



## 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

#### 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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#### IRS releases draft Form 1040 with new cryptocurrency question

21 September 2022

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

The new questions could potentially offer taxpayers more guidance.

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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.

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## 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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### **The Inflation Reduction Act becomes law: An overview of the tax law changes**

17 August 2022

The recently passed IRA contains certain significant changes in relation to the IRA originally proposed by the House of Representatives.

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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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### **Important tax proposals included in Democrats' slimmed-down reconciliation bill**

29 July 2022

A high-level overview of the tax provisions of the IRA.

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### **Understanding the SEC's proposal to prohibit after-tax clawbacks for private fund sponsors**

28 July 2022

The Proposed Rules would prohibit advisers from reducing the amount of their clawback obligations by actual, potential, or hypothetical taxes.

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### **IRS considers delaying implementation of crypto reporting rules**

25 July 2022

A welcome relief for taxpayers who have been preparing for the new reporting standards.

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## **Pennsylvania and Washington enact rules explicitly bringing income from sales of non-fungible tokens within the states' tax base**

25 July 2022

The first US states to address taxation of NFTs.

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## **Impact on global implementation of Pillar 2 if the US fails to adopt it**

21 July 2022

It is uncertain whether the US will be able to adopt the necessary changes in the near future.

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## **Private Investment Fund Team Compensation Arrangements: Structuring and Terms (Part 1) and Continuity Considerations (Part 2)**

13 July 2022

Nathaniel Mars, Jessica McKinney, Aalok Virmani, Richard Ashley and Thomas Geraghty were pleased to author Practice Notes for LexisNexis Practical Guidance.

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

22 June 2022

### [\*\*INTELLECTUAL PROPERTY AND TECHNOLOGY NEWS\*\*](#)

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

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

16 June 2022

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

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

23 May 2022

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

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

23 May 2022

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

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

18 May 2022

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

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

9 May 2022

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

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

18 April 2022

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

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

5 April 2022

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

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## **Illinois General Assembly approves critical changes to 2021 affordable housing tax relief legislation**

4 April 2022

We expect the legislation to be signed into law later this spring.

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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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## IRS Partially Revokes Previously Issued Private Letter Ruling on Percentage Rent

11 March 2022

A Practical Guidance Practice Note from *LexisNexis*.

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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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## The Jarretts raise the stakes

18 February 2022

*Jarrett v. United States* is unlikely to provide clarity.

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## US Treasury signals helpful limitations on “broker” definition under new cryptocurrency reporting rules

18 February 2022

The definition could potentially exclude stakers, miners, and software providers in the blockchain and cryptocurrency space.

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## IRS partially revokes previously issued private letter ruling on percentage rent

15 February 2022

Where is the line between “adjusted revenue” and “income”? The IRS shares its view with taxpayers and the REIT industry in the context of percentage leases.

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## **US Department of Justice, aided by cryptocurrency exchanges, seizes over US\$3.6 billion in stolen Bitcoin**

15 February 2022

This landmark seizure highlights law enforcement's growing ability to recover digital assets obtained in cybercrimes, and the importance of the private sector's role in helping to thwart unlawful activities involving cryptocurrencies.

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## **Medicare audit? CMS expands ability to revoke for non-compliant billing**

14 February 2022

These broad revisions provide CMS with greater revocation authority.

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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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## **Employers: 2022 deadlines approach to furnish incentive stock option and employee stock purchase plan information statements and returns**

11 January 2022

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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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## IRS increases 2022 flexible spending and transportation benefit plan limits: two short charts

16 November 2021  
Action items for employers

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## 2022 retirement and benefit plan limits explained in 5 short charts

11 November 2021  
Many of the limits will increase in 2022.

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## The Corporate Profits Minimum Tax Proposal – key elements

28 October 2021  
The proposal is likely to become part of the final reconciliation measure.

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

21 September 2021  
While the Senate is likely to cut back on some of the proposals, tax increases for business and individuals are expected to be enacted by Thanksgiving.

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## Blockchain and Digital Assets News and Trends

17 September 2021  
[BLOCKCHAIN AND DIGITAL ASSETS NEWS AND TRENDS](#)

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

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

17 September 2021

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

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## Senators Wyden, Brown and Warner release draft legislative language on international tax proposals

7 September 2021

This is the first round of draft international tax proposals currently being considered by Congress and the Biden Administration.

