



## Fiscal

A DLA Piper presta a gama completa de serviços fiscais necessários para enfrentar os desafios decorrentes das operações comerciais internacionais.

Com mais de 300 consultores fiscais em escritórios situados em várias partes do mundo, ajudamos as empresas multinacionais a enfrentar os desafios complexos que as operações comerciais internacionais colocam e a gerir e resolver litígios de natureza fiscal.

As empresas que operam na economia global enfrentam questões fiscais complexas, tanto no país de origem como nas jurisdições onde exercem atividade. Por conseguinte, estas empresas precisam de serviços prestados de forma global e coordenada, integrando conhecimentos sobre a legislação nacional, incluindo convenções fiscais, mas também uma perspetiva adequada sobre o quadro internacional.

O nosso grupo global de direito fiscal também presta assistência aos clientes na estruturação de uma vasta gama de operações, desde a negociação de participações não cotadas às aquisições e alienações de grandes grupos empresariais.

Ao receberem estes serviços internacionais de direito fiscal, os clientes beneficiam simultaneamente de sigilo profissional.

Os nossos advogados de direito fiscal tiram partido da experiência dos colegas em diversas áreas do direito, incluindo o direito da propriedade intelectual e tecnologia, o direito societário e financeiro, o direito imobiliário e o direito do trabalho e benefícios dos trabalhadores.

Além disso, a intervenção da DLA Piper em áreas de prática como a regulação e a concorrência na UE, os assuntos públicos e os assuntos governamentais, reforçam ainda mais as capacidades dos nossos especialistas em direito fiscal, resultando na prestação de um aconselhamento totalmente integrado aos nossos clientes.

## EXPERIENCE

- Prestação de aconselhamento a uma empresa global de ciências da saúde na negociação de um acordo bilateral prévio de preços de transferência (APA), que constituiu o primeiro APA bilateral negociado entre os Estados Unidos e a Irlanda.
- Prestação de aconselhamento a uma sociedade não cotada sobre uma aquisição global que resultou na criação da maior plataforma independente global de dispersão de pigmentos.
- Prestação de aconselhamento à empresa de media não ficcionais n.º 1 do mundo em relação à aquisição multijurisdicional de atividades comerciais televisivas e radiofónicas no norte da Europa, que foi amplamente noticiada.
- Prestação de serviços de consultoria a um fabricante de equipamento de rede em relação a um projeto de reestruturação internacional que careceu de aconselhamento profundo em matéria de IVA e direitos aduaneiros. A implementação dos novos

### CONTACTOS

#### Sang Kim

Silicon Valley

T:+1 650 833 2072

sang.kim@dlapiper.com

#### Jacques Wantz

Sócio

Luxembourg

T:+352 26 29 04 2635

jacques.wantz@dlapiper.com

modelos de distribuição requereu a prestação de aconselhamento integrado sobre impostos indiretos, abrangendo tanto a regulamentação aduaneira como a regulamentação sobre IVA e impostos de bens e serviços, principalmente na Europa, Médio Oriente e África e Hong Kong.

- Prestação de aconselhamento a uma empresa líder no setor da transformação e comercialização de algodão, incluindo informações abrangentes sobre planeamento e estruturação fiscal em relação aos seus acordos de joint venture com um dos maiores negociantes de produtos de base do mundo.
- Prestação de aconselhamento a uma empresa líder no desenvolvimento de soluções de tecnologias da informação para pequenas e médias empresas sobre a conceção e implementação de um projeto de estruturação internacional envolvendo o Luxemburgo, as Ilhas Virgens Britânicas, Malta, os Países Baixos, a Alemanha e o Reino Unido.
- Prestação de aconselhamento a um fornecedor de instrumentos, componentes, subsistemas e soluções de controlo de processos sobre a conceção e implementação de um projeto de estruturação internacional, envolvendo o Reino Unido, o Luxemburgo, a Alemanha, Hong Kong e as Ilhas Virgens Britânicas, para abordar questões relacionadas com a expansão internacional da atividade em resultado de aquisições anteriores e da reorganização interna.
- Prestação de aconselhamento a uma empresa cotada em bolsa especializada no fabrico de equipamento de rede sobre o planeamento e implementação de uma reestruturação global para converter a sua rede de distribuição, deslocando a sua sede de Hong Kong para os Países Baixos.
- Prestação de aconselhamento a uma empresa especializada no retalho de vestuário para crianças sobre o planeamento e implementação de um projeto de reestruturação internacional.
- Prestação de aconselhamento a uma das empresas de cibersegurança de crescimento mais rápido sobre a conceção e implementação de um projeto de estruturação internacional envolvendo 15 países.

