pwc

International Tax News

February 2024

Start

www.pwc.com/its

Welcome

Our monthly publication offers updates and analysis on international tax developments around the world, authored by specialists in PwC's global international tax network. We hope you find this publication helpful. For more international tax-related content, please visit:

https://www.pwc.com/us/en/services/tax/multinationals.html

Cross Border Tax Talks

Doug McHoney, PwC ITS Global Leader, hosts PwC specialists who share insights on issues and developments in the OECD, EU, US and other jurisdictions. Listen to the latest:

- **US Guidance Update: Pillar Two and more**
  On this episode, Doug McHoney is joined by Wade Sutton, PwC's Washington National Tax Service's ITS Leader to discuss the interaction of Pillar Two with the FTC rules, dual consolidated loss (DCL) rules, and Corporate Alternative Minimum Tax.

- **Sustainability and Transparency for Tax Professionals**
  In this podcast, Doug McHoney interviews Heather Horn, PwC's Assurance National Thought Leader to discuss sustainability reporting and its increasing importance in the business world. They cover various regulations and standards, such as the EU's Corporate Sustainability Reporting Directive (CSRD), and the potential intersection between sustainability reporting and tax transparency.

PwC's Pillar Two Country Tracker

Our Pillar Two Tracker provides the status of Pillar Two implementation in various countries and regions to help you get #PillarTwoReady.

Worldwide Tax Summaries

Our most popular publication tracks current corporate and individual tax rates in every jurisdiction in which you operate. Visit our comprehensive tax guide, updated daily and explore rates in over 150 countries!

Douglas McHoney
Global Leader - International Tax Services Network
+1 314-749-7824
douglas.mchoney@pwc.com

In this issue

Legislation

South Korea

Draft Presidential Decree reflects new Pillar Two rules

Korea released a draft Presidential Decree of the Law for Coordination of International Tax Affairs (the LCITA) on 9 November 2023, which was finalized at the end of December, containing rules for applying the basic elements of OECD Pillar global minimum tax.

On 25 January 2024, the Korean Ministry of Strategy and Finance released a subsequent LCITA related to the Pillar Two Rules for public consultation. The draft Presidential Decree provides more elaborate guidance on the Pillar Two Rules related to the allocation of GloBE Income or Loss and Covered Taxes between Constituent Entities (especially permanent establishments and Investment Entities), calculation of Top-up Tax, new requirements for the qualified UTPR and Qualified Domestic Top-up Tax (QDMTT), compliance for Korean Constituent Entities responsible to pay the UTPR Top-up Tax, and transitional penalty relief for noncompliance with the GIR submission. The draft rules are expected to be finalized soon.

The Income Inclusion Rule (IIR) is scheduled to be in effect from 2024 and the UTPR from 2025 in South Korea. The basic system and outline of the Pillar Two Rules have been established to some extent through the revision of the Law for Coordination of International Tax Affairs and the Presidential Decree of the law.

As of the time of this publication, the draft Presidential Decree's contents mostly align with the OECD Pillar Two Rules. However, the law still needs to be further refined to cover the specific application method of Pillar Two rules. Korea expects to execute the Presidential Decree's details through enforcement regulations. Thus any announcements of draft enforcement regulations will carry great importance.

Multinationals with operations in Korea should analyze whether the laws enacted or scheduled to be enacted in their jurisdictions will be recognized as qualified UTPRs and QDMTTs. Also, since the draft has different elective requirements for Investment Entities to be able to calculate the Top-up Tax, such entities should determine whether to make the election by checking whether they meet the requirements.

Michael Kim
PwC Samil
+82 10 4945 9707
michael.kim@pwc.com

Dong-Youl Lee
PwC Samil
+82 10 3100 4186
dong-youl.lee@pwc.com

Hong-Hyeon Kim
PwC Samil
+82 10 6416 9090
hong-hyeon.kim@pwc.com

Legislation

Italy

Italy utilizes MEF Decrees to implement Italian Pillar Two Rules

Italy is completing the process of implementing the EU Pillar Two Directive (Directive (EU) 2022/2523) through Legislative Decree 27 December 2023 n. 209. Italy is introducing rules that align with the OECD Model Rules. The Decree will be supplemented by one or more Ministry of Economic and Finance's Decrees (MEF Decrees) to complete the Italian Global Minimum Tax (GMT) rules.

