



## 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

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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

### KEY CONTACTS

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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

## INSIGHTS

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### Publications

#### 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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## **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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### **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

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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### **APA and MAP Country Guide 2019**

17 MAY 2019

Welcome to the third edition of our APA & MAP Country Guide. The guide now lists 55 countries and informs taxpayers about the APA and MAP application procedures as they currently exist in those countries.

Since the publication of the first edition in 2017, there have been significant developments in the international tax and transfer pricing space at both global and country level. Multinationals continue to face increasing pressure to ensure that they are compliant with the tax and the transfer pricing rules in the jurisdictions in which they operate.

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

3 APR 2019

Brazil's recently published MAP manual sets out the process through which taxpayers can request assistance to address taxation not in accordance with the relevant tax treaty.

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

6 MAR 2019

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

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

8 JAN 2019

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

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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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## **APA and MAP Country Guide 2018** **New paths ahead for international tax controversy**

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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## **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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## **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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## **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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## **Argentina: new export duties in force; peso devaluation may impact inflation**

13 SEP 2018

The Argentine executive branch has established new export duties with the goal of reducing Argentina's fiscal deficit. Meanwhile, the peso's recent devaluation is expected to have an impact on inflation.

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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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## **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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## **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

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Revised Guidance) to provide more clarity around the practical application of the profit split method.

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### **Intra-group loans under the arm's length principle - 10 things to know**

2 JUL 2018

#### **TRANSFER PRICING SERIES**

Funding arrangements are an essential consideration for multinationals (MNEs) expanding their businesses, either through acquisition or organic growth.

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

30 MAY 2018

Italy aligns its transfer pricing rules with international standards.

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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 months remain before the window completely closes.

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### **Ukraine updates the list of jurisdictions meeting criteria under para 39.2.1.2 of the Tax Code**

22 MAR 2018

On 7 March 2018 the Cabinet of Ministers Resolution No.108 as of 31 January 2018 entered into force. The Resolution updates the List of countries which qualify for criteria envisaged by para 39.2.1.2 of the Tax Code (List), in particular by the exclusion of some countries.

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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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### **Italy, Draft Regulation On Transfer Pricing And Corresponding Adjustments**

9 MAR 2018

In April 2017, the Italian government issued a Decree with the aim, among the other, to: (1) amend the Italian transfer pricing legislation, in order to better align it with OECD's arm's length principle; and (2) provide the possibility for the Italian tax authorities to grant a corresponding adjustment, unilaterally.

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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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### **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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### **Ukrainian Tax Legislation Updates 2018**

15 FEB 2018

On 1 January 2018, the Law of Ukraine No. 2245-VIII as of 7 December 2017 "On Introduction of Changes to the Tax Code of Ukraine and Some Legislative Acts of Ukraine on Ensuring the Balance of Budget Revenues in 2018" came into effect. The most important updates are outlined below.

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### **Ukraine updates transfer pricing rules for 2018: key takeaways**

31 JAN 2018

Significant changes in effect as of January 1, 2018.

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

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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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### **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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### **2018: on track with the Tax wind**

22 DEC 2017

Ilyya Sverdlov, Legal Director and Head of Tax DLA Piper Ukraine has authored an article on major tax trends in 2018. The article has been recently published in Novoe Vremya special edition with The Economist and is reproduced with permission.

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### **Transfer Pricing in Motion**

15 DEC 2017

Ilyya Sverdlov, Legal Director and Head of Tax DLA Piper Ukraine, and Dmytro Rylovnikov, Senior Associate DLA Piper Ukraine have authored an article on key changes in transfer pricing rules which has been recently published in CEE Legal Matters magazine.

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### **Changes to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” as of 2018**

13 DEC 2017

On October 05, the Law of Ukraine “On Introduction of Changes to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” (in respect of improvement of certain provisions)” No. 2164-VIII was adopted.

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### **Singapore’s Inland Revenue Authority publishes guidance on mutual agreement procedures**

1 DEC 2017

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### **India publishes new rules for master file and CbC reporting**

30 NOV 2017

Guidance for multinationals on master file and country-by-country reporting in India.

