



your
legal experts
in Luxembourg

a broad range of practice areas

Administrative Law, Property, Construction & Environment

Bank Lending & Structured Finance

Banking & Financial Services

Capital Markets

Commercial & Insolvency

Corporate Law, Mergers & Acquisitions

EU Financial & Competition Law

Employment Law, Pensions & Benefits

IP, Communication & Technology

Insurance & Reinsurance Law

Investment Management

Litigation & Dispute Resolution

Private Equity & Real Estate

Private Clients

Tax Law

about

Arendt

We are lawyers, regulatory consultants, business advisors, tax, corporate and funds services experts.

We bridge the gap between legal advice and its implementation.

We take an integrated approach to solving your business issues.

We are Arendt - Luxembourg's leading legal, tax and business services firm.

about

Arendt & Medernach

Arendt & Medernach is the leading independent business law firm in Luxembourg. The firm's international team of 350 legal professionals represents clients in all areas of Luxembourg business law, with representative offices in Dubai, Hong Kong, London, Moscow, New York and Paris.

Our service to clients is differentiated by the end to end specialist advice we offer, covering all legal, regulatory, taxation and advisory aspects of doing business in Luxembourg.



arendt.com

we work

hand in hand with...

Arendt Services



Arendt Services (AS) is Arendt's corporate and investors services company. As a business facilitator, AS offers a full range of services to businesses for the setting up and management of their operations in Luxembourg. AS specialises in services related to business creation, accountancy, fund services and the comprehensive management of tax returns. AS is supported by a team of 140 people, all experienced in providing corporate and investor services support. AS is a Professional of the Financial Sector practicing under the supervision of the CSSF (Luxembourg supervisory authority of the financial sector). They are also authorised to act as central administration and transfer agent for regulated and non-regulated investment funds.

Arendt Regulatory & Consulting



Arendt Regulatory & Consulting (ARC) is Arendt's dedicated regulatory consulting company composed of experienced professionals with a strong background in regulatory and business consultancy. It offers advice and assistance to entities active in the asset management and asset servicing sectors, in Luxembourg and abroad, responding to the growing needs of clients for a practical, yet legally effective approach to regulatory change management and other regulatory issues.

Arendt Business Advisory



Arendt Business Advisory (ABA) is Arendt's dedicated advisory and management consulting firm. ABA assists private organisations, family businesses and public entities, active in sectors ranging from financial services to renewable energy and manufacturing. ABA's dedicated team leverages on extensive field experience to provide a wide range of services, including strategic and entrepreneurial support, transaction and valuation services, sustainability analysis and new business modelling, crisis negotiation, cost control or performance management. ABA operates locally as well as abroad, through Arendt's network and global presence.

Arendt Institute



Arendt Institute (AI) is Arendt's specialised legal training department focusing on the increasing needs of clients on key topics regarding legislative and regulatory developments. The training team consists of experts from Arendt & Medernach, Arendt Regulatory & Consulting, Arendt Services and Arendt Business Advisory. AI provides high-level and practical courses focusing on issues affecting top executives, managers and officers. The variety of courses available brings together a wide range of professionals who can share experiences and gain new skills in an interactive environment.



our practice areas & expertise

■ Administrative Law, Property, Construction & Environment

Our team advises clients on administrative law, urban planning, environmental issues, real estate transactions, domestic development and construction projects.



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■ Bank Lending & Structured Finance

Our team advises on all aspects of domestic and multi-jurisdictional finance and structured finance transactions. Advice includes the structuring of transactions, drafting and negotiation of the relevant contracts and collateral arrangements as well as the issuing of financial instruments.



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■ Banking & Financial Services

Our team advises Luxembourg and international credit institutions and other professionals in the financial services sector on regulatory matters, contractual arrangements and on their dealings with clients.



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■ Capital Markets

Our team advises corporate, institutional, supranational and sovereign issuers on securities laws and capital markets regulation. We also advise on regulatory compliance including regulatory filings, disclosure obligations and corporate governance issues. The team has a market leading reputation for advising on all aspects of clearing and settlement.



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■ Commercial & Insolvency

Our team advises clients on general commercial matters. We also advise creditors and other stakeholders in situations of financial stress. We provide creative solutions to preserve value for creditors and for the owners of a business, while also being the first choice firm in Luxembourg for insolvency work, including litigation, as well as involuntary reorganisation proceedings, including those involving foreign jurisdictions.



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■ Corporate Law, Mergers & Acquisitions

Our team advises clients on all types of domestic and cross-border mergers and acquisitions, complex multi-jurisdictional corporate restructurings and change of control transactions including tender and exchange offers; going private transactions; acquisitions and disposals of subsidiaries; divisions and assets; joint ventures; strategic alliances; recapitalisations and liquidations.