The Decree, effective 28 December 2023, anticipates a MEF Decree within ninety days to implement the Italian domestic minimum top-up tax (QDMTT), consider changes in International agreements among EU Member States, and identify procedures for filing the GloBE Information Return (GIR) to the Italian Tax Authorities.

The Decree also foresees further MEF Decrees to regulate other aspects of the Italian GMT rules, including implementation of the OECD Model Rules Commentary, details on filing the annual tax return, and the Mutual Agreement Procure (MAP) to resolve double taxation issues.

Multinational groups with Italian operations and large-scale Italian domestic groups are expected to be significantly affected by GMT rules. Upon publication of the MEF Decrees, groups should thoroughly analyse the Italian GMT rules to assess the tax implications of this global tax reform on operations and design an appropriate compliance system.

Alessandro Di Stefano
Milan, Italy
+39 348 840 8195
alessandro.di.stefano@pwc.com

Dario Sencar
Milan, Italy
+39 346 1368643
dario.sencar@pwc.com

Mattia Angelo Calabrese
Milan, Italy
+39 346 2420116
mattia.angelo.calabrese@pwc.com

Legislation

Turkey

Changes to the participation exemption regime for foreign-sourced dividends

Law number 7491, published in the official gazette on 28 December 2023, introduced a new provision that allows a tax exemption on 50% of the dividends from non-resident companies. This exemption is available to both corporate and individual taxpayers resident in Turkey.

For corporate taxpayers, dividends received by a Turkish company from non-Turkish companies may be fully exempt from corporate tax under the participation exemption rule regulated under Article 5/1/b of the Corporate Tax Law. Law number 7491 does not amend the full exemption but adds a new provision allowing a 50% tax exemption on dividends from non-residents.

Turkish companies that previously could not benefit from the full exemption (i.e., because the foreign subsidiary did not meet the requirement of being subject to 15% taxation) now may possibly claim a partial (50%) exemption on their dividend income from foreign companies.

For more information, please see our Tax Bulletin.

The new law provides an easier path to a partial (50%) tax exemption for corporate taxpayers, while the full exemption still stands for those who qualify. For individuals, the new law may reduce their effective tax cost on their foreign-sourced dividends.

Burcu Canpolat
Turkey
++90 212 3266060
burcu.canpolat@pwc.com

Yelda Kemaloğlu Kut
Turkey
++90 212 3266060
yelda.kemaloglu@pwc.com

Ebru Türkçelik
Turkey
++90 212 3266060
ebru.turkcelik@pwc.com

Legislation

UAE

Revisions to UAE 0% Corporate Tax for Free Zone Companies

In November 2023, the UAE Government repealed and replaced the Cabinet and Ministerial Decisions issued earlier in the year with a new Cabinet Decision on Determining Qualifying Income (QI) for the Qualifying Free Zone Person (QFZP) and Ministerial Decisions regarding Qualifying Activities (QA) and Excluded Activities (EA) for the UAE Corporate tax Law (CT Law). These revisions have introduced significant additional rules and clarifications for free zone entities.

The definitions of QI and QAs have been expanded, allowing more businesses to potentially benefit from the 0% CT regime in free zones. The QI definition now includes income from ownership and exploitation of 'Qualifying Intellectual Property', making the UAE more attractive for IP companies compared to EU jurisdictions with IP/innovation box regimes. The QAs definition now includes 'Trading of Qualifying Commodities' and 'Ownership, management and operation of Ships'. The QA of 'holding shares and other securities' now requires holding investments for 'investment purposes' for at least 12 months, eliminating short-term trading from the 0% tax regime.

Amongst other updates, the new Decisions provide further explanation in relation to substance requirements for a QFZP.

For more information, please see our news alert.

> Entities in UAE free zones need to carefully analyze whether they qualify as a QFZP carrying out QAs and generating QI. Companies should understand the new rules and clarifications to ensure compliance and increase tax efficiency.

