



Tax

DLA Piper provides the full range of tax services that address the challenges of international commerce and business operations.

With more than 380 tax advisors in offices throughout the world, we help multinational companies address the complex challenges of international commerce and business operations as well as manage and resolve tax disputes.

Companies operating in the global economy experience complex tax issues, both in their home country and in the jurisdictions in which they do business; this requires a coordinated global delivery of services incorporating both knowledge of national legislation, including tax treaties, as well as the appropriate international perspective.

Our global tax group also assists clients in structuring a wide range of transactions, from private equity deals to corporate acquisitions and disposals.

We provide these international tax services while at the same time offering clients the benefits of the attorney-client and work-product privileges.

Our tax lawyers draw upon the experience of colleagues in numerous areas of law, including intellectual property and technology, corporate and finance, real estate, employment and employee benefits.

In addition, DLA Piper's practices in such areas as regulatory and EU competition, public affairs and government affairs further strengthen the capabilities of our tax practitioners, resulting in fully integrated advice to our clients.

EXPERIENCE

- Advising a global health sciences company in the negotiation of a bilateral Advanced Pricing Agreement (APA), representing the first bilateral APA negotiated between the United States and Ireland
- Advising a private equity firm in connection with a global acquisition resulting in the creation of the largest independent global pigment dispersion platform
- Advising the world's #1 nonfiction media company in connection with its high-profile, multi-jurisdictional acquisition of TV and radio business activities in Northern Europe
- Advised a networking equipment manufacturer in connection with an international restructuring project requiring in-depth VAT and customs advice. Implementation of the new distribution models required integrated indirect tax advice covering both local customs and VAT/GST regulations primarily in the EMEA and Hong Kong
- Advising a leading cotton processing and marketing organization with comprehensive tax structuring and planning advice in connection with its joint venture arrangements with one of the world's largest commodity traders
- Advising a leading developer of IT solutions for small to mid-sized businesses in connection with the design and implementation of

KEY CONTACTS

Roderik Bouwman

Partner

Amsterdam

T: +31 (0)20 5419 894

roderik.bouwman@dlapiper.com

Sang Kim

Silicon Valley

T: +1 650 833 2072

sang.kim@dlapiper.com

an international structuring project involving Luxembourg, the British Virgin Islands, Malta, Netherlands, Germany and the UK

- Advising a provider of instruments, components, subsystems and process control solutions in the design and implementation of an international structuring project, involving the UK, Luxembourg, Germany, Hong Kong and the British Virgin Islands, to address international business expansion issues resulting from prior acquisitions and internal reorganization
- Advising a publicly listed manufacturer of networking equipment on the planning and implementation of a global restructuring to convert its distribution network from a Hong Kong principal to a Netherlands principal
- Advising a leading specialty retailer of children's clothing in the planning and implementation of an international restructuring project
- Advising one of the fastest growing cyber security companies in the design and implementation of an international structuring project involving 15 countries

INSIGHTS

Publications

Announced, proposed and implemented: Developments in Digital Services Tax in key European jurisdictions

9 February 2021

While the OECD and G20 work toward a global agreement on digital services taxes, some European countries have forged ahead on their own.

Announced, proposed and implemented: Key features of France's DST

9 February 2021

The French definition of "taxable service" under the DST differs from the definition of "taxable services" as used for VAT purposes.

Announced, proposed and implemented: Key features of Italy's DST

9 February 2021

The Italian DST applies only to revenues deriving from the provision of tax-relevant digital services linked to Italian-located users.

Announced, proposed and implemented: Key features of Spain's DST

9 February 2021

The annual worldwide revenue threshold is not limited to revenues generated by the provision of digital services, meaning that non-tech businesses may also need to comply.

Announced, proposed and implemented: Key features of the United Kingdom's DST

9 February 2021

The UK's DST is intended to be an interim measure pending a long-term global solution to the tax challenges arising from digitalization.

Saudi Arabia extends tax amnesty scheme enabling international groups to regularize historic tax exposure

1 February 2021

An increasing number of international taxpayers are using the KSA scheme.

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.

The Qualified Maquiladora Approach Agreement has been renewed: Implications for multinationals' transfer pricing

26 January 2021

US-based multinationals using the maquiladora structure to manufacture goods in Mexico are taking note.

Global Tax Alert: Implementation of DAC6 in Spain

14 January 2021

On 30 December 2020, one year after the deadline imposed by the European Union, the Spanish Legal Act 10/2020 was published in the Spanish official gazette implementing the Council Directive (EU) 2018/822 of 25 May 2018 (commonly known as "DAC6").

