



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.

KEY CONTACTS

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RELATED SERVICES

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

- Individual and corporate defense at all stages of tax criminal proceedings
- Individual and corporate defense in tax-related liability proceedings
- 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

INSIGHTS

Publications

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.

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

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.

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.

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 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 advises Allianz Real Estate on the acquisition of EDGE Hafencity in Hamburg

2 August 2019

DLA Piper has advised Allianz Real Estate on its acquisition of the office property EDGE Hafencity as part of an off-market forward deal. EDGE HafenCity Hamburg will be a 15-storey building with a total lettable area of approximately 22,500 sqm.

DLA Piper advises KRAHN on acquisition of eMBe Products & Service

26 June 2019

DLA Piper has advised chemical distributor KRAHN Chemie GmbH on its acquisition of eMBe Products & Service GmbH, one of the leading additive manufacturers for the ceramics and powder metal industry in Europe.

DLA Piper advises Rolls-Royce on acquisition of Siemens' eAircraft business

21 June 2019

DLA Piper has advised Rolls-Royce plc on the acquisition of Siemens' electric and hybrid-electric aerospace propulsion activities, eAircraft. The acquisition will accelerate the delivery of Rolls-Royce's electrification strategy and boost its ambition to play a major role in the "third era" of aviation. The completion of the transaction is expected in late 2019, following a period of employee consultation.

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 is new office location

13 MAY 2019

Last weekend DLA Piper has moved from Jungfernstieg to its new premises "Alter Wall Hamburg" in the heart of Hamburg. DLA Piper has moved into the top three floors of the building at Alter Wall 4 that offer a total of around 3,200 sqm of office space.

DLA Piper advises BrewDog on acquisition of iconic Berlin brewery

6 MAY 2019

DLA Piper has advised BrewDog, a multinational craft brewery and pub chain based in Scotland, on the acquisition of World Bistro & Gardens in Berlin from Stone Brewing, one of the largest craft breweries in the US.

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 advises Stillfront Group on acquisition of German game developer Playa Games GmbH

14 DEC 2018

DLA Piper has advised the Swedish company, Stillfront Group AB, on its acquisition of Hamburg-based Playa Games GmbH.

DLA Piper advises H.I.G. Capital on the acquisition of BollAnts Spa in Bad Sobernheim

5 DEC 2018

DLA Piper has advised US asset manager H.I.G. Capital on its acquisition of the BollAnts Spa im Park in Bad Sobernheim, in the federal state of Rhineland Palatinate, completed with Hamilton Hotel Investors. The two parties involved have agreed the purchase price will remain undisclosed.

DLA Piper advises Aareal bank on €447m financing for pan-European hotel portfolio

23 NOV 2018

DLA Piper has advised Aareal Bank AG in relation to the arrangement of a five-year €447 million financing for a European hotel portfolio managed by Swedish hotel property company Pandox AB.

DLA Piper advises KGAL Group on its acquisition of „Berliner Freiheit“ in Bremen

13 NOV 2018

DLA Piper has advised the KGAL Investment Management GmbH & Co. KG on its acquisition of shopping center and neighbourhood hub "Berliner Freiheit" in Bremen, for an undisclosed price.

DLA Piper advises Columbia Capital, LLC in its US\$21 million equity investment in Resilience360

13 NOV 2018

DLA Piper represented Columbia Capital, LLC in its US\$21 million equity investment in Resilience360 GMBH.

DLA Piper advises DASAN Zhone Solutions on intended acquisition of KEYMILE

24 OCT 2018

DLA Piper has advised NASDAQ-listed DASAN Zhone Solutions (DZS), a global leader in fiber access transformation for enterprise and service provider networks, on its intended acquisition of KEYMILE, a leading solution provider and manufacturer of telecommunication systems for broadband access.

DLA Piper advises Family Trust Investor on founding of new private equity fund and expansion of investor base

11 OCT 2018

DLA Piper has advised the shareholders of Family Trust Investor (FTI) on the founding of a new holding company for private equity transactions. With its new fund FTI has significantly expanded its existing investor base and raised an undisclosed amount of committed capital.

