



## Skatt

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

With more than 370 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

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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

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### Publikationer

#### **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.

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#### **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.

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#### **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.

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#### **ECJ rules on refund of German WHT on dividends paid to foreign pension funds**

27 November 2019

On November 13, 2019, the European Court of Justice held in a landmark ruling that pension funds from non-EU states must not be treated less favorably for corporate income tax purposes than German pension funds (C-641/17 – College Pension Plan of British Columbia vs. Finanzamt München III). This article provides insight into the ruling.

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#### **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.

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## **The use of the interquartile range in transfer pricing<sup>1</sup>**

7 November 2019

### **TRANSFER PRICING SERIES**

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.

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## **VAT - Monthly Alert - October 2019**

4 November 2019

### **VAT MONTHLY ALERT SERIES**

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

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## **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.

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## **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.

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## **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.

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## **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.

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## **Business Start-up Pack - UK**

18 JUN 2014

This Start-up Pack has been designed and prepared by DLA Piper's Technology Sector initiative, which includes lawyers with

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experience in intellectual property, corporate, employment and tax matters.

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### **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.

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### **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.

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

7 October 2019

#### **[TRANSFER PRICING SERIES](#)**

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.

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### **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.

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### **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.

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### **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.

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## 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.

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## 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.

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## No-deal Brexit: Impact on tax law

1 September 2019

While a range of outcomes, including [a departure under the terms of the current Withdrawal Agreement](#), remains possible, it is important for businesses to plan for a no-deal Brexit, in which the UK leaves the EU without a withdrawal agreement or other deal. Here we look at the potential impact of a no-deal Brexit on tax law

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## 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.

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## 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.

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## VAT - Monthly Alert - July 2019

5 August 2019

### [VAT MONTHLY ALERT SERIES](#)

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

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## 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.

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## 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).

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## VAT - Monthly Alert - June 2019

5 July 2019

### [VAT MONTHLY ALERT SERIES](#)

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

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## 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.

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## 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.

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

25 June 2019

### [TRANSFER PRICING SERIES](#)

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.

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## 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.

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

11 JUN 2019

### [TRANSFER PRICING SERIES](#)

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.

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## VAT - Monthly Alert - May 2019

31 MAY 2019

### [VAT MONTHLY ALERT SERIES](#)

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

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## 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.

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## 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.

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## APA and MAP Country Guide 2019

17 MAY 2019

### [TRANSFER PRICING SERIES](#)

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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## Zambia's Tax Appeals Tribunal finds in favour of the Revenue in its first substantive transfer pricing case

15 MAY 2019

On March 28, 2019, the Tax Appeals Tribunal (TAT) delivered its decision in Nestlé Zambia Trading Limited v Zambia Revenue Authority [2018] TAT 03. The case is very likely to have important future implications for multinationals with operations in Zambia with cross-border related party transactions. The key elements are summarised in this article.

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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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## **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.

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## **VAT - Monthly Alert - April 2019**

1 MAY 2019

### **[VAT MONTHLY ALERT SERIES](#)**

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

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## **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.

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## **VAT - Monthly Alert - March 2019**

5 APR 2019

### **[VAT MONTHLY ALERT SERIES](#)**

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

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## **Brazil releases manual on Mutual Agreement Procedures**

3 APR 2019

### **[TRANSFER PRICING SERIES](#)**

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

2 APR 2019

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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.

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### **Saudi Arabia introduces final transfer pricing rules**

6 MAR 2019

#### **[TRANSFER PRICING SERIES](#)**

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

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### **DLA Piper in Latin America: 2018 in review**

28 FEB 2019

While challenges always lie ahead, we are excited by the region's continuing growth.

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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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### **OECD issues far-reaching proposals for restructuring the international tax framework to address the challenges caused by the digitalization of the economy**

26 FEB 2019

Proposals being considered by the OECD's 128 Inclusive Framework members for tackling the tax challenges arising from digitalization of the economy.