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.

UK VAT changes on the sale of goods to customers from 1 January 2021

23 December 2020

With the end of the Brexit implementation period approaching at 11pm on 31 December 2020, the UK's tax authority, Her Majesty's Revenue and Customs (HMRC) on 5 October 2020, updated its guidance, "Changes to VAT treatment of overseas goods sold to customers from 1 January 2021".

Regulatory framework for CBDs and GSCs: IMF's policy paper, "Digital Money Across Borders: Macro-Financial Implications"

23 November 2020

The Report discusses the pros and cons of two important virtual currencies: central bank digital currencies and global stable coins.

Global Tax Alert: Spanish Government publishes 2021 draft Budget Act

12 November 2020

On October 28, 2020, the Spanish government sent the draft of the 2021 Budget Act (the 2021 Budget) to the Congress for debate and approval. The 2021 Budget includes several tax measures aimed at increasing tax revenue. In this alert we want to highlight some of the main tax measures included in the 2021 Budget Act.

VAT Monthly Alert October 2020

2 November 2020

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

COVID-19 Federal Benefit Access Tool

20 October 2020

You may access this publication in English [here](#).

AEO Certification Series (I)

27 October 2020

It is believed that most enterprises are no stranger to customs authorized economic operator (AEO) certification, and probably understand that this is a classified management approach of enterprises adopted by Customs. However, many enterprises still have reservations about whether it is necessary to apply for AEO certification and become an AEO.

Americas Arbitration Roundup

26 October 2020

In this first edition of *Americas Arbitration Roundup*, our thought leaders across the region provide updates on recent key developments in international arbitration in the Americas.

Oman introduces VAT: A law firm's perspective

22 October 2020

Prudent businesses operating in Oman are already planning for the implementation of Omani VAT and have started reviewing their legal arrangements and contracts.

COVID-19 British Columbia Benefit Access Tool

21 October 2020

[CANADIAN EMPLOYMENT LAW UPDATES - COVID-19](#)

The B.C. Government has been announcing a series of measures to aid businesses and workers during this unprecedented time.

China Enforces Tax Collection on Employees Working for Chinese-invested Enterprises Overseas

16 October 2020

With the recent IIT reform in 2019, and the introduction of a number of implementation rules (particularly the tax policy on overseas income), it appears the China tax authorities are taking a harder stance on how overseas income derived by China tax residents will be taxed in China, starting with Chinese expatriates working for Chinese state-owned enterprises.

Luxembourg 2021 Budget bill – changes for personal tax and domestic real estate investments

16 October 2020

In the on-going COVID-19 context, the Luxembourg Ministry of Finance has disclosed, on 14 October, several tax measures as part of the budget bill for the tax year 2021 (Budget Bill). The Budget Bill aims to increase tax and social equity as well as economic sustainability.

Updated guidance on early termination and compensation payments - impact for real estate

30 September 2020

Following the CJEU decisions in *Vodafone Portugal (C-43/19)* and *MEO (C-295/17)*, HMRC has surprisingly changed its published guidance to make it clear that early termination and compensation payments relating to commercial contracts are in most cases consideration for goods or services and subject to VAT.

UAE overhauls Economic Substance Regulations

3 September 2020

The first ESR Report filing deadline is December 31, 2020.

Our responses to HM Treasury's consultation on taxation of alternative fund structures

2 September 2020

As announced at Spring Budget 2020, the government is pursuing a review of the UK funds regime. HM Treasury opened a consultation, which seeks to gather evidence and explore the attractiveness of the UK as a location for the intermediate entities through which alternative funds hold fund assets.

UK tax amortisation of IP

27 July 2020

The UK does not, at present, permit tax amortisation of 'old' (i.e. pre-April 2002) IP assets. The UK Government proposes to remove this restriction in relation to IP transferred within a group to a UK company after 1 July 2020. This change may be of material benefit to some groups considering an IP transfer to the UK.

VAT cash saving tips for the return to office

17 July 2020

Our International VAT leadership team, Daan Arends, Bjoern Enders, Giovanni Iaselli and Richard Woolich, have produced 10 tips concerning VAT strategies that can be used to benefit businesses.

Spanish Constitutional Court overturns Corporate Income Tax advanced payment regime for large taxpayers

13 July 2020

On 1 July 2020 the Spanish Constitutional Court ruled that the advance payment regime established for large taxpayers approved

by Royal Decree 2/2016 of 30 September, is unconstitutional and, therefore, null and void, because it violates the limits of the power to legislate through Royal Decree.

