



your
legal experts
in Luxembourg

a broad range of practice areas

Administrative Law, Property, Construction & Environment

Banking & Financial Services

Business Crime

Commercial & Insolvency

Corporate Law, Mergers & Acquisitions

EU Financial & Competition Law

Employment Law, Pensions & Benefits

Finance & Capital Markets

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 400 legal professionals represents clients in all areas of Luxembourg business law, with representative offices in Hong Kong, London, 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.



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we work hand in hand with branches specialised in...

Corporate and investor services



The corporate and investor services branch of Arendt is a business facilitator. It offers a full range of services to asset managers, asset servicers and corporations for the setting up and management of their operations in Luxembourg. It specialises in services related to business creation, accountancy, central administration and investment funds, as well as the comprehensive management of tax returns and regulatory reporting. These activities are supported by a team of 185 employees, all of whom are experienced in providing fund and corporate services. The branch is certified as Professional of the Financial Sector practicing under the supervision of the CSSF (Luxembourg's supervisory authority for the financial sector), and is authorised to act as central administration and transfer agent for regulated and non-regulated investment funds.

Regulatory and consulting



The regulatory and consulting branch of Arendt is composed of experienced professionals with a strong background in regulatory and business consultancy. It offers a range of services from the classic regulatory consulting, working with funds, their asset managers and asset servicers on the practical implementation of rules and regulations, to topics such as risk management, fund distribution, fund governance and compliance of Luxembourg regulated entities, responding to the growing needs of clients for a practical, yet legally effective approach to regulatory change management and other regulatory issues.

Professional learning and development



Arendt's learning and development institute is dedicated to legal, tax, regulatory and compliance training. It covers all sectors; from Private Equity, Real Estate, Corporate, Banking, Insurance and Financial Services to UCITS and Alternatives, Private Debt and Public Sector.

The courses offer a unique blend of technical training and pragmatic advice, delivered by lawyers and advisors who are well known in their field. Open courses and bespoke training programmes are offered through a constantly evolving training agenda; delivered through digital modules and dedicated training programmes designed to meet the specific context of our clients' organisation and their people: Board members, Executives, Officers and Operational roles.





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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■ 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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■ **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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■ **Business Crime**

Our team advises domestic and international clients on matters including preliminary criminal risk assessments; avoidance of criminal risks; investigation and prosecution – including international rogatory letters; plea bargaining (criminal settlement); criminal trials and cross-border coordination in criminal cases with international ramifications.



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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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■ **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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■ Finance & Capital Markets

Our team provides legal, tax and regulatory advice to clients across debt and equity capital markets, derivatives and structured finance, securitisation, corporate trust and agency. Our lawyers are involved in a large number of domestic and multi-jurisdictional repackaging transactions, securitisations, debt instrument programmes and structured finance transactions covering a wide range of assets.



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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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- Employment law dispute resolution



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- EU litigation



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- Tax litigation



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- White collar crime



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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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Arendt & Medernach is considered the

Leading Luxembourg Law Firm

by major legal directories:

Chambers & Partners | Legal 500 | Who's Who Legal | IFLR 1000

And, for more than a decade, our firm has also claimed more tier-1 rankings than any other law firm in the country.



stay at the forefront of legal, tax and
regulatory news in Luxembourg

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