Hanan Abboud
UAE, Dubai
+971 (0) 56 177 7642
hanan.abboud@pwc.com

Charles Collett
UAE, Dubai
+971 54 793 4780
charles.c.collett@pwc.com

Driaan Rupping
UAE, Dubai
+971 54 793 5385
driaan.r.rupping@pwc.com

Legislation

Australia

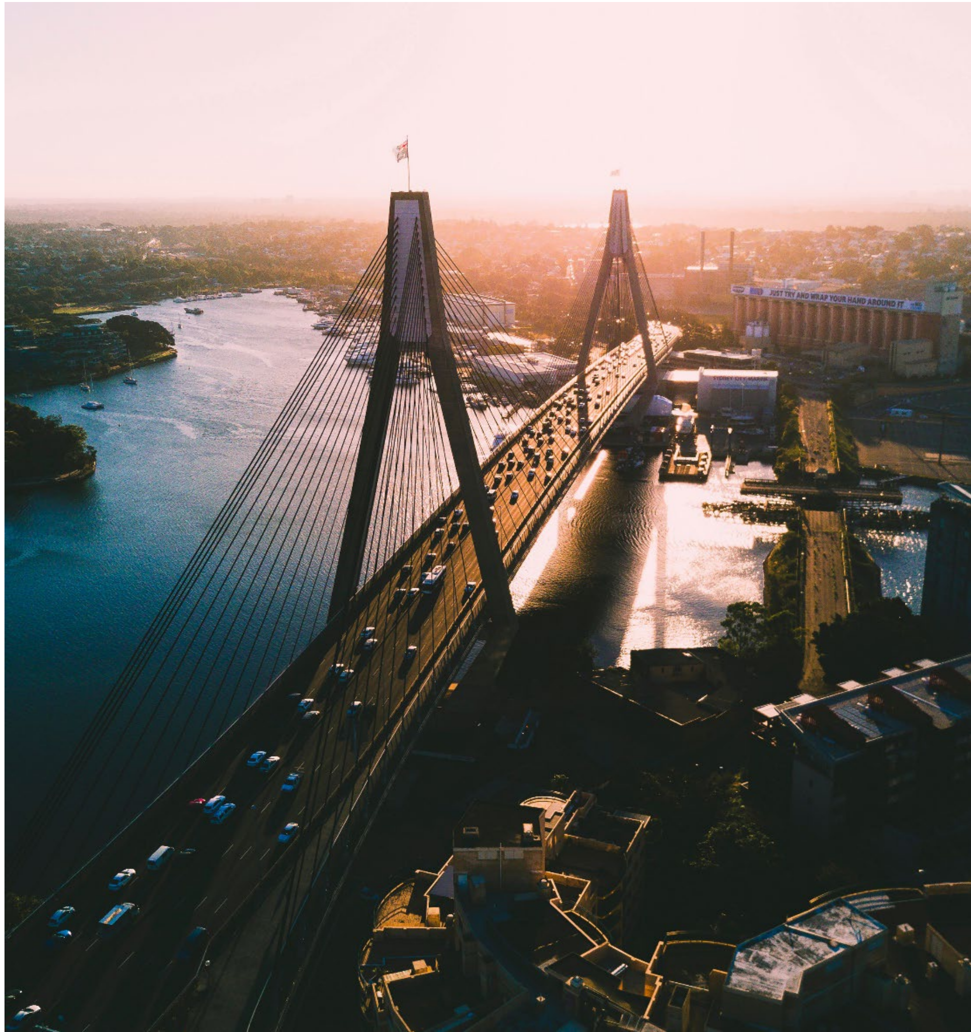
Australia releases updated Public Country-by-Country reporting legislation

The Treasury released updated draft legislation on 12 February 2024. This legislation is designed to enforce the Australian Government's proposal for large multinationals to publicly disclose specific tax information on a Country-by-Country (CBC) basis and their approach to taxation. The revised draft legislation, which takes into account feedback from domestic and international stakeholders, aligns more closely with the EU's public CBC reporting regime. It includes changes to the reporting threshold and approach to disaggregated reporting and defers the start date by 12 months to income years commencing on or after 1 July 2024.

For more information, please see our Tax Alert and the Treasury Consultation.