## INSIGHTS

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### Publicações

#### 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.

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#### UK mini budget 2022 - Real Estate

23 September 2022

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#### UK mini-budget 2022

23 September 2022

A review of key updates from the Autumn Budget announcement

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#### UK mini-budget 2022 - Corporate

23 September 2022

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#### UK mini-budget 2022 - Employment and Pensions

23 September 2022

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### **UK mini-budget 2022 - International**

23 September 2022

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### **UK mini-budget 2022 - Investment Funds**

23 September 2022

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### **UK mini-budget 2022 - VAT**

23 September 2022

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### **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.

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### **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.

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### **2023 Dutch Budget Plan – Tax Proposals**

20 September 2022

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

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### **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.

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## **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.

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## **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.

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## **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](#)

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## **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](#)

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## **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](#)

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**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](#)

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**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](#)

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**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](#)

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**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](#)

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**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](#)

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### 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.

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### 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.

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### 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.

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### UK consultation on sovereign immunity from direct taxation

6 July 2022

On 4 July, the UK government launched a consultation on the UK's regime for sovereign immunity from UK direct taxation. The UK government's proposals are to dramatically curtail the existing immunity from UK tax as it applies to sovereign investors (other than with respect to income tax on passive interest income).

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

22 June 2022

[INTELLECTUAL PROPERTY AND TECHNOLOGY NEWS](#)

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

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

16 June 2022

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

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## **Changes to the UK/Luxembourg double tax treaty**

15 June 2022

On 7 June 2022, the UK and Luxembourg governments signed a protocol to amend the double tax treaty (the treaty) between both jurisdictions.

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

23 May 2022

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

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

23 May 2022

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

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

18 May 2022

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

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## **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).

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## **ATAD III - assessing anti-tax avoidance measures**

4 May 2022

Financial Worldwide Magazine discusses the assessment of anti-tax avoidance measures with Jean Paul Dresen, Luis Muñoz and Sorina van Kommer at DLA Piper.

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## **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.

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## **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

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

5 April 2022

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

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

29 March 2022

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

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

17 March 2022

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

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## **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.

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## **Transposition of the ATAD2 Directive: A France-Luxembourg perspective**

10 March 2022

The application of the ATAD 2 rules in Luxembourg remains one of the most complex tax topic nowadays. Many questions remain open due to the absence of guidelines issued by the Luxembourg tax authorities. The lack of uniformity in the implementation of ATAD 2 among the Member States expands the uncertainty around the topic.

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## **UK Tax Alert**

3 March 2022

Most organisations will be aware that with effect from the 6 April 2021 transformative changes were made to the off-payroll working rules, commonly referred to as the IR35 regime, which apply to the private sector.

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## **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.

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

22 February 2022

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

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

22 February 2022

As part of a rolling release of draft Model Rules for Amount A of Pillar 1, on 18 February 2022, the OECD released for public comment draft Model Rules for defining the Tax Base that is the subject of the income reallocation envisioned by Amount A of Pillar 1.

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### Blockchain and Digital Assets News and Trends

18 February 2022

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

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

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### 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.

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

7 February 2022

Comments are due February 18, 2022.

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

31 January 2022

Details of the contours of the UAE's regime.

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### 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.

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### **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.

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### **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.

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

4 January 2022

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

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

23 December 2021

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

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

21 December 2021

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

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### **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.

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### **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).