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## Energy storage tax credits and climate goals: Latest developments in Washington

24 August 2021

To meet President Joe Biden's goal of achieving 100-percent carbon pollution-free electricity by 2035, the US is anticipated to need 100 GW of storage by 2030.

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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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## Infrastructure bill passed by the Senate would impose new information reporting requirements on cryptocurrency transactions

23 August 2021

If enacted, the bill would provide for significant investments in roads, bridges, ports, airports, electric grids, water systems and broadband.

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

12 August 2021

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

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## Blockchain and Digital Assets News and Trends

19 July 2021

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

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

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

19 July 2021

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

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

14 July 2021

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

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## **SCOTUS upholds the ACA: Next steps for employers**

8 July 2021

All ACA provisions regarding the employer mandate for large employers continue in effect; in addition, ACA patient protection provisions have been expanded by the Consolidated Appropriations Act, 2021.

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## **Biden Administration tax compliance plan targets cryptocurrency assets**

21 June 2021

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

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

21 June 2021

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

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

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

9 June 2021

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

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

2 June 2021

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

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

26 April 2021

The global pandemic forced Latin American governments to focus on social welfare and plan vaccine deployment. The time to start covering these expenses has come, and governments are following various approaches to refill their coffers.

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### **Claiming the export exemption to the Section 4081 excise tax on diesel fuel and kerosene**

8 April 2021

With proper planning, a taxpayer may be able to take advantage of this exemption.

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

9 March 2021

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

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

5 March 2021

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

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

4 March 2021

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

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

26 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

9 February 2021

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

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

1 February 2021

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

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

27 January 2021

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

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

26 January 2021

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

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### **IRS finalizes regulations on carried interest recharacterization rule: Welcome clarifications, key takeaways**

20 January 2021

Many of the significant changes address areas of concern to sponsors and managers of private equity and hedge funds, as well as those involved in M&A and in real estate transactions.

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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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### **Employers: 2021 deadlines approach to furnish incentive stock option and employee stock purchase plan information statements and returns**

13 January 2021

Corporations must furnish these statements on Forms 3921 and 3922 no later than February 1, 2021.

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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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### **COVID-19 Phase 4 limited legislative relief, tax extenders, and what else to expect in the near term**

28 December 2020

The 2020 year-end "omnibus" package contains a number of tax provisions designed to help employers deal with the impact of the pandemic on their business operations, including their workforce, largely consisting of enhancements and adjustments to CARES Act

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provisions.

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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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## **The new economic aid to hard-hit small businesses, nonprofits, and venues...what is in it for businesses?**

22 December 2020

From US\$284 billion in PPP loans to tax deductions and tax credits for sick leave; stimulus funds will help make the winter not so chilly for many businesses.

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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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## **CARES Act update: US Treasury Department issues guidance allowing buyers to claim employee retention tax credits if target company had a PPP loan**

18 November 2020

The guidance removes some of the potential loss of the ERC in merger transactions involving entities that received PPP loans.

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

12 November 2020

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

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## **VAT Monthly Alert October 2020**

2 November 2020

### **VAT MONTHLY ALERT**

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

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## **IRS announces 2021 dollar limit increases on benefits and contributions in qualified retirement plans**

28 October 2020  
Action items for employers.

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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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## Americas Arbitration Roundup

26 October 2020

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

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

22 October 2020

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

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## COVID-19 British Columbia Benefit Access Tool

21 October 2020

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

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

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

16 October 2020

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

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

16 October 2020

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

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

30 September 2020

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

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### **Avoid misclassification quagmires by understanding differences between contractors and employees**

23 APR 2018

Classification missteps can translate to significant legal and economic risk for businesses, and workers who are not properly classified also face negative consequences.

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### **SEC report on tokens as securities: seven takeaways**

31 JUL 2017

Sneak peek: DAO Tokens are securities. Double-sneak peek: many tokens are securities.

