



Tax Controversy and Disputes

DLA Piper's Tax Controversy practice focuses on complex tax controversy matters, including tax audits, administrative appeals, claims for refund, voluntary disclosures and civil tax litigation as well as criminal tax matters.

Our tax controversy practice consists of experienced lawyers with excellent credentials in the area of tax law and tax criminal law who are repeatedly recognized as leaders in the areas of tax disputes and tax litigation.

For many years we have represented multinational corporations, privately owned companies, partnerships, limited liability companies, high-net-worth individuals and trusts and estates in all aspects of sophisticated tax controversies and criminal tax matters around the world.

Many of our Tax Controversy and Disputes lawyers have more than 20 years of experience in private practice and many have experience in government service.

Close cooperation between our international offices and the regular involvement of colleagues in neighboring fields such as criminal law, employment law and corporate law allows us to provide comprehensive and solution-orientated advice in the representation of our clients.

CAPABILITIES

We advise and represent our clients in both national and international tax proceedings, in tax audits and in connection with tax criminal proceedings. Our services include:

- Assistance during tax audits, development of audit strategies and subsequent proceedings (e.g. tax settlement agreements)
- Representation in administrative appeals and before tax, administrative or constitutional courts including the European Court of Justice, with the Internal Revenue Service and the Department of Justice, as well as with state and local tax jurisdictions throughout the US
- Managing tax investigations and disputes including those in relation to FATCA and for individuals in relation to tax evasion concerning undeclared assets in bank accounts offshore. Our expertise includes advising on the disclosure of reports, group litigation orders, acting in courts and tribunals, negotiating settlements with tax authorities and interviews under caution
- Individual and corporate advice in relation to crisis management. We have extensive experience in defending raids by many different regulators and investigating authorities regulatory authorities. Our 'Rapid Response' global crisis management hotline service provides 24-hour, 365-day access to regulatory legal advice and crisis assistance.
- Individual and corporate defense at all stages of tax criminal proceedings
- Individual and corporate defense in tax-related liability proceedings

KEY CONTACTS

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RELATED SERVICES

- Litigation, Arbitration and Investigations
- Tax
- White Collar and Corporate Crime

- Advice on voluntary disclosure of tax evasion and disclosure submissions for individuals and companies including those relating to the Liechtenstein Disclosure facility ("LDF")
- Negotiations with tax authorities on advance rulings and mutual agreements
- Assistance in connection with obtaining Advanced Pricing Agreements and participation in Mutual Agreement Procedures
- Compliance advice – guidelines and concepts for avoiding risks of criminal or other sanctions against companies, executives or staff (e.g. tax control framework)
- Assistance with FIN 48 issues and assessment of tax audit risks

EXPERIENCE

- Representation of a large national accounting firm in a federal grand jury investigation and promoter penalty audit relating to the development, marketing and reporting of tax shelter transactions; negotiated a US\$50 million Deferred Prosecution Agreement and an IRS Closing Agreement to resolve both and assisted in the creation of a compliance and ethics plan meeting the requirements of the US sentencing guidelines
- Advising and representing a German bank and its subsidiaries in connection with an official investigation regarding possible intentional evasion of VAT
- Representation of numerous US based multinational clients in connection with federal income tax audits addressing transfer pricing, R&D credits, withholding taxes, Subpart F income, and various other issues.
- Advising various clients in connection with IRS audits of losses arising from partially worthless debt claims and wholly worthless stock claims.
- Represented wireless phone companies in California tax litigation holding that certain taxes imposed on their customers were illegal and therefore need not be collected by the companies.
- Obtained numerous Advance Pricing Agreements for multinational companies doing business in the United States.
- Assisted numerous clients (high-net-worth individuals, estates and financial institutions) in becoming compliant with US (and state) tax laws through voluntary disclosure initiatives relating to previously undisclosed foreign financial accounts; also represented clients in civil tax audits and criminal tax investigations relating to undisclosed foreign financial accounts and transactions
- Advising and representing members of the management board of an international electronic group in connection with tax proceedings regarding the international taxation of stock options
- Represented an internationally known auction house in an IRS audit with respect to the tax treatment of guarantee payments made in connection with obtaining art work for auctions
- Represented a multinational corporation in IRS audit and IRS appeal with respect to the tax consequences of a reorganization, liquidation and gain recognition agreement, including the characterization and valuation of intangible assets under IRC Section 936
- Advising and representing a Dutch pension fund in proceedings regarding refund of capital gains tax on foreign payments of dividends
- Represented a public water utility in reversing a determination by the New York State Department of Taxation and Finance that the purchase of electricity by the utility for use in powering pumps that create water pressure was subject to sales and/or use tax, by establishing that water pressure was utilized in the "production" of a public water supply, as opposed to in its "distribution"
- Advising and representing tourism companies in connection with model proceedings regarding energy taxes before the Austrian Constitutional Court
- Advising a significant number of financial institutions in relation to one of the most invasive and extraterritorial legislation to be passed by the US in living memory, FATCA

