



## 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

#### **Inclusion of Hong Kong in the EU “Watchlist” of Non-Cooperative Jurisdictions for Tax Purposes**

11 November 2021

On 5 December 2017, the Council of the European Union (the EU) established the EU List of Non-Cooperative Jurisdictions for Tax Purposes (the List / Annex I) to promote global good governance in taxation and to inform member states on which non-EU jurisdictions engage in abusive tax practices.

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#### **Global Tax Alert: Spanish Government publishes 2022 draft Budget Act**

27 October 2021

On 15 October 2021, the Spanish government approved the draft of the 2022 Budget Act ("the 2022 Budget"). The 2022 Budget includes several tax measures aimed at increasing tax revenue.

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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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#### **Additional comment and conclusion**

7 October 2021

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## Eligibility criteria

7 October 2021

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## Regulatory analysis

7 October 2021

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## The tax proposals: a closer look

7 October 2021

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## UK Funds: New Tax Regime for UK Asset Holding Companies

7 October 2021

In private equity, the Fund vehicle is typically a limited partnership, which is tax transparent for most investors (indeed an investor treating the Fund vehicle as opaque creates all sorts of challenges for many Funds pursuant to anti-hybrid rules).

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## Australia announces expanded double tax treaty network

30 September 2021

In this update we describe how the expansion of the double tax treaty network in Australia is very timely and well supported.

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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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## Global Tax Alert: The 2019 interest deduction limitation rules in the light of the Lexel v. Skatteverket-verdict

20 September 2021

On March 22 this year, the verdict came in the well-known Lexel case (case no 4849-18 and 4849-18) where the 2013 interest

deduction limitation rules were discussed. The case concerns whether the Swedish rules regarding interest deductions could be considered to restrict the freedom of establishment in a prohibited way.

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### **Recent changes to CJEU rulings in relation to VAT refunds**

20 September 2021

On September 9, 2021 (C-294-20) the Court of Justice of the European Union (CJEU) ruled that the Tax Authorities may reject the VAT refund of a taxable person not established in the territory of the country if the taxable person does not submit the documents justifying the request during the administrative proceeding.

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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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### **Australia: Reform of employee share schemes - tax view**

16 September 2021

As part of the 2021–2022 federal budget, the federal government has pledged to remove 'red tape' by introducing a suite of tax and regulatory changes that will assist companies in implementing employee share schemes.

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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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### **Asia Pacific Tax Newsletter July 2021**

6 August 2021

Welcome to the third issue of our AsiaPac Tax Newsletter. In this issue, we continue to bring you the latest tax developments in the Asia-Pacific region including governmental policies and updates on case laws.

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## VAT - Monthly Alert - July 2021

3 August 2021

### VAT MONTHLY ALERT

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

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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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## Global Tax Alert

13 July 2021

On 10 July 2021 the Law for the Prevention and Actions Against Tax Fraud (Ley de Medidas de Prevención y Lucha contra el Fraude Fiscal) was published in the Spanish Official Gazette.

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## Global Tax Alert

7 July 2021

Following the entry into force of Law 4/2020 on Digital Services Tax ("DST") (see our Tax Alert of 9 February 2021) further regulations have been recently adopted.

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## Global Tax Alert: French Supreme Administrative Court requests preliminary ruling from ECJ

6 July 2021

The French Supreme Administrative Court has requested a preliminary ruling from the European Court of Justice (ECJ).

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## **Spain: Question of unconstitutionality against Royal Decree 3-2016**

1 July 2021

The Spanish National Court has raised a question of unconstitutionality before the Constitutional Court of Royal Decree 3/2016, dated 2 December 2016, on the grounds that (i) it is contrary to the Spanish Constitution as it violates the limits of the power to legislate by Royal Decree and (ii) it violates the principle of economic capacity.