The updated draft legislation addresses immediate compliance issues and limits obligations to CBC reporting parents with Australian-sourced aggregated turnover of at least AUD 10 million. Stakeholders should prepare for public CBC reporting, considering the potential start date as early as 1 July 2024.

Importantly, while public CBC reporting requirements overlap with other CBC reporting regimes, disclosure requirements are not the same. The compliance burden may be compounded with future changes to CBC reporting requirements over time (e.g., additional specified jurisdictions) or the introduction of new CBC reporting regimes in other territories. Reporting systems and processes will therefore need to be designed to allow for flexibility, timely updates and robust governance.



Michael Bona
Brisbane
+61 (0) 405 136 010
michael.bona@pwc.com

Chris Stewart
Brisbane
+61 (0) 407 005 521
chris.d.stewart@pwc.com

Legislation

India

Interim Budget 2024 highlights

The Finance Minister of India has presented the Interim Budget for 2024 in the Parliament. The key income tax proposals include no changes in the tax rates, and an extension of the sunset date for certain tax exemptions to 31 March 2025. These exemptions include operations by the investment division of offshore banking units located in the International Financial Services Centre (IFSC), Category–I FPI, and IFSC units earning income from leasing aircraft or ships. The sunset date for new manufacturing companies to claim a concessional tax rate remains 31 March 2024. The budget also proposes a waiver of petty, non-verified, non-reconciled or disputed direct tax demands for taxpayers prior to the financial year 2014–15.

For more information, see the PwC Interim Budget flyer.

The bill is in proposed form and subject to further changes. No major changes have been proposed by the Finance Minister considering that it is an Interim Budget and the final budget would be presented after the general elections in India.

Sriram Ramaswamy
Partner on Secondment
+1 646-901-1289
ramaswamy.sriram@pwc.com

Chengappa Ponnappa
India
+91 98451 88834
chengappa.ponnappa@pwc.com

Legislation

Chile

Chilean executive branch introduces tax bill

The Chilean Executive Branch submitted to the Chilean Congress on 29 January a new 'Fulfillment of Tax Obligations' tax reform bill (the 'Bill'), which aims at increasing tax collection. The Bill adopts measures to address tax evasion and avoidance, modernize the Chilean tax administration, and also proposes changes to the Chilean Income Tax Law, Value Added Tax Law, and Tax Code, among others.

In addition to this Bill, the Chilean Government is expected to submit to Congress an additional tax reform bill mostly focused on other amendments to Chilean income tax law, potentially including the adoption of Pillar Two rules.

For more information, see our tax alert.

Multinational companies with operations/presence in Chile should monitor the legislative process to assess whether there may be changes in the current tax system that could impact their current or future structures and transactions.

Maria Bel
International Tax Desk
+1 646 637-2461
maria.j.bel@pwc.com

Luis Vargas
International Tax Desk
+1 347 325-4171
maximo.l.vargas@pwc.com

Loreto Pelegri
Chile
+56 2 29400155
loreto.pelegri@pwc.com

Administrative

Liechtenstein

Liechtenstein introduces new tax reporting for private asset structures

Liechtenstein has introduced new tax regulations for private asset structures (PAS). These structures, typically used for private asset, holding, and succession situations, are subject to specific rules and restrictions. They are not allowed to conduct any economic activity and their purpose is limited to acquiring, holding, administrating, and selling financial instruments. If these conditions are met, a PAS only pays a minimum tax of CHF 1,800 annually.

Starting with tax year 2023, PAS must submit an annual filing confirmation to the Liechtenstein tax authorities. This confirmation, due no later than 9 months after the end of the tax year, must verify that the PAS meets all the requirements and has followed the applicable accounting rules. The first deadline for this submission is 30 September 2024.

PAS requirements can be challenging to meet, especially if the PAS holds bank assets, real estate, loans, other assets or participations in other companies. Therefore, it is crucial to review the facts and circumstances in detail annually, especially before the first filing deadline in September of 2024. This new tax law requirement indicates the increased scrutiny by the Liechtenstein Tax Authority on PAS.