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### **VAT Monthly Alert January/February 2019**

26 FEB 2019

#### **[VAT MONTHLY ALERT SERIES](#)**

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

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### **Sweden proposes mandatory disclosure rules relating to tax arrangements**

20 FEB 2019

The proposed Swedish reporting obligation also covers purely domestic arrangements.

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### **HMRC introduces a profit diversion compliance facility**

31 JAN 2019

The purpose of the Facility is to enable MNEs to bring their TP affairs up to date openly, efficiently and without a full investigation by HMRC.

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### **Significant Romanian tax changes in 2019**

31 JAN 2019

Following the adoption of new tax legislation (GEO 114/2018) in Romania late last year, the new year has brought significant changes to the tax regimes in certain sectors. Taxpayers operating in these sectors should take note of the 2019 changes while dealing with the impact of the implementation of the EU's Anti-Tax Avoidance Directive in Romania.

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### **Spanish government presents the 2019 Budget Act**

30 JAN 2019

The budget contains many changes that are likely to increase the tax burden of holding companies, banks and large multinationals in Spain

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### **Scottish Land and Buildings Transaction Tax Changes**

29 JAN 2019

The Scottish Parliament has approved changes to the rates of Land and Buildings Transaction Tax (LBTT) for transactions with an effective date on or after 25 January 2019.

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### **Global Tax Alert: Dutch Supreme Court confirms dividend withholding tax exemption under treaty between South Africa and the Netherlands**

29 JAN 2019

In our Global Tax Alert on February 5, 2018, we discussed the decision of the Dutch Court of Appeal ('s-Hertogenbosch) which held that dividend distributions from Dutch entities to South African entities are effectively exempt from Dutch dividend withholding tax pursuant to the most favored nation (MFN) clause in the tax treaty between the Netherlands and South Africa (NL-SA Treaty).

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### **Scottish Land and Buildings Transaction Tax Changes**

28 JAN 2019

The Scottish Parliament has approved changes to the rates of Land and Buildings Transaction Tax ("LBTT") for transactions with an effective date on or after 25 January 2019.

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### **Tax reform - Off-payroll working arrangements**

22 JAN 2019

The UK Government has announced that, with effect from April 2020, it will be reforming the tax off-payroll working rules that currently apply to the private sector (commonly known as IR35) to increase compliance and to bring them into line with changes made for public sector engagements in April 2017.

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### **New Polish decree on withholding tax obligations**

17 JAN 2019

The decree will have a significant effect on the application of the new WHT regulations.

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### **Poland introduces mandatory disclosure rules relating to tax arrangements**

14 JAN 2019

The Polish reporting obligations are broader than the EU-mandated obligations in at least three aspects.

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### **The Netherlands blacklists GCC countries as low-taxed jurisdictions**

9 JAN 2019

On 28 December 2018, the Dutch Ministry of Finance (MinFin) published a list of 21 jurisdictions which it qualifies as "low-tax jurisdictions" (LTJs). This Dutch Blacklist includes, among others, five out of the six Gulf Corporation Council (GCC) jurisdictions: Bahrain, Kuwait, Qatar, the Kingdom of Saudi Arabia (KSA) and the UAE.

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### **Singapore deposits OECD Multilateral Instrument**

8 JAN 2019

#### **[TRANSFER PRICING SERIES](#)**

Multinationals that have a holding, financing, or intangible property company in Singapore are taking note.

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### **ATO guidance on inbound distribution arrangements**

21 DEC 2018

The Australian Taxation Office has published a draft practical compliance guideline outlining its compliance approach to transfer pricing issues related to inbound distribution arrangements. The Draft Guideline provides a framework for inbound distributors to assess their potential risk of an ATO transfer pricing review against specific "profit markers" provided by the ATO.

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### **Global structuring and IP planning in the wake of US tax reform**

21 DEC 2018

Tax reform has imbued global structuring with a significant amount of uncertainty.

