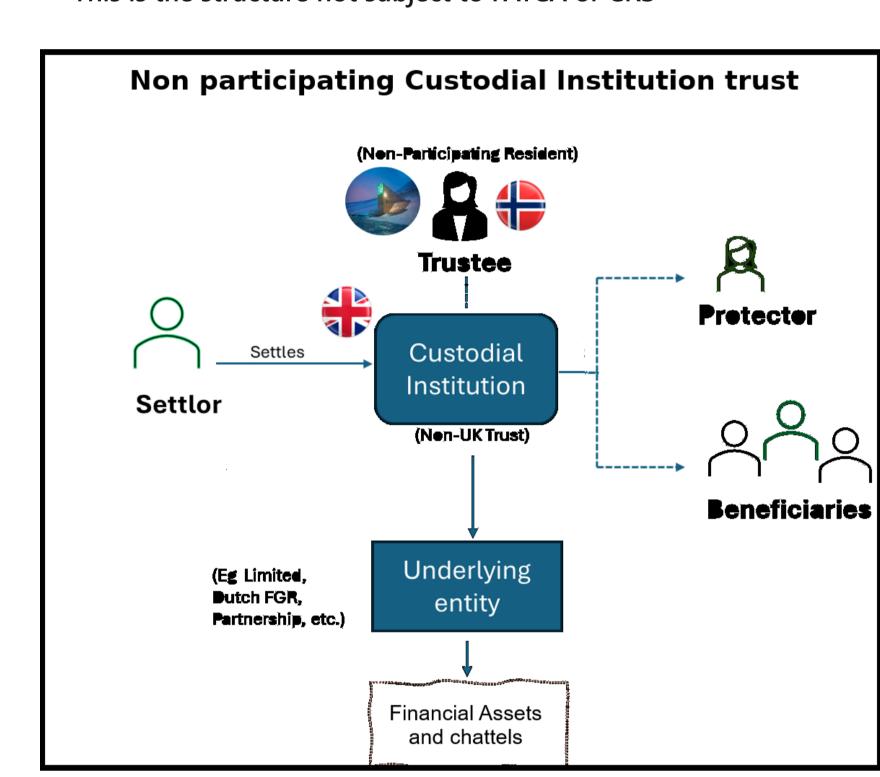
The above methods are not worth the paper they're printed on



Before I describe the best method to avoid FATCA, read: "Can US Persons maintain their privacy by avoiding FATCA, but self-declare FBAR-8938? Is this



This is the structure not subject to FATCA or CRS



- The bank maintaining the financial assets does not report for FATCA /CRS because its account holder (finnacial account) is a FFI / FI a professionally managed Investment
- Note the in the shell bank loophole for Robert Brockman, the two Swiss banks Syz and Mirabaud were correct not to report at all for FATCA. Robert Brockman illegally did not report on his own Investment entity.
- report on his own Investment entity
 Placing your head in the sand is not a FATCA solution, and its illegal

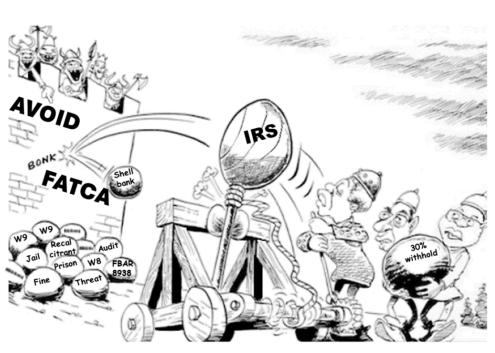


Robert Brockman when he filed for FATCA (moron)

The underlying Professionally Managed Investment Entity does not report for FATCA because the equity interest is a FFI, a non-participating Custodial Institution.
Note the shell bank loophole used by Robert Brockman was illegally filing a "nil report" at this stage. The Custodial Institution does not report for FATCA Not a FATCA IGA participating FFI

FATCA falls down completely when dealing with Custodial Institutions in non-participating IGA

countries.
What a flop



Ideal Features

Svalbard has no FATCA IGA with US. In fact Svalbard is exluded from CRS, EU, EEA, Schengen and Nato, despite being under the sovereignty of Norway,
 The non-UK trust above does not register with HMRC or TRS

3. The UK beneficial owner register of a UK company (underlying entity above) lists only the trustee as the sole Person of Significant Control (PSC), which is the UK version of beneficial owner.

5. The non-UK trust does not require any UK nexus, i.e. Notary, Corporate service provider, lawyer, attestation in UK, etc.6. Trustees of UK trusts can be in any country except the rotten scoundrals like N. Korea.

4. UK company and trusts are dirt cheap to establish and maintain.

6. Trustees of UK trusts can be in any country except the rotten scoundrals like N. Korea, Russia, Iran, Cuba, etc.7. Custodial Institution fees can be paid to unrelated third parties

8. The Custodial Institution need not obtain a GIIN from the IRS9. There will not be any 30% withholding payment to the Custodial Institution as no payment is ever made to the Custodial Institution.

10. There is no recalcitrant holder reporting by the underlying investment entity. A recalcitrant account holder is an account holder (other than an account holder that is an FFI) of a PFFI or registered deemed-compliant FFI that has failed to provide the FFI maintaining its account with the information required under Regulations section 1.1471-

11. There is no recalcitrant reporting by the non-participating Custodial institution, because... well its got no IGA with the US.
12. US has no Double Tax Treaty with Svalbard (US mistakenly calls it Spitsbergen), so cannot obtain information information upon request.

carnot obtain information apon request.

Website for numerous legal opinions on various structures eg UC as company, foundation, Dutch fund(FGR), powerpoints, 30 page technical guidance, flyers, etc.

Mark Morris

CRS and CARF expert. No, truly.

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