



### Randall Fox

#### CO-HEAD INTERNATIONAL TRANSFER PRICING

[email protected]

#### London

T: +44 (0)20 7796 6928

F: +44 (0)20 7796 6666

Randall Fox assists clients in avoiding and resolving transfer pricing disputes worldwide.

Randall joined DLA Piper in London in 2015 from the Internal Revenue Service in Washington DC, where he was an APA Team Leader and Competent Authority Analyst. He led the development and negotiation of some of the largest cases in the IRS APMA Program, and acted as Swiss Country Coordinator on all US-Swiss matters for a number of years.

Since joining DLA Piper, he has assisted clients in proactive planning, bilateral advance pricing agreements (APAs) in 10+ countries, and defense related strategies worldwide for a number of US-based multinationals. As Co-Head of the International Transfer Pricing Group at DLA Piper, Randall is responsible for coordinating the cross jurisdictional transfer pricing practice.

#### RELATED SERVICES

- Tax
- Transfer Pricing

#### LANGUAGES SPOKEN

Spanish

#### LANGUAGES SPOKEN

- Spanish

#### EXPERIENCE

Randall has a one-of-a-kind background in transfer pricing, having spent time in Big4, government (IRS APMA Program) as well as an international organization (World Bank Group) prior to joining DLA Piper. He therefore provides clients with broad perspective and the ability to provide big picture implications of policies and their impact on the US, developing countries, as well as across Europe.

#### Professional experience

- Provides strategy and client representation on bilateral APAs in 12 countries, including the design and implementation of a global APA strategy for a client in the consumer goods industry
- Called as an expert witness to provide written and oral testimony before a tribunal at the Netherlands Arbitration Institute on a case involving numerous transfer pricing issues
- Forged new client relationships by providing innovative thinking, significant credibility based on past experience, multi-country coverage from a single point of contact, and a client first approach

- As an IRS APA Team Leader, acted in a lead technical and negotiation role in a competent authority on several APAs with the potential for double taxation of more than US\$1 billion
- As an IRS Competent Authority Analyst, negotiated successful and principled transfer pricing MAP and APA case resolutions with foreign competent authorities in 10+ countries on a wide range of transfer pricing issues
- Played a lead role in the development of APA programs and joint transfer pricing training alongside OECD in numerous developing countries while on secondment to the World Bank Group

## CREDENTIALS

---

### Prior Experience

Randall joined DLA Piper in 2015, where he has advised clients on preventing and resolving transfer pricing disputes in numerous countries. In addition, he has also been called as an expert witness in an international arbitration hearing involving numerous transfer pricing issues. He joined DLA Piper from the Internal Revenue Service (IRS) in Washington DC, where he was a Team Leader responsible for leading transfer pricing case negotiations on behalf the IRS for some of the largest cases in the history of the IRS Advance Pricing and Mutual Agreement (APMA) program.

His last two years of employment at IRS, he was seconded to the World Bank Group to assist developing country tax administrations around the world with building capacity and developing alternative dispute resolution programs. Randall developed and led training workshops on technical transfer pricing and APA matters, drafted APA guidelines for several countries, and worked directly with tax administrations, finance ministry officials as well as the OECD on numerous policy matters related to transfer pricing. Prior to his time in public service, Randall spent time as a transfer pricing advisor with both a Big4 firm and an economic consultancy firm.

### Recognitions

Randall and his core London-based transfer pricing team were recently awarded UK Transfer Pricing Firm of the Year by International Tax Review Awards 2017 for their innovative work on APAs.

### Education

- Miami University, Master of Arts, Economics, 2005
- University of Washington, Bachelor of Arts, Economics, 2002

## INSIGHTS

---

### Publications

#### 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.

---

## **APA and MAP Country Guide 2019**

17 MAY 2019

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.

---

## **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.

---

## **Brazil releases manual on Mutual Agreement Procedures**

3 APR 2019

Brazil's recently published MAP manual sets out the process through which taxpayers can request assistance to address taxation not in accordance with the relevant tax treaty.