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## **South African Revenue Service scrutinizes taxable presence of foreign service providers in South Africa**

1 NOV 2017

The primary focus of the requests appears to be whether a permanent establishment has been created in South Africa; thus, profits attributable to that permanent establishment should have been subject to tax in South Africa.

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## **Japan's National Tax Agency releases guidance on requesting Mutual Agreement Procedure assistance**

26 OCT 2017

The new guidance contains information on how the MAP mechanism functions in Japan.

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## **European Union adopts new Directive to better resolve double taxation disputes**

17 OCT 2017

This alert outlines details of the new Tax Dispute Resolution Mechanism Directive adopted by the Council of the European Union on 10 October 2017 and the impact on multinational companies.

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## **OECD releases reviews on BEPS Action 14**

5 OCT 2017

Belgium, Canada, the Netherlands, Switzerland, the UK and the US are the subject of this first tranche of stage 1 peer review reports that evaluate how countries are implementing the BEPS Project minimum standards.

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## **The proposed US tax reform: repatriation alternatives for multinationals operating in Latin America**

28 SEP 2017

A review of regulations in Argentina, Chile, Colombia, Mexico and Peru and steps for multinationals to consider regarding their operations.

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## **Finland: Supreme Administrative Court decides two transfer pricing cases involving intra-group services - key takeaways**

27 SEP 2017

Two new precedential decisions.

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## **Hong Kong releases Consultation Report on Measures to Counter Base Erosion and Profit Shifting: key topics**

26 SEP 2017

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The Consultation Report sheds light on the legislative changes to come and the respective timelines, allowing companies to assess how these BEPS-driven changes may affect their group structure and strategic plans.

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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

#### Effects of Tax Cuts and Jobs Act and BEPS on transfer pricing

26 APR 2018  
Los Angeles

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#### Tax Changes 2018

27 MAR 2018  
Kyiv

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## NEWS

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#### DLA Piper Canada lawyers recognized in 2020 edition of *Best Lawyers in Canada*

21 AUG 2019  
DLA Piper (Canada) LLP is pleased to see 70 of our lawyers across 34 practice areas recognized in the 2020 *Best Lawyers in Canada* guide.

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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 KRAHN on acquisition of eMBe Products & Service

26 June 2019

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

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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 from the creation and deployment of AI systems.

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### **DLA Piper Hamburg: Alter Wall is new office location**

13 MAY 2019

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

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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 advises Perion Network on acquisition of Captain Growth**

3 MAY 2019

DLA Piper has advised Perion Network on its US\$3.75 million acquisition of Septa Communications LLC, also known as Captain Growth, a Ukrainian start-up which applies cutting-edge AI-driven technologies to marketing.

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### **DLA Piper lawyers and practices ranked in latest Chambers edition**

30 APR 2019

DLA Piper today announced that 158 of the firm's lawyers and 64 of its practices were ranked in *Chambers USA's* 2019 guide.

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### **10 rankings for DLA Piper Ukraine in the Legal 500 EMEA 2019 guide**

22 APR 2019

DLA Piper in Ukraine has been recognized and ranked in 10 key practice areas in the latest edition of The Legal 500 Europe, Middle East and Africa (EMEA) 2019.

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### **DLA Piper kondigt partnerbenoemingen voor 2019 aan**

2 APR 2019

DLA Piper benoemt met ingang van 1 mei 2019 Jian-Cheng Ku en Jochem Beurskens tot partner. Wereldwijd benoemde het advocatenkantoor 77 advocaten in 20 verschillende landen tot partner.

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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 UK report shows non-resident real estate investors are bullish on British capital gains tax changes**

19 MAR 2019

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Non-resident real estate investors in the United Kingdom remain bullish despite impending capital gains tax (CGT) changes coming into force next month and uncertainty around Brexit.

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### **Kevin Glenn joins DLA Piper's Tax practice in New York**

6 MAR 2019

DLA Piper announced today that Kevin Glenn has joined the firm's Tax practice as a partner in New York.

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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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### **Tax Working Group releases final recommendations, including Capital Gains Tax from 1 April 2021**

21 FEB 2019

The Tax Working Group has released their final report outlining their recommendations for future changes to New Zealand's tax regime.