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### **Opportunities in England's eight new freeports**

15 November 2021

The UK Spring Budget in 2021 illustrated the reality of the UK's economic situation as a result of the restrictions implemented during the COVID-19 pandemic. The Chancellor used the opportunity to outline the Government's plan to build the 'future economy' through an investment-led recovery plan, which included eight new freeports in England.

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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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## Investing in Residential in Europe

24 August 2021

Residential is the new logistics! After the unprecedented growth of online shopping and the related boom in investment in logistics assets, Europe is now turning to residential as a new asset class.

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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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## 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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### **2021 Changes to EU VAT Rules**

30 June 2021

The VAT e-commerce package, consisting of EU VAT legislation aimed at simplifying VAT for cross-border e-commerce into and within the EU, is set to apply as of July 1, 2021. Our guide summarises the most noteworthy VAT implications for merchants/operators of electronic interfaces (e.g., marketplace, platform) involved in e-commerce transactions.

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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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## **Netherlands overhauls Legal Entity Tax Qualification Policy**

13 April 2021

On March 29, 2021, the Dutch government published a consultation document containing a legislative proposal changing the Dutch legal entity qualification rules for tax purposes.

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

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## **Tax benefits due to lower WOZ assessment**

15 February 2021

Property owners in the Netherlands will receive a property valuation assessment (WOZ assessment) from your municipality in the coming weeks. Critical review and objection against the WOZ assessment may result in (significant) reduction of taxes.

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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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## 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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## German implementation of EU Mandatory Disclosure Rules (DAC6)

10 November 2020

With the Act on the Introduction of an Obligation to Notify Cross-border Tax Arrangements of 21 December 2019, DAC6 was transposed into national law.

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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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### **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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## **GST to be removed from Bitcoin transactions – how best to fix the "double taxing" of digital currency?**

1 APR 2016

The Treasurer, Scott Morrison, recently announced that the Government is committed to working with the FinTech industry on legislative solutions for the GST "double tax" issues that can arise on domestic transactions involving digital currencies such as Bitcoin.

In this update we outline the issues that the Government and industry will need to consider as a part of any reform process. Given the "Netflix Tax" is intended to apply from 1 July 2017, and would apply to relevant inbound supplies of digital currency, any reforms should ideally commence prior to that date.

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

4 OCT 2013

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

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

20 AUG 2013

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

30 JUL 2013

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

12 JUL 2013

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### **The Eurozone crisis - what are the tax and transfer pricing risks?**

25 FEB 2013

Many companies are struggling to understand the effect the crisis may have on contracts whose payments are euro-denominated

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

5 FEB 2013

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

29 JAN 2013

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### **The IRS Continues to Focus on Stopping Offshore Tax Evasion and Ensuring Tax Compliance**

2 Jul 2012

The IRS continues to make strong progress in its international compliance efforts

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

30 Apr 2012

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

26 Jul 2011

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### **Supply chain planning in the post-BEPS era: five questions for MNEs**

22 JUL 2015

After BEPS actions are incorporated into OECD documents and local legislation, tax planning opportunities will still exist, but realizing the benefits of tax planning will require a greater emphasis on economic substance. One often-overlooked area of opportunity is tax-efficient supply chain planning.

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## **Eventos**

### **Próximos**

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

28 September 2022

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



Webinar

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## Anteriores

### **IPEM 2022**

20-22 September 2022

IPEM 2022

Cannes

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

29 June 2022

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

Webinar

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

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

Webinar

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

5 May 2022

Webinar

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

5 May 2022

Webinar

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

23 March 2022

Webinar

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

17 March 2022

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

Webinar

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## **International Women's Day**

10 March 2022  
Webinar

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## **Beyond Politics: The Person Behind the Policies**

16 February 2022  
Webinar

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

7 December 2021  
Webinar

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

28 October 2021  
Webinar

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

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

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

29 September 2021  
Webinar

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## **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 2022  
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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**Outline Planning Law Update**

11 February 2021  
Webinar

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**Lord Mandelson on global London: The City and business outside the EU in a Post-COVID-19 world**