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### **VAT Monthly Alert December 2018**

19 DEC 2018

#### **[VAT MONTHLY ALERT SERIES](#)**

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

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### **APA and MAP Country Guide 2018**

#### **New paths ahead for international tax controversy**

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13 DEC 2018

The OECD BEPS project has brought significant changes to the international tax system and the regulation of cross border transactions in particular. The OECD has recognised that these changes will lead to an increase in controversy, and has encouraged dispute resolution through the mutual agreement procedure ('MAP'), and dispute prevention through advance pricing agreements ('APAs').

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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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### **Martial law is introduced in Ukraine starting from 26 November 2018**

28 NOV 2018

On 26 November 2018, the Parliament of Ukraine imposed temporary martial law in some regions of Ukraine approving respective Decree of the President of Ukraine. The martial law is introduced in response to escalation of Russian aggression in the Black Sea and the Sea of Azov. The Law will come into force only after it is officially published.

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### **VAT Monthly Alert November 2018**

16 NOV 2018

#### **[VAT MONTHLY ALERT SERIES](#)**

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

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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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### **The 116th Congress: prospects for tax policy as House shifts to Democrats**

8 NOV 2018

Key issues arising from the overall shift of the House from Republican to Democratic control.

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### **Dutch government consults on the implementation of anti-hybrid measures in EU Anti-Tax Avoidance Directive 2**

7 NOV 2018

Dutch government proposes anti-hybrid rules targeting hybrid mismatches; Netherlands-US tax treaty may no longer reduce or exempt Dutch DWT on distributions to Dutch CVs that qualify as a reverse hybrid.

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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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### **Spanish government to introduce new digital services tax**

1 NOV 2018

The proposed DST will apply only when the user's digital devices are located in Spain.

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### **Poland changes WHT rules for non-residents**

31 OCT 2018

Following these changes, WHT will become obligatory for certain cross-border payments.

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### **VAT Monthly Alert October 2018**

22 OCT 2018

#### **[VAT MONTHLY ALERT SERIES](#)**

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

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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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### **CFIUS pilot program mandates declarations for certain non-controlling investments in critical technologies**

17 OCT 2018

The pilot program covers critical technologies in 27 industries.

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### **Update: Dutch government tax proposals aim to improve the investment climate**

17 OCT 2018

Rather than abolishing the Dutch dividend withholding tax, the government is adding these 10 changes to the pending tax proposals.

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### **Section 301 additional tariffs on imports of Chinese products: options for high tech and manufacturing companies**

3 OCT 2018

Additional tariffs of 10 percent or 25 percent have been imposed on three different lists of thousands of imports from China. Companies can request exclusion from these tariffs.

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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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## **New law adopted to facilitate division of Delaware LLCs**

24 SEP 2018

Recent changes to the law governing Delaware LLCs will facilitate the division of Delaware LLCs and potentially provides a valuable new tool in corporate reorganizations involving this type of entity.

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## **Argentina introduces VAT on digital services**

24 SEP 2018

VAT is triggered by the "digital services" rendered by a non-resident to a resident individual or entity, when the effective use or exploitation of the service takes place inside Argentina.

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## **Poland introduces exit tax for companies and individuals**

13 SEP 2018

The Polish government has announced a draft law to introduce an exit tax.

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## **China kicks off individual income tax law reform**

6 SEP 2018

Regarded as the most influential amendment to the Individual Income Tax Law so far, the law is also a new beginning for IIT Law reform in China.

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## **Pharmaceuticals sector update August / September 2018**

27 AUG 2018

We are pleased to present to you our new periodical legal update on developments in the Russian pharmaceutical sector. It is intended to give you brief outline on key regulations and other important activities and trends in the industry.

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## **HMRC releases data on transfer pricing, diverted profit tax: key takeaways**

14 AUG 2018

HMRC's publication of transfer pricing and diverted profits tax data for 2017/8 shows increasing activity and revenue collected from multinationals.

