

## BCC TAX & LEGAL NEWSLETTER 2020 #4

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 of 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 **May-June 2020**. 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).

### ***Legal newsletters:***

#### **Allen & Overy:**

- [Covid-19 coronavirus - Update on recent measures adopted by the Luxembourg Government \(Governance of Luxembourg companies\)](#)
- [Covid-19 coronavirus - Update on recent measures adopted by the European Union -12 June](#)
- [Covid-19 coronavirus - End of the state of crisis in Luxembourg](#)

#### **BSP:**

- [Proposed of a bill 7578 relating to foreign investments in Luxembourg](#)
- [Deadline extension for holding of annual general meetings of European Companies \(SEs\) and European Cooperative Societies \(SCEs\)](#)
- [Sustainable Finance Insights Series-4 | The European Commission publishes proposal for amendments to AIFM Regulation:](#)

#### **Clifford Chance Luxembourg:**

- [Brexit and Insurance: Luxembourg Insurance regulator Analyses implications for Deposits of Assets representing Provisions in the UK](#)
- [Luxembourg Central Bank takes measures in the context of the Coronavirus pandemic](#)
- [Coronavirus: Prudential Treatment of Payment Moratoria in Luxembourg](#)

#### **Linklaters LLP:**

- [Covid-19: Coming out of lockdown - key considerations for employers](#)
- [Luxembourg Extension of deadlines for accounts and regulatory](#)
- [New measures regarding the holding of meetings in companies following the end of the state of crisis in Luxembourg](#)

#### **MOLITOR Avocats à la Cour SARL:**

- [Luxembourg amends the existing rules on public debt issuances to bolster economy amid the COVID-19 crisis](#)
- [COVID-19: extension of deadline to approve annual accounts and to file/publish annual](#)

- [COVID-19: selected issues during the pre-acquisition period and the period between signing and closing in acquisition deals \(part 1\)](#)

**PwC Legal:**

- [Special serie COVID-19 - N 7 - How is the COVID-19 crisis likely to impact the negotiation of M&A transaction in the future?](#)
- [Special serie COVID-19 - N 9 - Covid-19 - A comeback of earn-outs in M&A deals?](#)
- [Newsletter - Adoption of the law introducing a regime of internships for pupils and students](#)

**WILDGEN S.A.:**

- [Years of Treading Water - UK Fund Manager Access to EU Markets from 2021](#)
- [Approval, Filing and Publication of Annual Accounts: Extension of Deadlines](#)
- [The Rules Governing the Organisation of Shareholders', Board of Directors, or Other Supervisory and Management Body Meetings in the Context of the COVID-19 Crisis](#)

**Tax Newsletters:**

**Luxembourg fiscal unity regime infringes EU law:**

- [Ashurst](#)
- [EY](#)
- [Atoz](#)

**Tax treaties and MLI:**

- [KPMG - Russia to amend its tax treaty with Luxembourg](#)
- [Luxembourg tax authorities publish synthesized texts of treaties amended by the MLI](#)

**DAC6 and CRS Reporting deadlines postponed:**

- [ATOZ](#)
- [ATOZ- Update](#)
- [EY](#)
- [KPMG #1](#)
- [KPMG #2](#)
- [Deloitte](#)
- [Deloitte - DAC6 / MDR radar](#)
- [PwC #1](#)
- [PwC #2](#)

**Taxation of securitisation:**

- [Ashurst](#)
- [KPMG](#)
- [Maples](#)
- [Atoz](#)
- **Deloitte:**
- [DAC2/FATCA and CRS: Extended deadlines for the exchange of tax information in the context of the COVID-19 crisis](#)
- [Deloitte: UK announces post-Brexit customs tariff](#)

**KPMG:**

- [More time for tax disputes](#)

**VAT Corner:**

**VAT administrative tolerance revoked on 12 May 2020**

- [KPMG](#)
- [Deloitte](#)

**Deloitte:**

- [Right to deduct of holding company - Opinion of the AG in Case C-42/19](#)
- [Supply of staff is subject to VAT even if without profit](#)

**Please note:** External links are selected when the BCC newsletter is sent. However, the BCC is not responsible for the content of external websites. The inclusion of a link to an external website by the BCC should not be understood to be an endorsement of that website or the site's owners, products or services.

Best regards,

BCC Secretariat