---

## **Singapore deposits OECD Multilateral Instrument**

8 JAN 2019

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

---

## **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').

---

## **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 Series

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.

---

## **Italy, Draft Regulation On Transfer Pricing And Corresponding Adjustments**

9 MAR 2018

In April 2017, the Italian government issued a Decree with the aim, among the other, to: (1) amend the Italian transfer pricing legislation, in order to better align it with OECD's arm's length principle; and (2) provide the possibility for the Italian tax authorities to grant a corresponding adjustment, unilaterally.

---

## **Norway's Ministry of Finance releases guidance on seeking mutual agreement procedure assistance**

26 FEB 2018

The new guide, the first of its kind, contains general information on the use of MAP in individual cases, as well as specific guidance related to transfer pricing.

---

## **Singapore's Inland Revenue Authority publishes guidance on mutual agreement procedures**

1 DEC 2017

---

## **India publishes new rules for master file and CbC reporting**

30 NOV 2017

Guidance for multinationals on master file and country-by-country reporting in India.

---

## **Japan's National Tax Agency releases guidance on requesting Mutual Agreement Procedure assistance**

26 OCT 2017

The new guidance contains information on how the MAP mechanism functions in Japan.

---

## **European Union adopts new Directive to better resolve double taxation disputes**

17 OCT 2017

This alert outlines details of the new Tax Dispute Resolution Mechanism Directive adopted by the Council of the European Union on 10 October 2017 and the impact on multinational companies.

---

Randall is a co-author of the World Bank Group Handbook on Transfer Pricing and Developing Economies.

## **Events**

### **Previous**

#### **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

---

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

27 JUN 2018

Webinar

---

Randall is a frequent speaker at transfer pricing conferences worldwide.

---

## SPEAKER EVENTS

- Keynote Speaker, *Asia Tax Forum*, (Singapore) 2015
- Panel Participant, "Dispute Resolution and Anti-Avoidance: How taxpayers should manage disputes in 2015", *Asia Tax Forum*, (Singapore) 2015
- Panel Participant, "TP Under Pressure: Insights from Key Policy Makers", *TP Minds Transfer Pricing Americas Summit*, (Miami, Florida) 2015
- Panel Participant, "APAs: Latest Experience and Future Outlook", *TP Minds Transfer Pricing Americas Summit*, (Miami, Florida) 2015
- Keynote Speaker, *Global Transfer Pricing Forum*, (Washington, DC) 2014
- Panel Participant, "Hot Topics in Transfer Pricing", *Global Transfer Pricing Forum*, (Washington, DC) 2014

## NEWS

---

### **DLA Piper advises FTI Consulting on its acquisition of Andersch AG**

2 July 2019

DLA Piper has advised FTI Consulting, Inc. on its acquisition of Andersch AG, a leading German restructuring advisory firm with offices in Frankfurt, Hamburg and Düsseldorf. The acquisition is expected to close during the third quarter of 2019, subject to German antitrust approval and other closing conditions.

---

### **DLA Piper named UK transfer pricing firm of the year for the third year running**

17 MAY 2019

DLA Piper has been named UK Transfer Pricing Firm of the Year for the third year running at the International Tax Review (ITR) European Tax Awards 2019, in a ceremony held in London on 16 May. The firm was also, and for the first time this year, named Africa Transfer Pricing Firm of the Year.

---

### **DLA Piper hires Transfer Pricing director in London**

30 JUL 2018

DLA Piper is pleased to announce the appointment of Vicki Bales as a Transfer Pricing director in its international Tax practice, based in London.

---

### **DLA Piper launches APA & MAP Country Guide 2018**

29 JUN 2018

DLA Piper has launched the second edition of the Advance Pricing Agreement (APA) and Mutual Agreement Procedure (MAP) Country Guide, which aims to inform taxpayers about the APA and MAP application procedures as they currently exist in over 40 countries worldwide.

---