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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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## **Amendment to the CIT Act in Poland - additional disclosure obligations to be considered**

2 June 2021

On 1 January 2021, an amendment to the CIT Act came into force, which requires some taxpayers to prepare and publish information on their tax strategy for a given tax year.

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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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## **European Commission Renames and Revises CCCTB Proposal**

19 May 2021

On 18 May 2021, the European Commission presented a renamed and revised proposal for the Common Consolidated Corporate Tax Base (CCCTB). The CCCTB proposal will therefore be withdrawn by the European Commission. The new proposal is called Business in Europe: Framework for Income Taxation (BEFIT).

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## **Reflections on the recently signed amendment protocol to the Dutch – German tax treaty**

18 May 2021

On 4 April 2021 the Dutch government published the amendment protocol of the Dutch – German tax treaty. The amendment protocol currently is signed by both countries, but it still must be ratified by the respective parliaments.

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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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## Spain implements ATAD II – our observations

30 April 2021

On 10 March 2021, the Royal Decree-Law 4/2021 (RDL 4/2021), dated 9 March 2021, was published, implementing the Council Directive (EU) 2016/1164 of 12 July 2016, amended by Council Directive (EU) 2017/952 of 28 May 2017 (ATAD II).

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## Starting shot for DAC6 reporting obligations in Spain

21 April 2021

The Royal Decree 243/2021 dated 6 April 2021 (RD 243/2021) was published in the Spanish Official Gazette, further enhancing the implementation of DAC6 in Spain through the amendment of the General Regulations on Tax Proceedings, as approved by Royal Decree 1065/2007 dated 27 July 2007.

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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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## Asia Pacific Tax Newsletter March 2021

7 April 2021

Welcome to the second issue of our AsiaPac Tax Newsletter. In this issue, we bring you the latest tax developments in the Asia-Pacific region including governmental policies and updates on case laws.

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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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### **HM Treasury's (second) consultation on taxation of alternative fund structures**

9 March 2021

As announced at last year's Spring Budget, the government has been pursuing a review of the UK funds regime, from a tax perspective. HM Treasury (HMT) closed its second consultation on the proposals on 23 February 2021.

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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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### **VAT - Monthly Alert – February 2021**

2 March 2021

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

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

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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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### **Spain: General Tax Control Plan for 2021**

22 February 2021

On 1 February 2021, the Spanish Tax and Customs Annual Plan for 2021 was published in the Official Gazette, in the context of

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significant tax reforms including the latest implementation of the Digital Services Tax and the Financial Transactions Tax.

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### **Withholding tax claims in Spain: How to maximize investment performance of foreign funds**

11 February 2021

The Spanish Supreme Court (Tribunal Supremo) has recently confirmed the right to claim and obtain, by a U.S. Regulated Investment Company (RIC), the refund of withholding taxes paid on dividends received from Spanish entities.

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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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## VAT - Monthly Alert – January 2021

29 January 2021

### VAT MONTHLY ALERT

See our January summary of important VAT developments with implications for cross-border business operations.

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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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### 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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### Foreign investment in Australian real estate: 2020/2021 tax update

16 December 2020

This update provides an overview of the key Australian taxation developments in 2020 that impact on foreign investment in Australian real estate. While the Australian Federal and State Governments have focussed on expenditure measures to stimulate the economy this year, due to the significant impact of COVID-19, there are still a number of important tax developments that foreign investors and managers should be aware of in relation to their existing and future investments in Australia. We are optimistic that 2021 will see growing interest and foreign investment into the Australian real estate sector as the global economy gradually recovers from COVID-19.

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## Belgium introduces the tax free “recovery reserve” in response to the COVID-19 pandemic

26 November 2020

Following the introduction of the one-off carry-back of tax losses, Belgium has recently introduced a complementary measure intended to strengthen the solvency and cash-flow position of Belgian companies that have suffered a loss pursuant to the COVID-19 pandemic.

