

BCC TAX & LEGAL NEWSLETTER 2022 #2

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 **January- February 2022**. 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.

Legal Newsletters:

Allen & Overy:

- [Luxembourg securitisation regime set for major boost](#)
- [Soon there will be legal protection for whistleblowers. What are the employer's obligations?](#)
- [Podcast: Twenty years after Sarbanes-Oxley: what will be Luxembourg employers' obligations to protect whistleblowers?](#)

BSP | Bonn Steichen & Partners:

- [Draft law 7825 amending the Securitisation Law has been passed!](#)
- [CSSF lowers the notification threshold for short selling position](#)
- [Register of Beneficial Owners - Preliminary ruling to the Court of Justice of the European Union: the principle of public access to personal data "validated" by the advocate general of the CJEU](#)

Clifford Chance:

- [Employers and HR managers, what to expect in 2022?](#)

Linklaters:

- [Draft Law transposing EU directive on whistle-blowers](#)

Loyens & Loeff Luxembourg S.à r.l.:

- [Securitisation in Luxembourg: Where do we stand?](#)
- [The additional Taxonomy Regulation disclosures for climate objectives: the kick-off](#)
- [The bill modernising the Luxembourg Securitisation Law has been passed](#)

MOLITOR Avocats à la Cour SARL:

- [CovidCheck MANDATORY COVIDCHECK IN COMPANIES WILL SOON BE REAL!](#)

NautaDutilh Avocats Luxembourg S.à r.l.:

- [Bill on the Use of Digital Tools and Processes in Company Law Brought Before the Luxembourg Parliament](#)
- [New registration formality for natural persons as of 31 March 2022](#)
- [Boost for securitisation: Parliament passes bill amending the Securitisation Act](#)

PwC Legal:

- [Commission's Extension until 31 December 2022 of the legal measures for holding general meetings and decisions of the management bodies remotely: legal and tax implications](#)

Simmons & Simmons Luxembourg LLP:

- [CSSF white paper on DLT use in financial services](#)
- [Security tokens admitted to the Luxembourg Stock Exchange](#)
- [The modernisation of the Luxembourg Securitisation Law now voted](#)

WILDGEN S.A.:

- [Application of ESMA's Guidelines on Marketing Communications for AIFs and UCITS from 2 February 2022](#)
- [2022 - New Year, New Perspectives; News and Future Regulatory Developments in the Funds Industry](#)
- [Extension of Exceptional COVID Measures for the Holding of Shareholders' and Management Body Meetings Until 31 December 2022](#)

Tax Newsletters:

VAT Corner: (courtesy of VAT Solutions):

- [Mandatory issuance of electronic invoices in the context of public contracts](#)
- [Fact sheet – Periodicity and deadlines for filing of VAT, Intrastat, OSS and IOSS returns](#)

Real estate levy – New guidance from the Luxembourg tax authorities:

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

Deloitte:

- [2022 Changes on Personal Income tax and Social security](#)
- [Filings with the Luxembourg RCS – New features as from 31 March 2022](#)

KPMG:

- [EU Case law– Withholding tax refund to a Luxembourg SICAV UCITS](#)

PwC:

- [EU Commission's proposal to implement Pillar Two 15% minimum ETR in the EU](#)

EY:

- [The latest on BEPS and Beyond – a 2021 review](#)

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