Private equity: Guide to key management tax issues in Europe

6 July 2020

New Section 301 investigations into digital services taxes involving multiple countries

29 June 2020

The US Trade Representative will investigate whether these DSTs discriminate against or place an unreasonable burden upon or restrict US commerce.

Key UK tax issues when raising new debt, or restructuring existing debt

22 June 2020

This note outlines the key UK tax issues to consider for each of these debt options from the perspective of a corporate borrower that is a UK corporation tax payer (i.e. UK tax resident or trading through a permanent establishment in the UK or, from April 2020, carrying on a UK property business).

Australia tightens rules on foreign investment

17 June 2020

In this article we summarise the tax-related developments from early June 2020, as Australia takes a more stringent approach towards compliance procedures involving foreign investments.

Argentina publishes Transfer Pricing Documentation Regulations: More clarity, more documentation

15 June 2020

These changes may impact the content of their transfer pricing studies.

VAT - Monthly Alert - May/June 2020

9 June 2020

VAT MONTHLY ALERT

A summary of important VAT developments with implications for cross-border business operations.

Latin America digital services tax update

18 May 2020

For businesses that are non-resident digital service providers in Latin America.

COVID-19 Phase 4 legislation: Information and progress update

14 May 2020

A summary of the start of Congressional negotiations on additional COVID-19 related business relief provisions.

DOL and IRS issue COVID-19 timeframe extensions for health, welfare and retirement plans

13 May 2020

The extensions create administrative complexity for plan administrators.

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.

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.

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.

Working from home - deductibility of home office expenses

1 MAY 2020

In addition to being able to wear sweatpants all day, working from home ("WFH") may provide a tax benefit for employees - the ability to deduct home office expenses. While some home office expenses are deductible, strict rules govern their deductibility. This article discusses these rules for (non-sales-commission) employees WFH in Canada because of COVID-19.

Post-COVID-19: What to expect in the "next normal"

30 April 2020

Issues that are front of mind, based on an informal survey of some of the largest companies and most influential global business leaders.

Extension of UK corporation tax to non-UK resident landlords

23 April 2020

On 6 April 2020, non-UK resident companies that carry on a UK property rental business became subject to UK corporation tax on their profits. In this article we look at the key changes, the impact and key steps to take.

COVID-19 Phase 4 federal legislation – UPDATE

21 April 2020

Time is of the essence and the plan is to have a draft Phase 4 COVID-19 relief bill ready by the end of April.

CARES Act: A lifeboat for Puerto Rico

20 April 2020

The stage is set for Puerto Ricans to benefit directly from key provisions of the CARES Act.

IRS provides comprehensive extension of deadlines for taxpayers' tax filing and payment obligations

20 April 2020

A brief summary of Notice 2020-23.

COVID-19 rent deferrals — avoid GST trap for commercial landlords (Canada)

15 APR 2020

The COVID-19 situation is placing unprecedented burdens on commercial tenants and landlords alike. Landlords, in particular, are under increasing pressure to offer rent deferrals to relieve the pressure on beleaguered tenants who have been forced to shutter their operations.

Global Tax Alert - UK Budget, Spring 2020

10 April 2020

In the March 2020 Budget, the UK government highlighted its wish to review the UK's fund industry. Read our key takeaways on the consultation document. Richard Woolich and Michael Graham of DLA Piper will be making representations to HM Treasury, please let us know if you have any comments.

Irish Revenue Commissioners - Tax residency mitigation measures in light of COVID-19 travel restrictions

8 April 2020

The Irish Revenue Commissioners (Revenue) have reacted positively with the confirmation of mitigation measures applicable to corporate tax residence during the Covid19 Crisis. This has particular relevance for Section 110 Companies given that the qualifying conditions to avail of the tax regime include (i) Irish tax residence and (ii) qualifying,

Profits interests: Jump-starting the value-recovery process

8 April 2020

Equity incentives – and, for many privately owned companies, the often overlooked "profits interest" – can be a powerful tool for jump-starting the value-recovery process.

Ten practical tips for dealing with anticipated financial distress of your business or your clients, customers or vendors

8 April 2020

What businesses can consider doing to address the impact of conducting business in a financially distressed climate in light of COVID-19.

VAT - Monthly Alert - March/April 2020

8 April 2020

VAT MONTHLY ALERT

A summary of important VAT developments with implications for cross-border business operations.

Coronavirus Aid, Relief, And Economic Security (CARES) Act payroll tax relief provisions – a quick look for nonprofits and microenterprises

7 April 2020

The Employee Retention Tax Credit is intended to help the cash flow of employers whose business operations have been adversely affected by the pandemic.

