

A Luxembourg IP box tax regime in a BEPS fashioned way

An article published in the June 2018 edition of “AGEFI Luxembourg” on Luxembourg’s replacement IP box.

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Luxembourg has adopted a “first mover” position towards implementation of the measures set out in the OECD Base Erosion and Profit Shifting “BEPS) action plan. In particular, to comply with Action 5 (Countering Harmful Tax Practices More Effectively) of the plan, the Luxembourg Chamber of Deputies passed the Luxembourg law of 18 December 2015, repealing and replacing the former intellectual property box tax regime, subject to transitional rules and incorporating a grandfather clause.

The article by Pierre-Régis Dukmedjian, Nadejda Girleanu and Alejandro Dominguez of Simmons & Simmons Luxembourg LLP explains the operation of the new IP box.

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