



## Tax

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

With more than 440+ tax advisors in offices throughout the world, we help multinational companies address the complex challenges of international commerce and business operations as well as manage and resolve tax disputes.

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

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

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

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

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

## EXPERIENCE

---

- Advising a global health sciences company in the negotiation of a bilateral Advanced Pricing Agreement (APA), representing the first bilateral APA negotiated between the United States and Ireland
- Advising a private equity firm in connection with a global acquisition resulting in the creation of the largest independent global pigment dispersion platform
- Advising the world's #1 nonfiction media company in connection with its high-profile, multi-jurisdictional acquisition of TV and radio business activities in Northern Europe
- Advised a networking equipment manufacturer in connection with an international restructuring project requiring in-depth VAT and customs advice. Implementation of the new distribution models required integrated indirect tax advice covering both local customs and VAT/GST regulations primarily in the EMEA and Hong Kong
- Advising a leading cotton processing and marketing organization with comprehensive tax structuring and planning advice in connection with its joint venture arrangements with one of the world's largest commodity traders

### KEY CONTACTS

#### Sang Kim

Silicon Valley

T: +1 650 833 2072

sang.kim@dlapiper.com

#### Jacques Wantz

Partner

Luxembourg

T: +352 26 29 04 2635

jacques.wantz@dlapiper.com

- 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

---

### Publications

#### Blockchain and Digital Assets News and Trends

21 September 2022

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

IRS releases draft Form 1040 with new cryptocurrency question; lawsuit may expand liability exposure of blockchain software developers.

---

#### 183 days of war in Ukraine: Tax considerations for refugees and their employers

20 September 2022

A reminder to employers with a dispersed workforce of Ukrainian refugees to take a look at the status of these employees.

---

#### 2023 Dutch Budget Plan – Tax Proposals

20 September 2022

On 20 September 2022, the Dutch government published its tax proposals for 2023 and onwards.

---

#### Tax and digital transformation in Latin America

30 August 2022

#### [PANORAMA](#)

As Latin American companies navigate new technologies, they must consider relevant jurisdiction-specific laws.

---

#### Inflation Reduction Act seeks to jumpstart electric vehicle market

19 August 2022

Electric vehicle-related tax incentives in the Inflation Reduction Act and the multiple conditions that may initially limit their applicability and use.

---

## Inside the Inflation Reduction Act

19 August 2022

A look at the business-critical aspects of this sweeping, extraordinary legislation and its implications for clean energy projects, electric vehicle development, corporate taxes, healthcare, and environmental policy.

---

## Brazil: Transfer of a going concern – what you need to know

### CROSSROADS – ICR INSIGHTS

A transfer of a going concern (TOGC), commonly used in Brazilian asset deals and internal reorganizations such as carveouts, requires thoughtful planning. Learn what important aspects to consider with TOGCs.

By: [Alex Jorge](#) | [Rafaella Chiachio](#)

---

## Canada: Choosing to incorporate your subsidiary in British Columbia

### CROSSROADS – ICR INSIGHTS

Looking to incorporate in Canada? British Columbia is consistently at the forefront of user-friendly, modern Canadian corporate law.

By: [Benjamin Bluman](#)

---

## Cayman Islands: Benefitting from its flexibility and tax-neutral status

### CROSSROADS – ICR INSIGHTS

Migrating to the Cayman Islands offers benefits such as flexibility and tax neutral status. What to keep in mind?

By: [Sam Francis](#)

---

## Hong Kong: Should you deregister or liquidate that subsidiary?

### CROSSROADS – ICR INSIGHTS

Learn the nuances between deregistering an entity and liquidating an entity when it's time to eliminate that subsidiary in Hong Kong.

By: [Heng Loong Cheong](#) | [Tommy Lam](#)

---

## Japan: Navigating foreign direct investment rules when you are contemplating a corporate reorganization

### CROSSROADS – ICR INSIGHTS

When in Japan, if you are acquiring equity, changing a shareholder as part of a reorganization or taking certain other corporate actions, you need to beware of the new foreign investment rules.