As expected, the final report has recommended the introduction of a broad-based Capital Gains Tax (CGT), with relatively few exemptions. The final report recommends that the Capital Gains Tax applies to a broad range of assets, at full rates, with no allowance for inflation. The recommendation is that the Capital Gains Tax will only apply to gains and losses after the implementation date.

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### **DLA Piper versterkt Tax praktijk met Gabriël van Gelder**

15 FEB 2019

DLA Piper heeft Gabriël van Gelder per 1 februari 2019 als Legal Director aangesteld ter versterking van haar Tax praktijk. Van Gelder is afkomstig van EY.

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### **Joseph Myszka joins DLA Piper's Tax practice in Silicon Valley**

28 JAN 2019

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DLA Piper announced today that Joseph Myszka has joined the firm's Tax practice as a partner in Silicon Valley.

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### **Daniel Robyn joins DLA Piper's Tax practice in Los Angeles**

22 JAN 2019

DLA Piper announced today that Daniel Robyn has joined the firm's Tax practice as a partner based in both Los Angeles and Northern California offices.

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### **Barbara Mace joins DLA Piper as principal economist in New York**

16 JAN 2019

DLA Piper is pleased to announce that Barbara Mace has joined the firm as a principal economist based out of the New York office.

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### **DLA Piper strengthens tax offering in Luxembourg with partner hire**

2 JAN 2019

DLA Piper today announces the appointment of Jacques Wantz as a partner in its Tax practice, based in Luxembourg. He will be joined by associate Emre Akan.

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### **DLA Piper advises Stillfront Group on acquisition of German game developer Playa Games GmbH**

14 DEC 2018

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

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### **DLA Piper (Canada) LLP recognized in 2019 *Legal 500 Canada* guide**

7 DEC 2018

DLA Piper (Canada) LLP is pleased to announce that 42 firm lawyers across 17 practice areas have been recommended in the latest edition of the *Legal 500 Canada*.

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

5 DEC 2018

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

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### **DLA Piper advises Russia's Transmashholding on the acquisition of a rail manufacturing facility in South Africa**

30 NOV 2018

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DLA Piper has advised TMH Africa on the acquisition of a 45,000 sq.m. DCD Rolling Stock manufacturing facility in Boksburg, South Africa from DCD Group.

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

23 NOV 2018

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

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

13 NOV 2018

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

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

13 NOV 2018

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

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#### **DLA Piper advises DASAN Zhone Solutions on intended acquisition of KEYMILE**

24 OCT 2018

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

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#### **DLA Piper hires real estate tax partner in London**

12 OCT 2018

DLA Piper today announces that real estate tax lawyer, Clive Jones, will be joining the firm as partner in its Tax practice, based in London.

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

11 OCT 2018

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

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#### **DLA Piper advises exceet Group on sale of its micro- and optoelectronics company AEMtec**

27 SEP 2018

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

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### **Best Lawyers in Canada 2019 recognizes 72 DLA Piper (Canada) LLP Lawyers**

22 AUG 2018

DLA Piper (Canada) LLP is pleased to have once more increased its rankings in the 2019 edition of *Best Lawyers*, with close to one-third of the firm's lawyers recommended as leading practitioners in Canada across key practice areas.

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### **DLA Piper advises Sacyr on urban organic waste management facility PPP in Melbourne**

6 AUG 2018

DLA Piper has advised Sacyr Environment Australia Pty Ltd on all financing arrangements and the project documents for the development, construction, commissioning, operation and maintenance of a waste processing facility PPP in Melbourne, Victoria.

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### **DLA Piper hires Transfer Pricing director in London**

30 JUL 2018

DLA Piper is pleased to announce the appointment of Vicki Bales as a Transfer Pricing director in its international Tax practice, based in London.

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

26 JUL 2018

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

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### **DLA Piper and cooperative firm lawyers recognized by the Latin American Corporate Counsel Association**

17 JUL 2018

DLA Piper is pleased to announce that the Latin American Corporate Counsel Association have included eleven firm and cooperative firm attorneys on their list of Latin America's leading business lawyers.

