



Joel Cooper

Partner

CO-HEAD INTERNATIONAL TRANSFER PRICING

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Joel Cooper provides clients with a fresh perspective on complex transfer pricing and international tax matters by drawing on his unique experience working with businesses and governments from across the globe.

Joel has experience in all areas of transfer pricing and related international tax issues, including supply chain structuring, transfer pricing documentation, advance pricing agreements, application of tax treaties, transfer pricing dispute resolution, mutual agreement procedures and the attribution of profits to permanent establishments.

As a co-head of the International Transfer Pricing Group at DLA Piper, Joel is responsible for coordinating the cross-jurisdictional transfer pricing practice.

RELATED SERVICES

- Transfer Pricing
- 税務
- Tax Controversy and Disputes

主な実績

Joel has experience working with businesses, advisers, policy makers and tax officials from over 50 jurisdictions on a range of transfer pricing and international tax matters, across numerous industries.

In his previous role at World Bank Group, Joel was the technical lead on the provision of transfer pricing and international tax technical assistance to World Bank Group member countries and in engagement with other international and regional bodies on related policy matters. In particular, this involved drafting transfer pricing legislation, training tax administrations and engaging with the OECD on the Base Erosion and Profit Shifting (BEPS) project and with the WCO on the interface between transfer pricing and customs valuation. Previously he held positions with a Big4 in Australia and the IBFD in the Netherlands.

PROFESSIONAL EXPERIENCE

Transfer Pricing and International Tax Controversy:

- Advised several large multinationals with respect to state aid issues involving transfer pricing
- Assisted a global commodities company with the favorable resolution of a dispute involving a tax administration in Asia
- Advised a large consumer goods company with the filing of mutual agreement procedure between the UK and Russia
- Advised an FMCG business involved in a protracted transfer pricing controversy, helping to bring about a successful

settlement of the matter

Advance Pricing Agreements:

- Assisted a Fortune 500 fashion and apparel company with the development and implementation of a global APA strategy, including filing for bilateral APAs in more than ten European jurisdictions, with agreement reached in several countries, as filed, in less than 12 months
- Assisted a Fortune 500 consumer products company with development of a European APA strategy involving bilateral APAs in more than five jurisdictions
- Advised on numerous bilateral APAs involving a range of issues and countries

Transfer Pricing Policy Design and Implementation:

- Developed a new operating model, involving the use of a multi-hub principal, for a large services group
- Conducted a review and developed a new transfer pricing model for a complex trading business
- Assisted a Fortune 500 company with the conversion to a buy-sell distribution model throughout Europe, including transfer pricing advisory and drafting of legal agreements

International Tax Advisory:

- Advised a range of clients on Permanent Establishment, DPT and other international tax issues
- Advised on establishment of an African holding company structure
- Provided advice across a range of tax treaty issues (withholding taxes, permanent establishment, beneficial ownership)

Transfer Pricing and International Tax Policy Advice, Legislation Drafting and Capacity Development:

- Delivered technical advice on transfer pricing legislation to Ministries of Finance in over 20 countries in EMEA and Asia-Pacific, including advising several countries on the implementation of advance pricing agreement programs, and trained tax administration officials from over 50 countries on transfer pricing and related issues
- Assisted with the drafting of transfer pricing legislation and/or regulations for more than 10 countries (including; Ukraine, Ethiopia, Albania, Georgia, Bosnia and Herzegovina)
- Represented the World Bank Group in international tax policy discussions with the OECD and other international organisations (IMF, United Nations, WCO), in particular with respect to the OECD/G20 BEPS project

Expert Witness Services:

- Acted as an expert witness in a commercial arbitration (Netherlands) with respect to a range of transfer pricing issues (commodities, financing)
- Acted as an expert witness in a transfer pricing case involving a multinational group in the semiconductor industry in Mauritius (decision pending)

資格、學歷等

專門資格

- Solicitor of the Supreme Court of New South Wales

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- Co-lead the group that was awarded UK Transfer Pricing Firm of the Year 2017, 2018 and 2019, as well as Africa Transfer Pricing Firm of the Year 2019.

學歷

- Graduate Diploma of Legal Practice (College of Law)
- B. Commerce (Accounting)
- LLB (Hons)
- Grad. Certificate Law (Law and Development)
- Grad. Diploma Law (International Dispute Resolution)
- LLM (International Business Law)

INSIGHTS

Publications

The use of the interquartile range in transfer pricing¹

7 November 2019

Transfer Pricing

This article first provides an overview of international guidance, after which a comparative analysis of a sample of countries' legislation is provided. The authors then conclude with their thoughts and considerations regarding the current practice.

