

## **BCC TAX & LEGAL NEWSLETTER 2025 #3**

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 **March** to **April 2025**. 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](mailto:info@bcc.lu).

### ***Tax Newsletter***

#### **PwC:**

- [New increased filing fees for RCS and RBE](#)

#### **DELOITTE:**

- [New LNIN filing rules](#)

#### **EY:**

- [New tax treaty between Luxembourg and Columbia](#)

#### **A&O SHEARMAN:**

- [Luxembourg Tax Case law: Interest-free shareholder loans reclassified as equity for tax purposes](#)

#### **VAT Corner:**

- [PwC – ViDA: What you need to know](#)

### ***Legal Newsletter***

#### **BANKING:**

##### **BAKER & MCKENZIE**

- [New legislation on instant credit transfers](#)

##### **DSM AVOCATS À LA COUR**

- [DORA: The CSSF is making far-reaching changes to its regulatory framework on ICT risks and outsourcing](#)

#### **CAPITAL MARKETS:**

##### **A&O SHEARMAN**

- [The Luxembourg Stock Exchange \(LuxSE\) launches new segment on Euro MTF market: EM3S](#)

##### **PWC LEGAL**

- [The Euro MTF Specialist Securities Segment \(EM3S\): A New Opportunity for Issuers of Sophisticated Securities](#)

## **CORPORATE / M&A:**

### **A&O SHEARMAN**

- [Important update for individuals registered with the RCS: Luxembourg National Identification Numbers](#)

### **BSP**

- [Transposition of the Mobility Directive | A review](#)

### **MOLITOR AVOCATS À LA COUR**

- [Luxembourg implements EU mobility directive: new legal framework for cross-border restructuring](#)

### **PWC LEGAL**

- [Entry into force of the law dated 17 February 2025 implementing the EU "Mobility Directive" \(Directive 2019/2121\)](#)

### **VANDENBULKE**

- [Luxembourg's implementation of the EU Mobility Directive now becomes reality – Practical guidance for cross-border transactions from April 1, 2025](#)
- [Luxembourg transposes the EU Mobility Directive](#)

## **DATA PROTECTION:**

### **MOLITOR AVOCATS À LA COUR**

- [Insurance – Health dataprocessing – A legal framework at last!](#)

## **EMPLOYMENT:**

### **BAKER & MCKENZIE**

- [New legislation enhances employee protections in cross-border restructurings](#)

### **LINKLATERS LLP**

- [Mobility Directive implemented in Luxembourg: impacts on employment law](#)

### **PINSENT MASONS LUXEMBOURG**

- [EU gender pay gap measures to strengthen pay transparency in Luxembourg](#)

### **PWC LEGAL**

- [Update: Enhanced salary threshold for the European Blue Card \("EBC"\)](#)

## **ESG:**

### **BSP**

- [Gender balanced boards | Luxembourg moves to implement “Women on boards” Directive](#)
- [ESG - Omnibus Package | Changes to the Corporate Sustainability Due Diligence Directive](#)

## **FINANCIAL REGULATIONS:**

### **BAKER & MCKENZIE**

- [CSSF aligns with DORA – Key updates on ICT and outsourcing regulations](#)

### **DLA PIPER**

- [Luxembourg implements EU Regulation on Instant Credit Transfers in euros](#)

## **INVESTMENT FUNDS:**

### **A&O SHEARMAN**

- [CSSF introduces new system to replace current VISA stamp procedure](#)

**AKD**

- [Alternative Investment Funds Industry Quarterly Update Q1 2025](#)

**DLA PIPER**

- [How is MiCA impacting fund managers?](#)

**LINKLATERS LLP**

- [Explore the evolving landscape of ELTIFs](#)

**PINSENT MASONS LUXEMBOURG**

- [Luxembourg delays notifying 'in-scope' financial entities required to report IT incidents on weekends](#)

**VANDENBULKE**

- [Investment Funds: CSSF introduces visa process without prior review](#)

**IT:****NAUTADUTILH AVOCATS LUXEMBOURG**

- [CSSF aligns outsourcing rules with DORA framework](#)

**LITIGATION:****DLA PIPER**

- [No Exequatur Needed for Private Acts in Luxembourg](#)

**DSM AVOCATS À LA COUR**

- [Key phases to know for FWU LIFE INSURANCE LUX S.A. creditor policyholders](#)

**REAL ESTATE:****DSM AVOCATS À LA COUR**

- [Recent legal developments in Real Estate](#)

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Best regards,

BCC Secretariat