Coronavirus: Supplier due diligence for vetting Chinese medical suppliers for quality, safety, fair pricing and anti-corruption compliance

6 April 2020

Some key risks, and potential solutions to reduce cross-border operational risks.

Making UK VAT work for you: Ten top tips during the Coronavirus COVID-19 outbreak

2 April 2020

Coronavirus COVID-19 is affecting businesses globally in ways that no one could ever have imagined. The saying, "cash is king" reflects the importance of cashflow to a business and is relevant now more than ever. Here are some key areas that UK businesses can review to hold cash longer, gain cash from VAT and help improve cashflow.

Coronavirus: Overview of tax provisions in the Coronavirus Aid, Relief, and Economic Security Act

31 March 2020

An outline of business tax provisions in the CARES Act.

Quebec economic measures due to COVID-19

31 MAR 2020

On March 13, 2020, the Quebec Government adopted an Order in Council that declares a health emergency throughout Québec's territory. This exceptional measure empowers the government to implement an array of measures to protect the health of the population.

COVID-19 India: Corporate, tax, employment and bankruptcy law measures announced by the Indian government

30 March 2020

In response to the global outbreak of coronavirus disease 2019 (COVID-19), governments in many countries have issued emergency legislation to mitigate the impact of the pandemic on companies' day-to-day operations. Since March 24, 2020, the Indian government has been announcing various measures aimed to ease corporate and tax compliance for companies doing business in India, as well as other measures pertaining to employment and bankruptcy matters. Below is a high-level overview of some of the most relevant aspects of these measures as they pertain to India subsidiaries of US companies.

Economic relief for Calgary business owners impacted by COVID-19 (Canada)

27 MAR 2020

Canadian governments have implemented numerous measures to assist business owners economically affected by COVID-19. This article outlines the measures for business focused relief available to Calgary business owners from the federal, provincial, and municipal governments.

Canada's COVID-19 Economic Response Plan

26 MAR 2020

This article provides an update on the Canadian federal government measures announced to date to support Canadian businesses and individuals facing hardship as a result of the COVID-19 outbreak.

Blockchain and Digital Assets News and Trends

25 March 2020

[BLOCKCHAIN AND DIGITAL ASSETS NEWS AND TRENDS](#)

The age of viral outbreaks – key contract considerations in a post-COVID-19 world, plus latest legal, regulatory and case law developments around blockchain and digital transformation.

Spain introduces tax measures to address economic and social impact of coronavirus COVID-19

25 March 2020

On Tuesday, March 17, 2020, the Spanish Government approved Royal Decree 8/2020 (the Decree) to introduce extraordinary provisions to address the economic and social impact of coronavirus COVID-19. Among other things, the Decree establishes deadline extensions on tax proceedings. Read more to discover the key features of the Royal Decree.

High Court rules BHP entities were associates

23 March 2020

On 11 March 2020, in an unanimous and landmark decision, the High Court of Australia handed down its decision on the technical meaning of "sufficiently influenced" which is used to determine who is an "associate" under Australia's foreign income attribution

rules. The decision has significant impact for large listed groups especially with a dual-listed company (**DLC**) structure and concerns the application of the Australian Controlled Foreign Company (**CFC**) rules.

Whilst the facts and future application of this case may principally be limited to the DLC type structures, the legal analysis of the definition of “associate” impacts on wider applications as this definition is used outside of the CFC provisions including the thin capitalisation rules, the debt/equity tests and the withholding tax rules.

90-day deferral for US federal income tax payments

20 March 2020

Those who decide to defer their federal tax payments will be able to do so on a penalty-free and interest-free basis, with penalties and interest beginning to accrue for payments submitted after July 15, 2020.

Italian Medicines Agency tackles challenges related to clinical trial management during COVID-19 emergency

20 March 2020

In the recent UK Budget, and subsequent announcements, several initiatives have been introduced to support businesses in response to coronavirus COVID-19, but as yet there are no generally applicable leniencies on when tax has to be paid or returns filed. Read to find out more.

Canada announces tax flexibility measures due to COVID-19 (Canada)

18 MAR 2020

On March 18, 2020, Canadian Prime Minister Justin Trudeau announced certain tax flexibility measures as part of Canada's COVID-19 Economic Response Plan to support Canadians and businesses during this challenging period.

Coronavirus: federal and state tax relief (United States)

16 March 2020

Congress and state legislatures and administrative agencies are working hard to provide necessary tax relief for those affected by the coronavirus disease (COVID-19) pandemic.