Global Tax Alert: OECD Secretariat proposes a “Unified Approach” for the Taxation of the Digitalization of the Economy

22 October 2019

On October 9, 2019, the Secretariat of the Organisation for Economic Cooperation and Development (OECD) released a consultation document outlining a "Unified Approach" for nexus and profit allocation rules under Pillar One of the Programme of Work (PoW) on the Taxation of the Digitalization of the Economy approved by G20 in June 2019.

OECD releases 2018 statistics on Mutual Agreement Procedure

3 October 2019

On September 16, 2019, the OECD released the 2018 mutual agreement procedure (MAP) statistics. In this insight, the authors provide an overview of key statistics, followed by some takeaways for businesses on how the MAP process is evolving (for the better) and how it can be better employed going forward.

Colombia publishes guidelines on advance pricing agreements

3 September 2019

Colombia's National Directorate of Taxes and Customs (DIAN) released detailed guidelines (the Guidelines) to clarify the procedure for Advanced Transfer Pricing Agreements (APAs) requests in order to ensure certainty between the parties regarding their transfer pricing arrangements. Key features and takeaways are provided in this article.

Transfer Pricing Masterclass Series

23 July 2019

The DLA Piper Transfer Pricing Team recently presented a series of Transfer Pricing Masterclasses on a variety of topics.

Global Tax Alert: Cash pools and transfer pricing - 10 things to consider

11 JUN 2019

Transfer Pricing

Cash pooling is a valuable treasury tool for practical, day-to-day cash management. Yet, it has become clear in recent years, however, that cash pooling arrangements can also create certain transfer pricing risks. This article provides ten important considerations, which will assist in the structuring of cash pooling arrangements.

The demise of LIBOR and its impact on intra-group financing arrangements - a transfer pricing perspective

30 MAY 2019

The London Interbank Offered Rate (LIBOR) will cease to exist by the end of 2021. It is anticipated that this will have ramifications for the commercial loan markets, as well as for intra-group financing arrangements. This article considers the transfer pricing implications of this development and actions that multinationals need to take.

APA and MAP Country Guide 2019

17 MAY 2019

Transfer Pricing

Welcome to the third edition of our APA & MAP Country Guide. The guide now lists 55 countries and informs taxpayers about the APA and MAP application procedures as they currently exist in those countries.

Since the publication of the first edition in 2017, there have been significant developments in the international tax and transfer pricing space at both global and country level. Multinationals continue to face increasing pressure to ensure that they are compliant with the tax and the transfer pricing rules in the jurisdictions in which they operate.

Zambia's Tax Appeals Tribunal finds in favour of the Revenue in its first substantive transfer pricing case

15 MAY 2019

On March 28, 2019, the Tax Appeals Tribunal (TAT) delivered its decision in Nestlé Zambia Trading Limited v Zambia Revenue Authority [2018] TAT 03. The case is very likely to have important future implications for multinationals with operations in Zambia with cross-border related party transactions. The key elements are summarised in this article.

Managing post-BEPS audits and controversies in international tax and transfer pricing

25 APR 2019

Whether you are responding to a request for information from tax authorities, dealing with a diverted profits tax assessment, managing an international tax or transfer pricing audit, or trying to resolve disputes with tax authorities, this article summarizes our experience and highlights areas to consider.

Saudi Arabia introduces final transfer pricing rules

6 MAR 2019

Transfer Pricing

The introduction of the TP Bylaws demonstrates GAZT's increased focus on tax collection.

OECD issues far-reaching proposals for restructuring the international tax framework to address the challenges caused by the digitalization of the economy

26 FEB 2019

Proposals being considered by the OECD's 128 Inclusive Framework members for tackling the tax challenges arising from digitalization of the economy.

HMRC introduces a profit diversion compliance facility

31 JAN 2019

The purpose of the Facility is to enable MNEs to bring their TP affairs up to date openly, efficiently and without a full investigation by HMRC.

Singapore deposits OECD Multilateral Instrument

8 JAN 2019

Transfer Pricing

Multinationals that have a holding, financing, or intangible property company in Singapore are taking note.

ATO guidance on inbound distribution arrangements

21 DEC 2018

The Australian Taxation Office has published a draft practical compliance guideline outlining its compliance approach to transfer pricing issues related to inbound distribution arrangements. The Draft Guideline provides a framework for inbound distributors to assess their potential risk of an ATO transfer pricing review against specific "profit markers" provided by the ATO.

