

**Deloitte.**

Compliance services for  
unregulated companies  
An integrated approach  
to reach your target



## The context

Over the last 40 years, Luxembourg has developed into one of the most important European financial centers and a preferred gateway to the European market for multinational companies.

Benefiting from a favourable legal and regulatory environment, coupled with an attractive tax policy, Luxembourg has earned a solid international reputation as a domicile of choice for hedge funds, private equity, real estate investment funds, Islamic funds, pension funds and international headquarters.

## An integrated approach

The regulatory environment and reporting requirements have become progressively more complex over the years, increasing the pressure on the global compliance process. The support of experts in your compliance process can help you mitigate risks and identify opportunities to add value to your assets.

From start to finish, our expert teams can provide accounting, consulting and compliance services tailored for your organisation. Our overall services approach covers tax structuring, the formation of new entities and their day-to-day management.

These overall services are monitored by two key contact people (accountancy and tax compliance managers), who provide these entities with cross-practice support, monitoring their daily operations and ensuring compliance with the Luxembourg tax and regulatory requirements at all stages of the lifecycle.

## Our overall compliance services

### **Domiciliation**

Our domiciliation services include the provision of the registered office. They are available only in combination with the overall compliance services package.

### **Independent directors**

Deloitte is used to working with multiple independent professionals who assume management functions of client companies. These directors will autonomously participate in the decision making process of the Luxembourg company and are available for the review and execution of the company's legal documentation.

### **Accounting services**

Deloitte can prepare the statutory accounts in line with the Luxembourg accounting standards (LuxGAAP). Upon request, we can also provide you with reporting according to U.S. GAAP or IFRS, for non-regulated as well as regulated vehicles.

### **Approval of the accounts**

Deloitte can prepare the board of managers and shareholders meeting for the approval of the annual accounts and can take care of the electronic filing of the annual accounts.

### **Tax provisions and tax returns**

Deloitte can prepare the direct tax provision and direct tax returns in the appropriate format, ready to be filed with the Luxembourg tax authorities.

### **VAT returns**

Deloitte can provide you assistance in VAT immatriculation as well as in the preparation of periodic and annual VAT returns.

## A custom-made approach

**In addition to our overall compliance services, Deloitte also offers specific assistance on the following matters:**

- Accounting assistance under LuxGAAP, U.S. GAAP, and IFRS when setting up the structure
- Preparation of consolidated accounts under LuxGAAP and IFRS
- Outsourcing of highly skilled Luxembourg accounting professionals
- Dedicated training sessions and hotlines
- Preparation of tax-specific reports (US FIN 48, etc.)
- Accounting assistance on clients' software

Moreover, Deloitte can assist with specific services addressing the needs of your organisation at any stage in its lifecycle.

## D.Share - Our collaboration platform

Collaboration, mobility, engagement and proximity to our clients is a key priority for Deloitte Luxembourg

This is precisely what D.Share is about: it consists of a new experience for our clients, via a user-friendly application, designed to share documents and collaborate with Deloitte. D. Share is access-secured, customised, and provides added-value to our clients by:

- Centralising all reports, working documents and deliverables produced (classified and with filter function, for easy access)
- Providing visibility on planning, teams and invoices
- Providing filtered and privileged access to our publications, hot topics, press releases and events, according to the industry of the client
- Creating new and dynamic interaction between our clients and our experts
- Replacing email communication for document exchange
- Providing 24/7 access to clients' documents and deliverables, and privileged access to our publications

## Deloitte Luxembourg

In Luxembourg, Deloitte's 72 partners and more than 1,200 employees place it among the leading professional service providers in the market. For over 60 years, Deloitte has been delivering high added-value services to national and international clients.

Our multidisciplinary teams are composed of leading specialists from a variety of sectors and provide harmonised, quality services addressing the needs of our clients.



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Deloitte provides audit, tax, consulting and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

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