

IPO Tax structuring advice



Your challenge

- When thinking about a Group's IPO, what are the main issues that you think about from a tax perspective?
- A proper and efficient IPO structure from a tax perspective, needs to be thought about from inception to divestment, and should focus on some main items.
- Such items go from efficient Group reorganization before IPO, to reputation of the jurisdiction in which the IPO's company is resident.
- Investor tax impact upon IPO as well as impact of Controlled Foreign Company legislation and applicable Withholding taxes on actual dividend distribution, are also key features to guarantee a successful "go to market" decision.

Our solution

- Deloitte Luxembourg provides a wide variety of services to assist, from inception, the correct handling of an IPO procedure.
- Be it from choice of IPO jurisdiction, to most efficient group restructuring to adopt pre-IPO and investors concerns after going Public, Deloitte Luxembourg offers you a team of experts able to assist you on all areas of an IPO transaction.
- So, do «go public» with the knowledge that Deloitte Luxembourg may be able to partner with you on all these procedures.

Your contacts



David Capocci

Partner | Tax - Mergers & Acquisitions
Tel. +352 451 452 437
dcapocci@deloitte.lu



Francisco da Cunha

Partner | Tax - Mergers & Acquisitions
Tel. +352 451 452 337
fdacunha@deloitte.lu

Deloitte Luxembourg
560, rue de Neudorf
L-2220 Luxembourg

Tel: +352 451 451
Fax: +352 451 452 401
www.deloitte.lu

Deloitte is a multidisciplinary service organisation which is subject to certain regulatory and professional restrictions on the types of services we can provide to our clients, particularly where an audit relationship exists, as independence issues and other conflicts of interest may arise. Any services we commit to deliver to you will comply fully with applicable restrictions.

Due to the constant changes and amendments to Luxembourg legislation, Deloitte cannot assume any liability for the content of this leaflet. It shall only serve as general information and shall not replace the need to consult your Deloitte advisor.

About Deloitte Touche Tohmatsu Limited:

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/lu/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

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 210,000 professionals, all committed to becoming the standard of excellence.

© 2015 Deloitte General Services

Designed and produced by MarCom at Deloitte Luxembourg