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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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## 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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### **DLA Piper acts for Mid Ulster District Council (as lead appellant) in successful VAT repayment claim at First Tier Tribunal**

19 October 2020

Mid Ulster District Council (formerly Magherafelt District Council), in a group litigation action, as the lead case on behalf of Northern Ireland Councils, represented by the DLA Piper London's VAT group, with Counsels Melanie Hall QC and Harry Gillow, have won an important case against HM Revenue & Customs.

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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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### **Updated guidance on early termination and compensation payments**

25 September 2020

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

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### **Spanish case law sets forth that compensation for the termination of senior managers can be tax exempt**

24 September 2020

Two recent decisions of the Spanish Supreme Court, have determined that, in case of unilateral termination by the company of senior management contracts, seven days' salary per year of service up to six monthly salary payments, qualifies as mandatory compensation, and is exempt from Personal Income Tax with a maximum of EUR180,000.

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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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## Asia Pacific Tax Newsletter August 2020

31 August 2020

DLA Piper contributes to the first issue of 2020 Asia Pacific Tax Newsletter: this newsletter addresses the newest tax developments in the major business hubs in the Asia-Pacific region. We hope you enjoy it.

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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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## Advocate General of the Court of Justice of the EU

31 July 2020

The *Wellcome Trust* (C-459/19) case involved a charitable organisation (Wellcome Trust Limited) which used the services of investment managers to assist it in managing its large endowment portfolio.

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## Country Specific: UK

31 July 2020

The UK tax authority has published a note explaining that its internal working arrangements as a result of the COVID-19 pandemic have led to VAT refunds to some overseas (non-EU) businesses (under the Overseas Refund Scheme (historically known as 13th Directive claims)), being made outside its objective of making the refund within six months of the submission deadline of 31 December.

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## Country-specific: Italy

31 July 2020

The Legislative Decree dated 1 June 2020, No. 45, concerning the implementation of EU Directive No. 2017/2455, amending the VAT Directive and Directive No. 2009/132/EC as regards certain value added tax obligations for the supply of services and distance selling of goods, was published in the Official Journal (Gazzetta Ufficiale) No. 145 of 9 June 2020 and entered into force since 10 June 2020.

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## Court of Justice of the EU

31 July 2020

In *Veronsaajien oikeudenvallontayksikkö (Service d'hébergement en centre de données)* (Case C-215/19) the Court (proceeding to judgment without an Advocate General opinion) has said that a supply of hosting computer servers in a computer centre, did not amount to an exempt supply of leasing land nor could the service be regarded as connected with land, (the place of supply of which would be the location of the property).

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## EU

31 July 2020

As part of its package to aid economic recovery, the European Commission outlined several VAT initiatives to be formally proposed and implemented between now and 2024. They included:

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## VAT - Monthly Alert - July 2020

31 July 2020

### [VAT MONTHLY ALERT](#)

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

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## Termination Payments: PENP Draft Legislation published

27 July 2020

On 21 July 2020, the UK Government published a policy paper and draft clauses for inclusion in the next Finance Bill (2020/2021) which provide an alternative post-employment notice pay (PENP) calculation in certain circumstances and make amendments to the UK tax treatment of PENP for non-UK residents.

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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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## VAT cash saving tips for the return to office

17 July 2020

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

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## **Update: The meaning of a “fixed establishment”**

15 July 2020

- Dong Yang Electronics Sp. z o.o. (Case C-547/18) – Supplies held to have been made to the overseas parent and not its local subsidiary
- Titanium Ltd (C-931/19) – CJEU referral – Can a fixed establishment exist without human or technical resources if none are needed?

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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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## **New Section 301 investigations into digital services taxes involving multiple countries**

29 June 2020

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

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

22 June 2020

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

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## **Australia tightens rules on foreign investment**

17 June 2020

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

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## **VAT - Monthly Alert - May/June 2020**

9 June 2020

## VAT MONTHLY ALERT

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

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### **IR35 reforms: Updated draft legislation published**

2 June 2020

The Government has published an updated version of the draft legislation implementing the proposed reforms to the private sector off-payroll working regime. Due to the impact of the coronavirus outbreak the implementation of these reforms has been postponed to 6 April 2021. Here we consider the key changes to be aware of.