DLA Piper advises exeect Group on sale of its micro- and optoelectronics company AEMtec

27 SEP 2018

DLA Piper has advised the exceet Group on the sale of their portfolio company AEMtec GmbH - the Berlin based micro- and optoelectronics company - to Mellifera Neunundzwanzigste Beteiligungsgesellschaft.

DLA Piper advises InterContinental Hotels on first Kimpton Hotel opening in Germany

26 JUL 2018

DLA Piper has advised one of the world's leading hotel companies, the InterContinental Hotels Group (IHG), on the opening of its first Kimpton hotel in Germany. Opening in 2023, the hotel will be situated within a listed building on the Junghofstrasse in Frankfurt's city centre, and will form part of the company's rapidly expanding Kimpton Hotels & Restaurants brand.

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 advises Migdal on the acquisition of German light industrial portfolio for €56m

13 APR 2018

DLA Piper has advised the Israeli insurance company and pension manager, Migdal, on its acquisition of three light industrial properties in Germany from ThreadGreen Industrial for €55.7 million. Migdal completed the acquisition in association with Cording Real Estate Group, a German, UK and Benelux real estate investment and asset management firm.

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 grows Tax practice in Germany with new hire

8 MAR 2018

DLA Piper is pleased to announce that Dr Marie-Theres Rämer will join the firm as a partner in its Tax practice, based in Frankfurt.

DLA Piper advises Barings on the acquisition of an office building in Munich

5 MAR 2018

DLA Piper has advised Barings Real Estate on the acquisition of an office building in the Obersending district of Munich.

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 advises HanseMerkur on its acquisition of BBG Office Center in Böblingen

29 JAN 2018

DLA Piper has advised HanseMerkur Grundvermögen AG on its acquisition of the BBG Office Center located on the Böblinger Flugfeld development site for the open-ended special AIF "HMG Grundwerte Deutschland Südwest."

DLA Piper advises Tishman Speyer on rental agreement with Naspers

29 JAN 2018

DLA Piper has advised the international project developer and fund manager, Tishman Speyer, on the leasing of 9,500 square meters of its recently acquired "Pressehaus am Alexanderplatz," located on Karl Liebknecht Strasse, to the international internet and entertainment group Naspers.

DLA Piper advises the founding shareholders of Deekeling Arndt Advisors on sale to Havas Group

25 JAN 2018

DLA Piper has advised the founding shareholders of Deekeling Arndt Advisors in Communications GmbH (DAA) on the sale of the majority of their shares to Havas Group. The founders Egbert Deekeling and Olaf Arndt who prior to the transaction held the majority of shares and also lent their names to DAA, will remain in charge over the long term and continue to head over the company's operative business as shareholders and managing directors. The company name will also remain unaffected.

DLA Piper advises Active Ownership Capital on the acquisition of brake system manufacturer PINTSCH BUBENZER

25 JAN 2018

DLA Piper has advised the Luxembourg-based investment company Active Ownership Capital on the acquisition of PINTSCH

BUBENZER, a leading provider of industrial brakes and subsidiary of Schaltbau Holding AG.

DLA Piper advises ASC Investment on the acquisition of VITRABLOK

22 JAN 2018

DLA Piper has advised Luxembourg-based private equity firm ASC Investment on the acquisition and the financing of VITRABLOK a specialist glass block manufacturer. This is the first acquisition for ASC Investment.

DLA Piper advises alstria office on the sale of an office building in Frankfurt to Cresco Capital

4 JAN 2018

DLA Piper has advised the commercial REIT alstria office on the sale of an office and business property to Cresco Capital Group, with the purchase price amounting to €44 million.

DLA Piper launches Middle East Tax practice

4 DEC 2017

DLA Piper has strengthened its International Tax practice with the appointment of Ton van Doremalen as partner and Head of Tax in the Middle East. Ton joined the firm's Dubai office on 3 December 2017.

DLA Piper advises McDonald's on restaurant opening in Kyiv

21 NOV 2017

DLA Piper has advised and represented McDonald's, the leading global fast-service restaurant brand, in a recently completed transaction resulting in the opening of a new restaurant in Kyiv.

DLA Piper launches Finance Rules of the World

2 Nov 2017

DLA Piper's global Finance & Projects practice has today launched Finance Rules of the World, a knowledge site for clients, which summarizes key legal questions and answers to be considered when initially looking at financing or investing in particular jurisdictions.
