



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

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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

Publications

Treasury releases Notice of Proposed Rulemaking providing additional Foreign Tax Credit guidance and limited relief

21 November 2022

The Proposed Regulations provide generally helpful, nuanced guidance on the application of the reattribution asset rule.

Blockchain and Digital Assets News and Trends

24 October 2022

BLOCKCHAIN AND DIGITAL ASSETS NEWS AND TRENDS

OECD releases global tax reporting framework for crypto-assets; SEC investigating NFTs and Yuga Labs.

OECD releases finalized global tax reporting framework for crypto-assets

24 October 2022

Implementation of the CARF will ultimately be left to each country.

Global: Top 10 tips for implementing global reductions in force

CROSSROADS – ICR INSIGHTS

Outside the US, RIFs can be expensive and time-consuming.

By: Ute Krudewagen and Victoria Richter

India: Notes on fast-track mergers

CROSSROADS – ICR INSIGHTS

India's introduction of the fast-track merger and the various amendments to expand its scope have provided much-needed relief to small companies and startups.

By: [Sidharrth Shankar](#)

Spanish Government announces tax measures effective 2023

14 October 2022

On 6 October 2022, the Spanish government approved the draft of the 2023 Budget Act ("the 2023 Budget"), which includes several tax measures. The most relevant measures are summarized below.

Tax incentives in a Pillar 2 environment – the OECD provides guidance

10 October 2022

The OECD's report may be a helpful tool in assessing the potential impact of Pillar 2 on the tax profile of multinational companies.

Ukraine: Corporate reorganization during the ongoing war

7 October 2022

[CROSSROADS – ICR INSIGHTS](#)

Key considerations that should be taken into account today during a global reorganization transaction involving businesses in Ukraine.

By: Alla Kozachenko

UK's Plastic Packaging Tax - Key obligations to protect your business and officers

6 October 2022

The UK's Plastic Packaging Tax (PPT) came into force on 1 April 2022, with the aim of incentivising businesses to change to packaging with more recycled plastic content and increase the general level of recycling to support the environment. The government has published several guidance notes to support businesses to comply with the tax and is spending the resources needed to implement and enforce the tax.

Global Tax Alert: Repeal of IR35 Reforms – What Does This Mean?

26 September 2022

In delivering his mini-budget on 23 September 2022, the Chancellor announced a wide-ranging series of tax cuts and reforms, with a focus on incentivisation, investment and making Great Britain more competitive on the global stage.

UK mini budget 2022 - Real Estate

23 September 2022

UK mini-budget 2022

23 September 2022
A review of key updates from the Autumn Budget announcement

UK mini-budget 2022 - Corporate

23 September 2022

UK mini-budget 2022 - Employment and Pensions

23 September 2022

UK mini-budget 2022 - International

23 September 2022

UK mini-budget 2022 - Investment Funds

23 September 2022

UK mini-budget 2022 - VAT

23 September 2022

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.

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.

EU Commission proposes tax incentive for equity, disincentive for debt

16 May 2022

As follow-up on the Communication on Business Taxation for the 21st Century issued in May 2021 setting-out the European Commission's (EC) long-term vision to provide a fair and sustainable business environment and European Union (EU) tax system, the Commission released on 11 May 2022 a draft directive proposing the introduction of a debt-equity bias reduction allowance (DEBRA).

Spain recognizes French FPCI accreditation of tax residence through the special regime for EU funds

21 April 2022

In October 2019, Spain introduced a special regime to facilitate pension and collective investment funds of the European Union (EU) the evidence of their tax residence status for the purposes of the application of the domestic withholding tax exemption on interest payments and capital gains realized by residents of the EU or EEA.

Spain introduces a levy on non-reusable plastic packaging

19 April 2022

On 9 April 2022 the Official Gazette has published Law 7/2022 of 8 April concerning waste and contaminated land for a circular economy

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.