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## The foreign pensions mismatch for Finnish pensioners in Portugal: A fundamental right (not) to tax?

31 JUL 2018

Following increased pressure by the Finnish Government for Portugal to ratify the revised treaty between the two countries, on April 30, 2018 the Finnish Parliament voted in favor of denouncing the Portugal-Finland tax treaty signed on April 27, 1970 (the Old Treaty).

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## Mandatory Disclosure Rules

27 JUL 2018

The EU Directive on Mandatory Disclosure Rules "Directive" entered into force on 25 June 2018, making it obligatory for intermediaries and taxpayers, as the case may be, to file information with respect to cross-border arrangements which exhibit features of aggressive tax planning.

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## Corporate reorganizations in the US: five key steps

24 JUL 2018

Corporate reorganizations can be complex and time-consuming. Here are five key tips to consider, taken from our US chapter of *Corporate Reorganisations*, part of the popular "Getting the Deal Through" Q&A comparative series.

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## The tide turns: If your company is doing business in the US, it may soon be required to collect state sales taxes

24 JUL 2018

Companies selling online products and services to customers in US states may soon be required to register, collect and remit taxes in those states.

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## Revised Guidance on the Application of the Transactional Profit Split Method: practical considerations for global trading

17 JUL 2018

### [TRANSFER PRICING SERIES](#)

In June 2018 the OECD published its final "Revised Guidance on the Application of the Transactional Profit Split Method" (ie Revised Guidance) to provide more clarity around the practical application of the profit split method.

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## OECD releases new transfer pricing guidelines on intragroup financial transactions

16 JUL 2018

On 3 July 2018, the Organisation for Economic Co-operation and Development ("OECD") published the much anticipated discussion draft on financial transactions ("discussion draft") for public comment.

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## European Court of Justice finds current German anti-treaty shopping rule violates EU law

12 JUL 2018

Following its recent joint decision on *Deister Holding* (C-507/16) and *Juhler Holding* (C-613/16) on the former version of the German

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anti-treaty shopping rule (see earlier insights), the European Court of Justice (ECJ) has now decided that the current version of Germany's anti-treaty shopping rule, as widely expected, is also incompatible with the EU Parent-Subsidiary Directive and infringes the EU freedom of establishment (ECJ decision C-440/17).

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### **Is tax reform legislative and regulatory "fine tuning" on the way?**

5 JUL 2018

Signs of growing Congressional interest in possible legislative and regulatory changes to tax reform.

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### **World Customs Organization publishes updated guide to customs valuation and transfer pricing**

5 JUL 2018

On 5 June 2018 the World Customs Organization (WCO) published "Revenue Package Phase III" which is a package of all available tools and instruments (including, inter alia, formal instruments and conventions, guidance notes and training materials) that are relevant to revenue collection by customs authorities. This package covers a number of new initiatives relating to Origin, Valuation, Customs Laboratories, Post-Clearance Audit, as well as Customs-Tax Cooperation. As part of the new materials on Valuation, a new version of the WCO Guide to Customs Valuation and Transfer Pricing has been published.

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### **OECD releases new guidance on the application of the transactional profit split method under BEPS Actions 10**

3 JUL 2018

The Guidance will likely continue the uncertainty for taxpayers as they develop and maintain their transfer pricing policies.

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### **UAE signs Multilateral Instrument**

2 JUL 2018

The signing of the MLI by the UAE reinforces its position as a cooperative and transparent jurisdiction.

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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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### **Russia's new VAT rules on cross-border e-commerce services: key points for B2B service providers**

14 JUN 2018

Russia has introduced new value-added tax (VAT) rules pertaining to certain cross-border e-commerce services.

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### **Italy releases final regulations on transfer pricing**

30 MAY 2018

Italy aligns its transfer pricing rules with international standards.

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## **International tax landscape**

10 MAY 2018

As measures implemented by countries to address base erosion and profit shifting (BEPS) concerns come into effect, it is a good time to recognize that tax is entering the boardrooms of multinationals globally. The fact that the US has also chosen this time to implement a historic tax reform that shifts fundamentally the dynamics of international tax competition only adds to the complexity of the changing global tax landscape.