---

## Netherlands: How to successfully navigate distributions out of a Dutch BV

### CROSSROADS – ICR INSIGHTS

Pitfalls that may be encountered when calculating distributable reserves.

By: Manon den Boer and Aad Oomen

---

## Switzerland: Employee transfers in an asset deal

### CROSSROADS – ICR INSIGHTS

Learn the Swiss law exception to automatic transfers of existing employment relationships in an asset deal.

By: [Dominik Hohler](#)

---

## Switzerland: Grappling with the financial assistance rules

### CROSSROADS – ICR INSIGHTS

Upstream or cross-stream financial assistance within a group of companies is a controversial topic in Switzerland. Dominik Hohler, Partner at Walder Wyss Ltd., provides a view of the current legal landscape.

By: [Dominik Hohler](#)

---

## US: Tips on converting a corporate entity

### CROSSROADS – ICR INSIGHTS

What to do when one US state won't allow you to readily convert from one entity type to another.

By: [Benjamin Guez](#)

---

## The clean energy provisions of the Inflation Reduction Act of 2022 – a historic effort to encourage the development of clean energy and reduce carbon emissions

17 August 2022

The IRA will have a dramatic impact on development and financing of clean energy projects in the US over the next ten years, not least by expanding tax credits to additional technologies and allowing project owners to directly transfer those credits.

---

---

## **Inflation Reduction Act: 15 percent minimum book tax in the context of Pillar 2**

1 August 2022

US Treasury and the OECD appear committed to finding a solution that could incorporate some kind of tracing mechanism for Pillar 2 purposes into GILTI.

---

## **Tax incentives in Puerto Rico**

6 July 2022

### **PANORAMA**

In this handbook, we highlight some of the tax incentives available under the PR-IC for certain targeted activities that may apply for and obtain a tax decree to enjoy these incentives.

---

## **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.

---

## **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.

---

## **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.

---

## **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.

---

## **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.

---

## Private equity and hedge funds in Puerto Rico – key tax considerations

9 May 2022

An outline of the requirements that must be complied with under Act 60 in order for private funds and their sponsors and investors to qualify for certain Puerto Rico tax benefits.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

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

---

## 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.

---

## **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.

---

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

31 January 2022

Details of the contours of the UAE's regime.

---

## **Reform of the Belgian expat tax regime**

7 January 2021

The Belgian Parliament has recently approved a bill which reforms the existing tax regime and incorporates this special tax regime in the Belgian Income Tax Code, whereas the current system was governed by a Circular Letter issued by the Belgian tax administration.

---

## **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.

---

## **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.

---

## **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.

---

## **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?

---

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

### **Latin America: FY2021 - a very active tax year**

26 April 2021

The global pandemic forced Latin American governments to focus on social welfare and plan vaccine deployment. The time to start

---

covering these expenses has come, and governments are following various approaches to refill their coffers.

---

### **Managing Mexican mandatory disclosure rules**

8 April 2021

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

---

### **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.

---

### **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.

---

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

9 March 2021

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

---

### **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").

---

### **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.

---

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

26 February 2021

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

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

### **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.

---

## **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.

---

## **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").

---

## **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.

---

## **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".

---

## **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.

---

## **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.

---

## **VAT Monthly Alert October 2020**

2 November 2020

### **VAT MONTHLY ALERT**

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

---

---

## 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.

---

## Americas Arbitration Roundup

26 October 2020

In this first edition of *Americas Arbitration Roundup*, our thought leaders across the region provide updates on recent key developments in international arbitration in the Americas.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

## 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.

---

### **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.

---

### **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.

---

### **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

---

### **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.

---

### **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.

---

### **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.

---

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

28 FEB 2014

We analyze key provisions of this massive proposal.