9 February 2021  
Webinar

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**The Brexit Deal - what does it mean for climate change and energy?**

26 January 2021  
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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## Essential Legal Update 2020

12 October 2020 - 15 October 2020

Webinar

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## NOTÍCIAS

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### DLA Piper advises Warner Bros. Discovery on their realignment of Joyn cooperation with ProSiebenSat.1

20 September 2022

DLA Piper has advised Warner Bros. Discovery on an agreement with ProSiebenSat.1 Media SE on a new cooperation model for Joyn, the streaming platform in Germany that the two companies have been 50:50 partners on.

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### DLA Piper advises shareholders of software company riskmethods on sale to Sphera

15 September 2022

DLA Piper has advised the shareholders of riskmethods GmbH, a leading provider of AI - powered supply chain risk management software, on the sale to Sphera.

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### DLA Piper advises Aonic on investment in exmox

24 August 2022

DLA Piper has advised the gaming platform Aonic on its investment in the Hamburg-based company exmox, a global ad-tech and marketing platform company for nearly USD100 million.

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## **DLA Piper advises 2Ride on the acquisition of CASCO**

18 August 2022

DLA Piper has advised 2Ride, one of Europe's leading companies in the manufacturing and distribution of protective accessories for motorcyclists and skiers, on its acquisition of CASCO.

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## **DLA Piper advises KGAL and Kiwoom Asset Management on the sale of Deutsche Telekom headquarters**

20 July 2022

DLA Piper has advised the South Korean asset manager Kiwoom Asset Management (Kiwoom) and KGAL GmbH & Co. KG (KGAL) on the sale of Deutsche Telekom's global headquarters located in Bonn, Germany.

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## **DLA Piper advises team.blue on acquisition of Raidboxes**

20 July 2022

DLA Piper has advised team.blue on the acquisition of the High-Tech Gründerfonds (HTGF) portfolio company Raidboxes.

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## **DLA Piper advises Prima Solutions in connection with the sale of Prima XL to Duck Creek**

11 July 2022

DLA Piper advised Prima Solutions, the leading French AssurTech group, on the sale of Prima XL, a reinsurance company, to Duck Creek Technology, a Nasdaq-listed provider of intelligent solutions that define the future of property and casualty insurance.

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## **Best Lawyers / Handelsblatt recommends a total of 90 lawyers from DLA Piper in Germany**

24 June 2022

This year, the U.S. publisher Best Lawyers has once again recognized numerous DLA Piper lawyers in Germany in various areas of law.

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## **DLA Piper advises Harrison Street on sale of student accommodation assets to GSA**

12 May 2022

DLA Piper has advised Harrison Street, an investment management firm exclusively focused on alternative real estate assets, on the sale of seven purpose built student accommodation (PBSA) properties, to Global Student Accommodation (GSA).

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## **DLA Piper advises Borosil Renewables on acquisition of Interfloat and Brandenburger Glasmanufaktur**

6 May 2022

DLA Piper has advised Indian solar glass manufacturer Borosil Renewables ("BRL") on its acquisition of Interfloat Group, Europe's largest solar glass producer.

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## **DLA Piper advises VARTA AG on ESG "Schuldschein" loan of EUR250 million**

27 April 2022

DLA Piper has advised VARTA AG on the issuance of promissory note loans (Schuldscheindarlehen) totaling EUR250 million arranged

by BayernLB, HSBC and UniCredit.

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### **DLA Piper advises BASF on partnership with Vattenfall in offshore wind farm sector**

26 April 2022

DLA Piper has advised BASF on a partnership with Vattenfall in respect of an offshore wind farm project. BASF and Vattenfall will jointly participate in the tender process for the Hollandse Kust West (HKW) offshore wind farm.

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### **DLA Piper advises Aareal Bank on the financing of an international retail property portfolio**

20 April 2022

DLA Piper has advised Aareal Bank AG on providing a EUR360 million senior facility for the financing of an international retail property portfolio by Pradera European Retail Parks SCSp, advised by Pradera Europe Limited.

