



## Tax

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

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

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

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

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

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

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

## EXPERIENCE

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- 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

### KEY CONTACTS

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- Advising a leading developer of IT solutions for small to mid-sized businesses in connection with the design and implementation of 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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### Publications

#### Exploring the metaverse: What laws will apply?

22 June 2022

#### INTELLECTUAL PROPERTY AND TECHNOLOGY NEWS

For those intrigued by the metaverse, and for creators building metaverse projects, here are practical considerations.

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#### Responsible Financial Innovation Act, the new proposed crypto regulation bill, provides some clarity on tax issues

16 June 2022

The proposed tax provisions would, if enacted, address at least a few of the industry's largest complaints.

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#### Biden Administration's Greenbook signals continued focus on taxation of cryptocurrency and digital assets

23 May 2022

The Greenbook outlines a number of tax proposals addressing trading and lending of cryptocurrency and digital assets.

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#### OECD releases public consultation document on crypto tax reporting in effort to increase transparency

23 May 2022

The proposed framework would provide for automatic exchange of tax-relevant information between tax administrations for cryptoasset transactions.

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#### Brazil sets forth conditions for tax settlements in goodwill disputes: multinationals take note

18 May 2022

A quick discussion of Public Notice n° 9/2022.

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#### Understanding, organizing and licensing International Financial Entities in Puerto Rico

18 April 2022

In Puerto Rico today, IFEs provide financial services in the cryptocurrency, payments and money transfer sectors, as well as traditional banking services.

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## **OECD releases draft Model Rules on Scope of Amount A under Pillar 1**

5 April 2022

Comments on the draft rules are due on April 18, 2022.

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## **Implications of recent Treasury Green Book tax proposals**

29 March 2022

Taken together, the Treasury Department concludes that the proposals would raise more than \$2.5 trillion over the ten-year budget cycle.

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## **OECD releases commentary on the Pillar Two GloBE Rules – observations on selected topics**

17 March 2022

A look at six topics found in the commentary which have particular relevance for multinational companies and other stakeholders.

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## **Canada releases draft legislation for new mandatory disclosure tax rules**

11 March 2022

On February 4, 2022, the Canadian federal government released draft legislative proposals to expand the existing mandatory disclosure tax rules, which were announced with the 2021 federal budget and are designed to provide the Canada Revenue Agency with information on potentially abusive tax avoidance transactions. The government invites the public to provide comments on the Proposals by April 5, 2022.

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## **Canada releases new tax rules to limit interest deductions**

25 February 2022

On February 4, 2022, the Canadian Department of Finance released a package of draft legislative proposals which include measures previously announced in the 2021 Federal Budget.

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## **Exploring the metaverse: What laws will apply?**

22 February 2022

Like any new foundational technology, the metaverse remains confusing and unknown to many. Writing for *Chambers TMT 2022*, we explore key questions.

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## **OECD publishes draft Tax Base Determination rules for Pillar 1 Amount A**

22 February 2022

As part of a rolling release of draft Model Rules for Amount A of Pillar 1, on 18 February 2022, the OECD released for public comment

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draft Model Rules for defining the Tax Base that is the subject of the income reallocation envisioned by Amount A of Pillar 1.

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## **Blockchain and Digital Assets News and Trends**

18 February 2022

### **BLOCKCHAIN AND DIGITAL ASSETS NEWS AND TRENDS**

Lawsuit tackles tax treatment of staking rewards; SEC settles with crypto lending platform; emergency measures in Canada affect financial services entities.

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## **OECD makes progress on Pillar 1 – release of draft Sourcing and Nexus Rules of Amount A**

7 February 2022

Comments are due February 18, 2022.

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## **UAE introduces federal corporate income tax from June 2023**

31 January 2022

Details of the contours of the UAE's regime.

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## **EU Directive ATAD 3 proposes new minimum substance rules against the use of shell companies**

4 January 2022

The Directive introduces reporting requirements for EU tax-resident companies – irrespective of their legal form – with certain mobile and passive income streams and inadequate operational substance.

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## **Following suit, European Commission publishes draft EU Directive to swiftly implement OECD 15 percent global minimum tax**

23 December 2021

The proposal delivers on the EU's pledge to ensure swift and harmonized implementation of the historic international agreement on global tax reform.

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## **OECD issues detailed rules to implement global minimum tax: a look at the 10 chapters**

21 December 2021

The guidelines provide a detailed description of the rules that the jurisdictions under the Inclusive Framework are to implement in their local legislation.

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## **Blockchain and Digital Assets News and Trends**

18 October 2021

### **BLOCKCHAIN AND DIGITAL ASSETS NEWS AND TRENDS**

Non-fungible tokens: What are the legal risks?