---

### **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.

---

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

21 NOV 2013

---

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

5 NOV 2013

---

### **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

---

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

20 AUG 2013

---

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

30 JUL 2013

---

---

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

12 JUL 2013

---

## **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

---

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

5 FEB 2013

---

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

29 JAN 2013

---

## **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

---

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

30 Apr 2012

---

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

26 Jul 2011

---

## **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.

---



## Events

### Upcoming

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

28 September 2022

#### ENGLISH-LANGUAGE WEBINAR SERIES: DLA PIPER – TRANSFER PRICING INSIGHTS GERMANY

Webinar

---

#### XVII Latin America Tax Webinar

October 27, 2022 | 12:00 - 2:00 pm EST

Webinar

---

### Previous

#### IPEM 2022

20-22 September 2022

IPEM 2022

Cannes

---

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

29 June 2022

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

Webinar

---

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

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

Webinar

---

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

5 May 2022

Webinar

---

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

5 May 2022

Webinar

---

### **Latin America tax webinar XVI: Focus on US international tax and other global legislation impacting the region**

26 April 2022 | 12:00 - 2:00 pm EST

Webinar

---

### **2022 OECD Transfer Pricing Guidelines**

23 March 2022

Webinar

---

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

17 March 2022

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

Webinar

---

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

28 October 2021

Webinar

---

### **DLA Piper's XV Latin American tax webinar**

26 October 2021 | 12:00 - 2:00 EST

Webinar

---

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

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

Webinar

---

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

29 September 2021

Webinar

---

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

22 September 2021

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

Webinar

---

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

21 September 2021

Dublin 2

---

## **Embracing Digital Evolution**

15 September 2021

Webinar

---

## **IPEM 2021**

8-9 September 2021

IPEM 2022

Paris

---

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

30 June 2021

Webinar

---

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

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

Webinar

---

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

17 June 2021

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

Webinar

---

## **Latin America tax webinar – XIV**

11 May 2021

Webinar

---

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

7 May 2021  
Luxembourg

---

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

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

---

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

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

---

## **Closing FY2020: Latin America's tax scenario in the wake of the pandemic**

10 December 2020 | 11:00 - 12:30 CST  
Webinar

---

## **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

---

## **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

---

## **Doing Business Globally: Singapore**

4 November 2020  
Webinar

---

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

14 October 2020  
Webinar

---

## NEWS

---

### Top-tier six-partner group joins DLA Piper's Mexico City office across multiple practices

18 January 2022

DLA Piper today announced the addition of six new partners in its Mexico City office, reinforcing the firm's strength in a key region, as well as its focus on growth. Álvaro E. Garza-Galván, Mauricio Valdespino, Roberto Ríos Artigas, Antonio Cárdenas, Daniel González Estrada and Guillermo Aguayo have joined the firm's Corporate, Finance, Litigation and Tax practices.

---

### DLA Piper lawyers, practices and sectors ranked in latest edition of *The Legal 500 Latin America*

25 October 2021

DLA Piper today announced that the firm received 46 individual lawyer rankings and 68 firm rankings in *The Legal 500 Latin America 2022* guide.

---

### DLA Piper advises Macquarie Asset Management in establishment of a road infrastructure investment fund with Odinsa

7 September 2021

DLA Piper Martinez Beltran represented Macquarie Asset Management in the establishment of a strategic alliance between Macquarie Infrastructure Partners V, an infrastructure fund managed by Macquarie Asset Management, and Odinsa, the road and airport concession subsidiary of Grupo Argos, for the creation of an investment platform that will manage Odinsa's current road assets in Colombia with a consolidated valuation of US\$1.15 billion.

---

### DLA Piper lawyers and practices ranked in *Chambers Latin America 2022*

30 August 2021

DLA Piper today announced that the firm received 38 individual lawyer rankings and 15 firm rankings in the *Chambers Latin America 2022* guide.

---

### 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.

---

### DLA Piper recognized in *Chambers Global 2021* for International & Cross-Border Capabilities in Brazil and Colombia

4 March 2021

DLA Piper is pleased to announce that the firm has been recognized by *Chambers Global 2021* in the "International & Cross-Border Capabilities" category for both Brazil and Colombia.

---

## **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).

---

## **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.

---