Companies operating in global markets have many complex tax issues that require an international perspective combined with a thorough knowledge of country-specific tax practices.

As a leading international legal services provider, we face these tax challenges through a combination of:

- Local tax capability – the benefit of having lawyers who are well established in their local legal and business environments
- International tax project management – coordinated advice across jurisdictions along with a consolidated, consistent approach
- Full-service support – the ability to address the full range of legal issues relevant to complex international transactions

With more than 300 tax lawyers and economists in offices throughout Europe, Asia and the United States, DLA Piper's global tax advisory services help tax departments of multinational companies address the complex challenges of international commerce and business operations. Our global tax group also assists clients in structuring a wide range of transactions, from private equity deals to corporate acquisitions and disposals. We provide these tax services across our global platform, while at the same time offering clients the benefits of the lawyer-client and work-product privileges.

Our tax lawyers draw upon the experience of colleagues in numerous areas of law, including intellectual property and technology, corporate and finance, real estate, employment and employee benefits. In addition, DLA Piper’s practices in such areas as regulatory and EU competition, public affairs and government affairs further strengthen the capabilities of our tax practitioners, resulting in fully integrated advice to our clients.

**GLOBAL TAX ADVISORY SERVICES**

We help the tax departments of multinational companies reduce their global effective tax rate. We work closely with our clients to understand their businesses, knowing that a thorough understanding of an organization and its business objectives is necessary for developing the appropriate tax arrangements.

**Transfer Pricing**

Our transfer pricing lawyers and economists assist clients with the development, implementation, documentation and defense of beneficial worldwide transfer pricing strategies. In conjunction with our in-house economists, we prepare transfer pricing reports that identify and document appropriate pricing pursuant to applicable tax laws for a wide range of intercompany transactions, including manufacturing, distribution, licensing, cost sharing and financing.

**Post-Acquisition Integration**

After an acquisition, there is often duplication of entities in a jurisdiction or inherited finance structures that need to be reorganized. DLA Piper provides coordinated advice and implementation that ensures the most effective group structures are in place. Typically, this will involve:

- Movements of companies within the group
- Transfers of trade between companies to maximize commercial efficiency
- Return of capital and liquidation of surplus companies
- Maximizing tax efficiency of debt funding
- Effective utilization of operating losses
Cross-Border Licensing and Intellectual Property and Technology Management

A company’s intellectual property and technology, such as patents and computer software, is a valuable asset, and the global ownership, licensing, exploitation and development of such property has significant tax consequences. Traditional rules of international taxation based on territorial concepts have become increasingly difficult to apply in this context. Our international tax professionals are on the cutting edge of transactions in this arena, regularly helping clients address the multitude of tax issues relating to intellectual property and technology assets.

Equity Investment and Incentives Tax Services

Our equity investments and incentives team has considerable experience advising on, designing and implementing all tax, corporate and commercial aspects of executive and employee incentive structures. In addition, we provide senior executives with access to equity value through innovative, tax-efficient share structures without requiring a substantial initial payment or tax charge.

VAT and Customs Duties

The increasing globalization of business, combined with new technologies and ways of doing business, can give rise to unexpected sales tax liabilities (e.g., VAT in Europe and GST in Australia). Our VAT team advises clients on the incidence of VAT, planning techniques for minimizing irrecoverable input VAT, registration and compliance, negotiating successful settlements and appealing assessments, and customs duties.

Supply Chain and Distribution Network Restructuring

We have extensive experience in assisting multinational companies in supply chain management and distribution arrangements. For example, our Asia offices regularly assist multinational companies structure complex supply chain arrangements throughout the region. We also regularly assist many European and US luxury brands, software companies and medical equipment suppliers in structuring their distribution and retail operations.

How We Can Help

Developing and implementing transfer pricing policies that avoid double taxation
Integrating acquired businesses
Structuring product/service distribution networks
Developing and improving on supply chain models
Developing cash repatriation strategies and group internal financing structures
Reducing withholding taxes on cross-border payments
Determining optimal location of IP ownership, exploitation and development
Minimizing customs and VAT charges
Defending tax audits and investigations
Assessing global tax risks and developing risk minimization strategies
Real Estate Tax

The Tax practice advises business clients, including real estate entrepreneurs, home builders, developers, investors and real estate investment trusts (REITs) in all tax matters affecting real estate. We advise on a range of structures for property acquisitions and on property-related products.

Partnership, LLCs, and Syndications

Our tax lawyers recommend that clients use such pass-through entities as partnerships and limited liability companies in a variety of business contexts, both for individual and for corporate ventures. DLA Piper lawyers are experienced in public offerings and private placements involving a variety of limited partnerships. We are also familiar with the special issues of publicly traded partnerships pass-through status.

Private Equity Investment and Fund Formation

We advise individuals and businesses on various aspects of private investment, typically helping with the tax implications – for the management team and other employees – of acquiring shares in the acquiring entity or group; determining the optimum fund and investment structure; minimizing the operating tax costs for the acquiring entity/group and the target group; and taking account of the tax regime in particular jurisdictions. DLA Piper lawyers are knowledgeable in all aspects of fund formation and work with our clients to structure tax-efficient transactions, both at the fund level and the portfolio investment level.

ABOUT US

DLA Piper is a global law firm located in more than 30 countries throughout Africa, the Americas, Asia Pacific, Europe and the Middle East, positioning it to help companies with their legal needs around the world.

FOR MORE INFORMATION

To learn more about DLA Piper, visit www.dlapiper.com or contact:

David Colker
Partner and Global and US Co-Chair, Tax Practice
T +1 650 833 2149
david.colker@dlapiper.com

Ben Olivas
Partner
T +1 650 833 2080
ben.olivas@dlapiper.com

www.dlapiper.com