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## OECD announces global deal on international tax reform with its Two-Pillar solution

11 October 2021

In addition, the OECD sets out a detailed implementation timeline aiming to have parts of the plan ratified in 2022 and effective as early as 2023.

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## Doing business in Canada - Tax considerations for non-resident corporations

September 23, 2021

This guide summarizes the key Canadian income tax, goods and services tax / harmonized sales tax, and provincial sales tax considerations for non-resident corporations considering doing business in Canada.

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## House tax proposal: significant statutory changes include raising corporate rate, overhauling international taxation system

21 September 2021

While the Senate is likely to cut back on some of the proposals, tax increases for business and individuals are expected to be enacted by Thanksgiving.

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## Blockchain and Digital Assets News and Trends

17 September 2021

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

Proposed infrastructure bill would subject cryptocurrencies to wash sale and constructive sale rules.

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## Proposed infrastructure bill would subject cryptocurrencies to wash sale and constructive sale rules

17 September 2021

The move comes as part of the Ways and Means Committee's attempt to raise revenue to finance infrastructure spending.

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## Blockchain and Digital Assets News and Trends

23 August 2021

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

New information reporting requirements for cryptocurrency transactions; CFPB involvement in cryptocurrency oversight; NCUA seeks comments on use of DLT and DeFi by credit unions.

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## LatAm: Tax authorities address negative effects of the pandemic on national coffers

12 August 2021

The tax authorities' revenue-generating approaches vary from incentives to additional taxation.

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## Blockchain and Digital Assets News and Trends

19 July 2021

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

IRS says tax-deferred like-kind exchange is not available for cryptocurrency trades; copyright issues plague NFTs; crypto venture investments continue to accelerate.

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## IRS concludes Section 1031 tax-deferred "like-kind" exchange treatment is not available for cryptocurrency trades

19 July 2021

It seems reasonable to assume that the IRS will apply its analysis to most cryptocurrencies.

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## Mexico: Understanding SAT's "benchmark" disclosure of effective income tax rates

14 July 2021

The effective tax rates are not binding, but it is expected that the SAT will use the rates as a reference to identify taxpayers for audits.

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## Biden Administration tax compliance plan targets cryptocurrency assets

21 June 2021

The plan would give the IRS greater authority and resources to collect information on Americans' financial assets and transactions, including cryptocurrency transactions.

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## Blockchain and Digital Assets News and Trends

21 June 2021

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

Biden tax plan spotlights cryptocurrency transactions; FTC announces spike in cryptocurrency investment scams; El Salvador is first country to adopt bitcoin as legal tender.

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## Biden Administration "Green Book" tax proposals would affect private investment funds if enacted

9 June 2021

The Green Book incorporates changes from the American Jobs Plan and American Families Plan.

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## Biden's FY 2022 budget and Treasury Green Book – additional details on international tax proposals

2 June 2021

Fleshing out revenue proposals in the White House's American Jobs Plan and American Families Plan.

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## Budget 2021 updates: Tax and the digital economy

17 May 2021

The Canadian federal budget tabled on April 19, 2021 provides further detail on the sweeping changes to the taxation of the digital economy that were announced in the Fall Economic Statement 2020 released on November 30, 2020. In particular, Budget 2021 provides further detail on the proposed new federal digital services tax and the changes to Canada's VAT, the federal goods and services tax/harmonized sales tax.

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## 2021 Federal Budget — Broader mandatory disclosure rules on the horizon

6 May 2021

This article provides a general overview of the changes proposed in the 2021 Federal Budget with respect to the mandatory disclosure rules contained in the *Income Tax Act*, RSC 1985, c 1. These changes have the objective of improving the ability of the Canada Revenue Agency ("CRA") to respond to aggressive tax planning.

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## Canadian international tax update: New interest deductibility restrictions and anti-hybrid rules

3 May 2020

The Canadian federal budget tabled on April 19, 2021 proposes significant new interest deductibility restrictions and anti-hybrid mismatch arrangement rules.

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## Managing Mexican mandatory disclosure rules

8 April 2021

A review of new obligations for taxpayers and advisors under Mexico's mandatory disclosure rules.

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## Alberta announce 166 million innovation grant

April 7 2021

The government of Alberta has introduced an Innovation Employment Grant ("IEG") to complement its Job Creation Tax Cut ("JCTC") in an effort to stimulate investment and expand opportunities in Alberta.

