



## 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

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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

#### 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 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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## Washington state undertakes study of captives to capture premium taxes amid COVID-19

10 September 2020

It is anticipated that the Washington state legislature will be interested in authorizing greater tax enforcement in this area.

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## Gift opportunities before year-end

9 September 2020

Opportunities to consider ahead of potential changes to the gift and estate tax laws.

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## UAE overhauls Economic Substance Regulations

3 September 2020

The first ESR Report filing deadline is December 31, 2020.

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## **Our responses to HM Treasury's consultation on taxation of alternative fund structures**

2 September 2020

As announced at Spring Budget 2020, the government is pursuing a review of the UK funds regime. HM Treasury opened a consultation, which seeks to gather evidence and explore the attractiveness of the UK as a location for the intermediate entities through which alternative funds hold fund assets.

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## **Proposed carried interest regulations contain some good news, but many more traps for the unwary**

31 August 2020

Takeaways and initial impressions of the Proposed Carried Interest Regulations.

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## **New York State bill would require recording and taxation of mezzanine debt and preferred equity investments**

26 August 2020

The bill seeks to amend the real property law, uniform commercial code and tax law.

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## **DLA Piper achieves a successful result in *Auctus Resources Pty Ltd v Commissioner of Taxation* [2020] FCA 1096**

5 August 2020

DLA Piper's tax team has been successful in representing its client, the taxpayer, in *Auctus Resources Pty Ltd v Commissioner of Taxation* [2020] FCA 1096. The case relates to specific tax assessment and tax recovery powers of the Commissioner of Taxation relating to an R&D tax offset refund in the 2013 income year. It is also a reminder to legal practitioners to raise all grounds and contentions during the hearing. This article will explore these issues in further detail.

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## **Minors in pro esports bring 3 critical legal considerations**

28 July 2020

What legal issues arise when the stars are children?

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## **UK tax amortisation of IP**

27 July 2020

The UK does not, at present, permit tax amortisation of 'old' (i.e. pre-April 2002) IP assets. The UK Government proposes to remove this restriction in relation to IP transferred within a group to a UK company after 1 July 2020. This change may be of material benefit to some groups considering an IP transfer to the UK.

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## **Spanish Constitutional Court overturns Corporate Income Tax advanced payment regime for large taxpayers**

13 July 2020

On 1 July 2020 the Spanish Constitutional Court ruled that the advance payment regime established for large taxpayers approved by Royal Decree 2/2016 of 30 September, is unconstitutional and, therefore, null and void, because it violates the limits of the power to legislate through Royal Decree.

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### **Puerto Rico extends period for individuals to receive qualified retirement and individual retirement plan distributions for disaster relief**

9 July 2020

Key information and updates.

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

8 July 2020

An update on the business tax provisions in the CARES Act.

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### **Private equity: Guide to key management tax issues in Europe**

6 July 2020

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

29 June 2020

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

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

22 June 2020

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

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

17 June 2020

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

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### **Argentina publishes Transfer Pricing Documentation Regulations: More clarity, more documentation**

15 June 2020

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These changes may impact the content of their transfer pricing studies.

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

9 June 2020

### **VAT MONTHLY ALERT**

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

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## **IRS modifies renewable energy tax credit safe harbors to address construction delays**

5 June 2020

Extending the Continuity Safe Harbor for projects in which construction began in 2016 or 2017 by one year and establishing a safe harbor for satisfaction of the 3½ month economic performance rule.

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

18 May 2020

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

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

14 May 2020

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

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

13 May 2020

The extensions create administrative complexity for plan administrators.

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

13 May 2020

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

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

11 May 2020

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

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

5 May 2020

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

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

1 MAY 2020

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

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

30 April 2020

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

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

23 April 2020

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

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

21 April 2020

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

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

20 April 2020

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

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

20 April 2020

A brief summary of Notice 2020-23.

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

15 APR 2020

The COVID-19 situation is placing unprecedented burdens on commercial tenants and landlords alike. Landlords, in particular, are

under increasing pressure to offer rent deferrals to relieve the pressure on beleaguered tenants who have been forced to shutter their operations.

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

10 April 2020

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

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### **Irish Revenue Commissioners - Tax residency mitigation measures in light of COVID-19 travel restrictions**

8 April 2020

The Irish Revenue Commissioners (Revenue) have reacted positively with the confirmation of mitigation measures applicable to corporate tax residence during the Covid19 Crisis. This has particular relevance for Section 110 Companies given that the qualifying conditions to avail of the tax regime include (i) Irish tax residence and (ii) qualifying,

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

8 April 2020

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

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

8 April 2020

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

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

8 April 2020

#### **VAT MONTHLY ALERT**

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

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

7 April 2020

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

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

6 April 2020

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

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

2 April 2020

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

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

31 March 2020

An outline of business tax provisions in the CARES Act.