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### **DLA Piper launches APA & MAP Country Guide 2018**

29 JUN 2018

DLA Piper has launched the second edition of the Advance Pricing Agreement (APA) and Mutual Agreement Procedure (MAP) Country Guide, which aims to inform taxpayers about the APA and MAP application procedures as they currently exist in over 40 countries worldwide.

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## **Andrés González Becerra joins DLA Piper's Tax practice in Colombia**

25 JUN 2018

DLA Piper announced today that Andrés González Becerra has joined DLA Piper Martínez Beltrán in Colombia as a partner and leader of the Tax practice.

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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 advises Profin Group and its shareholders on the sale of Profin Group to Inwido**

15 JUN 2018

DLA Piper has advised Profin Group and its shareholders on the sale of the entire share capital of Profin Group, a Finnish manufacturer of premium sliding doors and windows, to Inwido.

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## **DLA Piper continues to grow its Tax practice with new partner hire in Belgium**

29 MAY 2018

DLA Piper is pleased to announce that Philippe Hinnekens is joining the firm as a partner in its Tax practice, based in Brussels. This is the sixth partner hire for the firm's Tax group in the last five months.

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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 Sentica Partners and Tesi on their acquisition of SuperPark Oy**

2 MAY 2018

DLA Piper has advised Finnish buyout firm Sentica Partners and state-owned investment company Tesi (Finnish Industry Investment Ltd) on their acquisition of SuperPark Oy.

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## **Four rankings for DLA Piper Ukraine in the Legal 500 EMEA 2018 Guide**

19 APR 2018

DLA Piper in Ukraine has been recognised and ranked in four key practice groups in the latest edition of the Legal 500 Europe, Middle East and Africa (EMEA) 2018.

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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 Canada welcomes Jessica Sullivan**

9 APR 2018

DLA Piper (Canada) LLP is pleased to welcome Jessica Sullivan to the firm's Vancouver office as an associate in the Wills, Estates and Trusts group.

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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 Barings on the acquisition of an office building in Munich**

5 MAR 2018

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

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### **DLA Piper wins four China Business Law Awards**

5 MAR 2018

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DLA Piper is delighted to announce it has received four awards from China Business Law Journal's China Business Law Awards 2017-18, in the categories of Employment, Intellectual Property (Trademark and Copyright), Taxation and Shipping.

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### **DLA Piper strengthens Tax practice in Paris with triple partner hire**

23 FEB 2018

DLA Piper has strengthened its international Tax team with the appointment of Sylvie Vansteenkiste, Raphaël Béra and Fanny Combourieu as partners in the firm's Paris office. The new partners are joining the firm along with four associates and one of counsel.

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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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### **DLA Piper advises Harrison Street on Crosslane joint venture**

5 FEB 2018

Global law firm DLA Piper has advised leading real estate investment firm Harrison Real Estate Capital LLC, on its joint venture with Crosslane Property Group UK, a real estate company specialising in purpose built student accommodation (PBSA) across the UK and Continental Europe.

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### **DLA Piper versterkt Tax praktijk met komst Jean Paul Dresen**

2 FEB 2018

DLA Piper Amsterdam heeft Jean Paul Dresen per 1 februari 2018 als Legal Director aangesteld ter versterking van haar Tax praktijk. Dresen is afkomstig van Houthoff.

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### **DLA Piper advises HanseMerkur on its acquisition of BBG Office Center in Böblingen**

29 JAN 2018

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

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### **DLA Piper advises Tishman Speyer on rental agreement with Naspers**

29 JAN 2018

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

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## **DLA Piper advises Harrison Real Estate Capital on £40 million student accommodation joint venture with Linkcity**

29 JAN 2018

DLA Piper has advised real estate private equity firm Harrison Street Real Estate Capital LLC (Harrison Street) on the establishment of a joint venture with LinkCity, a wholly owned subsidiary of Bouygues UK, for the development of a 435 bed student accommodation scheme in Birmingham.

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

25 JAN 2018

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

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

25 JAN 2018

DLA Piper has advised the Luxembourg-based investment company Active Ownership Capital on the acquisition of PINTSCH BUBENZER, a leading provider of industrial brakes and subsidiary of Schaltbau Holding AG.

