



## Transfer pricing

With the continuing globalization of our economy, as well as the resulting increase in cross-border transactions and the complexity of domestic and international laws and regulations, multinational companies increasingly recognize the importance of proactively managing transfer pricing to limit related tax risks and take advantage of planning opportunities. Get it right and the benefits can be substantial; get it wrong and the consequences can be devastating.

Our transfer pricing team is a global operation with professionals—including lawyers, economists and certified tax advisors—who have experience in some of the most sophisticated areas of international tax and transfer pricing. Members of our Transfer Pricing team are located throughout the Americas, Europe and Asia Pacific. We are well positioned to help companies address their transfer pricing challenges and opportunities, both locally and globally.

Our global approach to project management enables you to work with one transfer pricing advisor worldwide, giving you the following benefits:

- Consistent advice in developing and implementing a practical global transfer pricing policy, as well as supporting and defending the policy in any jurisdiction
- Reduction in time needed to learn about your business, gather pertinent information, draft intercompany agreements and produce reports
- A global project management methodology that enables one project partner to manage communication, deliverables and invoicing on a completely integrated basis

The Transfer Pricing team of DLA Piper has also direct access to our global network of business lawyers, including corporate lawyers, intellectual property lawyers and litigators who are ready to add their perspective when required. In many countries, the confidentiality provided by attorney-client privilege is an additional advantage of working with us.

### CAPABILITES

The transfer pricing group of DLA Piper supports clients with the full range of transfer pricing services:

- Design, documentation and implementation of transfer pricing policies, compliant with the local legislation and efficient from a

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management and tax point of view

- Valuation of intangibles and other assets for tax and legal purposes
- Dispute resolution, including tax audit defence, Advance Pricing Agreements, Mutual Agreement Procedures and other forms of dispute resolution like mediation
- Tax and transfer pricing litigation, including expert witness support

## EXPERIENCE

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- Preparation of annual contemporaneous documentation reports for a US high technology multinational, including 40 separate country compliant reports under the OECD framework
- Numerous valuations of IP Migration transactions, under both the pre-2009 and the new 2009 "Platform Contribution Transaction" framework of Treasury Regulation Section 1.482-7
- Analysis and support for arm's length interest rates on long term loans between affiliates of various countries, using specialized databases of credit ratings
- Valuation of trademark portfolios in the automotive industry for tax purposes. International and local tax advice related to the transfer of those trademarks across jurisdictions. Trademark registrations and related intellectual property law advice
- Valuation of assets for a company in bankruptcy proceedings. The valuation was used by the trustee and the court to negotiate minimum prices with potential buyers and to expedite winding up the company
- Represented a leading networking infrastructure company in its global restructuring involving nearly every European jurisdiction and including a Dutch Advanced Pricing Agreement (APA) that achieved unprecedented results
- Valuation of several refineries and gas stations for one of the largest oil and gas companies in the world for real estate tax purposes. International and local tax advice related to the transaction
- Represented a global health sciences company in the negotiation of the first bilateral Advanced Pricing Agreement (APA) negotiated between the US and Ireland
- Valuation of shares required for tax purposes as a result of the reorganisation of a Japanese conglomerate
- Tax and transfer pricing planning advice to a US multinational during the acquisition of a European target, including all related legal advice such as corporate law, civil law and labour law
- Advice on the design, documentation and implementation of the transfer pricing policy of an international player in the renewable energy sector
- APA for several US technology companies
- Transfer pricing documentation for several companies in the pharmaceutical and medical equipment industries
- Tax and transfer pricing planning advice for Russian investors starting up businesses in Europe, including VAT and legal advice
- Tax litigation and transfer pricing expert witness support for several Fortune 500 companies in different countries. The subjects of the disputes included: intercompany pricing of loans, valuation of intangibles and commissionaire structures

## AKTUELLE SAGER

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### Jon Lauritzen vinder principiel skattesag i Højesteret for Kasi ApS

4. oktober 2018

Jon Lauritzen har på vegne af Kasi ApS ved Jesper Kasi Nielsen vundet højesteretssagen, der handler om, hvorvidt SKAT var berettiget til at tilbagekalde deres tilladelse til en skattefri tilførsel af aktiver. Tilbagekaldelsen medførte en skattepligt for Kasi ApS på 245 mio. kr.

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**Kvart million danskere vil have licensmoms tilbage**

14. juni 2018

Ved midnat udløb den foreløbige mulighed for at tilmelde sig gruppesagsmålet, som Foreningen Kræv Licensmoms Tilbage fører overfor Danmarks Radio og Skatteministeriet. Status: næsten en kvart million danskere har tilmeldt sig, og Foreningen håber, at tilmeldingsfristen vil blive forlænget.

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### **Foreningen Kræv Licensmoms Tilbage opfordrer Skatteministeriet til at tilbagebetale moms til alle licensbetalere i Danmark, hvis Foreningen vinder sagen**

1. JUNI 2018

Foreningen Kræv Licensmoms Tilbage, repræsenteret af advokatvirksomheden DLA Piper Denmark, der fører gruppesøgsmålet mod Danmarks Radio og Skatteministeriet, har i dag sendt en opfordring til Skatteministeriet om at suspendere forældelsesfristen overfor alle licensbetalere i Danmark.

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