

Publications

Qualified Non-US Pension Funds Exempt from FIRPTA Tax Withholding

PUBLISHED
12/22/2015

SERVICES

A long standing proposal would exempt foreign pension fund investment in US real estate from the tax withholding requirements of the Foreign Investment in Real Property Tax Act (FIRPTA). This exemption has finally been enacted into law as part of the recent budget deal. Please see the attached memo for further information.

[1655_Qualified_Non-US_Pension_Funds_Exempt_from_FIRPTA_Tax_Withholding](#)