Holland & Hart



PRACTICES

International Services
Cross-Border Transactions

EDUCATION

J. Reuben Clark Law School, Brigham Young University, J.D., 1992

Southern Utah University, B.S., 1988

BAR ADMISSIONS

Utah
Colorado

Diane Mathis-Durfey

Partner

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Diane focuses her practice on international corporate, tax, and regulatory compliance matters.

Diane brings a pragmatic, problem-solving approach to help clients establish and expand operations abroad. She leverages her extensive international expertise to help companies plan and develop a strategic approach to business based on the laws, customs, and culture of each foreign country. She works closely with in-house and outside counsel, management, and finance teams to proactively analyze legal risks and evaluate business options before embarking on new ventures abroad. Clients value her ability to find creative legal solutions that overcome challenges and allow them to get business done.

With over 30 years of international legal experience spanning more than 120 countries across all six continents, clients benefit from her broad base of international work and the trusted relationships she has cultivated with well-connected, in-country legal professionals. She also accesses connections with practitioners across the globe through the firm's membership in TerraLex.

Diane began her career practicing at large law firms, including Baker & McKenzie in Moscow, Russia and a large regional firm in the Mountain West region of the United States. For more than 20 years, she managed a successful solo practice working in a quasi-in-house capacity for a large multinational organization with operations in more than 150 jurisdictions.

EXPERIENCE

International Tax

- Strategic corporate tax planning on foreign operations, transfer pricing, permanent establishment, double taxation, and application of tax treaties
- Indirect tax (value added tax, general sales tax, and digital services tax)
- Legal audits and corporate tax reviews in more than 35 countries

Corporate and Transactional

- Foreign corporations, limited liability companies, joint ventures, subsidiaries, partnerships, non-profit corporations, branch offices, representative offices, liaison offices, MOUs with government

offices, and other corporate forms
- Foreign corporate compliance, board meetings, resolutions, annual meetings, tax, and regulatory filings
- Foreign reorganizations, restructurings, mergers, and divestitures
- Cross-border funding
- Contracts including buy-sell, warehousing, 3PL, and transportation
- Financial record keeping and reporting

Trade and Regulatory Compliance

- International shipping and trade, shipping documentation, import/export, certificates of origin, controversies with customs clearance process, and Incoterms
- Compliance with foreign currency controls
- Supply chain and logistics
- E-Commerce
- U.S. regulatory controls, including Foreign Corrupt Practices Act (FCPA), Office of Foreign Assets Control (OFAC), and Report of Foreign Bank and Financial Accounts (FBAR)

Global Experience

Worldwide experience spanning 120+ countries on six continents.

In-person, in-country client assignments in the following countries:

- **Africa**: Ghana, Kenya, South Africa
- **Asia**: Cambodia, Hong Kong, Indonesia, Mongolia, Philippines, Thailand
- **Europe**: Belarus, Estonia, France, Germany, Iceland, Ireland, Latvia, Lithuania, the Netherlands, Portugal, Russia, Spain, Switzerland, United Kingdom
- **North America:** Canada, Dominican Republic, Jamaica, Mexico, United States
- **Oceania:** Australia, New Zealand
- **South America:** Argentina, Bolivia, Brazil, Chile, Colombia, Paraguay, Peru, Uruguay

CLIENT RESULTS

Corporate and Transactional

Lead outside U.S. counsel to multinational establishing and maintaining an overseas presence in countries throughout Asia, Europe, Latin America, Africa, and the Pacific*

Lead outside U.S. counsel successfully implementing a global supply chain network, including strategic analysis on warehousing and transportation arrangements in Asia, Europe, Latin America, Africa, and the Pacific*

Lead outside U.S. counsel developing and implementing a global e-commerce strategy for large multinational with sales to more than 100 countries, including strategic analysis on warehousing locations, transportation and warehousing agreements, import/export, indirect taxation (VAT/GST) compliance, and development/localization of online terms and conditions*

Advised on overseas contract manufacturing and maquiladora arrangements in Asia and South America, including compliance with textile labeling requirements*

Lead outside U.S. counsel assisting on global implementation of electronic supply chain management system, including contracts with third party warehouse operators, logistical support services, and transportation providers*

Assisted in financing arrangements for land acquisitions and tax strategies for foreign land purchases*

Help establish legal structure and tax strategy for projects by U.S. multinational in countries in Asia where foreign land ownership is restricted*

Lead outside U.S. counsel to analyze, implement, and operate U.S. multinational's retail store strategy and implementation of point of sale systems in more than 50 countries*

Developed legal strategy for a corporate restructuring and spin-off of large textile manufacturing facility in Asia*

Lead outside counsel to analyze, implement, and help maintain successful micro-lending program in 70+ countries*

Assisted in drafting and negotiating 3PL warehousing and logistical services agreements in Europe, Asia, and South America*

Assisted in strategic analysis of merger of two large U.S. multinationals with combined foreign operations in more than 30 countries*

Tax

Provided strategic assistance on tax controversies in Europe, Asia, and Latin America*

Assisted in securing tax-exempt status and tax rulings for non-profit organizations in Asia, Europe, and Africa*

Provided strategic tax planning to address transfer pricing/income tax-related issues abroad on leasing arrangements, intracompany transfers, buy-sell agreements, and other related-party transactions*

Lead outside counsel to assist U.S. client on foreign compliance with VAT/GST, new registration requirements for low sales volume thresholds,

electronic supplies of services, electronic invoicing, and reporting*

Trade and Regulatory Compliance

Lead outside counsel carrying out in-person, in-country legal audits and reviews conducted on behalf of U.S. multinational in multiple countries*

Assisted on corporate structuring, development of contracts, shipping (import/export), and risks related to components for overseas construction projects in Africa and the Pacific*

Lead outside U.S. counsel support to assist clients dealing with customs-related challenges on imports into foreign countries, including customs valuation*

Handle currency control issues and restrictions in multiple countries*

Assisted in successfully securing OFAC licenses in several restricted countries*

**Indicates a matter Diane worked on before joining Holland & Hart*

PUBLICATIONS

"The Russia – Ukraine Conflict: Making Difficult Decisions in Uncertain Times ," *Holland & Hart News Update*, February 26, 2022

SPEAKING ENGAGEMENTS

"Strategies for Managing Increasing Global Tax Risks," *Holland & Hart Utah Tax Conference*, November 2, 2023

"Hot Legal Topics in International Business Operations and Cross-Border Transactions CLE," *CBA International Law Section*, October 19, 2022

"Creating Resilience: Practical Strategies for Addressing Turbulent Global Events," *World Trade Day, Moderator*, May 24, 2022

"Budding Beyond Borders: Globalization of Hemp," *Cannabis Higher Learning: Your Legal Roadmap*, April 19, 2022

"The Russia – Ukraine Conflict: Managing Risk in Uncertain Times," *Holland & Hart Webinar*, March 2, 2022

RECOGNITION

- *Utah Business Magazine*, Utah Legal Elite, Tax, 2021; International, 2022

PROFESSIONAL AND CIVIC AFFILIATIONS

- Colorado Bar Association, International Section, Member
    - International Law Executive Council, 2022 - present
- Utah State Bar, International Section, Member and Past Chair

- Rocky Mountain District Export Council, Member