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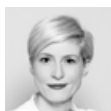
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■ **Litigation & Dispute Resolution**

Our team has experience in representing domestic and international clients at all levels of the Luxembourg civil, commercial, arbitration and criminal courts, including commercial and corporate litigation; white-collar; financial and corporate crime; asset tracing and insurance litigation.

- **General dispute resolution**



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- White collar crime



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■ Employment Law, Pensions & Benefits

Our team serves domestic and international institutional clients on issues ranging from appointments to terminations; contractual negotiations and work permits; business immigration and expatriation; restructurings and corporate transactions; individual and collective dismissals procedures; collective bargaining negotiations; compensation and benefits schemes; equity schemes; pension schemes; restrictive covenants; discrimination claims; industrial relations; data protection and privacy at work.



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■ EU Financial & Competition Law

Our team advises on EU and national competition law, including State aid and merger control law, European banking and financial law, international and European law of the institutions and EU staff law. Our services include both non contentious matters and contentious matters such as proceedings before the EU and Luxembourg competition authorities and courts. We represent clients before the CJEU (Court of Justice of the European Union) on a regular basis.



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■ Insurance & Reinsurance Law

Our team advises insurance and reinsurance companies as well as insurance intermediaries and banks on all insurance regulatory matters, including license applications; passporting rules; the launching of new insurance products; portfolio transfers; investment rules; distribution agreements and on mergers and acquisitions involving insurance or reinsurance entities.



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■ Investment Management

Our team advises clients on the structuring and operation of both UCITS and alternative investment structures as well as service providers for Luxembourg and offshore investment funds. We work on all issues the funds and their service providers may face and on the broadest range of funds, structures, strategies and asset classes.



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- Social & Environmental Impact Finance

Our team advises on social and environmental impact finance, including microfinance. We advise domestic and international clients on the corporate and regulatory aspects of the creation, structuring and distribution of impact finance investment funds. In addition, we assist our clients in the structuring and follow-up of their investments. We have also developed technical assistance programs for microfinance institutions and other social and environmental businesses.



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■ IP, Communication & Technology

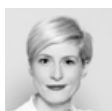
Our team advises on commercial and civil law matters and assists clients in the following areas of the law: contracts; technology; media and telecommunications (TMT); intellectual property law (IP); e-commerce; e-archiving; data protection and privacy; advertising; unfair competition; consumer protection and product regulation (pharmaceutical sector, foodstuff, tobacco industry, etc.).



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■ Private Equity & Real Estate

Our team advises on all aspects relating to the structuring and organisation of private equity and real estate funds. We work with managers or advisers, as well as on the investments and transactions made by private equity and real estate funds, including the crafting of investor codecision rights; carried interest schemes; debt financing arrangements; capital market related aspects and the negotiation of purchase agreements.



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■ Private Clients

Our team advises wealthy families and entrepreneurs on their wealth and estate planning matters. Advice includes the appropriate use of legal structures for their wealth and investments, whether through the use of corporate vehicles and partnerships or through contractual vehicles such as insurance contracts or fiduciary agreements. The team also provides family office services and supports private clients in their philanthropic activities.



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■ Tax Law

Our team provides bespoke tax advice to a wide range of domestic and international clients, covering all fields of taxation. The team has particular experience in the establishment of tax efficient acquisition and finance structures, VAT and transfer pricing as well as corporate reorganisations in a variety of sectors, with a special focus on the real estate, private equity and investment funds area.



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- Accounting Law

Our team advises clients on the accounting treatment of complex transactions (such as hybrid financial instruments; derivatives; revenue recognition issues; consolidation; leasing transactions; real estate; restructuring; acquisition of shares; share buy-backs; accounting requirements for funds and FX transactions) under Luxembourg Generally Accepted Accounting Principles (GAAP), Belgian GAAP, European Accounting Law, International Financial Reporting Standards (IFRS), Not-for Profit Accounting Law and Public Sector Accounting Law.



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- Transfer Pricing

Our team provides strategic transfer pricing advice for all kinds of controlled transactions in all industries, including complex financial transactions, asset management structures and restructures. Our transfer pricing experts establish the transfer pricing documentation, including conducting the value chain analysis, the functional/risk analysis and benchmarking the transaction. They also file uni-, bi- or multilateral APAs with the Luxembourg tax authorities and liaise with them in contentious or non-contentious transfer pricing issues, including MAP or transfer pricing audits.



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