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## New Québec rules on mandatory disclosure of "specified transactions"

6 April 2021

This article provides a general overview of the new Québec rules for mandatory disclosure of specified transactions introduced by the entry into force of *An Act to give effect to fiscal measures announced in the Budget Speech delivered on 21 March 2019 and to various other measures*.

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## Update to tax treatment of cryptoassets to incorporate staking

6 April 2021

On 30 March 2021, Her Majesty's Revenue & Customs (HMRC) updated its Cryptoassets Manual to take into account staking in proof-

of-stake networks.

HMRC confirmed that such passively earned cryptoassets will likely be subject to Capital Gains Tax or Corporation Tax on chargeable gains when the cryptoassets are subsequently sold. This position is largely the same as the established tax treatment of cryptoasset mining activities.

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### **Noteworthy rule changes impacting transfer pricing documentation requirements for fiscal year 2020 and beyond**

10 March 2021

A highlight of key transfer pricing documentation updates from various countries that are effective for fiscal year beginning on or after January 1, 2020.

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### **The Netherlands initiates public consultation procedure addressing transfer pricing mismatches**

9 March 2021

Aiming to avoid non-taxation due to international transfer pricing mismatches.

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

5 March 2021

In the on-going COVID-19 context, the Luxembourg Ministry of Finance has disclosed, on 14 October, several tax measures as part of the budget bill for the tax year 2021 ("Budget Bill").

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### **Country-specific guidance on the transfer pricing implications of the COVID-19 pandemic**

4 March 2021

Businesses may wish to consider the guidance from several countries on the appropriate transfer pricing treatment for governmental subsidies related to the COVID-19 pandemic.

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### **COVID-19 Federal Benefit Access Tool**

26 February 2021

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

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### **COVID-19 Federal Benefit Access Tool (Canada)**

26 February 2021

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

The Federal Government has been announcing a series of measures to aid businesses and workers during this unprecedented time. We have prepared a document with key details about federal benefits announced to date which is intended to be a tool primarily for employees.

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

9 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

1 February 2021

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

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## **OECD publishes guidance on the tax impact of cross-border working arrangements during the COVID-19 pandemic**

27 January 2021

Our observations on the new OECD guidelines and their implications for employers.

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

26 January 2021

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

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## **Global Tax Alert: Implementation of DAC6 in Spain**

14 January 2021

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

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## **Understanding the OECD's guidance on the transfer pricing implications of the COVID-19 pandemic**

5 January 2021

A practical look at the new OECD guidance.

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## **CRA simplifies claiming employee home office expenses in 2020**

30 December 2020

In a welcome development for employees who worked from home in 2020 due to COVID-19, the Canada Revenue Agency has simplified the process for claiming home office expenses for the 2020 taxation year.

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

23 December 2020

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

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## **Canada proposes sweeping changes to the taxation of the digital economy**

15 December 2020

On November 30, 2020, as part of the Fall Economic Statement 2020, Supporting Canadians and Fighting COVID-19 ("FES2 2020"), the Canadian federal government proposed sweeping changes to the taxation of the digital economy.

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## **Proposed changes to employee stock option tax rules apply July 1, 2021**

11 December 2020

On November 30, 2020, as part of the Fall Economic Statement 2020, Supporting Canadians and Fighting COVID-19, the Canadian federal government released updated legislative proposals to limit the tax benefit for employee stock options.

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

23 November 2020

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

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## A “Rent” Subsidy That’s Not Just for Tenants: A Guide to the New Canada Emergency Rent Subsidy

20 November 2020

On November 19, 2020, the new federal Canada Emergency Rent Subsidy (“CERS”) was enacted into law by Bill C-9, An Act to amend the Income Tax Act (Canada Emergency Rent Subsidy and Canada Emergency Wage Subsidy) receiving Royal Assent. The CERS takes effect as of September 27, 2020 and continues to June 2021. Note that Bill C-9 only provides details for the first 12 weeks of the program, so details may change after December 19, 2020.

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## Global Tax Alert: Spanish Government publishes 2021 draft Budget Act

12 November 2020

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

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## VAT Monthly Alert October 2020

2 November 2020

### [VAT MONTHLY ALERT](#)

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

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## AEO Certification Series (I)

27 October 2020

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

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## Oman introduces VAT: A law firm's perspective

22 October 2020

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

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## COVID-19 British Columbia Benefit Access Tool

21 October 2020

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

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

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

16 October 2020

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

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

16 October 2020

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

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

30 September 2020

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

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## **UAE overhauls Economic Substance Regulations**

3 September 2020

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

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

2 September 2020

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

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## **New CEWS rules are complicated and CRA's updated online calculator can help**

31 AUG 2020

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

On August 11, 2020, the CRA launched an updated Canada Emergency Wage Subsidy online calculator.

