

# Real Estate Investments by Qualified Foreign Pension Funds After the PATH Act

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The Protecting Americans from Tax Hikes Act of 2015 (“PATH Act”) included a number of significant changes to the U.S. federal income tax rules related to real estate investment trusts (“REITs”) and investments by non-U.S. investors in U.S. real estate (commonly referred to as “FIRPTA”). For a detailed overview of these PATH Act changes, please refer to our client alert: “Significant Changes to U.S. Taxation of REITs and Investments by Non-U.S. Investors in Real Property under the PATH Act”. The PATH Act changes raise practical questions regarding both their direct impact and their interaction with other existing provisions. This series of blog posts addresses questions of significance relating to the REIT and FIRPTA changes in the PATH Act. This post focuses on the U.S. tax rules for “qualified foreign pension funds” investing in U.S. real estate... [Continue Reading](#)

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