AKTUELLES

Veröffentlichungen

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.

Mexico: Anti-money laundering rules / self-correction program

8 MAY 2019

Mexico's new rules aim to encourage non-compliant taxpayers to meet their reporting obligations.

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.

Dividend withholding tax schemes - New measures take aim at Belgian and foreign pension funds

27 FEB 2019

The most striking aspect of the measures is the introduction of a rebuttable presumption pertaining to Belgian and non Belgian pension funds.

Dutch government announces stricter requirements for issuance of tax rulings

29 NOV 2018

Companies looking for tax certainty from the Dutch tax authorities need to reconsider their substance in the Netherlands.

Proposed regulations eliminate major US tax impediments to utilizing foreign subsidiaries for credit support

14 NOV 2018

Potentially increasing the ability of US corporate borrowers to provide credit support in the form of guarantees by, and pledges of assets of, their foreign subsidiaries/CFCs.

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.

Saudi Arabia signs OECD multilateral instrument: key takeaways for foreign companies

25 SEP 2018

Saudi Arabia becomes the 84th jurisdiction to join the MLI, which aims to implement tax treaty-related base erosion and profit shifting.

***South Dakota v. Wayfair*: SCOTUS overturns *Quill*, permitting states to require Internet sellers to collect sales and use tax**

25 JUN 2018

Taxpayers should expect a proliferation of state sales and use tax nexus provisions in the near future.

The End Is Near - IRS to Close the 2014 Offshore Voluntary Disclosure Program in 2018

16 MAR 2018

Meanwhile, the agency's new International Tax Enforcement Group is anticipated to be fully operational this year.

IRS releases long-awaited draft FFI Agreement and previews updates to FATCA regulations

5 NOV 2013

US DOJ and Swiss Government Announce New Voluntary Disclosure Program for Swiss Banks

4 OCT 2013

A first of its kind program enabling eligible Swiss banks to address and resolve their status re the DOJ's ongoing enforcement investigations

IRS opens online FATCA registration system: financial institutions may now sign in

20 AUG 2013

OECD releases "BEPS" Action Plan – a sweeping international tax effort to combat base erosion and profit shifting

30 JUL 2013

IRS announces six-month delay in FATCA implementation

12 JUL 2013

Time to "get right" with the Internal Revenue Service

5 FEB 2013

NEWS

DLA Piper berät Guala Closures Group beim Erwerb des deutschen Geschäftsbetriebs der Closurelogic GmbH

3. Januar 2020

DLA Piper hat die an der Mailänder Börse gelistete Guala Closures Group beim Erwerb des gesamten deutschen Geschäftsbetriebs samt Betriebsimmobilie im Wege eines distressed Asset Deals von der Closurelogic GmbH in einem Insolvenzverfahren in Eigenverwaltung beraten.