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## **DLA Piper achieves a successful result in *Auctus Resources Pty Ltd v Commissioner of Taxation* [2020] FCA 1096**

5 August 2020

DLA Piper's tax team has been successful in representing its client, the taxpayer, in *Auctus Resources Pty Ltd v Commissioner of*

*Taxation [2020] FCA 1096*. The case relates to specific tax assessment and tax recovery powers of the Commissioner of Taxation relating to an R&D tax offset refund in the 2013 income year. It is also a reminder to legal practitioners to raise all grounds and contentions during the hearing. This article will explore these issues in further detail.

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## Canada proposes sweeping changes to Canada Emergency Wage Subsidy

30 JUL 2020

### CANADIAN EMPLOYMENT LAW UPDATES - COVID-19

On July 17, 2020, the Canadian federal government proposed sweeping changes to the Canada Emergency Wage Subsidy ("CEWS") extend the CEWS from August 29, 2020 to December 19, 2020; make the CEWS available to every eligible employer with *any* revenue drop (versus the current 30% threshold) and tie the subsidy amount to the revenue drop amount; and address various technical issues raised by stakeholders during the consultation period.

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## Welcome tax change announced for Canadian resource companies

28 JUL 2020

On July 13, 2020, the Canadian federal Department of Finance announced proposed changes to the flow-through share tax rules that will be welcome news to Canadian resource exploration companies. The proposals, which are in response to difficulties that such companies have faced in pursuing their exploration activities in light of the COVID-19 pandemic, extend the period by 12 months during which "Canadian exploration expenditures" must be spent.

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## UK tax amortisation of IP

27 July 2020

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

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

13 July 2020

On 1 July 2020 the Spanish Constitutional Court ruled that the advance payment regime established for large taxpayers approved by Royal Decree 2/2016 of 30 September, is unconstitutional and, therefore, null and void, because it violates the limits of the power to legislate through Royal Decree.

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## Private equity: Guide to key management tax issues in Europe

6 July 2020

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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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### **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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### **Law à la Mode: Falling foul of China's trademark system; Retailers need to prepare for the new EU Data Protection Regulation; and New developments in the framework of the copyright protection of handbags**

2 FEB 2015

#### **[LAW À LA MODE](#)**

A quarterly e-magazine from our Fashion, Retail and Design Group with the latest industry news, comment and legal updates. This edition has been edited by our Italian colleagues.

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### **Law à la Mode - Edition 14**

24 OCT 2014

#### **[LAW À LA MODE](#)**

A quarterly e-magazine from our Fashion, Retail & Design Group with the latest industry news, comment and legal updates, with a particular focus on technology in this edition.

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### **Law à la Mode**

13 MAY 2014

#### **[LAW À LA MODE](#)**

A quarterly e-magazine from our Fashion, Retail & Design Group with the latest industry news, comment and legal updates, with a particular focus on technology in this edition.

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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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## **Law à la Mode Edition 12 - Winter 2013/14**

13 JAN 2014

### **LAW À LA MODE**

The Middle East editorial team is delighted to bring you the Winter edition of Law à la Mode, the quarterly legal magazine from our global Fashion, Retail, and design group.

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

5 NOV 2013

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## **US DOJ and Swiss Government Announce New Voluntary Disclosure Program for Swiss Banks**

4 OCT 2013

A first of its kind program enabling eligible Swiss banks to address and resolve their status re the DOJ's ongoing enforcement investigations

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

20 AUG 2013

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

30 JUL 2013

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

12 JUL 2013

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## **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**

#### **English-language webinar series: DLA Piper – Transfer Pricing Insights Germany**

29 June 2022

English-language webinar series: DLA Piper – Transfer Pricing Insights Germany  
Webinar

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#### **Liquidation, acquisition and restructuring of China operations (Session 7)**

June 22, 2022 | 12:00 - 1:00 pm ET  
Webinar

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## **Key considerations in OECD Pillar Two global minimum tax model rules**

5 May 2022  
Webinar

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## **Key considerations in OECD Pillar Two global minimum tax model rules**

5 May 2022  
Webinar

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## **2022 OECD Transfer Pricing Guidelines**

23 March 2022  
Webinar

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## **English-language webinar series: DLA Piper – Transfer Pricing Insights Germany**

17 March 2022  
English-language webinar series: DLA Piper – Transfer Pricing Insights Germany  
Webinar

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## **Tax treatment of software development and sale: Perspectives from the US, Australia and NZ**

28 October 2021  
Webinar

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## **An update for US companies on the OECD global tax deal**