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### **Latin America digital services tax update**

18 May 2020

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

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### **COVID-19 Phase 4 legislation: Information and progress update**

14 May 2020

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

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

13 May 2020

The extensions create administrative complexity for plan administrators.

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### **UAE economic substance - self-assessment notification deadline fast approaching**

13 May 2020

It would be prudent for UAE entities to assume a deadline of June 30, 2020.

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### **European Commission proposes to defer DAC6 implementation**

11 May 2020

The proposal does not affect the substantive requirements in DAC6, only the deadlines for reporting obligations.

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### **Managing exchange of information requests in transfer pricing controversy**

5 May 2020

In the post-BEPS era, tax authorities are increasingly reliant upon international cooperation as a means to carry out their enforcement activities in tax and transfer pricing audits. Requests for information between tax authorities and requests for taxpayers to supply the



information have become an integral part of the controversy landscape.

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### **Working from home - deductibility of home office expenses**

1 MAY 2020

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

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

30 April 2020

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

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### **Spain introduces further tax measures to address the economic and social impact of COVID-19**

24 April 2020

On Wednesday, 22 April 2020, the Spanish government approved urgent additional measures to address the economic and social impact of COVID-19 (Royal Decree-Law 15/2020). The latest Royal Decree also amends Royal Decree-Law 8/2020 of 17 March 2020 and Royal Decree-Law 11/2020 of 31 March 2020.

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### **Extension of UK corporation tax to non-UK resident landlords**

23 April 2020

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

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### **COVID-19 Phase 4 federal legislation – UPDATE**

21 April 2020

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

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### **CARES Act: A lifeboat for Puerto Rico**

20 April 2020

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

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

20 April 2020

A brief summary of Notice 2020-23.

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

15 APR 2020

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

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## **Australia's JobKeeper stimulus package: what you need to know**

14 April 2020

Australia's 'JobKeeper' stimulus package is now law – it is designed to assist Australian businesses that have experienced a substantial decline in turnover due to the COVID-19 pandemic, in particular, by subsidising wages of their employees.

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## **COVID-19: The EU Temporary State Aid Framework - Focus on Greece**

10 April 2020

Since the COVID-19 outbreak affected Greece, the Greek Government has announced a number of measures to support businesses and employees in need. Kindly read in this insight the legal bases for state aid measures during the COVID-19 crisis and the measures announced so far by the Greek Government.

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## **Global Tax Alert - UK Budget, Spring 2020**

10 April 2020

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

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## **Profits interests: Jump-starting the value-recovery process**

8 April 2020

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

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

8 April 2020

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

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## **VAT - Monthly Alert - March/April 2020**

8 April 2020

## VAT MONTHLY ALERT

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

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

7 April 2020

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

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

6 April 2020

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

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### **Making International VAT work for you: Eight top tips during the Coronavirus COVID-19 outbreak**

2 April 2020

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

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

2 April 2020

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

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### **Coronavirus COVID-19 Tax Q&A: France**

1 April 2020

This Q&A will explore the main tax law and related issues raised by the coronavirus COVID-19 outbreak in France. This will include practical answers on main issues and risks, impacts of home working, Financial assistance to group companies, generation of additional cash and Supply chain management.

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

31 March 2020

An outline of business tax provisions in the CARES Act.

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## Quebec economic measures due to COVID-19

31 MAR 2020

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

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

30 March 2020

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

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

27 MAR 2020

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

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## Canada's COVID-19 Economic Response Plan

26 MAR 2020

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

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## Blockchain and Digital Assets News and Trends

25 March 2020

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

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

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

25 March 2020

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

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## High Court rules BHP entities were associates

23 March 2020

On 11 March 2020, in an unanimous and landmark decision, the High Court of Australia handed down its decision on the technical meaning of “sufficiently influenced” which is used to determine who is an “associate” under Australia’s foreign income attribution rules. The decision has significant impact for large listed groups especially with a dual-listed company (**DLC**) structure and concerns the application of the Australian Controlled Foreign Company (**CFC**) rules.

