

## Tax, International

In today's highly globalized world, it is increasingly common for companies to work outside the physical boundaries of their jurisdiction. Procopio attorneys are qualified in multiple jurisdictions, and we are affiliated with the global networks LawExchange International and Meritas. We work without physical boundaries, combining local insight with global reach and capabilities to help clients attain their business goals.

We represent domestic and international corporations and unincorporated entities with complex international cross-border transactions and multinational agreements. Our attorneys are fluent in languages including, but not limited to: Spanish, Mandarin, Cantonese, Taiwanese, Japanese, Korean, Italian, German and French.

### Our Services

- Assist with the bilingual drafting and negotiating of commercial transactions, mergers and acquisitions, joint venture agreements and other foreign direct investment structures, lease agreements, distributorship agreements, supply agreements and general terms and condition contracts.
- Conduct due diligence and planning and executing negotiated mergers and acquisitions, as well as in structuring joint ventures and other strategic alliances, including partnership agreements, licensing agreements, manufacturing and distribution arrangements or technology-sharing agreements.
- Work directly with a team focused solely on the full range of public and private debt and equity vehicles and their investment activities.
- Skilled in tax law, executive and corporate compensation, benefits planning and disputes with state and federal tax authorities—provide knowledgeable and tax-advantageous counseling, transactions and planning.
- Assist multinational companies and domestic companies start or expand business in the US by developing strategic Intellectual Property (IP) plans.
- Assist with trademark, copyright, domain name and trade dress infringement actions, commercial IP strategies, patent litigation, anti-counterfeiting and anti-piracy counseling, licensing and technology transfers, due diligence and nondisclosure, confidentiality and non-compete agreements.

## **Focus on Latin America**

With the interdependence of world markets, a global perspective is essential for doing business in Latin America. Our multilingual team, with deep market knowledge, provides clients with efficient service, and creative and commercially savvy solutions. Our client base includes many of the most prominent companies and families in Latin America as well as many of the largest multinational corporations and private equity funds investing in the region.

Our team's varied intellectual and cultural outlook, real life international experience and comprehensive first-hand knowledge of the region benefit our clients. Our attorneys communicate in the relevant local languages and understand the intricacies of the local business culture and underlying legal framework. We have developed exceptional, longstanding relationships with legal professionals, business leaders, economic groups and governments throughout the region, adding a decisive advantage in almost any business transaction.

Our experience in the Latin American region includes:

- Advise U.S. and international investment funds regarding tax preferred structures for joint U.S.- Latin American land investment, private equity investment, cross border financing and repatriation of real estate profits.
- Advise foreign financial institutions (non-U.S.), foreign entities and their advisors and employees regarding the application, strategic decisions and implementation of the federal tax law, Foreign Account Tax Compliance Act.
- Represent international entertainers, many located in the Latin American region -- including various Grammy Award winners -- regarding tax planning considerations of their worldwide publishing, promotion, concerts, tax-exempt foundations, sales, and related activities.
- Assist numerous U.S. developers (joint ventures, land and construction development) with Mexican and Latin American (e.g., Costa Rica and Guatemala) real estate acquisitions and development; structuring global operations, financing, equity investment, repatriation of funds and tax treaty benefits.
- Represent various Mexican and Latin American, manufacturing, technology and agricultural companies with U.S. and worldwide joint venture, distribution and sales companies.
- Assist multiple Latin American real estate clients regarding private equity investment, financed sales and joint ventures with U.S. and Latin American individual and institutional investors.



- Assist various multi-million dollar Mexican real estate land owners with U.S. joint venture real estate developments.

### **Focus on Asia**

For decades, Procopio has had an intimate understanding and knowledge of various Asian cultures and maintain connections with local individuals, entities and businesses. Our clients, whether doing business in Asia or our multinational investors with ties to Asia, rely on our ability to understand the legal and business landscapes and count on us for our international experience and network to help them succeed.

Our experience in the Pacific Rim region includes:

- Negotiated a platform joint venture agreement with Morgan Stanley Real Estate Investment Funds on behalf of co-investor/managers for management, development, and investment in retail property located in the People's Republic of China and India (venture size of \$300 million).
- Counsel clients in international project financing and access to capital market in Hong Kong, Taiwan and Mainland China.
- Counsel clients in partnering negotiations, technology acquisition, licensing, joint research, development and outsourcing production and distribution relationships for clients in the U.S., China, and other countries.
- Counsel clients in the greater Pacific Rim region in investments and doing business in the U.S.
- Enforce actions on behalf of U.S. and international clients against IPR abuses in China.
- Prosecute administrative and criminal enforcement actions against counterfeiters resulting in seizure of substantial quantities of counterfeits and criminal convictions of Chinese counterfeiters. In one action, case was cited by the China Quality Brand Protection Committee as one of the top ten model cases of IPR enforcement in China for 2013-2014.
- Enforce actions against IPR abuses on top Chinese Internet trade portals on behalf of clients with innovative, proprietary technology resulting in the removal of counterfeit products valued at over \$12 million; success rate over 98% over an 18-month period.
- Assist clients in the execution of their Global IPR enforcement strategy (administrative and judicial enforcement and raids and customs seizures against counterfeiters and infringers).

We've created and developed complementary leading edge technology portals for our international clients, and currently have multinational Fortune 500 clients benefiting from these portals who conduct





business in Asia. These customized platforms are designed to improve business efficiencies that save you time and money. One proprietary system we've developed, for example, was created to help monitor Chinese trade portals. The system allows our clients' brand managers to incorporate decision analyses during both the investigative and enforcement phases as well as map market intelligence. As a result, our clients are able to significantly reduce counterfeits and infringements while reducing costs to resolve these abuses by as much as 80%.

Our multicultural, multilingual and multidisciplinary approach makes us uniquely capable of fielding a knowledgeable team to assist with legal matters throughout the Pacific Rim. In addition, our California-based headquarters means that our business day overlaps with key financial centers in the region, including Tokyo, Shanghai and Hong Kong, allowing us to connect in real-time.

### **Global Affiliations**

Procopio is a founding member of LawExchange International and a member of Meritas, independent global alliances of law firms providing readily accessible and informed legal advice within their countries for clients of member firms. Through these associations, our clients have access to the diversity of knowledge offered by large, multi-location firms while maintaining the personal, one-to-one relationships that distinguish smaller, local law firms. We also work closely with international accounting and other consulting firms to assist our clients in their worldwide business objectives.

### **University of San Diego - Procopio International Tax Institute**

Founded in 2004, the Procopio International Tax Institute at the University of San Diego School of Law was developed to educate and inform foreign individuals and international companies seeking to do business in the United States. With the goal of increasing access to international tax knowledge and promoting cross-border education and cooperation between tax attorneys, accountants, financial experts and other interested business and tax groups, the institute presents an annual conference focusing on various tax related topics relevant to its international audience. Learn more at [USD-PITI.com](http://USD-PITI.com).