21 October 2021 | 12:00 - 1:00 ET  
Webinar

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## **Cash repatriation: What are your options?**

29 September 2021  
Webinar

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## **English-language webinar series: DLA Piper – Transfer Pricing Insights Germany**

22 September 2021  
English-language webinar series: DLA Piper – Transfer Pricing Insights Germany  
Webinar

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## **The Impact of Biden's Tax Proposals**

21 September 2021  
Dublin 2

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## **Embracing Digital Evolution**

15 September 2021  
Webinar

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## **IPEM 2021**

8-9 September 2021  
IPEM 2022  
Paris

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## **Luxembourg: your go-to platform for Iberoamerican investments**

30 June 2021  
Webinar

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## **EU tax updates and what they mean for US companies**

30 June 2021 | 12:00 - 1:00 ET  
Webinar

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## **English-language webinar series: DLA Piper – Transfer Pricing Insights Germany**

17 June 2021  
English-language webinar series: DLA Piper – Transfer Pricing Insights Germany  
Webinar

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## **Carried interest – everything you always wanted to know and didn't ask**

7 May 2021  
Luxembourg

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## **English-language webinar series: DLA Piper – Transfer Pricing Insights Germany**

18 March 2021  
English-language webinar series: DLA Piper – Transfer Pricing Insights Germany  
Webinar

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

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

Webinar

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

2 December 2020

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

Webinar

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

5 November 2020 | 3:00 - 4:00 ET

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

Webinar

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### **Doing Business Globally: Singapore**

4 November 2020

Webinar

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### **Challenging choices for businesses: Restructure, downsize or liquidate**

14 October 2020

Webinar

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### **Doing Business Globally: Spotlight Hong Kong**

22 September 2020

Webinar

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### **Doing Business Globally: Italy**

7 July 2020

Webinar

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## **NEWS**

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### **DLA Piper advises Fyllo on the acquisition of Semasio**

19 April 2022

DLA Piper has advised Fyllo, a compliance-first platform providing data-driven marketing and regulatory solutions for high-growth industries, on the signing of a Stock Purchase Agreement with Semasio, a pioneer in unified targeting for digital marketing.

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### **Geneviève Lille author of Canada's only book dedicated to the taxation of partnerships**

10 February 2022

Counsel Geneviève Lille has authored the 8th edition of Canada's only book dedicated to the taxation of partnerships, *Understanding the Taxation of Partnerships*, published by Wolters Kluwer.

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### **DLA Piper (Canada) LLP welcomes associate Jenny Du**

31 January 2022

DLA Piper (Canada) LLP welcomes Jenny Du to the firm's Toronto office as an associate in the Tax Group.

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### **DLA Piper Canada welcomes Counsel Geneviève Lille**

6 December 2021

DLA Piper (Canada) LLP is pleased to announce that Geneviève Lille has joined the firm as Counsel in the Toronto office.

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### **DLA Piper advises Whitehelm on sale to Patrizia**

16 September 2021

Global law firm DLA Piper has advised Whitehelm Capital (Whitehelm) on its sale to PATRIZIA AG, a leading partner for global real assets. The initial purchase price of EUR67 million will be paid in a combination of cash and PATRIZIA shares.

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### **Sandra Mah appointed judge to the Provincial Court of Alberta**

30 July 2021

Congratulations to Sandra Mah on her appointment as a judge to the Provincial Court of Alberta. Sandra will commence her appointment August, 16, 2021.

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### **DLA Piper promotes Investment Funds lawyer in Luxembourg to global partnership**

28 April 2021

DLA Piper is pleased to announce that Luxembourg-based Investment Funds lawyer Caroline Pimpaud has been promoted to partner, as part of the firm's annual promotion round, effective 1 May 2021.

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### **DLA Piper Canada has strong showing in 2021 *Canadian Legal Lexpert Directory***

22 April 2021

DLA Piper (Canada) LLP has increased their rankings in the Canadian Legal Lexpert Directory for the third consecutive year.

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#### **DLA Piper advises Manulife on its acquisition of 39 Martin Place**

29 January 2021

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

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#### **DLA Piper boosts Tax practice in Luxembourg with new partner hire**

4 January 2021

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

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#### **DLA Piper Canada increases rankings in 2021 edition of *Best Lawyers in Canada***

28 AUG 2020

DLA Piper (Canada) LLP is pleased to see 79 of our lawyers across 35 practice areas recognized in the 2021 *Best Lawyers in Canada* guide, resulting in our best showing with the guide since its inception.

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

27 August 2020

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

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

17 August 2020

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

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