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

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### **90-day deferral for US federal income tax payments**

20 March 2020

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

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

20 March 2020

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

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

18 MAR 2020

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

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### **Coronavirus: federal and state tax relief (United States)**

16 March 2020

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

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

13 March 2020

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

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### **VAT - Monthly Alert - February 2020**

5 March 2020

**VAT MONTHLY ALERT**

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

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### **Spain publishes final guidelines on tax transparency for investment funds**

27 February 2020

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

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

25 January 2020

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

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### **China offers tax and financial incentives over coronavirus (China)**

24 February 2020

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

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### **Spain clarifies calculation of gambling tax liability**

24 January 2020

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

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### **Italy's new Digital Services Tax is now in force**

11 February 2020

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

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### **HMRC releases 2018/19 data on transfer pricing and the diverted profit tax**

7 February 2020

Her Majesty's Revenue and Customs has published tax data for 2018/2019 on transfer pricing and diverted profits tax. The UK's transfer pricing rules and the DPT are both important elements in a range of measures that the UK adopted to make sure multinationals pay the right amount of tax on the share of their profits that belong to the UK.

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

3 February 2020

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

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## **VAT - Monthly Alert - January 2020**

3 February 2020

### **VAT MONTHLY ALERT**

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

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## **Argentina suspends Promotional Regime of the Knowledge-based Economy**

28 January 2020

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

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

16 January 2020

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

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## **New Swedish rules on postponement of withholding tax payments**

15 January 2020

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

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## **VAT - Monthly Alert - November/December 2019**

20 December 2019

### **VAT MONTHLY ALERT**

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

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

4 December 2019

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

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

3 December 2019

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

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

29 November 2019

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

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

21 NOV 2013

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

5 NOV 2013

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## Law à la Mode

14 OCT 2013

### [LAW À LA MODE](#)

An e-magazine from our Fashion, Retail & Design Group with the latest industry news, comment and legal updates.

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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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### **Law à la Mode**

31 JUL 2013

### **LAW À LA MODE**

An e-magazine from our Fashion, Retail & Design Group with the latest industry news, comment and legal updates.

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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

### Upcoming

#### Climate Change and Tax Policy: What Tax Directors need to know

7 December 2021  
Webinar

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### Previous

#### 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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### **The essential legal update for consumer goods businesses**

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 2021  
Paris

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### **Session three: EU tax updates and what they mean for cross-border companies**

7 July 2021  
International Tax and Transfer Pricing Webinar Series  
Webinar

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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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### **Session two: Digital Services Tax Webinar**

12 May 2021

International Tax and Transfer Pricing Webinar Series

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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### **Session one: Transfer Pricing Controversy in Europe: Insights and Solutions from the Front Lines**

21 April 2021

International Tax and Transfer Pricing Webinar Series

Webinar

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

25 June 2020 | 12:00 - 1:00 ET

Tax – Continuing Education Webinar Series

Webinar

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## **Doing Business Globally: Ireland**

10 June 2020

Webinar

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

14 May 2020 | 12:00 - 1:00 EST

Tax – Continuing Education Webinar Series

Webinar

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

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

Webinar

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## **State and local taxes amid COVID-19**

30 April 2020 | 12:00 – 1:00 EST

Tax – Continuing Education Webinar Series

Webinar

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## **COVID-19 – Latin American tax effects and emergency provisions**

23 April 2020 | 12:00 – 1:30 EST

Tax – Continuing Education Webinar Series

Webinar

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## **Webinar: COVID-19 and Transfer Pricing**

22 April 2020

Webinar

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## **EU Mandatory DAC6 reporting rules for tax planning arrangements**