DLA Piper berät Hahn Gruppe bei Verkauf von Campus Center Lübeck

18 December 2019

DLA Piper hat die Hahn Gruppe beim Verkauf des Campus Center Lübeck an den Immobilien-Investmentmanager Nuveen Real Estate, der das Objekt für seine deutsche Core-Retail-Plattform erwirbt, beraten.

DLA Piper launches Global Digital Services VAT Guide

29 November 2019

DLA Piper has launched the fourth edition of its Global VAT Guide on Digital Services, covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

DLA Piper advises The Carlyle Group on its investment in HSO Group

6 September 2019

DLA Piper has advised The Carlyle Group on its investment in HSO Group. Equity for the investment is provided by Carlyle European Technology Partners III Fund (CETP), a EUR635 million fund that invests in technology-focused companies in Europe and the US.

DLA Piper adviseert The Carlyle Group bij investering in HSO Group

6 September 2019

DLA Piper heeft The Carlyle Group geadviseerd bij de investering in HSO Group. Het eigen vermogen voor de investering kwam van Carlyle European Technology Partners III Fund (CETP), een fonds van EUR635 miljoen dat investeert in technologiegerichte bedrijven in Europa en de VS.

DLA Piper continues Irish expansion with appointment of four new partners

4 September 2019

DLA Piper today announces the appointment of four new partners to its recently opened Dublin office into four key practice areas of Finance and Projects (F&P), Intellectual Property and Technology (IPT), Tax and Real Estate. The new partners will be joined by three legal directors, as part of the firm's ongoing expansion in Ireland.

DLA Piper berät Allianz Real Estate beim Erwerb der Büroimmobilie EDGE Hafencity in Hamburg

2. August 2019

DLA Piper hat die Allianz Real Estate beim Erwerb der Büroimmobilie EDGE Hafencity von EDGE Technologies im Zuge eines Off-Market-Forward-Deals beraten. Das EDGE Hafencity Hamburg Projekt umfasst ein 15-stöckiges Gebäude mit einer gesamtvermietbaren Fläche von rund 22.500 qm.

Best Lawyers Handelsblatt empfiehlt 45 Anwälte von DLA Piper im Ranking Deutschlands beste Anwälte

28 June 2019

Auch in diesem Jahr hat der US-Verlag Best Lawyers wieder zahlreiche Anwälte von DLA Piper in Deutschland in unterschiedlichen Rechtsgebieten ausgezeichnet. Waren es im vergangenen Jahr noch 26 Partner und Anwälte, so empfiehlt Best Lawyers in diesem Jahr insgesamt 45 Partner und Anwälte.

DLA Piper berät KRAHN beim Erwerb von eMBe Products & Service

26 June 2019

DLA Piper hat die in der Chemiedistribution tätige KRAHN Chemie GmbH bei dem Erwerb der eMBe Products & Service GmbH, einer der führenden Additiv-Hersteller für die Keramik- und Pulvermetallindustrie in Europa, beraten.

DLA Piper berät Rolls-Royce beim Erwerb des eAircraft Geschäfts von Siemens

21 June 2019

DLA Piper hat Rolls-Royce plc beim Erwerb der Elektro- und Hybridantriebssparte für die Luft- und Raumfahrt, eAircraft, von Siemens beraten. Die Akquisition ist Teil der Elektrifizierungsstrategie von Rolls-Royce und wird dazu beitragen, dass das Unternehmen zukünftig eine maßgebliche Rolle in der „dritten Epoche“ der Luftfahrt spielen wird.

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 announces launch of Artificial Intelligence practice

14 MAY 2019

DLA Piper announced today the launch of its Artificial Intelligence practice, which will focus on assisting companies as they navigate

the legal landscape of emerging and disruptive technologies, while helping them understand the legal and compliance risks arising from the creation and deployment of AI systems.

