



**Randall Fox**

**CO-HEAD INTERNATIONAL TRANSFER PRICING**

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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.

#### SERVICIOS RELACIONADOS

- Tax
- Transfer Pricing

#### IDIOMAS

Español

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- Español

#### EXPERIENCIA

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

## CREDECIALES

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### Experiencia previa

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.

### Reconocimientos

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.

### Formación

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

## NOVEDADES

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### Publicaciones

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

### Eventos

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