



Luxembourg tax advice is a crucial consideration for each international transaction. Ogier's Tax team provides accurate, practical and business-oriented tax expertise to support financial institutions, corporations, investment funds, asset managers and UHNW individuals.

The tax legislation landscape is evolving rapidly and significantly, marked by the recent implementation of measures aimed at combatting tax avoidance. It's imperative for businesses to monitor domestic and international taxation and keep a vigilant eye on these developments to navigate the challenges and complexities effectively.

At Ogier in Luxembourg, we have a specialised team ready to address tax-related issues, ensuring that our clients stay informed and compliant with the latest tax laws and regulations. Ogier's Luxembourg Tax team is known for deep sector knowledge, extensive experience and close integration with non-tax colleagues.

Our clients benefit from the support of an experienced, hands-on and entrepreneurial tax team, managing all the tax aspects of international investment funds tax structuring via Luxembourg regulated and non-regulated vehicles, with a specific focus on infrastructure, debt, private equity and real estate.

We also work on cross-border advisory and transactions including joint ventures, restructuring, refinancing and tax planning for asset managers, financial institutions and law firms in Luxembourg and internationally.

Additionally, the Luxembourg tax team has strong expertise in corporate taxation, dealing with mergers and acquisitions, group restructurings, joint-ventures and international tax planning, with a specific capability with respect to complex securitisation structures, repackaging and structured finance products.

We offer tailor made solutions to our clients to ensure their commercial objectives are achieved in the most tax efficient manner.

Tax services

Investment funds

- Tax structuring (investment funds formation, downstream acquisition structures, investors' tax issues)
- Use of Luxembourg fund-type vehicles (including private equity, debt funds, real estate funds, infrastructure funds and funds of funds)
- Co-investment structuring
- Carried interest structuring
- Side letter negotiations
- Funds due diligence
- Anti-hybrid analysis
- VAT analysis

Corporate

- Tax advice on corporate restructuring (M&A, demergers, liquidations, transfer of branches and joint-venture)
- Redomiciliation and migration of companies' tax residence
- Advice on bilateral and multilateral agreements on exchange of information such as FATCA/CRS and DAC 6 (EU mandatory disclosure regime) / mutual assistance and cooperation between tax authorities
- Direct, indirect taxes and duties

Banking and finance

- Structuring of hybrid finance instruments, hybrid structures and different forms of partnership
- Structuring of Luxembourg securitisation vehicles and repackaging products

Private wealth

- Tax advice and planning for private clients, UHNW individuals and their family offices including advice on determining the suitable vehicles for the holding of private and/or professional assets - for example, private wealth companies (SPF), private funds (regulated and unregulated) or holding companies

Tax litigation

Ogier specialises in tax audit and litigation, providing a full range of services designed to support companies and individuals through the complexities of tax law. Navigating tax audits and

disputes requires a blend of precise expertise, strategic foresight, and a deep understanding of both local and international tax regulations.

Our strategy for handling tax litigation is built around the principles of proactive prevention and strategic resolution. Recognising the rapid evolution of tax laws, we emphasise the importance of dialogue and negotiation with Luxembourg tax authorities to resolve disputes in the pre-litigation phase.

This approach not only aligns with our commitment to serving our clients' best interests but also often leads to more favourable and efficient outcomes. However, when litigation is not avoidable, our clients benefit from our experience in representing them before Luxembourg's courts.

Our expertise spans a wide range of tax matters, including but not limited to corporate taxation, individual taxation and value added tax.

General

- Value added tax expertise
- Analysis of economic substance requirements and advice on ensuring adequate compliance and reporting

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