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

19 April 2022

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

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### **DLA Piper advises Muzinich & Co on investment in Natac Group**

19 April 2022

DLA Piper has advised Muzinich&Co, a global asset manager specialising in private debt, on the investment transaction in Grupo Natac, a leader in the botanical natural ingredients industry, also owned by Inveready.

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### **DLA Piper advises NATIXIS on the financing of an office building in Munich**

19 April 2022

DLA Piper has advised NATIXIS Pfandbriefbank AG on providing a EUR 70 million senior facility for the financing of the acquisition of an office building in Munich by Goldman Sachs Asset Management.

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### **DLA Piper advises Francotyp-Postalia on acquisition of Azolver**

24 March 2022

DLA Piper has advised Francotyp-Postalia Holding AG on the acquisition of all shares in the operating companies of Azolver Holding GmbH.

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### **DLA Piper advises the Hahn Group on the sale of the retail park Life in Munich**

11 March 2022

DLA Piper has advised the HAHN FCP-FIS German Retail Fund, managed by the Hahn Group, on the sale of the retail park "Life" in

Munich.

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### **DLA Piper advises team.blue on acquisition of iubenda**

15 February 2022

DLA Piper has advised team.blue on the acquisition of iubenda, one of Europe's leading privacy and compliance tools. iubenda was founded in 2011 in Italy and supports SMEs with attorney-level solutions to make their websites and apps compliant with privacy laws such that the entrepreneurs can focus on their core business. iubenda is offering several integrated solutions to answer the compliance needs of organizations across multiple languages and legislations on websites and apps. These include solutions on privacy and cookie policies, the EU cookie law, terms and conditions, GDPR consent recording and CCPA disclosures, offered through a one-stop shop SaaS compliance multi-national platform.

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### **DLA Piper advises Heidelberger Druckmaschinen on the planned development of a modern HEI-TECH industrial park with VGP**

20 December 2021

DLA Piper advises Heidelberger Druckmaschinen AG (Heidelberg) on the planned development of a modern HEI-TECH industrial park at its Wiesloch/Walldorf site. For this purpose, Heidelberg has been able to gain a strong partner in VGP, a European provider of high-quality industrial and commercial real estate.

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### **DLA Piper advises PROJECT Immobilien on the sale of a new hotel building at Business Park Berlin to Premier Inn**

17 November 2021

DLA Piper advised PROJECT Immobilien Gewerbe AG on the sale of a new hotel building at Business Park Berlin to a subsidiary of Premier Inn Holding GmbH.

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### **DLA Piper advises EQT Ventures on Series A financing round in food biotech start-up Formo**

12 October 2021

DLA Piper hat EQT Ventures bei ihrem Investment in das Berliner Food Biotech-Startup Formo im Rahmen einer Series A-Finanzierungsrunde im Umfang von 50 Mio. USD beraten. Zu den weiteren Geldgebern neben EQT Ventures gehören u.a. Elevat3 Capital, Lowercarbon Capital und Lionheart Ventures.

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### **DLA Piper advises LINET Group on a syndicated corporate financing**

12 October 2021

DLA Piper has advised European health care group LINET Group SE on an international syndicated corporate financing provided by Commerzbank Aktiengesellschaft, Comercni banka, Citibank, Deutsche Bank and Ceska sporitelna.

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### **DLA Piper advises Tilad on the sale of a Munich DIY store**

11 October 2021

DLA Piper is a global law firm operating through various separate and distinct legal entities. Further details of these entities can be found at [www.dlapiper.com](http://www.dlapiper.com). This may qualify as "Attorney Advertising" requiring notice in



DLA Piper hat Tilad, ein Multi Family Office mit Sitz in Dubai, beim Verkauf eines Hornbach-Baumarkts in München-Freiham beraten.

