



## Litige fiscal

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.

### CAPABILITES

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

### PERSONNES-RESSOURCES

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### SERVICES RELIÉS

- Litiges, arbitrage et enquêtes
- Fiscalité
- Enquête et droit pénal des affaires

- 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

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- 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

## ACTUALITÉS

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### Publications

#### **UAE economic substance - self-assessment notification deadline fast approaching**

13 May 2020

It would be prudent for UAE entities to assume a deadline of June 30, 2020.

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### **European Commission proposes to defer DAC6 implementation**

11 May 2020

The proposal does not affect the substantive requirements in DAC6, only the deadlines for reporting obligations.

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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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### **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.

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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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### **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.

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### **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.

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### **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.

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### **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.

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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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### **Brazil: Rio de Janeiro state – new Tax Amnesty Program**

26 SEP 2018

The amnesty affects certain debts involving ICMS (Brazilian VAT), motor vehicle taxes owed by individuals, and penalties applied by the State Court of Auditors.

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### **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.

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### ***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.

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

5 NOV 2013

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### **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

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

20 AUG 2013

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## **OECD releases “BEPS” Action Plan – a sweeping international tax effort to combat base erosion and profit shifting**

30 JUL 2013

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## **IRS announces six-month delay in FATCA implementation**

12 JUL 2013

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## **Time to "get right" with the Internal Revenue Service**

5 FEB 2013

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## **ACTUALITÉS**

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### **DLA Piper announces partnership promotions for 2020**

30 April 2020

DLA Piper is proud to announce that 67 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2020 in the United States and May 1, 2020 for EMEA and Asia Pacific. The promotions have been made across many of the firm's practice areas in 35 different offices throughout 13 countries.

Across the firm's practices globally, Corporate saw the largest intake of new partners with 19 promotions, followed by Litigation and Regulatory with 15. Intellectual Property and Technology and Finance and Projects had ten and eight promotions respectively, while there were six in Real Estate. Tax and Employment both had four, and there was one in Restructuring.

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### **DLA Piper lawyers named Acritas Stars**

10 March 2020

Acritas has named over 200 DLA Piper lawyers as 2020 Acritas Stars. Now in its fourth year, Acritas Stars highlights the stand-out lawyers in private practice as nominated by clients around the world. More than 3,000 senior in-house counsel feed into the nomination process to give a comprehensive view of highly recommended lawyers across the globe.

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### **DLA Piper advises Hahn Group on sale of Campus Center Lübeck**

18 December 2019

DLA Piper has advised Hahn Group on the sale of Campus Center Lübeck to real estate investment manager Nuveen Real Estate, which acquired the property for its German core retail platform.

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## **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.

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## **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.

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## **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.

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## **Les avocats de DLA Piper (Canada) s.e.n.c.r.l. sont reconnus dans l'édition 2020 de *Best Lawyers in Canada***

21 AUG 2019

DLA Piper (Canada) s.e.n.c.r.l. a le plaisir de voir 70 de ses avocats dans 34 domaines de pratique différents reconnus dans l'édition 2020 du guide *Best Lawyers in Canada*.

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## **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.

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## **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.

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## **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,

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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.

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### **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.

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### **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.

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### **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).

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### **DLA Piper (Canada) s.e.n.c.r.l. est reconnue par le Legal 500 Canada en 2019**

7 DEC 2018

DLA Piper (Canada) s.e.n.c.r.l. a le plaisir d'annoncer que 42 avocats dans 17 domaines de pratique ont été recommandés dans la dernière édition du *Legal 500 Canada*.

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### **Soixante-douze avocats de DLA Piper (Canada) s.e.n.c.r.l. sont reconnus dans l'édition 2019 de Best Lawyers in Canada**

22 AUG 2018

DLA Piper (Canada) s.e.n.c.r.l. est heureuse d'avoir augmenté encore une fois ses classements dans l'édition 2019 de *Best Lawyers*, avec près du tiers des avocats du cabinet qui se distinguent à titre de praticiens de premier plan au Canada dans plusieurs domaines de pratique clés.

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### **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.

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