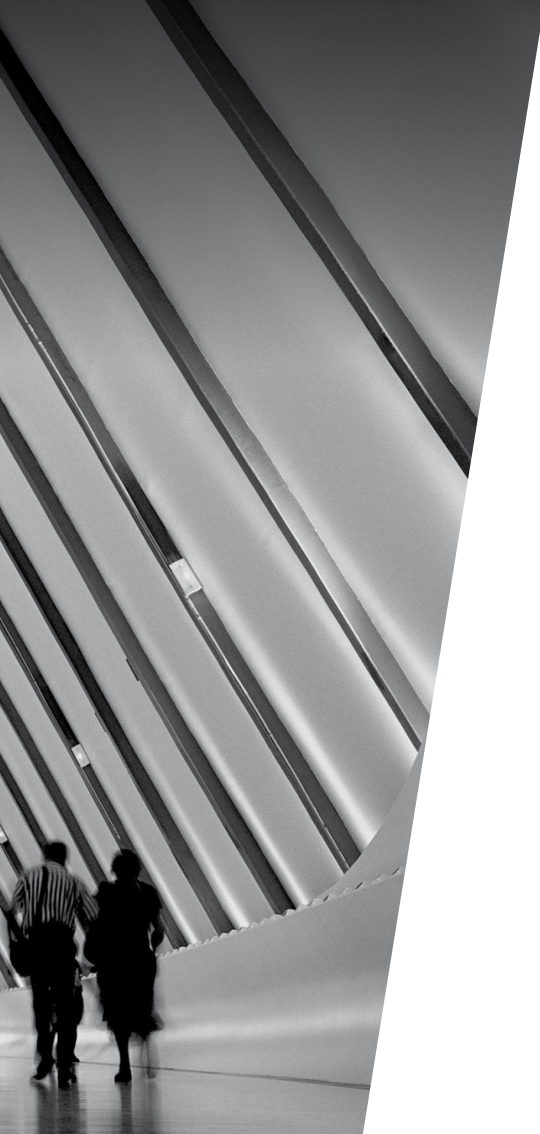


FATCA: Regulation release

- New definitions
- New classifications
- New rules
- New ideas

5 March 2012



Dear Clients,

FATCA, the Foreign Account Tax Compliance Act, which came into effect on 18 March 2010, requires foreign financial institutions to provide the US tax authorities with tax information on US accounts.

In the context where financial institutions have postponed the implementation of the FATCA requirements due to uncertainties under the Law and related implementation costs, a new regulation has just been released, providing updated clarifications.

The final Law is expected to be issued during summer 2012, and 18 months before the effective date of the Law, financial institutions will have a short timeframe to comply with the FATCA requirements by June of 2013.

Ernst & Young is pleased to invite you to an industry briefing which will enable you to quickly understand what are the FATCA requirements changes, what will be the impacts of its implementation for the different actors in the financial industry.

Christophe Wintgens
Partner

Bernard Lhoest
Partner

The Partners of Ernst & Young Luxembourg have the great pleasure to invite you to our industry briefing

FATCA: Regulation release

Monday, 5 March 2012 at 4:00 p.m.

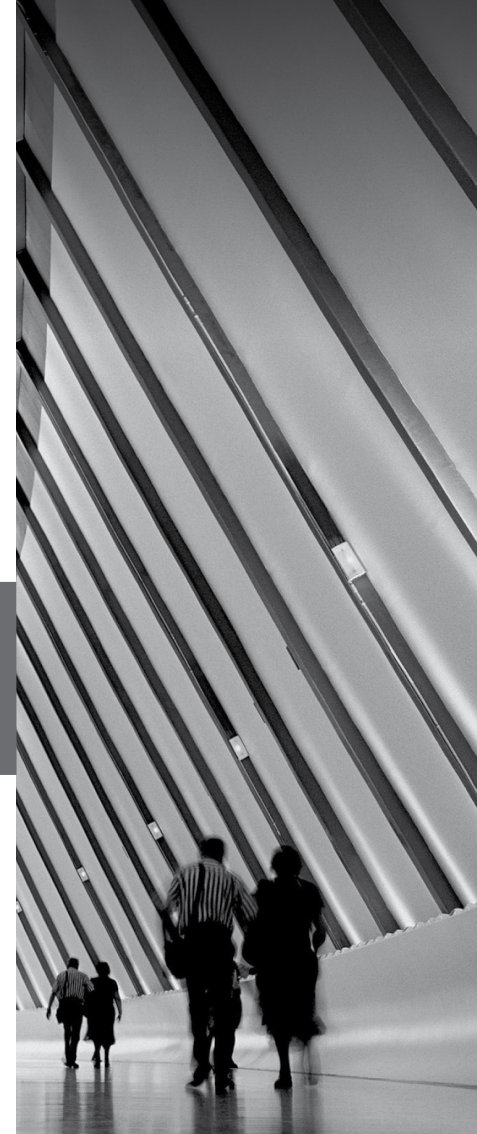
Client reception - Ernst & Young premises
3, rue Gabriel Lippmann
Parc d'Activité Syrdall 2
L-5365 Munsbach

Agenda

- | | |
|------------------|-------------------------|
| 4:00 - 4:30 p.m. | Coffee and registration |
| 4:30 - 6:00 p.m. | FATCA industry briefing |

The conference will be followed by a cocktail reception.

Should you be interested in attending this event, please confirm your participation by returning the enclosed registration form before Monday, 27 February 2012 to eyevents@lu.ey.com or by fax to +352 42124 58465.



FATCA: Regulation release

Monday, 5 March 2012 at 4:00 p.m.



Mrs./Mr. First name: _____ Last name: _____

Company: _____

Title: _____ Email: _____

I will attend the industry briefing

I will not attend

My colleague will attend in my place :

Mrs./Mr. First name: _____ Last name: _____

Title: _____ Email: _____