DLA Piper Hamburg: Alter Wall ist neuer Bürostandort

13 MAY 2019

DLA Piper ist am vergangenen Wochenende vom Jungfernstieg in die neuen Räumlichkeiten „Alter Wall Hamburg“ im Herzen Hamburgs gezogen. Auf insgesamt rund 3.200 qm Bürofläche hat DLA Piper die obersten drei Geschosse des Gebäudes an der Adresse Alter Wall 4 bezogen.

DLA Piper berät BrewDog beim Erwerb einer bekannten Berliner Brauerei

6 MAY 2019

DLA Piper hat BrewDog, eine in Schottland ansässige, multinationale Craft Beer Brauerei und Pub-Kette, beim Erwerb einer Berliner Brauerei von einer der größten Craft Beer Brauereien in den USA, Stone Brewing, beraten.

DLA Piper announces partnership promotions for 2019

1 APR 2019

DLA Piper is proud to announce that 77 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2019 in the United States and May 1, 2019 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 43 different offices throughout 20 countries.

Non-resident real estate investors bullish on Capital Gains Tax changes

19 MAR 2019

Non-resident real estate investors are holding their nerve on UK investment strategies despite impending capital gains tax (CGT) changes coming into force next month and uncertainty around Brexit. According to a DLA Piper report, more than half (58 percent) of those polled expect the new tax code will have no impact on their investment strategy.

DLA Piper announces launch of Blockchain and Digital Assets practice

26 FEB 2019

DLA Piper announced today the launch of its Blockchain and Digital Assets practice, which will offer strategic advice on a global basis to address the needs of companies implementing blockchain technology solutions and creating and deploying digital assets.

DLA Piper enhances cross-border tax capability with new partner hire in Dublin

26 FEB 2019

DLA Piper today announces the appointment of Maura Dineen as a Tax partner in the firm's newly opened Dublin office. This is the fifth partner hire for DLA Piper in Dublin in a month, following the announcements in January of Conor Houlihan (Finance & Projects), Éanna Mellett (Corporate), Mark Rasdale (Intellectual Property & Technology) and Ciara McLoughlin (Employment).

DLA Piper strengthens tax offering in Luxembourg with partner hire

2 JAN 2019

DLA Piper today announces the appointment of Jacques Wantz as a partner in its Tax practice, based in Luxembourg. He will be joined by associate Emre Akan.

DLA Piper berät Stillfront Group beim Erwerb der Playa Games GmbH

14 DEC 2018

DLA Piper hat die Stillfront Group AB beim Erwerb der deutschen Playa Games GmbH beraten.

DLA Piper berät H.I.G. Capital bei Erwerb von BollAnts Spa in Bad Sobernheim

5 DEC 2018

DLA Piper hat den US-amerikanischen Vermögensverwalter H.I.G. Capital beim Erwerb des BollAnts Spa im Park im rheinland-pfälzischen Bad Sobernheim beraten. Der Erwerb erfolgte gemeinsam mit dem britischen Unternehmen Hamilton Hotel Investors. Über den Kaufpreis haben die beteiligten Parteien Stillschweigen vereinbart.

DLA Piper berät die Aareal Bank bei der Finanzierung eines pan-europäischen Hotelportfolios

23 NOV 2018

DLA Piper hat die Aareal Bank AG bei der Bereitstellung einer erstrangigen Finanzierung in Höhe von Euro 447 Millionen für die Refinanzierung eines europäischen Hotel-Portfolios durch die schwedische Hotel-Immobilien-Gesellschaft Pandox AB beraten.

DLA Piper berät Columbia Capital, LLC bei Beteiligung an der Resilience360 GmbH

13 NOV 2018

DLA Piper hat Columbia Capital, LLC bei einer Beteiligung an der Resilience360 GmbH, einer Tochtergesellschaft der Deutsche Post DHL Gruppe, beraten.