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## **International tax issues to watch**

10 MAY 2018

In our last alert we outlined some of the international tax themes that are shaping the environment for corporate reorganizations in 2018. Below, we discuss just a few of the ways in which these themes will directly impact on corporate structures.

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## **Hastings: when does a fixed establishment exist?**

4 MAY 2018

Read our views on Hastings Insurance Services Ltd v HMRC, the First-tier Tribunal case in the UK on the relevant test for determining when a fixed establishment (FE) exists for VAT purposes.

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## **Term of 30 percent ruling reduced from eight to five years as of 1 January 2019**

3 MAY 2018

In 2017, the effectiveness of the 30 percent ruling regime was evaluated, which has, inter alia, resulted in the conclusion that the 30 percent ruling becomes less effective after a period of five years. Based on that conclusion, the government has announced its plans to reduce, as of 1 January 2019, the maximum term for both new and existing 30 percent rulings to five years.

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## **Multinationals take note: tax changes in Oman and considerations for foreign investors**

24 APR 2018

Services provided by foreign persons to residents of Oman will be subject to Omani withholding tax, wherever the services are performed.

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## **Beyond real estate, other highlights of the new Luxembourg-France tax treaty**

6 APR 2018

The real estate sector was the most immediately impacted by the new Luxembourg-France tax treaty, as we highlighted in our latest alert memorandum.

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## **Section 301 trade action against Chinese products: time for quick action**

4 APR 2018

Companies wishing to seek removal of a product from the final list have the opportunity to present their views, but less than two

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months remain before the window completely closes.

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### **Recent judgement of the Spanish Supreme Court - non-EU residents are eligible to tax benefits relating to inheritance and gift tax under the same conditions as Spanish residents**

29 MAR 2018

Until 2015, EU residents were not treated as Spanish residents for inheritance and gift tax purposes.

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### **EU adopts directive on mandatory disclosure of aggressive tax planning schemes: key takeaways**

22 MAR 2018

Enterprises and investors with any EU nexus should be aware that the disclosure requirement will apply to all "intermediaries" and possibly their clients involved in cross-border tax arrangements.

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### **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.

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### **The UK releases new guidance on Mutual Agreement Procedures**

12 MAR 2018

#### **TRANSFER PRICING SERIES**

Multinationals should consider the improved MAP as a viable compliance risk management tool.

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### **Saudi Arabia VAT Guide**

8 MAR 2018

The Kingdom of Saudi Arabia has introduced Value Added Tax (VAT) with effect from 1 January 2018, in accordance with the framework agreement among Gulf Cooperation Council Member States, known as the Unified VAT Agreement for the Cooperation Council for Arab States of the Gulf.

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### **Dutch government announces future tax developments: key takeaways for business**

6 MAR 2018

The new tax policy aims to strengthen the investment climate by lowering the Dutch corporate income tax rate.

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### **Real Estate Gazette: special edition - energy and energy efficiency**

27 FEB 2018

#### **REAL ESTATE GAZETTE SERIES**

In this special issue devoted entirely to energy efficiency, we look at different countries' approaches to improving the energy efficiency of buildings, renewable energy projects and sustainability in commercial real estate.

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## **Equity Incentives Update - Winter 2018**

27 FEB 2018

Welcome to issue 2 of our Equity Incentives Update, dedicated to keeping companies informed about legal and regulatory developments affecting share-based incentives.

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## **Norway's Ministry of Finance releases guidance on seeking mutual agreement procedure assistance**

26 FEB 2018

The new guide, the first of its kind, contains general information on the use of MAP in individual cases, as well as specific guidance related to transfer pricing.

