

# Global protections for tax advice

DENTONS

December 2014



This edition of *Vox Tax* analyzes global protections available for tax advice and provides a high-level overview of legal privileges and protections that may preclude the production of sensitive tax advice in administrative tax examinations and judicial proceedings. In the report, lawyers from Dentons' Global Tax Team examine privileges and protections in 18 countries across North America, Europe, and Asia. Learn about the applicable protections, the type of information subject to protection, and what may effectuate a waiver of those protections. Additionally, the report analyzes the practices and trends of each local taxing authority with respect to information gathering and sharing. For your reference, this report also includes a summary table comparing these 18 countries on several key intricacies of their respective tax laws.

This Dentons global tax report was prepared with contributions from Arendt & Medernach, Lakshmikumaran & Sridharan, Lenz & Staehelin, Loyens & Loeff, and Sanchez Devanny.

This issue of *Vox Tax* does not constitute tax advice; readers should note that the laws of each jurisdiction are regularly refined and/or revised and the statements made in this report are not definitive. However, this guide does provide a summary overview of the current state of the law and may serve as a useful tool for taxpayers and multinationals to ensure they understand the unique provisions and distinctions in the various jurisdictions.

[Download the full report](#)

## Your Key Contacts



**Sandra Hazan**

Partner, Paris

D +33 1 42 68 47 85

[sandra.hazan@dentons.com](mailto:sandra.hazan@dentons.com)



**Marc D. Teitelbaum**

Retired Partner, New York

D +1 212 768 6749

M +1 917 903 7888

[marc.teitelbaum@dentons.com](mailto:marc.teitelbaum@dentons.com)



**Alex Thomas**

Partner, London

D +44 20 7246 7547

[alex.thomas@dentons.com](mailto:alex.thomas@dentons.com)