Martina Walt
Ruggell, Liechtenstein
+41 79 286 60 52
martina.walt@pwc.ch

Barbara Hoop
Ruggell, Liechtenstein
+41 58 792 74 67
barbara.hoop@pwc.ch

Amanda Ess
Ruggell, Liechtenstein
+41 58 792 74 96
amanda.ess@pwc.ch

Administrative

Australia

Australian Tax Office releases draft Taxation Ruling on royalties and software and intellectual property rights

The Australian Taxation Office has published draft Taxation Ruling TR 2024/D1, which examines the nature of payments for software and intellectual property rights as royalties. This draft ruling, which incorporates feedback from draft Taxation Ruling TR 2021/D4 (now withdrawn), offers guidance on when payments for software and intellectual property rights will be considered a royalty under both domestic law and Australia's tax treaties, and thus subject to royalty withholding tax.

The draft ruling primarily focuses on payments for the use of, or right to use, copyright or similar property or rights. However, such payments may also be for the use of, or right to use, other intellectual property rights, or otherwise fall within the definition of a 'royalty.

The draft Ruling provides that the following payments are characterised as a royalty where they are paid as consideration for one or more of the following: '

- The grant of a right to use IP, regardless of whether that right is exercised (paragraph (a) of the standard tax treaty definition)
- The use of an IP right (paragraph (a) of the standard tax treaty definition)
- The supply of know-how in relation to an IP right referred to in (a) and (b) (paragraph b of the standard tax treaty definition)
- The supply of assistance furnished as a means of enabling the application or enjoyment of the supply (paragraph (c) of the standard tax treaty definition)
- The sale by a distributor of hardware with embedded software, where the distributor is granted or uses rights in the IP of the software.
- The draft ruling applies to cross-border payments made by an Australian resident or non-resident, which is related to or connected with a permanent establishment in Australia under a software arrangement. The final ruling, when issued, is proposed to apply both before and after its date of issue. Comments close 1 March 2024. For more information, please see our PwC tax alert.

Foreign companies and local distribution entities involved in the software industry, technology-based enterprises, and distributors of tangible goods with a software component should consider the potential application of the draft ruling and the impact of the revisions from TR 2021/D4. This may require a detailed analysis of existing legal agreements, the rights provided to the relevant parties under those agreements, the relevant tax treaty, and consideration of how Australian intellectual property law applies to arrangements. It may also be necessary to consider whether TR 93/12 has been appropriately relied upon and whether apportionment of a payment is relevant.

Michael Bona
Brisbane
+61 (0) 405 136 010
michael.bona@pwc.com

Chris Stewart
Brisbane
+61 (0) 407 005 521
chris.d.stewart@pwc.com

Administrative

Australia

Practical Compliance Guideline finalised on related party intangibles

The Australian Taxation Office (ATO) has completed its Practical Compliance Guideline PCG 2024/1 (PCG) on managing intangibles migration arrangements. This guideline, an extension of draft guidelines PCG 2021/D4 and PCG 2023/D2, details the conditions under which the Commissioner may allocate resources to scrutinize the potential application of general anti-avoidance rules or transfer pricing rules to certain cross-border related party intangibles migration arrangements. These arrangements involve the migration of intangible assets and the mischaracterisation and nonrecognition of Australian activities linked to intangible assets.

'Intangibles migration arrangements' refer to cross-border arrangements involving the migration of intangible assets, or arrangements with similar effect. This includes arrangements related to Australian development, enhancement, maintenance, production and exploitation (DEMPE) activities in connection with intangible assets held offshore. The ATO's compliance approach will vary based on the risk zone of the entity's arrangement, which will influence whether and how the ATO is likely to engage.

The PCG also outlines the ATO's expectations regarding evidence to support a self-assessment, and the types of evidence they are likely to request when reviewing intangible arrangements. The PCG applies from 17 January 2024 and will apply to existing and new arrangements.
For more information, please see our tax alert.

The ATO continues to focus on tax risks associated with arrangements involving intangibles. This PCG is expected to trigger further ATO review activity, highlighting the core issues of ATO concern in relation to intangibles migration arrangements. Taxpayers with related party arrangements involving intangible assets, or those considering potential new intangibles arrangements, should ensure they have adequate documentation and evidence to support the commercial rationale and expected benefits for the arrangement implemented.

