



At a glance guide to Ogier's tax strategies for Luxembourg funds

Our Luxembourg tax team is uniquely positioned to navigate the complex landscape of investment funds structuring. Our expertise in the nuances of Luxembourg tax law, coupled with a keen understanding of the operational realities of fund management, equips us to provide unparalleled support.

By choosing Ogier, you're aligning with a partner committed to excellence, combined with a proactive and client-centric approach, ensuring that your investment structures stand on solid ground, ready to achieve their full potential.

Here's how Ogier Luxembourg tax experts can elevate your investment fund strategy:



Tax efficient structuring

We design a tax-efficient structure, ensuring tax neutrality of the fund and minimising tax leakage at investor and investment levels.



Profit repatriation strategies

We optimise profit repatriation mechanisms, maximising net returns to your investors while complying with Luxembourg and international legal, tax and regulatory requirements.



Downstream structuring optimisation

We enhance the taxation base of your downstream structures. We craft strategies that consider the implications of cross-border investments, leveraging treaties and local tax laws to maximise financial returns.



Carried interest structuring

We offer bespoke solutions for structuring and optimisation carried interest models for asset managers.



Management fees optimisation

We structure management fees in a manner that is cost-effective and VAT-efficient.

Evolution of fund net assets (EUR million)*



*Source: ALFI



Luxembourg as a fund domicile:

2nd

largest fund centre worldwide

€5.14tn

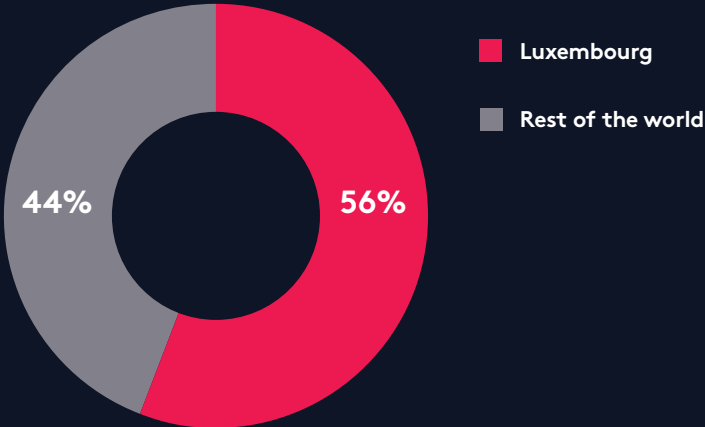
in AUM

56%

global market share in cross-border investment funds*

- +/- 14,000 active investment funds
- 1st green financial centre in the Eurozone
- 34% market share of European ESG funds
- AAA ratings by Moody's, S&P Global, Fitch, and DBRS Morningstar
- English official fund documentation
- Attractive and compliant tax environment
- Extensive regulatory frameworks and flexible options for fund setup
- +100 double tax treaties

Global market share in cross-border investment funds*



*Source: Luxembourg For Finance

Key contacts



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Let's discuss how we can tailor our expertise to your unique needs and elevate your investment strategy to new heights.