

The investors' taxation country guides Tax information customised to your needs



A highly flexible tool allowing you to understand the tax and regulatory rules applicable in the country of residence of the investor.

Context

The decision to market certain products in the investors' countries of residence cannot be taken without careful consideration of tax matters. As these evolve at an ever increasing pace, not only asset managers, product developers and management companies but also private bankers and client relationship managers, need to understand that the rules they once knew are changing or have already changed.

More and more, investors are treating tax implications with the same level of importance as their potential return on investment.

The investors' taxation country guides are customised, easy to read and understand road maps covering the taxation and regulatory rules applicable to the investors in their country of residence depending on which vehicle they chose to invest in. They are built to meet your needs, by providing the right balance between tax and regulatory information allowing you to determine the most suitable investment products for your clients.

Key issues

- **Which products to market in a certain jurisdiction**

The investors' taxation country guides can be used as a tool to highlight and compare the attractiveness of various investment vehicles to ensure you can propose the most efficient vehicles to your clients.

- **Tax Strategies**

These investors' taxation country guides have been designed to take into account some of the most important tax strategies that influence the investors' choices: e.g. tax deferral; least taxed income; funding of the investment and possibility of netting of losses against gains.

- **Provide regulatory information**

Going a step further, these country guides cover more than just tax information; they also include details of key regulatory criteria to take into account when developing new investment products including information on legal structures, investment restrictions plus set up and running costs.

Your tailor made investors' taxation country guides

With the key issues in mind, we have created and designed the investors' taxation country guides, to allow you to choose from a wide array of tax and regulatory criteria, such as:

- Over 15 Investor countries of residence including Germany, France, Belgium, Italy, Spain, United Kingdom, Switzerland and The Netherlands
- Colour-coding system: the guides highlight both the tax and regulatory advantages and disadvantages at the level of the investors through the use of simple colour coding (green, yellow and red)
- Types of investors: individuals, corporates, institutionals
- Investment funds covered: Luxembourg funds and foreign funds (UCITS & non UCITS / SICAVs & FCPs);
- Investment vehicles covered: Luxembourg holding companies; Irish investment companies; Luxembourg life insurance contracts; foreign trusts; Cayman open-ended companies; Maltese structures and limited partnerships amongst others
- Income streams: dividend income, interest income, capital gains, liquidation proceeds

Our experience

During the last years, we have designed and tailored these investors' taxation country guides for not only the largest asset managers but also many private bankers located in Luxembourg and worldwide.

Our teams

Our dedicated team of tax and regulatory experts is ready to serve you by developing investors' country guides tailored to your specific practical needs and expectations.

Deloitte has extensive experience in managing multi-jurisdictional tax matrix projects whilst working closely together with our international network of highly skilled professionals in this area of expertise.

Additionally, our 'single point of contact' approach ensures smooth and efficient project management, from initial contact throughout the country by country analysis, to the issuance of each investors' taxation country guide.

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Contacts



Michel Guilluy
Partner - Cross-Border Tax
+352 451 454 256
mguilluy@deloitte.lu



Pierre-Jean Estagerie
Partner - Cross-Border Tax
+352 451 454 940
pjestagerie@deloitte.lu



Manuela Abreu
Directeur - Cross-Border Tax
+352 451 452 970
mmabreu@deloitte.lu



Michael Flynn
Directeur - Regulatory Strategy
+352 451 452 060
mjflynn@deloitte.lu

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