

# Litigation Support

## Situation



A client had an ongoing tax dispute with the U.S. tax authorities regarding the treatment of its tax liabilities abroad. The client was preparing to stand a trial in the Court and required expert witness testimony in support of the case it was submitting.

## Action



Upstream Oil & Gas Consultants:

- Prepared an expert witness report for submission to a hearing
- The report synthesized the analysis of historical developments in contracting by international oil & gas companies in the Middle East and the subsequent evolution of foreign tax credits by Western governments
- The report synthesized the analysis of the history of the role of different elements of the governments in the Middle East in promulgating taxation laws

## Result



IHS Markit prepared and submitted an expert witness report that was presented to the U.S. State Tax Authorities. Based on this report and further negotiations the dispute was finally settled without court hearings. The project saved the client ~\$100M.

For more information visit  
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