

Highly skilled workers regime



Your challenge

- Circular L.I.R. 95/2 came into force from 1 January 2011. It applies to new expatriates coming to work in Luxembourg either as an inter company transfer or as a direct recruit.
- The Circular describes a number of conditions that must be met for the individual to qualify for the regime. Employee requirements include level of education, depth of specialism, and minimum salary. Employer requirements include number of local employees and individuals qualifying for this regime.
- A successful application can result in significant tax savings of over €50,000 per annum.

Our solution

- Initial assessment: Assesses suitability of regime and gauges chances of success.
- Application: Drafting of the application to the tax authorities ensuring key aspects are highlighted.
- Consulting: Designing the remuneration package to maximise the reliefs available under the regime.
- Ongoing services: Advice to companies on how to practically implement payments made under the regime. preparation of employer annual report, tax return preparation assistance.

Your contacts



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