Michael Bona
Brisbane
+61 (0) 405 136 010
michael.bona@pwc.com

Chris Stewart
Brisbane
+61 (0) 407 005 521
chris.d.stewart@pwc.com

Administrative

Mexico

Mexican Tax Authority reveals collection plan for 2024

The Mexican Tax Authority (SAT) has unveiled its 2024 Master Plan for collection, which will leverage Artificial Intelligence to enhance auditing and collection processes. This plan follows a growing trend in tax collection over the past few years. The SAT reported a 12.3% growth in tax collection at the end of 2023 compared to 2022, and a 48% increase in tax revenues, without introducing new taxes or increasing existing ones.

The plan involves using graph analytics and machine learning models to classify taxpayers based on risk level, identify tax avoidance and evasion schemes, and detect inconsistencies in electronic invoices. The focus will be on sectors such as automotive, alcoholic beverages and cigars, construction, pharmaceuticals, hydrocarbons, logistics, technology/digital platforms, real estate, insurance and financial services, and transportation.

The SAT will also strengthen oversight of trust and intermediation companies, technology platforms, electronic commerce and collections, foreign trade operations, and operations against smuggling. Other areas subject to audit will include pension plans, subcontracting, corporate restructuring, mergers and spin-offs, transfer of shares and intangible assets, tax loss carryforwards, controlled foreign corporations, financing and capitalization of liabilities, and dividends.

The proactive nature of the SAT's collection approach, coupled with precise and assertive auditing, means that companies must ensure compliance with their obligations and be well prepared to face these challenges.

Marta Milewska
Mexico City
(55) 3232-1137
marta.milewska@pwc.com

Mario Alberto Gutierrez
Mexico City
(55) 4373-6036
mario.alberto.gutierrez@pwc.com

Administrative

Switzerland

Switzerland publishes updated safe harbour interest rates for 2024

Switzerland has released updated safe harbour interest rates for 2024, as announced by the Swiss Federal Tax Administration (SFTA) in circular letters dated 29 and 30 January 2024. These rates apply to shareholder and intercompany loans, both in Swiss Francs and foreign currencies. While the Swiss Franc transaction rates remain largely unchanged, most foreign currency transaction rates have seen a decrease compared to 2023.

Swiss taxpayers have the option to deviate from these interest rates, provided they can prove that their applied rates align with the arm's length principle. This typically necessitates the support of a transfer pricing study.

The Swiss safe harbour interest rates as published by the SFTA for 2024 are available at this link.

Intercompany loans should adhere to arm's length terms and interest rates. Companies should review their interest rates to ensure they fall within the SFTA safe harbour or have supporting evidence from a transfer pricing study for any deviations.

David McDonald
Switzerland
+41 75 413 19 10
david.mcdonald@pwc.ch

Michalis Louca
Switzerland
+41 58 792 47 18
michalis.louca@pwc.ch

Martina Walt
Switzerland
+41 79 286 60 52
martina.walt@pwc.ch

Judicial

France

French court rules that company does not have a PE in Belgium

A recently adjudicated French court case involved a French company that reported business income in Belgium for the activities performed by its employee in Belgium. The employee worked as a business development manager in a coworking office.

French tax authorities considered that such income should actually be subject to taxation in France based on the rationale that the employee's activities were insufficient to constitute a permanent establishment (PE) in Belgium. The company argued that the France-Belgium tax treaty prevented the taxation in France of the profits generated by its fixed place of business in Belgium, which it viewed as an actual PE.

The Administrative Court of Appeal of Paris ruled that the activities in Belgium were auxiliary or preparatory in nature and that therefore the company had failed to provide sufficient evidence to prove the existence of a PE. Thus, the taxation in France was justified, despite the profits being taxed in Belgium.

This case emphasizes the increasing number of PE audits on companies operating in foreign locations that they do not own, such as coworking spaces or home offices. It underscores the importance for companies to thoroughly examine the facts and document the evidence to support a position that there is a PE in a particular jurisdiction.