UK consultation on potential new online sales tax

14 March 2022

The UK government has released its consultation on a potential new online sales tax (OST), which it is considering as an option to help rebalance taxation of the retail sector. This article examines why this is being considered, how it would work and what happens next.

Global Tax Alert - Sweden: Incentives in merger and acquisitions

23 February 2022

The purpose of this article is to provide a general overview of the principles of taxation of Swedish incentive programmes and to connect these rules to various situations that often occur in M&A transactions.

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.

Global Tax Alert: New guidance from HMRC on Crypto 'Decentralised Finance: Lending and Staking'

7 February 2022

HMRC has expanded its internal manual on Cryptoassets published in March last year to include guidance on 'decentralised finance' (or DeFi) together with various worked examples.

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.

Global Tax Alert: Spanish tax authorities deny withholding tax exemption on the grounds of the general anti-abuse clause

19 January 2022

The Spanish tax authorities challenged and denied the applicability of a domestic exemption of interest payments made by a Spanish tax resident entity to a Dutch tax resident entity on the grounds of a general anti-abuse rule arguing that the Dutch entity did not have sufficient substance.

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.

Global Tax Alert: Reform of the Spanish tax treatment of the carried interest

6 January 2022

The bill to promote startups (*Proyecto de Ley de fomento del ecosistema de las empresas emergentes*) introduces significant changes in the tax treatment of the carried interest paid to the managers of private equity funds.

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.

2021 Guide to VAT on Digital Services

December 2021

This guide provides a country-by-country overview of VAT law covering cross-border supplies of digital content, intangible services and, more generally, the various forms of e-commerce.

The European Commission opens infringement proceedings against Spain challenging the income tax rules re. capital gains realized by non-residents

15 December 2021

In December 2021 the European Commission has started infringement proceedings by sending a letter of formal notice to Spain requesting to align its rules on the taxation of capital gains obtained by non-resident taxpayers with the free movement of capital (Article 63 TFEU).

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.

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.

Additional comment and conclusion

7 October 2021

Eligibility criteria

7 October 2021

Regulatory analysis

7 October 2021

The tax proposals: a closer look

7 October 2021

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).

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.

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.

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.

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.

VAT - Monthly Alert - July 2021

3 August 2021

[VAT MONTHLY ALERT](#)

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

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.

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.

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.

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).

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.

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.

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.

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.

Constitutional court ruling puts section 24C allowances under the spotlight again

31 May 2021

It is not often that the Constitutional Court of South Africa (ConCourt) is required to make judgement on tax matters. It is even less common to have two separate Supreme Court Of Appeal (SCA) tax decisions on similar issues taken on appeal to the ConCourt.

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).

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.

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.

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).

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.

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.

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.

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.

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.

COVID-19 Federal Benefit Access Tool

26 February 2021

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

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

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.

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.

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.

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".

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

8 December 2022

[ENGLISH-LANGUAGE WEBINAR SERIES: DLA PIPER – TRANSFER PRICING INSIGHTS GERMANY](#)

Webinar

IPEM 2023

23-25 January 2023

[IPEM](#)

Cannes

Previous

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

28 September 2022

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

Webinar

IPEM 2022

20-22 September 2022

[IPEM](#)

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

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

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

7 December 2021

Webinar

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

28 October 2021

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
Paris

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

7 July 2021
International Tax and Transfer Pricing Webinar Series
Webinar

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

Session two: Digital Services Tax Webinar

12 May 2021

International Tax and Transfer Pricing Webinar Series

Webinar

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

7 May 2021

Luxembourg

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

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

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

NEWS

DLA Piper advise CIVH on proposed Vodacom investment

18 January 2022

DLA Piper has advised Community Investment Ventures Holdings Proprietary Limited (CIVH) on the proposed acquisition by the Vodacom Group of a 30% indirect stake in Vumatel Proprietary Limited (Vumatel) and Dark Fibre Africa Proprietary Limited (DFA), in a deal valued at approximately R13.2 billion.

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.

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 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.