Coronavirus (COVID-19): ten practical steps for global employers, right now (Global)

13 March 2020

These steps are not based on laws of any one jurisdiction but rather are designed to provide a global employer with themes to consider, understanding that what may be suitable for each employer may vary greatly depending on the employer's unique circumstances.

VAT - Monthly Alert - February 2020

5 March 2020

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

Spain publishes final guidelines on tax transparency for investment funds

27 February 2020

The Spanish Directorate General of Taxes has published a final resolution that provides guidelines to determine whether a foreign entity is to be regarded as tax transparent (entidad en régimen de atribución de rentas constituida en el extranjero) for Spanish tax purposes.

Austrian dividend withholding taxes fully refundable to non-resident pension funds

25 January 2020

In a landmark decision, the Federal Fiscal Court of Austria (BFG 21. 11. 2019, RV/7102891/2012) has granted an application for a full refund of withholding tax on dividends paid to a Canadian pension fund. This article provides key takeaways and insight into the decision.

China offers tax and financial incentives over coronavirus (China)

24 February 2020

The Chinese authorities including the State Administration of Taxation (SAT), the Ministry of Finance (MOF) and the Customs Tariff Commission (CTC) of the State Council have rolled out a series of emergency policies to support enterprises and individuals.

Spain clarifies calculation of gambling tax liability

24 January 2020

The determination of the taxable base of the Gambling Tax has been unclear since the entry into force of the Spanish Gambling Act. This article provides insight into the recent public ruling and provides key takeaways.

Italy's new Digital Services Tax is now in force

11 February 2020

Not all digital services will be taxed – only those entailing a high degree of users' involvement in value generation.

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.

OECD statement of Digital Tax Initiative highlights progress, sets timeline for consensus – key points on Pillar One and Pillar Two

3 February 2020

The development of a new taxing right is a major initiative, and the OECD continues to work at a brisk pace.

VAT - Monthly Alert - January 2020

3 February 2020

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

Argentina suspends Promotional Regime of the Knowledge-based Economy

28 January 2020

The regime aims to promote digital, information and communication technologies and the highly skilled human capital that creates and advances those technologies.

Taxation of cryptocurrency: reporting charitable contributions in the US and new developments in the UK

16 January 2020

Charities that accept donations of cryptocurrency face a number of administrative challenges; plus new guidance from HMRC.

New Swedish rules on postponement of withholding tax payments

15 January 2020

On October 17, 2019, the Swedish government published an official report proposing a new regulation on postponement of payments of withholding tax charged on dividend distributions to loss-making foreign (i.e. non-Swedish) entities. The proposal has been enacted and the new legislation entered into force on January 1, 2020.

VAT - Monthly Alert - November/December 2019

20 December 2019

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

France publishes transposition order to implement EU DAC6 directive into domestic law

4 December 2019

On 22 October 2019, the French government published Ordinance No. 2019-1068 of 21 October 2019 (the Ordinance) regarding the mandatory automatic exchange of tax information in relation to reportable cross-border arrangements. This article provides insight into the Ordinance.

Taxpayers take note - first important QOZ program investment date is 12/31/2019

3 December 2019

The first important investment date established by the QOZ Program is December 31, 2019.

Spain clarifies accreditation of tax residence and guidelines on tax transparency for investment funds

29 November 2019

Two of the most common problems that investment funds faced in Spain have been resolved in just under a month. Read this article to learn more.

Argentina: Promotional Regime of the Knowledge-based Economy comes into force 1.1.2020 – key points

7 November 2019

The new tax regime seeks to put Argentina at the forefront of the knowledge economy in Latin America.

The use of the interquartile range in transfer pricing¹

7 November 2019

TRANSFER PRICING

This article first provides an overview of international guidance, after which a comparative analysis of a sample of countries' legislation is provided. The authors then conclude with their thoughts and considerations regarding the current practice.

VAT - Monthly Alert - October 2019

4 November 2019

VAT MONTHLY ALERT

A summary of important VAT developments with implications for cross-border business operations.

Uruguay as a tax residence for individuals

29 October 2019

Recently, many individuals from the MERCOSUR countries have expressed renewed interest in having Uruguay as their tax residence.

Proposed US Treasury regulations address tax consequences of LIBOR phaseout

28 October 2019

The Proposed Regulations address tax issues that may be implicated by the change from the LIBOR to an alternative reference rate.

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.

UAE removed from EU blacklist thanks to Economic Substance Regulations

10 October 2019

The United Arab Emirates (UAE) was removed from the European Union's blacklist by the Code of Conduct Group on Business Taxation on 10 October 2019 following the introduction of Economic Substance Regulations in the UAE and the specific Guidance on those regulations (Ministerial Decision 2015 of 2019) issued by the UAE Ministry of Finance.

