



Randall Fox

HEAD, INTERNATIONAL TRANSFER PRICING

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Randall Fox leads an award winning multidisciplinary transfer pricing team based in London as well as leads the growing the international transfer pricing practice across the globe.

Randall joined DLA Piper in London in 2015 from the IRS in Washington DC, where he was an APA Team Leader and Competent Authority Analyst. He principally negotiated 50+ bilateral APAs and MAPs between the US and a number of European countries, gaining an understanding of how a number of countries approach transfer pricing issues. He generally focusing on cases involving intangibles and led teams on some of the largest and most complex APAs and MAPs. Lastly, he also spent some time on secondment to the World Bank Group to help a number of different country tax administrations build their own APA and MAP programs.

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.

Since joining DLA Piper, he has assisted a number of clients in operating model design and implementation globally, more than 25 bilateral advance pricing agreements and MAPs in 12 countries, financing structures, several large valuations of intangibles for cross border transfer, and defense-related strategies worldwide for a number of US and European-based multinationals.

As Head of the International Transfer Pricing at DLA Piper, Randall leads the cross jurisdictional transfer pricing practice outside the US.

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 London-based transfer pricing team have been consistently rated a Tier 1 firm by World Transfer Pricing. In addition, the team has won International Tax Review's UK Transfer Pricing Firm of the Year in 2017, 2018, and 2019.

Education

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

INSIGHTS

Publications

OECD publishes guidance on the tax impact of cross-border working arrangements during the COVID-19 pandemic

27 January 2021

Our observations on the new OECD guidelines and their implications for employers.

Understanding the OECD's guidance on the transfer pricing implications of the COVID-19 pandemic

5 January 2021

A practical look at the new OECD guidance.

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.

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.

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.

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.

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
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.

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

Japan Tax and Transfer Pricing Seminar

25 Feb 2020
Transfer Pricing Masterclass Series 2019
London

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

17 February 2020
Webinar

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

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 strengthens Transfer Pricing offering with new team hire in Spain

18 January 2021

DLA Piper is strengthening its Transfer Pricing offering in Spain with the appointment of César Salagaray as a partner in its Madrid office.

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.
