



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 **January** to **February 2026**. 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.

Tax Newsletter

DELOITTE:

- [Draft Bill 8676: Establishing a unified tax class and scale](#)
- [VAT impact of transfer pricing adjustments](#)
- [Luxembourg Pillar Two filing obligations](#)
- [Draft Bill 8590 adopted: Enhancing the carried interest tax framework](#)

EY:

- [Luxembourg introduces GloBE Information Return, exchange of information and Administrative Guidance on Article 9.1](#)
- [Luxembourg introduces new tax credit to support investments in innovative start-ups](#)
- [Luxembourg adopts modernized carried interest regime](#)
- [Luxembourg launches Pillar Two registration and return filing](#)
- [Luxembourg proposes to implement single tax class and individualized taxation](#)

ATOZ:

- [Luxembourg government submits draft law introducing a single tax class for individual taxpayers from 2028](#)
- [Luxembourg enacts its new carried interest tax framework: Key highlights](#)

Legal Newsletter

BANKING:

AKD

- [The Legal 500: Acquisition Finance Comparative Guide 2026](#)

CAPITAL MARKETS:

STELLAN PARTNERS

- [Issuers subject to the Transparency Law: look out for the CSSF's enforcement priorities for 2025 annual reports](#)

CORPORATE / M&A:

A&O SHEARMAN

- [Draft law n°8669 on the deferred payment of the minimum share capital of S.à r.l.](#)
- [Disqualified executives – New framework and operational impacts](#)

AKD

- [Enhancing Competitiveness and Flexibility- Proposed Amendments to the Law of 10 August 1915 on Commercial Companies](#)

BAKER & MCKENZIE

- [Luxembourg: Gender Targets Mandated for Listed Companies](#)

BSP

- [Luxembourg SARL | Deferring share capital payment](#)

MOURANT OZANNES LUXEMBOURG

- [Luxembourg Governance Services Newsletter- Q1 2026](#)

NAUTADUTILH

- [Deferred payment of minimum share capital for limited liability companies](#)
- [New Luxembourg law on gender balance in listed companies of 19 December 2025: 5 things you need to know](#)

OGIER

- [EU-Inc: Europe's proposed new incorporation regime and what it means for Luxembourg](#)

PINSENT MASONS LUXEMBOURG

- [Luxembourg's proposed company law reform heralds greater flexibility](#)

CRYPTOCURRENCIES:

MOURANT OZANNES LUXEMBOURG

- [Fund Finance x Crypto: Luxembourg](#)

DATA PROTECTION:

DLA PIPER

- [DLA Piper GDPR Fines and Data Breach Survey: January 2026](#)

EMPLOYMENT:

BSP

- [Luxembourg pension reform 2026 | Five key takeaways for employers and professionals](#)
- [Bill on the improvement of working conditions in the context of platform work: a legislative turning point for digital platforms](#)

DLA PIPER

- [Gender Balance on Board\(s\)](#)

MOLITOR AVOCATS À LA COUR

- [Internal occupational redeployment and multiple establishments](#)

FINANCIAL REGULATIONS:

SIMMONS & SIMMONS

- [CSSF Circular 26/906: New governance for payment & e-money firms](#)

INVESTMENT FUNDS:

A&O SHEARMAN

- [CSSF Circular 25/901: A simplified and modernised framework for Part II UCIs, SIFs and SICARs with proportionate protections per investor-type](#)

AKD

- [Alternative Investment Funds Industry Quarterly Update Q4 2025](#)

BAKER & MCKENZIE

- [Luxembourg: CSSF Circular 25/901 Modernizes AIF rules](#)

DLA PIPER

- [2026 Fund Finance Association Symposium: Key insights](#)

LINKLATERS LLP

- [CSSF Circular 25/901: a new consolidated framework and its 10 key takeaways for SIFs, SICARs and Part II UCIs](#)

OGIER

- [CSSF Circular 25/900: new reporting landscape for UCI administrators](#)
- [CSSF Circular 25/901: modernisation and streamlining of Luxembourg funds](#)

SIMMONS & SIMMONS

- [CSSF Opens the Door to Crypto Exposure for UCITS and AIFs](#)
- [Liquidity management tools under AIFMD II: what managers need to know](#)

IT:

NAUTADUTILH

- [New EU cybersecurity package: digital sovereignty without saying it](#)

STELLAN PARTNERS

- [The Data Privacy Chronicle #3](#)

LITIGATION:

MOLITOR AVOCATS À LA COUR

- [When AI Meets Business Litigation](#)

REAL ESTATE:

MOLITOR AVOCATS À LA COUR

- [2025 Review – Real Estate, Construction and Planning in Luxembourg](#)

WHITE COLLAR AND BUSINESS CRIME:

BAKER & MCKENZIE

- [Major Reform of the AML Framework](#)

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Best regards,

BCC Secretariat