Global Tax Alert: Belgium - Timing and impact of the entry into effect of the OECD Multilateral Instrument

9 October 2019

By depositing its ratification instrument with the OECD on June 26, 2019, Belgium has taken an important step in the implementation of the Multilateral Instrument (MLI). Pursuant to that deposit, the MLI entered into force on October 1, 2019.

Global Tax Alert: DLA Piper hosts TRIBUTE event discussing developments in international tax arbitration and dispute resolution mechanisms

7 October 2019

[TRANSFER PRICING](#)

DLA Piper hosted "An Evening with Tribute" during IFA week in London. The event brought together the most highly regarded experts in their field to discuss the latest developments in international tax arbitration and other dispute resolution instruments.

Mexico: 2020 tax reform proposal

7 October 2019

The proposed reform aims to broaden the scope of activities subject to tax, as well as the reporting obligations of Mexican and foreign taxpayers.

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.

Belgium: Deadline for filing corporate tax returns is nearing – stricter sanctions for late filing

1 October 2019

Filing season for corporate income tax returns is coming to a close in Belgium. The deadline for resident and non-resident companies (FY 2018) has just been extended to 10 October 2019. It is very important to meet this deadline as the sanctions for late filing have increased significantly as from assessment year 2019.

2020 Dutch Tax Plan - Tax Proposals

18 September 2019

On September 17, 2019, the Dutch government published its tax proposals for 2020 and onwards. The plan mainly aims to implement

a number of measures of which implementation is required by the EU. It also introduces a conditional withholding tax on interest and royalties and minor changes to other taxes. To discover what this means for multinational companies read the full proposal [here](#).

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.

French Digital Services Tax enters into force

2 September 2019

On July 24, 2019, the French Digital Services Tax (DST) became law (law n°2015-759 dated July 24, 2019). The new tax is effective as of January 1, 2019. This article gives gives helpful insight on practical application of the new tax.

Australian Taxation Office publishes important guidance on cross-border tax measures

29 August 2019

In this article we analyse guidance published by the Australian Taxation Office on important Australian international tax measures that affect foreign investments in Australian structures and other cross-border transactions.

Funds take note: Puerto Rico's new Incentives Code is now in effect

19 August 2019

The Incentives Code effectively consolidates all tax incentives available for different economic activities in a single code.

New double taxation treaty between US and Spain

16 August 2019

On July 16, 2019, the US Senate ratified a new protocol that amends the 2013 Double Taxation Treaty signed between the US and Spain. The approval and ratification of the protocol had already been completed in Spain. However, there are still outstanding procedural requirements in the US before the protocol enters into force.

New proposed tax regulations affecting certain PFICs – foreign reinsurance companies take note

7 August 2019

While the new proposed regulations present compliance issues for foreign reinsurance companies, there are planning opportunities to be explored.

VAT - Monthly Alert - July 2019

5 August 2019

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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.

Dutch implementation proposal on EU anti-hybrid measures

12 July 2019

On July 2, 2019, the Dutch government published the legislative proposal implementing the EU Anti-Tax Avoidance Directive II (ATAD II) that was adopted on May 29, 2017. The ATAD II mandates EU Member States to implement rules that target hybrid mismatches by January 1, 2020 (specific sections by January 1, 2022).

VAT - Monthly Alert - June 2019

5 July 2019

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

The UK ORIP tax charge – Where are we now?

4 July 2019

On 6 April 2019, the UK's far-reaching tax regime on offshore receipts in respect of intangible property (ORIP) came into effect (with anti-avoidance provisions applying to arrangements made on or after 29 October 2018). This article provides insight into proposed amendments and some welcome changes.

Dutch government publishes new decree on international tax ruling practice

3 July 2019

On June 28, 2019, the Dutch State Secretary of Finance published the final decree on the Dutch tax ruling practice pertaining to tax rulings relating to cross-border structures. The decree entered into force on July 1, 2019.

Has your Mauritian transfer pricing documentation kept pace with the Mauritius Revenue Authority?

25 June 2019

[TRANSFER PRICING](#)

On June 10, 2019, the Hon. Prime Minister and Ministry of Finance & Economic Development of Mauritius presented the 2019-20 Budget. In the Annex to the Budget Speech, it was indicated that the arm's length standard in the Income Tax Act (section 75) will be revised to eliminate any doubts or uncertainty as to its application. Among the other important measures, this was a signal that transfer pricing will become more of a focus in the coming years in Mauritius.