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## **DLA Piper advises ASC Investment on the acquisition of VITRABLOK**

22 JAN 2018

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

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## **DLA Piper strengthens international Tax practice with partner appointment in Italy**

17 JAN 2018

DLA Piper announces the appointment of Federico Pacelli as a partner in its international Tax practice based in Italy. Federico will be leading the Italian Transfer Pricing team.

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## **DLA Piper partner Diana Erbsen named to IRS Advisory Council**

16 JAN 2018

DLA Piper is pleased to announce that the Internal Revenue Service has appointed Diana Erbsen to the Internal Revenue Service Advisory Council (IRSAC).

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## **DLA Piper welcomes David Smith to Leeds Tax practice**

8 JAN 2018

DLA Piper has strengthened its corporate tax practice with the appointment of David Smith, who joins the firm as partner and will

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be based in the Leeds office.

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

4 JAN 2018

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

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### **Lewis Greenwald joins DLA Piper's Tax practice in New York**

26 DEC 17

DLA Piper announced today that Lewis Greenwald has joined the firm's Tax practice as a partner in the New York office.

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### **DLA Piper advises Croda International Plc on its acquisition of IonPhasE**

12 DEC 2017

DLA Piper advised UK speciality company, Croda International Plc, on its acquisition of Finnish technology company IonPhasE Oy.

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### **DLA Piper advises Downer on Reliance Rail's AU\$2 billion recapitalisation and refinancing**

7 DEC 2017

Global law firm DLA Piper, together with Fort Street Advisers, has advised Downer (ASX: DOW) in relation to the AU\$2 billion recapitalisation and refinancing of Reliance Rail.

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### **DLA Piper launches Middle East Tax practice**

4 DEC 2017

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

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### **DLA Piper (Canada) LLP expands rankings in *Legal 500 Canada***

1 DEC 2017

DLA Piper (Canada) LLP is pleased to have achieved its best showing to date in *Legal 500 Canada*, with 11 lawyers gaining new rankings in the newly released 2018 edition.

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## **DLA Piper advises McDonald's on restaurant opening in Kyiv**

21 NOV 2017

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

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## **DLA Piper advises Aristocrat Leisure on US\$500 million acquisition**

7 NOV 2017

DLA Piper has advised Aristocrat Leisure, one of the largest global manufacturers of gaming solutions, on its successful acquisition of developer Plarium Global.

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## **DLA Piper ranked high for tax and transfer pricing among law firms in Ukraine**

6 NOV 2017

DLA Piper Ukraine's Tax practice has been ranked in tier 2 by World Tax 2018 (International Tax Review) and by World Transfer Pricing 2018 (TP Week).

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## **DLA Piper launches Finance Rules of the World**

2 Nov 2017

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

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## **DLA Piper Advises ADG group on a Joint Venture with CJ CGV to Become the Leading Cinema Operator in Moscow**

30 OCT 2017

DLA Piper has advised ADG group, a pioneering Russian urban developer, on the establishment of a joint venture with South Korea's CJ CGV, the fifth largest multiplex theatre company in the world. ADG Group holds a 30% stake in the JV with a registered capital of US\$30 million, while CJ CGV holds all the remaining shares.

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## **DLA Piper acts as official legal partner for the Russian production of The Audience**

23 OCT 2017

DLA Piper is proud to have acted as the official legal partner of a project that brings to the stage a Russian production of Peter Morgan's celebrated play The Audience.

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## **Japan External Trade Organisation appoints DLA Piper lawyers as outside counsel in Japan**

12 OCT 2017

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JETRO, Japan External Trade Organisation has appointed DLA Piper Corporate of counsel Mitsuharu Kataoka and Tax associate Keitaro Uzawa specialists or outside counsel in Japan.

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**Adrienne Woodyard provides key insights into CRA audits in video series hosted by *Investment Executive***

27 SEP 2017

Toronto tax partner Adrienne Woodyard provides tips for managing tax audits in a video series titled "Advisors and the CRA: Managing mistakes, audits and penalties."

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**DLA Piper launches new platform for *Guide to Going Global* series**

20 SEP 2017

DLA Piper has launched a new platform featuring its *Guide to Going Global* series, an online resource designed to help companies operating and growing their international businesses.

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