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## **Key Take-Aways From The South African National Budget Speech 2018**

23 FEB 2018

Malusi Gigaba, the current Minister of Finance, had the unenviable task of delivering the National Budget Speech for 2018 today in circumstances where the economy is under severe economic pressure and significant demands are being placed on the South African National Treasury to increase revenues.

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## **Dutch court confirms dividend withholding tax exemption under the treaty between South Africa and the Netherlands**

5 FEB 2018

The Dutch Court of Appeals has decided on the application of the most favored nation clause in the tax treaty between the Netherlands and South Africa.

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## **Implications of US Tax Reform for non-US investors**

2 FEB 2018

On December 22, 2017, President Donald Trump signed a comprehensive tax reform bill known informally as the "Tax Cuts and Jobs Act" ("TCJA"). This represents the most significant change to US tax law since 1986.

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## **Hong Kong: ground-breaking transfer pricing legislation – key features**

24 JAN 2018

Key features of Hong Kong's proposed transfer pricing rules.

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## **European Court of Justice finds German anti-treaty shopping rule in violation of EU law: key takeaways**

25 JAN 2018

Significant conclusions for the current version of the law can be drawn from the ECJ's reasoning.

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## **Tax Cuts and Jobs Act could have significant impact on structuring of US and foreign investments**

4 JAN 2018

Proponents of the changes expect them to make investment through United States corporate structures more attractive.

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## **China defers 10 percent withholding tax on dividend income reinvested into Encouraged Industries**

3 JAN 2018

China works to create a more convenient and competitive tax environment for foreign investors.

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## **DLA Piper South Africa**

13 DEC 2017

DLA Piper South Africa offers legal services to clients based in South Africa, Africa and internationally. Our services include Corporate/M&A, Capital Markets, Finance and Projects, Competition and Tax law.

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## **Changes to municipal capital gains tax in Spain**

12 DEC 2017

Under Spanish tax law, a seller of real estate in Spain is liable for two taxes: capital gains tax and municipal capital gains tax (in Spanish: *plusvalía municipal*). While at first glance, these taxes might appear similar, closer inspection reveals several differences. This article outlines these differences, and goes on to discuss recent changes in municipal capital gains tax.

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## **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.

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## **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.

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## **GST to be removed from Bitcoin transactions – how best to fix the "double taxing" of digital currency?**

1 APR 2016

The Treasurer, Scott Morrison, recently announced that the Government is committed to working with the FinTech industry on

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legislative solutions for the GST "double tax" issues that can arise on domestic transactions involving digital currencies such as Bitcoin.

In this update we outline the issues that the Government and industry will need to consider as a part of any reform process. Given the "Netflix Tax" is intended to apply from 1 July 2017, and would apply to relevant inbound supplies of digital currency, any reforms should ideally commence prior to that date.

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### **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

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

28 FEB 2014

We analyze key provisions of this massive proposal.

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

21 NOV 2013

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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**

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12 JUL 2013

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### **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

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

5 FEB 2013

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### **The final FATCA Regulations: highlights**

29 JAN 2013

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### **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

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### **Treasury finalizes controversial nonresident alien US bank deposit reporting regulations**

30 Apr 2012

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

26 Jul 2011

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### **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.

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[Events](#)

[Previous](#)

**DLA Piper Transfer Pricing Masterclass**

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13 November 2019  
Transfer Pricing Masterclass Series 2019  
Johannesburg

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**Substance in tax structuring: Webinar**

23 October 2019  
Webinar

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**Global Tax Summit**

2 - 4 October 2019

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

26 September 2019  
Transfer Pricing Masterclass Series 2019  
London

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**An Evening with Tribute**

9 September 2019  
London

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**Transfer Pricing Masterclass 4 and drinks networking – Doing your duty: Transfer pricing, tax and beyond**

10 July 2019  
Transfer Pricing Masterclass Series 2019  
London

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**How to comply with the EU Mandatory Disclosure Rules - Webinar**

26 JUN 2019  
Webinar

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

5 June 2019  
Transfer Pricing Masterclass Series 2019  
London

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

8 May 2019

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Transfer Pricing Masterclass Series 2019  
London

