



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

Ogier's experienced Tax team approach begins with the design of the optimal tax structure to support your fund's strategy and objectives in terms of investment policy and investor types.

Our services include advising from the formation phase of your investment fund to the structuring of efficient downstream acquisition structures and profit upstream to ensure tax efficiency and addressing investors' tax issues and requirements at all times.

Luxembourg's diverse range of fund-type vehicles offers different advantages. Our expertise encompasses:

- Private equity funds
- Debt funds
- Real estate funds
- Infrastructure funds
- Funds of funds

Our services include co-investment structures and carried interest structures that align with commercial and regulatory requirements. The Tax team has also extensive experience in anti-hybrid and VAT analysis.

Side letter negotiations and funds due diligence also form a part of our standard offering of tax services for both financial sponsors and investors.

Ogier brings deep expertise to every aspect of corporate transactions and restructuring. We offer tailored tax advice on a wide range of activities, including M&A, demergers, liquidations, transfers of branches, and establishment of joint ventures. In addition to transaction-specific advice, we specialise in inbound/outbound re-domiciliation and migration of companies' tax residence.

The international tax landscape is continually evolving, with increased emphasis on transparency and cooperation between tax authorities. In that respect, we provide also expert advice on Foreign Account Tax Compliance Act (FATCA), Common Reporting Standard (CRS) and DAC 6 (EU mandatory disclosure regime).

Further, our tax services cover the full spectrum of direct and indirect taxes and duties, ensuring that your corporate transactions and restructuring activities are not only compliant but optimised for tax efficiency.

In the rapidly evolving sector of banking and finance, strategic tax structuring play a crucial role. The financial landscape is increasingly characterised by the development and use of complex finance instruments and structures and different forms of partnership. Ogier helps in:

- structuring of complex finance instruments
- structuring of complex financing structures and different forms of partnership

Luxembourg stands at the forefront of Luxembourg securitisation vehicles (SVs). We regularly provide assistance in structuring SVs in a tax-efficient way. For more details, please refer to our article: [Tax benefits of securitisation vehicles in Luxembourg](#).

Our expertise includes repackaging products. This process involves careful consideration of the tax implications to ensure that the repackaged products are both compliant with legal and regulatory requirements and strategically advantageous.

For ultra-high-net-worth (**UHNW**) individuals, families, and their family offices, the jurisdiction is particularly advantageous, offering a wide range of opportunities for efficient investment structuring and estate planning while preserving wealth and ensuring smooth transition across generations.

Ogier offers tax advice and planning services, including the structuring of private and professional assets allowing you to achieve tax efficiency and financial goals. We are helping clients to determine the most suitable vehicles for holding private and/or professional assets. Luxembourg offers a range of options, including:

- Private wealth management company (SPF)

For more details, read our article : [Private wealth management - have you considered the SPF?](#)

- Private funds (regulated and unregulated)

For more details, please read our article covering the legal and tax aspects of [structuring and financing PE and VC deals in Luxembourg](#).

- Private holding companies and partnerships

Our deep understanding of the Luxembourg tax legislation, combined with our commitment to personalised service, ensures that your wealth management strategy is both effective and aligned with your vision for the future and your values.

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.

Ogier offers expertise in the field of value added tax (VAT), providing our clients with comprehensive guidance and strategic solutions tailored to their unique needs.

Furthermore, we specialise in the analysis of economic substance requirements and we offer insightful advice on how to achieve adequate compliance and maintain accurate reporting for companies.

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