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## **Quebec economic measures due to COVID-19**

31 MAR 2020

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

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

30 March 2020

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

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

27 MAR 2020

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

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## **Canada's COVID-19 Economic Response Plan**



26 MAR 2020

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

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## Blockchain and Digital Assets News and Trends

25 March 2020

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

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

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

25 March 2020

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

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## High Court rules BHP entities were associates

23 March 2020

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

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

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

20 March 2020

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

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

18 MAR 2020

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

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

16 March 2020

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

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

13 March 2020

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

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### **Negotiations begin on legislation to mitigate economic impact of coronavirus outbreak: Congressional tax writers seek your input**

10 March 2020

The Congressional tax writers are seeking private sector input in two different but equally important forms.

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### **DLA Piper to provide tax relief input to Congress from businesses impacted by coronavirus**

9 March 2020

Of particular concern is the travel and tourism sector, but the Committee staff is open to considering the impact on other economic sectors.

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

5 March 2020

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

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

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

27 February 2020

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

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

25 January 2020

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

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

24 February 2020

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

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

24 January 2020

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

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

11 February 2020

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

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

7 February 2020

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

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### **IRS issues proposed Section 162(m) regulations**

3 February 2020

Publicly held companies that already exceed or that may soon exceed the Section 162(m) deduction limit will need to carefully consider the impact of amended Section 162(m).

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

3 February 2020

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

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

3 February 2020

#### **VAT MONTHLY ALERT**

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

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

28 January 2020

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

advances those technologies.

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## **SECURE Act brings significant changes to employer retirement and benefit plans**

21 January 2020

Provisions of the SECURE Act most relevant to employer-sponsored retirement and benefit plans, plus key deadlines.

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

16 January 2020

### **BLOCKCHAIN AND DIGITAL ASSETS NEWS AND TRENDS**

Taxation of cryptocurrency: challenges for charities in the US and new guidance in the UK, plus latest legal developments in blockchain technology, smart contracts and digital assets.

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

16 January 2020

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

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

15 January 2020

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

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## **Employers: 2020 deadlines approach to furnish incentive stock option and employee stock purchase plan information statements and returns**

14 January 2020

The statements must be furnished by the corporation on Forms 3921 and 3922 no later than January 31, 2020.

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

20 December 2019

### **VAT MONTHLY ALERT**

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

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## **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

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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**

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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

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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

#### 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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### Anteriores

#### 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 2021  
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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### **Doing Business in Europe**

24 September 2020  
Webinar

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### **Doing Business Globally: Spotlight Hong Kong**

22 September 2020  
Webinar

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### **Payroll taxes during COVID-19: Federal tax credits and deferrals and state and local tax matters**

17 September 2020 | 12:00 - 1:00 ET  
Webinar

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### **Beyond the pandemic: Managing the new global office footprint**

27 August 2020 | 12:00 - 1:00 ET  
Webinar

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### **Doing Business Globally: Italy**

7 July 2020  
Webinar

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

25 June 2020 | 12:00 - 1:00 ET  
Tax – Continuing Education Webinar Series  
Webinar

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**Doing Business Globally: Ireland**

10 June 2020  
Webinar

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

14 May 2020 | 12:00 - 1:00 EST  
Tax – Continuing Education Webinar Series  
Webinar

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

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

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

30 April 2020 | 12:00 – 1:00 EST  
Tax – Continuing Education Webinar Series  
Webinar

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

23 April 2020 | 12:00 – 1:30 EST  
Tax – Continuing Education Webinar Series  
Webinar

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

22 April 2020  
Webinar

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



16 April 2020 | 12:00 – 1:00 EST  
Webinar

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### **Tax planning during a recession**

9 April 2020 | 12:00 – 1:00 EST  
Tax – Continuing Education Webinar Series  
Webinar

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

3 April 2020  
Webinar

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

1 April 2020 | 9:00 – 10:00 PST  
Webinar

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

26 March 2020  
Webinar

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### **Taxing the digital world**

25 February 2020  
New York

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

25 Feb 2020  
Transfer Pricing Masterclass Series 2019  
London

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

17 February 2020  
Webinar

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

5 February 2020

Webinar

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## **International Private Equity Market 2020**

28-30 January 2020  
IPEM 2021  
Paris

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## **Taxing the digital world**

11 December 2019  
East Palo Alto

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## **NOTÍCIAS**

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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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### **Masatake Kuramoto joins DLA Piper as principal economist in New York**

9 April 2021

DLA Piper announced today that Masa Kuramoto has joined the firm as a principal economist based in New York.

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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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## **DLA Piper advises P3 Logistic Parks on the rental of commercial space to Makita Werkzeug GmbH**

27 August 2020

DLA Piper has advised P3 Logistic Parks GmbH on the rental of commercial space to Makita Werkzeug GmbH.

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## **DLA Piper advises Syngenta on the acquisition of South African Sensako Group**

17 August 2020

DLA Piper has advised Swiss-based Syngenta Group on its acquisition of Sensako Group, a South African seeds company engaged in the breeding and the commercialization of agronomic crops.

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## **DLA Piper lawyers and practices ranked in latest Chambers edition**

8 May 2020

DLA Piper today announced that the firm received 172 lawyer rankings and 71 practice rankings in *Chambers USA's* 2020 guide.

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

30 April 2020

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

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

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

10 March 2020

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

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

18 December 2019

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

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