16 April 2020 | 12:00 – 1:00 EST

Webinar

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## **Tax planning during a recession**

9 April 2020 | 12:00 – 1:00 EST

Tax – Continuing Education Webinar Series

Webinar

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## **CARES Act: A practical guide for the real estate industry**

3 April 2020

Webinar

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

1 April 2020 | 9:00 – 10:00 PST

Webinar

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## **COVID-19: tax relief policy update**

26 March 2020  
Webinar

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## **Japan Tax and Transfer Pricing Seminar**

25 Feb 2020  
Transfer Pricing Masterclass Series 2019  
London

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## **Intra-group Financial Transactions Webinar – OECD’s final say**

17 February 2020  
Webinar

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## **Anti-Hybrid Rules - Webinar**

5 February 2020  
Webinar

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## **International Private Equity Market 2020**

28-30 January 2020  
IPEM 2021  
Paris

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## **NEWS**

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### **DLA Piper advises VIYI Algorithm on its acquisition by SPAC Venus**

11 June 2021  
DLA Piper has advised VIYI Algorithm Inc. (VIYI) on its acquisition by Venus Acquisition Corporation (Nasdaq: VENA) , a publicly traded special purpose acquisition company (SPAC).

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### **Recognition in China Business Law Awards 2021**

19 May 2021  
DLA Piper has been recognised by China Business Law Journal in the annual China Business Law Awards 2021 in nine categories, including best international law firm.

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## **DLA Piper appoints new International Head for Tax**

4 May 2021

DLA Piper has appointed Jacques Wantz as International Group Head of the firm's Tax practice, with effect from 1 May 2021.

Jacques joined DLA Piper from Allen & Overy in December 2018 and is a highly regarded international tax planning lawyer. He has significant experience in international and corporate tax law, focusing on the tax aspects of cross-border private equity, real estate and debt investments and the tax structuring of regulated and unregulated investment funds. Jacques also advises on the tax elements of corporate restructurings, securitisation and capital markets transactions.

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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 advises Washington H. Soul Pattinson and Company on its AUD225 million convertible notes offering**

18 February 2021

DLA Piper has advised Washington H. Soul Pattinson and Company Limited (ASX: SOL) on its AUD225 million convertible notes offering.

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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 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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### **DLA Piper announces partnership promotions for 2020**

30 April 2020

DLA Piper is proud to announce that 67 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2020 in the United States and May 1, 2020 for EMEA and Asia Pacific. The promotions have been made across many of the firm's practice areas in 35 different offices throughout 13 countries.

Across the firm's practices globally, Corporate saw the largest intake of new partners with 19 promotions, followed by Litigation and Regulatory with 15. Intellectual Property and Technology and Finance and Projects had ten and eight promotions respectively, while there were six in Real Estate. Tax and Employment both had four, and there was one in Restructuring.

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### **DLA Piper hires new partners in Australia**

23 April 2020

Global law firm DLA Piper today announces that leading tax disputes partner Paul McNab and litigation lawyer John Fogarty will be joining the firm in May.

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### **DLA Piper lawyers named Acritas Stars**

10 March 2020

Acritas has named over 200 DLA Piper lawyers as 2020 Acritas Stars. Now in its fourth year, Acritas Stars highlights the stand-out lawyers in private practice as nominated by clients around the world. More than 3,000 senior in-house counsel feed into the nomination process to give a comprehensive view of highly recommended lawyers across the globe.

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### **DLA Piper advises Hahn Group on sale of Campus Center Lübeck**

18 December 2019

DLA Piper has advised Hahn Group on the sale of Campus Center Lübeck to real estate investment manager Nuveen Real Estate, which acquired the property for its German core retail platform.

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### **DLA Piper launches Global Digital Services VAT Guide**

29 November 2019

DLA Piper has launched the fourth edition of its Global VAT Guide on Digital Services, covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

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