

The Luxembourg Private Equity and Venture Capital Association presents

The LPEA Academy 2024

Tax



SESSION 1**PE Investment - key Luxembourg tax structuring aspects: overview of interest deduction limitations rules in Luxembourg and ATAD 2 anti-hybrid related measures**

17/04/2024 08:30 - 12:30 | 240 minutes

08:30 – 09:00 Registration & Coffee

09:00 – 10:30 Training

10:30 – 11:00 Coffee Break

11:00 – 12:30 Training

12:30 – 14:00 Networking Lunch

In Presence at:

Atoz Tax advisors

Aérogolf Center

1B, Heienhaff, L-1736 Sennigerberg

Level of the module: Intermediate/Experienced

Module Price (includes 2 sessions):

Members: 430 EUR

Non-Member: 585 EUR

Synopsis

Typical PE investments structures and key Luxembourg tax considerations:

- Interest deduction limitation rules in typical investments structures (focus on ATAD I, thin capitalization rules, transfer pricing requirements, recapture rule, etc), and
- ATAD II anti-hybrid related measures (in Luxembourg and the investment jurisdiction)

**Prices subject to VAT (3%)*

<https://lpea.lu/academy/>

Petya Dimitrova

Tax Partner – ATOZ



Petya is a Partner in the International and Corporate Tax department of ATOZ.

She has more than 15 years of experience in Private Equity, Real Estate and Multinational Corporations. She advises clients on tax matters related to set-up of fund, carried interest, deal structuring, merger & acquisition and divestitures.

Petya is a member of the International Fiscal Association (IFA) in Luxembourg, a non-voting member of the Luxembourg Private Equity Association (LPEA) board and a member of the Infrastructure committee of the LPEA.

Petya is qualified as a Chartered Accountant in Luxembourg (“expert-comptable”). She holds a master’s degree in Business and Tax law from the University of Nancy (France). She speaks English, French and Bulgarian.

Samantha Hauw

Tax Partner – ATOZ



Samantha is a Partner in the International & Corporate Tax department at ATOZ.

A tax professional since 2012, Samantha has experience in advising a wide range of international clients on direct tax aspects of cross-border operations, set-up of investment structures, reorganisations and exit planning. She is also active in infrastructure, private equity and real estate fund set-up, carried interest, deal structuring and mergers & acquisitions.

Samantha is qualified as a Chartered Accountant in Luxembourg (“Expert-Comptable”), holds a post-graduate degree in Luxembourg Tax and a Master’s degree in Business Law with a major in Accounting and Financial Law from the University of Lille in France. She speaks English and French.

SESSION 2**Tax considerations in PE Investment structuring, tax obligations and recent case law developments**

19/04/2024 08:30 - 12:30 | 240 minutes

08:30 – 09:00 Registration & Coffee

09:00 – 10:30 Training

10:30 – 11:00 Coffee Break

11:00 – 12:30 Training

12:30 – 14:00 Networking Lunch

In Presence at:

Atoz Tax advisors

Aérogolf Center

1B, Heienhaff, L-1736 Sennigerberg

Level of the module: Intermediate

Module Price (includes 2 sessions):

Members: 430 EUR

Non-Member: 585 EUR

Synopsis

Overview of general and specific anti-abuse provisions, substance and beneficial ownership requirements in PE structuring

Luxembourg tax obligations for PE investment structures – DAC 6, CBCR and Pillar 2

Recent case law review impacting PE structuring

**Prices subject to VAT (3%)*

<https://lpea.lu/academy/>

Andreas Medler

Tax Partner – ATOZ



Andreas is a Partner in the International and Corporate Tax department at ATOZ.

A tax professional since 2010, Andreas has experience in Luxembourg transfer pricing and international tax advisory for a wide range of institutional investors. Andreas provides advice on the tax and transfer pricing structuring of alternative investments through Luxembourg (private equity, real estate, sovereign wealth funds) as well as tax structuring of multinational groups. He advises clients on all direct tax matters (deal structuring, corporate reorganisations, mergers and acquisitions as well as exit planning) as well as on transfer pricing aspects in relation to the pricing of financial instruments and intra-group services.

Andreas is a certified German tax adviser (“Steuerberater”) and is also a chartered accountant in Luxembourg (“expert-comptable”). He holds a degree in Business Administration with a Major in Tax from the University of Trier (Germany). He also holds a post-graduate degree in Luxembourg Tax. He speaks English, German, and French.

Christina Leomy-Voigt

Tax Partner – ATOZ



Christina is a Partner in the International and Corporate Tax department at ATOZ.

She has more than 13 years of experience in structuring Pan-European alternative investment funds across all asset classes, as well as coordinating tax structuring advice and implementation for institutional investors. She advises a wide range of international clients on direct tax aspects of cross-border operations, set-up of investment structures, reorganisations and exit planning.

Christina is chartered accountant in Luxembourg (“expert-comptable”). She holds a post-graduate degree in Luxembourg tax as well as a degree in Business administration from Europa Universität Viadrina in Frankfurt (Germany). She also holds a master 2 in Business administration from Reims Management School (France).

She speaks German, English and French.