Portuguese EU Mandatory Disclosure Rules draft legislation

21 June 2019

Portugal has published draft legislation regarding the implementing of the EU Directive on mandatory disclosure rules (Council Directive 2018/822, also known as DAC 6). In this article we list some of the key features of the draft legislation.

Global Tax Alert: Cash pools and transfer pricing - 10 things to consider

11 JUN 2019

[TRANSFER PRICING](#)

Cash pooling is a valuable treasury tool for practical, day-to-day cash management. Yet, it has become clear in recent years, however, that cash pooling arrangements can also create certain transfer pricing risks. This article provides ten important considerations, which will assist in the structuring of cash pooling arrangements.

VAT - Monthly Alert - May 2019

31 MAY 2019

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

The demise of LIBOR and its impact on intra-group financing arrangements - a transfer pricing perspective

30 MAY 2019

The London Interbank Offered Rate (LIBOR) will cease to exist by the end of 2021. It is anticipated that this will have ramifications for the commercial loan markets, as well as for intra-group financing arrangements. This article considers the transfer pricing implications of this development and actions that multinationals need to take.

New PRC Individual Income Tax rules for non-PRC-domiciled individuals effective 2019

23 MAY 2019

This articles provides insight and clarity on the PRC Individual Income Tax (IIT) treatments for non-PRC-domiciled individuals under the Amended PRC IIT Law.

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.

Dutch government publishes new decree on international tax ruling practice

2 MAY 2019

On April 23, 2019, the Dutch State Secretary of Finance (the State Secretary) published a draft decree (the Decree) on the Dutch tax ruling practice pertaining to tax rulings relating to cross-border structures.

VAT - Monthly Alert - April 2019

1 MAY 2019

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

VAT - Monthly Alert - March 2019

5 APR 2019

[VAT MONTHLY ALERT](#)

A summary of important VAT developments with implications for cross-border business operations.

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.

SAE Education Ltd -v- HM Revenue & Customs [2019] UKSC 14

2 APR 2019

A recent decision handed down by the Supreme Court in the case of SAE Education Ltd -v- HM Revenue & Customs [2019] UKSC 14 will be welcomed by commercial providers of university education, universities and students alike. Some good news, at last, for commercial providers of higher education.

Saudi Arabia introduces final transfer pricing rules

6 MAR 2019

TRANSFER PRICING

The introduction of the TP Bylaws demonstrates GAZT's increased focus on tax collection.

Tax incentives in Puerto Rico: a quick introduction

13 JUN 2017

Puerto Rico offers a spectrum of economic incentives aiming to promote many key industries. This handbook offers a quick look at ten of the most significant of these incentives.

Japan exempts virtual currencies from consumption tax

31 MAR 2017

Comparable treatment can be found in Europe, where EU member states exempt virtual currencies from taxation as a result of a CJEU ruling.

International tax and withholding considerations for US companies and their directors

19 MAY 2015

Multinationals commonly elect boards with international representation; it is also common to convene board meetings outside the US. US companies that do either – or both – of these things must be mindful of any resulting US or foreign tax implications

The Camp US tax reform proposal: what's inside?

28 FEB 2014

We analyze key provisions of this massive proposal.

US - Swiss voluntary disclosure program: deadlines are looming - Swiss banks need not panic, but must act swiftly and thoughtfully

21 NOV 2013

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

The Eurozone crisis - what are the tax and transfer pricing risks?

25 FEB 2013

Many companies are struggling to understand the effect the crisis may have on contracts whose payments are euro-denominated

Time to "get right" with the Internal Revenue Service

5 FEB 2013

The final FATCA Regulations: highlights

29 JAN 2013

The IRS Continues to Focus on Stopping Offshore Tax Evasion and Ensuring Tax Compliance

2 Jul 2012

The IRS continues to make strong progress in its international compliance efforts

Treasury finalizes controversial nonresident alien US bank deposit reporting regulations

30 Apr 2012

Are you ready for FATCA? IRS notice provides transitional rules, but deadlines remain tight

26 Jul 2011

Supply chain planning in the post-BEPS era: five questions for MNEs

22 JUL 2015

After BEPS actions are incorporated into OECD documents and local legislation, tax planning opportunities will still exist, but realizing the benefits of tax planning will require a greater emphasis on economic substance. One often-overlooked area of opportunity is tax-efficient supply chain planning.