Guilhem Calzas
Paris
+33 (0)1 56 57 15 40
guilhem.calzas@avocats.pwc.com

Léonie Rouxel
Paris
+33 (0)7 89 43 36 63
leonie.rouxel@avocats.pwc.com

Treaties

Australia

Australia signs first tax treaty with Portugal and other tax treaty developments

On 30 November 2023, Australia signed its first tax treaty with Portugal, the Convention between Australia and the Portuguese Republic for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance, along with its associated Protocol. The new treaty provides for lower withholding tax rates on interest, dividends, and royalties, provides certainty regarding pension taxation, while also preserving Australia's source country taxing rights over income from natural resources, including the operation of substantial equipment. The treaty will enter into force once both countries have completed their domestic implementation requirements and exchanged instruments of ratification.

A summary of the main features of the new treaty is available on the Treasury website.

In other treaty developments, the Australian Government has announced that it is working towards negotiating its first tax treaties with Ukraine and Brazil, and will update its treaties with New Zealand, the Republic of Korea, and Sweden. Work on the expanded tax treaty program is scheduled to run for four years, commencing this financial year and concluding in 2027.

The tax treaty simplifies access to capital and exports for Australian companies to Portugal by lowering withholding tax rates. It also provides more predictability and lessens compliance expenses for Australians and local businesses earning income in both countries.

Michael Bona
Brisbane
+61 (0) 405 136 010
michael.bona@pwc.com

Chris Stewart
Brisbane
+61 (0) 407 005 521
chris.d.stewart@pwc.com

Treaties

Cyprus

First-time tax treaty between Cyprus and Croatia becomes effective

Cyprus and Croatia have signed their first tax treaty, which entered into force on 28 December 2023 and is effective from 1 January 2024. The treaty covers taxes on income and capital gains and aims to enhance trade and economic relations between the two EU Member States.

The treaty provides for reduced withholding tax (WHT) rates on dividends, interest, and royalties paid to the beneficial owner. Specifically, the treaty sets a maximum WHT rate of 5% on dividends, interest (except in certain cases where no WHT applies), and royalties. The treaty also allocates taxing rights on capital gains arising from the disposal of shares, with Cyprus retaining exclusive taxing rights in most cases, except when the shares derive more than 50% of their value from immovable property (with exceptions) or certain offshore rights or property in Croatia.

The treaty is expected to create new opportunities for cross-border investments and business activities between Cyprus and Croatia, as well as prevent double taxation and enhance tax certainty for taxpayers. However, taxpayers should also be aware of the domestic tax laws of both countries, which may affect the application of the treaty provisions. For example, Cyprus does not impose WHT on dividend or interest payments to non-Cyprus tax residents, unless they are in 'blacklisted' jurisdictions, and only imposes WHT on royalty payments in limited cases. Therefore, taxpayers should consult with their tax advisors to determine the optimal tax structure and compliance requirements for their transactions involving Cyprus and Croatia.

Stelios Violaris
Cyprus
T: Direct:+357 22 555 300
Mobile: +357 99 429 023
stelios.violaris@pwc.com

Panayiotis Hadjiconstantinou
Cyprus
T: Direct:+357 22 555 300
Mobile: +357 99 429 023
panayiotis.hadjiconstantinou@pwc.com

Glossary

Acronym	Definition
AFIP	Argentine Tax Authorities
ATAD	anti-tax avoidance directive
ATO	Australian Tax Office
BEPS	Base Erosion and Profit Shifting
CFC	controlled foreign corporation
CIT	corporate income tax
CTA	Cyprus Tax Authority
DAC6	EU Council Directive 2018/822/EU on cross-border tax arrangements
DST	digital services tax
DTT	double tax treaty
ETR	effective tax rate
EU	European Union
MNE	Multinational enterprise
NID	notionial interest deduction
PE	permanent establishment
OECD	Organisation for Economic Co-operation and Development
R&D	Research & Development
SBT	same business test
SiBT	similar business test
VAT	value added tax
WHT	withholding tax

Contact us

For your global contact and more information on PwC's international tax services, please contact:

Douglas McHoney
International Tax Services Global Leader
+1 314-749-7824
douglas.mchoney@pwc.com

Geoff Jacobi
International Tax Services
+1 202 262 7652
geoff.jacobi@pwc.com