DLA Piper berät KGAL Gruppe bei Erwerb des Stadtteilzentrums „Berliner Freiheit“ in Bremen

13 NOV 2018

DLA Piper hat die KGAL Investment Management GmbH & Co. KG beim Erwerb des Stadtteilzentrums "Berliner Freiheit" in Bremen beraten. Das Objekt wird Gegenstand eines europaweit engagierten Immobilien-Spezial-AIF.

DLA Piper berät DASAN Zhone Solutions bei beabsichtigtem Erwerb von KEYMILE

24 OCT 2018

DLA Piper hat die an der NASDAQ gelistete DASAN Zhone Solutions (DZS), einer der weltweit führenden Anbieter von Netzzugangslösungen für Service-Provider und Unternehmensnetzwerke, bei der beabsichtigten Übernahme von KEYMILE, einem führenden deutschen Hersteller von Breitband-Zugangslösungen, beraten.

DLA Piper berät Family Trust Investor bei Gründung von Beteiligungsholding und Erweiterung des Investorenkreises

11 OCT 2018

DLA Piper hat die Gesellschafter von Family Trust Investor („FTI“) bei der Gründung einer neuen Beteiligungsholding beraten. In diesem Zusammenhang hat FTI den bisherigen Investorenkreis stark erweitert und fest zugesagtes Eigenkapital eingeworben. Über die Höhe des zugesagten Eigenkapitals wurde Stillschweigen vereinbart.

DLA Piper berät exceet Gruppe bei Verkauf von AEMtec GmbH

27 SEP 2018

DLA Piper hat die exceet Group AG beim Verkauf des Berliner Mikro- und Optoelektronik Unternehmens AEMtec GmbH an die Mellifera Neunundzwanzigste Beteiligungsgesellschaft beraten.

DLA Piper berät Discovery bei Joint Venture mit ProSiebenSat.1 zum Auf- und Ausbau von Streaming Plattform

2 AUG 2018

DLA Piper hat die in den USA börsennotierte Discovery Inc., ein weltweit führendes Medien- und Unterhaltungsunternehmen in den Bereichen Real Life Entertainment und internationalen Sportprogrammen, bei ihrem Joint Venture mit der ProSiebenSat.

DLA Piper berät InterContinental Hotels Group bei Eröffnung des ersten Kimpton Hotels in Deutschland

26 JUL 2018

DLA Piper hat die InterContinental Hotels Group (IHG), eine der weltweit führenden Hotelgesellschaften, bei der für 2023 geplanten Eröffnung ihres ersten Kimpton Hotels in Deutschland beraten. Das Hotel wird in einem denkmalgeschützten Gebäude in der Junghofstraße im Frankfurter Stadtzentrum entstehen und ist Teil der schnell wachsenden Marke Kimpton Hotels & Restaurants.

DLA Piper Africa welcomes Zimbabwe member firm

19 JUN 2018

DLA Piper Africa has announced that leading Zimbabwean law firm, Manokore Attorneys, is joining as the member firm in Zimbabwe.

DLA Piper takes home eight awards at 2018 International Tax Review European Tax Awards

18 MAY 2018

DLA Piper has won eight awards at the International Tax Review European Tax Awards 2018, in a ceremony that took place on Thursday, May 17, 2018 at the Savoy Hotel in London.

The firm has been named UK Transfer Pricing Firm of the Year, Spain Tax Firm of the Year and Gulf Cooperation Council Tax Firm of the Year.

DLA Piper berät Migdal bei Erwerb von drei Light-Industrial Immobilien

13 APR 2018

DLA Piper hat den israelischen Versicherer und Pensionsmanager Migdal beim Erwerb von drei Light-Industrial-Immobilien im Wert von 55,7 Millionen Euro beraten. Verkäufer dieses sogenannten Robin-Portfolios ist ThreadGreen Industrial. Die Transaktion wird komplett mit Eigenkapital finanziert - 95 Prozent des Kapitals kommen von Migdal, den Rest steuern Cording Real Estate und der

Cording-Eigner Edmond de Rothschild bei.