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### **DLA Piper advises Catella Real Estate on the acquisition of a city logistics property in Rheinbach**

8 October 2021

DLA Piper has advised Catella Real Estate AG (CREAG) on the acquisition of the approx. 8,020 m<sup>2</sup> Industriestraße 1 project development in Rheinbach for the “Catella Logistik Deutschland Plus ” as part of a forward funding asset deal. The seller is thirteen seven GmbH, Aachen, a project developer specializing in logistics and light industrial real estate.

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### **DLA Piper advises shareholders of FinTech-startup FastBill on sale to FreshBooks**

7 October 2021

DLA Piper has advised the shareholders of FastBill, one of Germany's leading cloud accounting and invoicing software solutions, on the sale of FastBill to FreshBooks, a leading cloud accounting software provider from Canada.

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### **DLA Piper advises Catella Real Estate on acquisition of “Campus 71” in Essen for sustainability fund**

5 October 2021

DLA Piper has advised Catella Real Estate AG (CREAG) on the acquisition of the new-build microliving apartment building “Campus 71” in Essen for its open-ended mutual fund “KCD-Catella Nachhaltigkeit IMMOBILIEN Deutschland”. The purchase of the ninth property increases the assets under management of the fund, which was launched at the beginning of 2017, to more than EUR200 million. The seller of the property is Daiwa House Modular Europe, the market leader for modular and circular construction in Europe from the Netherlands.

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### **DLA Piper advises on the sale of Amsterdam Logistic Cityhub, the largest single-asset logistics deal in the Netherlands**

23 August 2021

DLA Piper has advised on the EUR307 million sale of Amsterdam Logistic Cityhub (ALC) to CTP, a listed developer and operator of logistic real estate. The transaction is the largest single-asset logistics deal in the Netherlands to date.

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### **DLA Piper advises founding shareholders on their sale of FloPlast and Cork Plastics by competitive auction**

30 July 2021

DLA Piper advised the founding shareholders on their sale of FloPlast Limited (UK) and the Cork Plastics Group (Ireland) following a competitive auction process.

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### **DLA Piper makes senior Tax litigation partner hire in London**

26 July 2021

DLA Piper today announces the appointment of Jason Collins, a market-leading contentious tax lawyer, as Head of its International Tax Disputes practice, based in London.

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### **DLA Piper advises PROJECT Immobilien on the sale of an office and laboratory building in Potsdam Science Park**

29 June 2021

DLA Piper has advised PROJECT Immobilien Gewerbe AG on the sale of the office and laboratory building „H-Lab“ in the Potsdam Service Science Park. PROJECT Immobilien is also acting as developer of the property.

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### **DLA Piper advises VARTA AG on refinancing of existing syndicated credit facility**

11 June 2021

DLA Piper has successfully advised VARTA AG on the refinancing and extension of an existing syndicated credit facility. The new ESG linked syndicated term and revolving credit facility amounts to EUR235 million. UniCredit Bank AG acted as bookrunner, documentation agent and ESG coordinator.

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### **DLA Piper advises DIC Asset AG on acquisition of two major properties in Munich for about EUR635 million**

10 June 2021

DLA Piper has advised DIC Asset AG, one of Germany's leading listed property companies, on the acquisition of two office properties within the framework of an off-market deal. The acquisition includes the "Uptown Munich" high-rise, a 37-storey office building with a lettable area of around 52,300 sqm, and the fully occupied multi-tenant office property "Campus C" with a lettable area of around 9,200 sqm.

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### **DLA Piper advises Eurazeo on a financing for Avenga Group**

9 June 2021

DLA Piper has advised the international investment company Eurazeo on a corporate and growth financing for Avenga Group, a portfolio company of Oaktree Capital Management and Cornerstone Investment Management. Eurazeo is a leading mid cap investor based in Paris, specializing in venture capital, growth capital, private debt and private equity. Its business and investment activities focus on financing high-growth European SMEs.

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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 Helaba on the financing of the Silberturm in Frankfurt am Main**

14 April 2021

DLA Piper has advised Landesbank Hessen-Thüringen Girozentrale (Helaba) on the financing of the purchase of the landmark office tower „Silberturm“ in Frankfurt am Main.