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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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## IRS Implements Sweeping Changes to Circular 230: Key Points for Practitioners

19 JUN 2014

For those whose practice relates to the Internal Revenue Code, it is imperative to read and become familiar with these new regulations

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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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## Bitcoin is property, not currency, IRS says – Notice leaves many open questions about convertible virtual currencies

3 APR 2014

IRS says virtual currencies, such as bitcoin, should be treated as “property” rather than “currency” for US federal income tax purposes.

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## Singapore aims to promote business by enhancing corporate tax incentives: key points in one chart

26 MAR 2014

Singapore proposes enhanced incentives to support business transformation and upgrading, in particular for small to medium sized enterprises

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### **New York's Highest Court Narrows Class of Statutory Residents: Good News for Some Out-of-State Owners of Residential Property in New York**

3 MAR 2014

New York tax law provides that a person who is in New York state for more than 183 days (in whole or in part) in a year and maintains a permanent place of abode in New York is a statutory resident, subject to tax on all income, regardless of that person's place of domicile.

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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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### **Cayman Islands signs FATCA agreement with USA**

10 DEC 2013

On Friday 29 November, the United States and the Cayman Islands signed a "Model 1" intergovernmental agreement...

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### **In the tax reform crosshairs: the advertising deduction**

4 DEC 2013

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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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### **Is Congress postponing the tax reform debate?**

15 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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### **Congressional budget talks – an opportunity to advance tax reform?**

21 OCT 2013

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### **Events moving fast in Congress: the shape of things to come?**

15 OCT 2013

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### **Law à la Mode**

14 OCT 2013

### **[LAW À LA MODE](#)**

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

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### **As shutdown week 2 approaches, 4 subtle signs of a possible deal**

10 OCT 2013

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### **Shutdown likely to drag on as issues grow more complicated**

4 OCT 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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### **Seeking a consensus around comprehensive tax reform: the latest developments in Congress**

30 SEP 2013

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## **The state of comprehensive tax reform in Congress – a work in progress**

24 SEP 2013

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

20 AUG 2013

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## **Law á la Mode**

31 JUL 2013

### **LAW À LA MODE**

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

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

30 JUL 2013

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

12 JUL 2013

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## **Senate Finance Committee White Paper – signal of international corporate tax reforms to come?**

10 MAY 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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### **Global Equity Desk Reference**

28 Nov 2011

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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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### **Navigating FATCA for non-US entities**

23 Jun 2011

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### **"Last, best chance": IRS offers new offshore voluntary disclosure program to US persons**

16 Feb 2011

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### **Treasury issues guidance on FBAR reporting**

2 Mar 2010

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### **Foreign financial institutions note: FATCA bill will include new IRS reporting requirements**

7 Dec 2009

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### **Global focus on tax enforcement initiatives**

30 Nov 2009

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**Lending activity by offshore foreign corporation gives rise to effectively connected income according to Internal Revenue Service Memorandum**

23 Sep 2009

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**Treasury extends FBAR reporting deadline for certain persons**

10 Aug 2009

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**Tax man cometh — and is looking for your overseas accounts**

22 Jun 2009

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**Voluntary disclosure program for offshore accounts provides opportunity for US taxpayers**

21 May 2009

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**Administration unveils foreign tax reform proposals**

5 May 2009

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**IRS issues new voluntary disclosure guidance for unreported offshore accounts and entities**

15 Apr 2009

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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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**XVII Latin America Tax Webinar**

October 27, 2022 | 12:00 - 2:00 pm EST  
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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### **Latin America tax webinar XVI: Focus on US international tax and other global legislation impacting the region**

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

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### **Advanced tax strategies in structuring private equity and real estate investment funds**

24 March 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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## **Considerations for China Inbound IP-related Transactions**

3 March 2022 | 12:00 pm EST  
Webinar

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## **Annual compliance requirements and cash repatriation considerations**

9 December 2021 | 12:00 - 1:00 ET  
Incorporating and operating subsidiaries in China: Corporate and tax issues in China inbound investment  
Webinar

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## **TEI New York Chapters 58th Annual Tax Symposium - Federal Tax Session**

6 December 2021 | 10:00 am - 12:00 pm EST  
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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## **DLA Piper's XV Latin American tax webinar**

26 October 2021 | 12:00 - 2:00 EST  
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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## Transfer pricing and intercompany transactions in China