DLA Piper announces partnership promotions for 2018

3 APR 2018

DLA Piper is proud to announce that 62 lawyers have been promoted to its partnership. The promotions are effective as of 1 April 2018 in the United States and 1 May 2018 for EMEA and Asia Pacific. The promotions were made across many of the firm's practice areas in 42 different offices throughout 20 countries.

DLA Piper Africa advises Adenia Partners on acquisition of controlling stake in Kanu Equipment Limited

23 MAR 2018

Kanu has been driving an expansion strategy across Sub-Saharan Africa in recent years and the business now operates in 13 countries, servicing the agriculture, construction and mining industries.

DLA Piper gewinnt mit Dr. Marie-Theres Rämer erfahrene Steuerrechtlerin für den Frankfurter Standort

8 MAR 2018

DLA Piper hat mit Dr. Marie-Theres Rämer (39) einen hochkarätigen Neuzugang für den Bereich Steuerrecht gewinnen können.

DLA Piper berät Barings bei Erwerb von Büroimmobilie in München-Obersendling

5 MAR 2018

DLA Piper hat Barings Real Estate beim Erwerb einer Büroimmobilie im Münchener Stadtteil Obersendling beraten.

DLA Piper advises Cabinet Group on Funcom joint venture

9 FEB 2018

DLA Piper represented Cabinet Group LLC on tax and Norwegian law matters in its joint venture with Funcom N.V., a Norwegian developer, to establish Heroic Signatures.

DLA Piper berät HanseMercur Grundvermögen AG bei Erwerb des BBG Office Center in Böblingen

29 JAN 2018

DLA Piper hat die HanseMercur Grundvermögen AG beim Erwerb des BBG Office Centers auf dem Böblinger Flugfeld für den offenen Spezial-AIF "HMG Grundwerte Deutschland Südwest" beraten.

DLA Piper berät Tishman Speyer bei Vermietung an Naspers

29 JAN 2018

DLA Piper hat den internationalen Projektentwickler und Bestandshalter Tishman Speyer bei der Vermietung von rund 9.500 Quadratmetern seines kürzlich erworbenen Pressehaus am Alexanderplatz (Karl Liebknecht Straße 29) an den international tätigen Internetkonzern Naspers beraten.

DLA Piper berät Gründer und Gesellschafter der Deekeling Arndt Advisors in Communications GmbH bei Verkauf an Havas Gruppe

25 JAN 2018

DLA Piper hat die Gründer und Gesellschafter der Deekeling Arndt Advisors in Communications GmbH (DAA) beim Verkauf ihrer Anteilmehrheit an die Havas Gruppe beraten. Die bisherigen Mehrheitsgesellschafter, Gründer und Namensgeber Egbert Deekeling und Olaf Arndt werden weiterhin und langfristig als Gesellschafter und Geschäftsführer der DAA die Geschicke der Gesellschaft steuern und das operative Geschäft führen. Der Firmenname bleibt ebenfalls unverändert. Über den Kaufpreis haben die Parteien Stillschweigen vereinbart.

DLA Piper berät Active Ownership Capital bei Erwerb von PINTSCH BUBENZER

25 JAN 2018

DLA Piper hat die luxemburgische Beteiligungsgesellschaft Active Ownership Capital beim Kauf der PINTSCH BUBENZER GmbH, einem führenden Anbieter von Industriebremsen und Teil der Schaltbau Holding AG, beraten.

DLA Piper berät Luxemburger Finanzinvestor ASC Investment beim Erwerb der VITRABLOK Gruppe

22 JAN 2018

DLA Piper hat ASC Investment S.à r.l. beim Erwerb sämtlicher Anteile an der VITRABLOK Gruppe von der Seves Group, einer Firma aus dem Portfolio der Triton III Funds, sowie der Finanzierung der Transaktion beraten.