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## **DLA Piper advises Aviva Investors on acquisition of “Altes Klöpperhaus” building in Hamburg from Barings**

16 March 2021

DLA Piper has advised Aviva Investors, the global asset management business of British insurance company Aviva plc, on the acquisition of the “Altes Klöpperhaus” office building in Hamburg, on behalf of one of its clients, from global real estate investment manager Barings.

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## **DLA Piper advises PROJECT Immobilien on the sale of the new office and commercial building MACHWERK74**

10 March 2021

DLA Piper has advised PROJECT Immobilien Gewerbe AG on the sale of the new office and commercial building "MACHWERK74" in Berlin.

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## **DLA Piper advises lenders on the refinancing of the Warnow Tunnel in Germany**

26 February 2021

DLA Piper has advised the lenders on the EUR115 million refinancing of the Warnow Tunnel in Rostock (Germany), also known as the Warnow River Crossing (Warnowquerung).

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## **DLA Piper advised Box Inc who will acquire SignRequest**

10 February 2021

We are delighted to have advised Box Inc, who entered into a definitive agreement to acquire SignRequest, a cloud-based electronic signature company.

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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 advises Wintershall Dea tax wise on successful 1.5 billion Euro subordinated notes transaction**

27 January 2021

DLA Piper has advised Wintershall Dea GmbH, Europe's leading independent natural gas and oil company, on tax law aspects of the successful issue of its first subordinated notes in two tranches in the total amount of EUR1.5 billion.

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### **DLA Piper advises Aviva Investors on acquisition of Stuttgart office building**

22 January 2021

DLA Piper has advised Aviva Investors, the global asset management business of British insurance company Aviva plc, on the acquisition of the Rotebühlstrasse 121 office building in Stuttgart for one of its clients.

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### **DLA Piper strengthens Transfer Pricing offering with new team hire in Spain**

18 January 2021

DLA Piper is strengthening its Transfer Pricing offering in Spain with the appointment of César Salagaray as a partner in its Madrid office.

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### **DLA Piper advises Idinvest Partners on a financing for Kinetics Group**

12 January 2021

DLA Piper hat die französische Investment-Gesellschaft Idinvest Partners bei einer Unternehmensfinanzierung für die Kinetics Group beraten.

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### **DLA Piper advises Lufthansa Group as main creditor in ZIM Flugsitz insolvency proceedings**

11 January 2021

DLA Piper has successfully advised the Lufthansa Group with its entities Deutsche Lufthansa AG, Lufthansa Technik AG and SWISS as main client and main creditor in the insolvency proceedings of ZIM Flugsitz GmbH.

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### **DLA Piper advises Wipro Limited on the acquisition of METRO-NOM GmbH and METRO Systems Romania**

4 January 2020

DLA Piper has advised Wipro Limited, a leading global information technology, consulting, and business process services company, on the acquisition of METRO AG's IT units – METRO-NOM GmbH in Germany and METRO Systems Romania S.R.L.

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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 Heidelberger Druckmaschinen AG on the sale of commercial space at Wiesloch/Walldorf site**

28 December 2020

DLA Piper has advised Heidelberger Druckmaschinen AG (Heidelberg) on the sale of an area of around 130,000m<sup>2</sup> to the VGP Group as part of its planned site and structural optimization measures.

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### **DLA Piper advises Hahn Group on the sale of Pfungstadt retail park**

22 December 2020

DLA Piper hat einen institutionellen Immobilienfonds, der von der Hahn Gruppe gemanagt wird, beim Verkauf des Fachmarktzentrums Pfungstadt beraten.

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### **DLA Piper acts for Mid Ulster District Council in successful VAT repayment claim at First Tier Tribunal**

20 October 2020

DLA Piper has acted for Mid Ulster District Council (formerly Magherafelt District Council) in its successful appeal for refunds of wrongly paid VAT on leisure and recreational services, against HM Revenue & Customs, before the First Tier Tribunal. The Council won this decision as the lead nominated case on behalf of councils across Northern Ireland.

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