29 September 2021 | 12:00 EST  
Incorporating and operating subsidiaries in China: Corporate and tax issues in China inbound investment  
Webinar

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

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

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## The Impact of Biden's Tax Proposals

21 September 2021  
Dublin 2

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## Embracing Digital Evolution

15 September 2021  
Webinar

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## IPEM 2021

8-9 September 2021  
IPEM 2022  
Paris

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

30 June 2021  
Webinar

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

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

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

17 June 2021

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

Webinar

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## China – foreign exchange control and funding considerations

2 June 2021 | 12:00 - 1:00 EST

Incorporating and operating subsidiaries in China: Corporate and tax issues in China inbound investment

Webinar

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## EU, Canada and US indirect tax overview and update

11 May 2021 | 1:00 - 2:00 ET

Webinar

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## Latin America tax webinar – XIV

11 May 2021

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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## Entity set-up and choice of holding company

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

Incorporating and operating subsidiaries in China: Corporate and tax issues in China inbound investment

Webinar

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## Overview of foreign investment into China and taxation

24 March 2021 | 2:00 - 3:00 ET

Incorporating and operating subsidiaries in China: Corporate and tax issues in China inbound investment

Webinar

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

18 March 2021

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

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

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

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

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

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### **VAT: Sales of goods to and from the UK post-Brexit**

9 December 2020 | 12:00 - 1:00 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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### **Round table on transactions, taxes and trust and estate planning**

19 November 2020 | 12:30 EST  
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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## Policy expectations and risk management considerations

13 October 2020 | 2:00 - 3:00 ET

Webinar

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## NOTÍCIAS

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### DLA Piper partner Dean Fealk joins Fast Company Executive Board

25 August 2022

DLA Piper is pleased to announce that Dean Fealk, the firm's Northern California co-regional managing partner, has been selected to join the Fast Company Executive Board.

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### DLA Piper announces new firm, practice and office leadership

18 July 2022

DLA Piper is pleased to announce a number of leadership changes across the firm.

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### DLA Piper lawyers and practices ranked in latest edition of *The Legal 500*

15 June 2022

DLA Piper announced today that the firm received 52 firm rankings and 273 lawyers were featured in *The Legal 500 United States 2022* guide.

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### DLA Piper adds tax partner Aalok Virmani to its Chicago office

31 May 2022

DLA Piper is expanding its Chicago office with the arrival of Aalok Virmani as partner in the firm's Finance practice. As a tax lawyer, Virmani will also support the growing demand for the firm's Investment Management practice.

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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 announces new office and regional leadership

19 January 2022

DLA Piper is pleased to announce changes to its office leadership in Atlanta, Boston, New York, Northern Virginia, Philadelphia, San Francisco, San Juan, Seattle and Short Hills, as well as a change to its regional leadership in Northern California.

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

18 January 2022

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

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### **Amory Heine joins DLA Piper Chile's Tax practice**

3 November 2021

DLA Piper announced today that Amory Heine has joined DLA Piper Chile's Tax practice as a partner in Santiago

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

25 October 2021

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

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### **Stephen O'Neil joins DLA Piper as chief strategy officer**

21 September 2021

DLA Piper is pleased to announce that Stephen O'Neil has joined the firm's leadership team as its first chief strategy officer.

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

16 September 2021

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

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

7 September 2021

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

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## Shiukay Hung joins DLA Piper's Finance practice in New York

7 September 2021

DLA Piper announced today that Shiukay Hung has joined the firm as a partner in the Finance practice, based in New York.

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

30 August 2021

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

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## DLA Piper lawyers and practices ranked in latest edition of *The Legal 500*

17 June 2021

DLA Piper announced today that the firm received 42 individual lawyer rankings and 49 firm rankings in *The Legal 500 United States 2021* guide.

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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 Manulife on its acquisition of 39 Martin Place

29 January 2021

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

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

4 January 2021

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

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## International tax lawyer Peng Tao moves to DLA Piper in Northern California

2 November 2020

DLA Piper announced today that Peng Tao has joined the firm's Tax practice as a partner in Northern California.

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## Eileen O'Pray joins DLA Piper's Tax practice in Northern California

28 September 2020

DLA Piper announced today that Eileen O'Pray has joined the firm's Tax practice as a partner in Northern California.

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