

**From:** peter.collins@au.pwc.com  
**To:** [REDACTED] [REDACTED] <"cn=[REDACTED] [REDACTED] ou=au/ou=tls/o=pwc@asiapac">  
**Sent:** Wednesday, 05/08/2015 05:11 PM  
**Subject:** Re: chat for 5 when you get a moment? [REDACTED] eom

---

No worries. Unless [REDACTED] has a secret deal with [REDACTED] [REDACTED] MAAL will start as planned. Treasury absolutely clear on this today. Worth a quick chat.

Regards

Peter

Peter Collins

Partner

International Tax Services

PwC Australia

Office: [REDACTED]

Cell: [REDACTED]

[peter.collins@au.pwc.com](mailto:peter.collins@au.pwc.com)

<http://www.pwc.com.au>

<http://www.linkedin.com/in/petercollinspwc>

For the latest on BEPS: <http://www.pwc.com/beps>

This message has been sent from my PwC iPhone

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties

On 5 Aug 2015, at 3:04 pm, [REDACTED] [REDACTED] <[REDACTED]@au.pwc.com> wrote:

[REDACTED]  
[REDACTED]  
[REDACTED]

International Tax Services

PwC Australia

Office: [REDACTED]

Cell: [REDACTED]

[peter.collins@au.pwc.com](mailto:peter.collins@au.pwc.com)

<http://www.pwc.com.au>

<http://www.linkedin.com/in/petercollinspwc>

For the latest on BEPS: <http://www.pwc.com/beps>

This message has been sent from my PwC iPad

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties.

---

On 6 Aug 2015, at 05:46, [REDACTED] <[REDACTED]@au.pwc.com> wrote:

Thanks. Very helpful.

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Sent from an iPhone, so please excuse auto-spell errors!

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties.

On 5 Aug 2015, at 21:55, Peter Collins <[peter.collins@au.pwc.com](mailto:peter.collins@au.pwc.com)> wrote:

There was some more consultation today on s177DA and BEPS more generally.

On 177DA, changes to the draft legislation proposed but likely to be around the fringes only; broad intent not influenced by the various submissions.

Main questions from clients relate to start date which seems locked in for 1 Jan 16 as originally proposed. Current plan is legislation through Parliament in October and we would expect to see the revised legislation in the meantime.

**Peter Collins**

Partner, International Tax Services

PwC Australia

Direct: +61 ( [REDACTED] )

Cell: +61 [REDACTED]

Email: [peter.collins@au.pwc.com](mailto:peter.collins@au.pwc.com)

PricewaterhouseCoopers

Freshwater Place 2 Southbank Boulevard Southbank VIC 3006


[<0.54C.png>](#)

Taxtalk: [www.pwc.com.au/tax/taxtalk/](http://www.pwc.com.au/tax/taxtalk/)

[Worldwide Tax Summaries: taxsummaries.pwc.com](http://www.pwc.com/worldwide-tax-summaries)

For the latest on BEPS: <http://www.pwc.com/beps>

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties.

<M2.2.png> 

The industries that might have problems include non-resident Tech/Digital, shipping, virtual retailers, insurers/reinsurers, funds managers, commodity traders, telcos and service providers generally. In addition, ANY inbound commissionaire structure might have a problem.

So the field is large, and time is short.

Do you think the TP practice could identify clients with inbound commissionaire structures where they would be receptive to a conversation on 177DA? Can you identify those clients for us?

Happy to discuss.

Thanks

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

Sent from an iPad, so please excuse auto-spell errors!

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties.

On 20 Aug 2015, at 1:05 am, [Redacted] <[Redacted]@au.pwc.com> wrote:

[Redacted]

Understand you're leading TP interface on US targeting effort on behalf of the broader team. I have enclosed Australian TP client data on our top 30 FY15 US clients below. I will set up a call with [Redacted], you and I to discuss client intel and relationship support assistance we can provide.

As one of the more recent [Redacted] to assist on coordination with you and the team on our side. In the interim if you have any questions pls let me know.

Best

[Redacted]

[Redacted]

(See attached file: Aust TP US client relationship data.xlsx)

[Redacted] 12/08/2015 10:08:02 AM-- thanks guys that's helpful & comprehensive - the tp partners/directros will send any relevant backgr

From: [Redacted] AU/TLS/PwC  
To: [Redacted] AU/TLS/PwC@AsiaPac, [Redacted] AU/TLS/PwC@AsiaPac, [Redacted] AU/TLS/PwC@AsiaPac, [Redacted]

Thanks. Look forward to the list.

█ and I are working closely on DPT solutions. Very happily, █ is this week sending out and signing up numerous SoWs to Bay targets and clients!

█

█ █

█

█

█

Sent from an iPhone, so please excuse auto-spell errors!

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding U.S. federal, state or local tax penalties.

On 1 Sep 2015, at 17:38, █ █ <█@pwc.com> wrote:

█

We'd be pleased to assist. This week we will pull together a list of all inbound TP clients (w commissionaires and other relevant structures) impacted by 177DA.

Once collated and shared we'd be happy to work with you on tackling these given tight time frame.

█ and █ are our leading our US inbounds and █ UK/Europe

█ has been working w █ on 177 workarounds

Best

█

█ █

█

On 1 Sep 2015, at 12:13 pm, █ █ <█@pwc.com> wrote:

█

As you know, we are in the process of identifying clients where a head office conversation in relation to BEPS, CbyC, 177DA etc changes would be fruitful. The list is quite long.

In relation to s177DA, any fix needs to be implemented in 2015 for technical reasons and so this has the highest priority.