Events

Previous

Part 3: The 2020 general election results – implications of tax and economic policy for business

12 January 2021 | 2:00 - 3:00 ET
Webinar

Closing FY2020: Latin America's tax scenario in the wake of the pandemic

10 December 2020 | 11:00 - 12:30 CST
Webinar

2020 general election results: Implications for tax and economic policy for business

2 December 2020
2020 general election results: Implications for tax and economic policy for business
Webinar

2020 general election results: Implications for tax and economic policy for business

5 November 2020 | 3:00 - 4:00 ET
2020 general election results: Implications for tax and economic policy for business
Webinar

Doing Business Globally: Singapore

4 November 2020
Webinar

Challenging choices for businesses: Restructure, downsize or liquidate

14 October 2020
Webinar

Doing Business Globally: Spotlight Hong Kong

22 September 2020
Webinar

Doing Business Globally: Italy

7 July 2020
Webinar

Brave new world of CPaaS, SaaS and telecom: Globally managing the intersection of telecom regulations and tax webinar

25 June 2020 | 12:00 - 1:00 ET
Tax – Continuing Education Webinar Series
Webinar

Doing Business Globally: Ireland

10 June 2020
Webinar

China tax and legal update: What China is doing in response to a trade war and a war on COVID-19

14 May 2020 | 12:00 - 1:00 EST
Tax – Continuing Education Webinar Series
Webinar

The intricacies of German sourcing rules – taxation of German registered IP

7 May 2020 | 12:00 - 1:00 ET
Webinar

State and local taxes amid COVID-19

30 April 2020 | 12:00 – 1:00 EST
Tax – Continuing Education Webinar Series
Webinar

COVID-19 – Latin American tax effects and emergency provisions

23 April 2020 | 12:00 – 1:30 EST
Tax – Continuing Education Webinar Series
Webinar

Webinar: COVID-19 and Transfer Pricing

22 April 2020
Webinar

EU Mandatory DAC6 reporting rules for tax planning arrangements

16 April 2020 | 12:00 – 1:00 EST
Webinar

Tax planning during a recession

9 April 2020 | 12:00 – 1:00 EST
Tax – Continuing Education Webinar Series
Webinar

CARES Act: A practical guide for the real estate industry

3 April 2020
Webinar

Tax provisions of the Coronavirus Aid, Relief, and Economic Security Act: webinar

1 April 2020 | 9:00 – 10:00 PST
Webinar

COVID-19: tax relief policy update

26 March 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

Anti-Hybrid Rules - Webinar

5 February 2020
Webinar

IPEM 2020

28-30 January 2020
Paris

Latin America Tax Update

21 November 2019
Webinar

DLA Piper Transfer Pricing Masterclass

13 November 2019
Transfer Pricing Masterclass Series 2019
Johannesburg

Global Tax Summit

2 - 4 October 2019

Transfer Pricing Masterclass 5 - Landing the Value: Centralized Controversy Management for Transfer Pricing

26 September 2019
Transfer Pricing Masterclass Series 2019
London

An Evening with Tribute

9 September 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

How to comply with the EU Mandatory Disclosure Rules - Webinar

26 JUN 2019
Webinar

Transfer Pricing Masterclass 3 - Interested in Interest: Financial Transactions in Transfer Pricing

5 June 2019
Transfer Pricing Masterclass Series 2019
London

Transfer Pricing Masterclass 2 - Between the Uprights: Valuations in Tax and Transfer Pricing

8 May 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

NEWS

DLA Piper advises Manulife on its acquisition of 39 Martin Place

29 January 2021
DLA Piper has advised international financial services group Manulife Financial Corporation on its 50/50 joint venture with Investa Commercial Property Fund ("ICPF") to acquire the right to a 100% interest in 39 Martin Place, Sydney from Macquarie Group Limited (ASX: MQG).

DLA Piper boosts Tax practice in Luxembourg with new partner hire

4 January 2021
DLA Piper is pleased to announce that Luis Muñoz is joining as partner in its Tax practice, based in Luxembourg.

DLA Piper advises P3 Logistic Parks on the rental of commercial space to Makita Werkzeug GmbH

27 August 2020
DLA Piper has advised P3 Logistic Parks GmbH on the rental of commercial space to Makita Werkzeug GmbH.

Cesar Cermeño joins DLA Piper Martinez Beltran's Tax practice

24 August 2020

DLA Piper announced that Cesar Cermeño has joined DLA Piper Martinez Beltran in Colombia as a partner in the Tax practice.

DLA Piper advises Syngenta on the acquisition of South African Sensako Group

17 August 2020

DLA Piper has advised Swiss-based Syngenta Group on its acquisition of Sensako Group, a South African seeds company engaged in the breeding and the commercialization of agronomic crops.

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.

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.

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.

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 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 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 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 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.