APA and MAP Country Guide 2018 New paths ahead for international tax controversy

13 DEC 2018

The OECD BEPS project has brought significant changes to the international tax system and the regulation of cross border transactions in particular. The OECD has recognised that these changes will lead to an increase in controversy, and has encouraged dispute resolution through the mutual agreement procedure ('MAP'), and dispute prevention through advance pricing agreements ('APAs').

South Africa's Revenue Service releases updated guidance on seeking mutual agreement procedure assistance

5 NOV 2018

The time MAP can take is sometimes conflated with advisor costs, whereas the reality is that this process often has modest cost implications.

OECD releases 2017 statistics on Mutual Agreement Procedure

18 OCT 2018

It is now more important than ever that taxpayers and their advisors shake off historical reservations about the MAP process.

HMRC releases data on transfer pricing, diverted profit tax: key takeaways

14 AUG 2018

HMRC's publication of transfer pricing and diverted profits tax data for 2017/8 shows increasing activity and revenue collected from multinationals.

Revised Guidance on the Application of the Transactional Profit Split Method: practical considerations for global trading

17 JUL 2018

Transfer Pricing

In June 2018 the OECD published its final "Revised Guidance on the Application of the Transactional Profit Split Method" (ie Revised Guidance) to provide more clarity around the practical application of the profit split method.

OECD releases new transfer pricing guidelines on intragroup financial transactions

16 JUL 2018

On 3 July 2018, the Organisation for Economic Co-operation and Development ("OECD") published the much anticipated discussion draft on financial transactions ("discussion draft") for public comment.

World Customs Organization publishes updated guide to customs valuation and transfer pricing

5 JUL 2018

On 5 June 2018 the World Customs Organization (WCO) published "Revenue Package Phase III" which is a package of all available tools and instruments (including, inter alia, formal instruments and conventions, guidance notes and training materials) that are relevant to revenue collection by customs authorities. This package covers a number of new initiatives relating to Origin, Valuation, Customs Laboratories, Post-Clearance Audit, as well as Customs-Tax Cooperation. As part of the new materials on Valuation, a new version of the WCO Guide to Customs Valuation and Transfer Pricing has been published.

The UK releases new guidance on Mutual Agreement Procedures

12 MAR 2018

Transfer Pricing

Multinationals should consider the improved MAP as a viable compliance risk management tool.

- Lead author of "Transfer Pricing and Developing Economies: A Handbook for Policy Makers and Practitioners", World Bank Group (2016)
- Author of IBFD online course "Fundamentals of Transfer Pricing", and contributor to various other courses (Fundamentals of

Tax Treaties, Employment and Related Income, Passive Income and Business Profits)

- Author of numerous articles on transfer pricing and related tax issues published in the IBFD's International Transfer Pricing Journal and Global Tax Weekly
- Contributor to IM4DC/World Bank Group publication - Transfer Pricing in Mining: An African Perspective (Briefing Note) (2014)
- Contributor to WCO Guide to Customs Valuation and Transfer Pricing (2015)
- Technical editor of chapter updates in IBFD publications - Transfer Pricing and Business Restructurings (2012-14) and Transfer Pricing and Customs Valuation (2012, 2015)

Events

Previous

Japan Tax and Transfer Pricing Seminar

25 Feb 2020
Transfer Pricing Masterclass Series 2019
London

Transfer Pricing Masterclass 5 - Landing the Value: Centralized Controversy Management for Transfer Pricing

26 September 2019
Transfer Pricing Masterclass Series 2019
London

Transfer Pricing Masterclass 4 and drinks networking – Doing your duty: Transfer pricing, tax and beyond

10 July 2019
Transfer Pricing Masterclass Series 2019
London

Transfer Pricing Masterclass 1 - Knowing the Issues: Identifying Transfer Pricing Risk and Opportunity

10 April 2019
Transfer Pricing Masterclass Series 2019
London

A Practical Guide to OECD Multilateral Instrument

17 OCT 2018
Webinar

Webinar - Strategic use of APAs and MAP in the new tax world

27 JUN 2018
Webinar

Tax on supply chains

18 APR 2018

Webinar

- Regular speaker at transfer pricing and international tax conferences
- Guest lecturer (transfer pricing) at Lund University (2011-14)
- Associate Lecturer (transfer pricing), University of London (Institute of Advanced Legal Studies) (2015)