

BCC TAX & LEGAL NEWSLETTER 2022 #6

Dear Friend of the Chamber,

The objectives of the British Chamber of Commerce for Luxembourg are to follow and influence developments in the economic and business world in Luxembourg affecting members' interests, and so contribute to making Luxembourg an attractive place to do business. The Tax and Legal groups of the BCC address key issues in their sectors to corporate and individual members through a number of events and seek to raise awareness and influence decision makers as to the issues of concern to the BCC membership.

The purpose of the BCC Tax and Legal Newsletters is to provide additional regular bimonthly updates on key Tax and Legal developments in Luxembourg that may be relevant to your business. The present newsletters issued by member firms of the Tax and Legal groups cover the period from **September - October 2022.** If you deem that another person within your organisation should receive this email, please let us know. If you wish to unsubscribe please contact the BCC Secretariat by email to info@bcc.lu.

Legal newsletters:

Allen & Overy:

- Luxembourg case law briefing corporate law highlights
- CSSF clarifications and expectations on fund marketing communications under Luxembourg IFMs' responsibility
- Criminal Seizure: what are your obligations now?

BSP | Bonn Steichen & Partners:

- Draft law on transparent and predictable working conditions: what practical implications for employers
- Crowdfunding regulation | New ESMA Q&As
- Fight against money laundering and terrorist financing | Amendments to the requirements for persons subject to the AML Law

Clifford Chance:

- Woman on Boards Directive Moving Forward
- Autumn Employment Hot Topics

ELVINGER HOSS:

- New publications from the AED with regard to AML/CFT supervision of non-regulated AIFs (excluding RAIFs)
- New CSSF FAQ on CBDF Guidance on Marketing Communications
- Sustainable Finance update (asset management): CSSF communication on SFDR RTS confirmation letter

DSM Avocats à la Cour:

- Entrepreneurs and start-ups in relation to VC funds
- Reimbursement of training costs

Linklaters:

ESG update: CSSF procedure on SFDR RTS, confirmation letter now available

Loyens & Loeff Luxembourg S.à r.l.:

 Introducing FastLane – Alleviated admission process for Euro MTF listings at the Luxembourg Stock Exchange

Pinsent Masons Luxembourg:

- EIOPA guidance on integrating customer sustainability preferences in the IDD suitability assessment
- How online platforms can address disinformation risk in the EU

PWC Legal:

- MiCA: a step closer to adoption
- The Luxembourg Stock Exchange FastLane your listing shortcut to the Euro MTF
- Adoption of the bill 6539B creating an administrative dissolution without liquidation

Simmons & Simmons Luxembourg LLP:

- CSSF Communication regarding the pre-marketing notifications
- Partnership in the fight against money laundering in Luxembourg
- Anti-money laundering and countering the financing of terrorism

Tax newsletters:

VAT Corner:

- PwC: The "direct and immediate" link conundrum is back
- VAT Solutions: Decrease of VAT rates as from 2023
- KPMG: New ECJ case-law on the notion of granting of credit
- KPMG: Preparing for the VAT rates change
- Atoz: Recent VAT developments

Luxembourg Draft Budget Law 2023:

- PwC
- Deloitte
- KPMG
- EY
- Atoz

EU List of non-cooperative tax jurisdictions updated:

Atoz

France – Luxembourg New Tax Treaty:

Deloitte

Working From Home:

Deloitte: Luxembourg guidance clarifying "days worked" tolerance threshold

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