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### **Transfer Pricing Masterclass 1 - Knowing the Issues: Identifying Transfer Pricing Risk and Opportunity**

10 April 2019  
Transfer Pricing Masterclass Series 2019  
London

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### **2019 Ukraine changes to exchange control rules that impact employee stock options**

5 FEB 2019  
Webinar

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### **Eleventh Annual Latin America Tax Update CLE Webinar**

30 OCT 2018  
Webinar

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### **A Practical Guide to OECD Multilateral Instrument**

17 OCT 2018  
Webinar

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### **Webinar - Strategic use of APAs and MAP in the new tax world**

27 JUN 2018  
Webinar

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### **Tax on supply chains**

18 APR 2018  
Webinar

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## **NEWS**

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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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## **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.

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## **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.

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## **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.

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## **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.

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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

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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, 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 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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### **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.

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### **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.

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### **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.

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### **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.

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### **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.

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### **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.

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## **Sverige**

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Våra skattejurister hjälper dig och ditt företag med alla slags frågor som har med skatt att göra. Vi gör det enkelt att fatta kloka beslut, vare sig det rör sig om skatteeffektiva bolagsstrukturer vid köp eller försäljning av företag, eller gäller incitamentsprogram

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för medarbetare.

## VÅRA TJÄNSTER

### **Företagsbeskattning**

Detta är vårt primära område. Vi hjälper till med alla de skattefrågor som uppkommer i en verksamhet – såväl löpande som vid transaktioner och omstruktureringar. Det gäller oavsett om du representerar den internationella företagsgruppen, familjeföretaget eller stiftelsen. Vi bildar regelbundet transaktionsteam tillsammans med kollegorna i byråns corporate-grupp i syfte att ge en komplett rådgivning till dig som köpare eller säljare. Till skillnad från många andra skatterådgivare behärskar våra skattejurister även bolagsrätten, vilket vi tycker är en förutsättning för att du ska kunna få en bra och riktig hjälp.

### **Internationell beskattning**

Du har tillgång till ett i det närmaste unikt antal skattejurister runt om i världen. Det gör det möjligt för oss att ge heltäckande hjälp vid gränsöverskridande transaktioner eller verksamheter, samt när medarbetare flyttar mellan olika länder.

### **Internprissättning**

70 % av alla gränsöverskridande transaktioner sker mellan företag i ägargemenskap. Att sätta rätt pris på dessa interna transaktioner av varor och tjänster har därför blivit av största vikt. Felaktig prissättning kan medföra onödiga skattekostnader eller straffskatter. Vi hjälper företag att analysera och optimera sin internprissättning och att upprätta dokumentation kring internprissättningen – vilket är ett krav i de flesta länder.

### **Skatteprocesser**

Våra skattejurister medverkar regelbundet som ombud vid skatteprocesser för både privatpersoner och företag.

### **Moms**

Momsfrågor uppkommer i större eller mindre utsträckning oavsett vilken verksamhet du bedriver. Vi kan till exempel hjälpa till med att bedöma om du överhuvudtaget bedriver en momspliktig verksamhet, i vilket land moms ska debiteras eller hur momsen ska behandlas vid byggprojekt. Momsen har kommit att bli ett av de viktigaste områdena inom skatterätten och blir allt mer komplicerad.

### **Incitamentsprogram**

Hur du belönar dina medarbetare kan vara avgörande för ditt företags framgång. Vi hjälper dig att hitta det belöningsystem som fungerar för din verksamhets behov och krav, samtidigt som vi ser till att det faller väl ut skattemässigt för både ditt företag och dina anställda.

## VÅRA KLIENTER

Internationella koncerner, ägarledda bolag, stiftelser och då och då privatpersoner – alla är klienter till oss. Vi har erfarenhet av de flesta branscher och har särskild kompetens inom fastighets- och byggbranschen samt försäkringsbranschen.