



**Randall Fox**

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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

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- 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

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### 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

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### Publications

#### Managing exchange of information requests in transfer pricing controversy

5 May 2020

In the post-BEPS era, tax authorities are increasingly reliant upon international cooperation as a means to carry out their enforcement activities in tax and transfer pricing audits. Requests for information between tax authorities and requests for taxpayers to supply the information have become an integral part of the controversy landscape.

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## **HMRC releases 2018/19 data on transfer pricing and the diverted profit tax**

7 February 2020

Her Majesty's Revenue and Customs has published tax data for 2018/2019 on transfer pricing and diverted profits tax. The UK's transfer pricing rules and the DPT are both important elements in a range of measures that the UK adopted to make sure multinationals pay the right amount of tax on the share of their profits that belong to the UK.

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## **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.

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## **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.

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## **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.

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## **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.

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## **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.

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## 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.

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## Brazil releases manual on Mutual Agreement Procedures

3 APR 2019

Transfer Pricing

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.

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## 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.

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## 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').

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## 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.

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## 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.

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

## Events

## Previous

### Webinar: COVID-19 and Transfer Pricing

22 April 2020  
Webinar

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### Japan Tax and Transfer Pricing Seminar

25 Feb 2020  
Transfer Pricing Masterclass Series 2019  
London

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### Intra-group Financial Transactions Webinar – OECD's final say

17 February 2020  
Webinar

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

26 September 2019  
Transfer Pricing Masterclass Series 2019  
London

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

10 July 2019  
Transfer Pricing Masterclass Series 2019  
London

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

10 April 2019  
Transfer Pricing Masterclass Series 2019  
London

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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