



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 2025**. 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

VAT Corner:

- [Supply Chain optimization and VAT](#)
- [VAT Changes for 2025](#)

ATOZ:

- [Pillar Two: The OECD grants Luxembourg the transitional qualified status and releases new guidance on deferred tax assets and the GloBE Information Return](#)

Legal Newsletter

BANKING:

BSP

- [European Green Bond Label | New regulation for sustainability in Finance](#)

LINKLATERS LLP

- [Mobility Directive implemented in Luxembourg](#)

CAPITAL MARKETS:

A&O SHEARMAN

- [EU Listing Act: What is changing for EU debt and equity capital markets and when?](#)

NAUTADUTILH AVOCATS LUXEMBOUG

- [The Luxembourg Supreme Court's interpretation of the territorial scope of the Collateral Law](#)

PWC LEGAL

- [Issuers subject to the Transparency Law: look out for the CSSF's enforcement priorities for 2024 annual reports](#)

CORPORATE / M&A:

A&O SHEARMAN

- [Luxembourg transposes the EU Mobility Directive: A new framework for Cross border Operations within the EEA](#)

BAKER & MCKENZIE

- [Luxembourg: Reform on conversions, mergers and divisions in the wake of the Mobility Directive](#)

BSP

- [Mobility Directive I Entry into Force of the Luxembourg Law](#)
- [RCS and RBE I New requirements with the Law of 25 January 2025](#)

CLIFFORD CHANCE

- [Luxembourg transposes the Mobility Directive](#)
- [Law Reforming RCS and RBE: Strengthening Power of the LBR](#)

DSM AVOCATS À LA COUR

- [The new framework for size criteria of companies and groups](#)

NAUTADUTILH AVOCATS LUXEMBOUG

- [The new EU framework for cross-border mergers, transformations, and demergers: Five things you need to know](#)

PWC LEGAL

- [Hot Topic: Adoption by the Luxembourg Parliament of Bill of Law 8053, Implementing the EU “Mobility Directive” \(Directive 2019/2121\)](#)

SIMMONS & SIMMONS LUXEMBOURG LLP

- [Adoption of Bill of law 8053](#)

VANDENBULKE

- [Adoption of Bill of Law 7961 Brings Key Amendments to Luxembourg RBE and RCS Laws](#)

DATA PROTECTION:

PINSENT MASONS LUXEMBOURG

- [Luxembourg law addresses EU AI Act enforcement](#)

FINANCIAL REGULATIONS:

A&O SHEARMAN

- [CSSF issues a new FAQ on AML/CFT asset due diligence](#)

BAKER & MCKENZIE

- [Luxembourg: Restricted access to the Register of Beneficial Owners — a shift toward confidentiality](#)

INVESTMENT FUNDS:

AKD

- [Alternative Investment Funds Industry Quarterly Update Q4 2024](#)

CLIFFORD CHANCE

- [EU AIFMD2: Impact and Implementation](#)

LINKLATERS LLP

- [The new Blockchain 4 Law – Luxembourg further extends its pre-eminent position as a digital assets hub](#)

PINSENT MASONS LUXEMBOURG

- [ESMA consults on new rules for open-ended loan originating funds](#)

VANDENBULKE

- [Investment Funds: Luxembourg tax reform introduces ETF exoneration](#)

IT:

NAUTADUTILH AVOCATS LUXEMBOUG

- [European Commission publishes first set of guidelines on AI](#)

PWC LEGAL

- [DORA goes live: the steps that you need to take](#)

LITIGATION:

DSM AVOCATS À LA COUR

- [A Luxembourg court ordered the dissolution and compulsory liquidation of FWU LIFE INSURANCE LUX S.A.](#)

PINSENT MASONS LUXEMBOURG

- [CJEU ruling reminds banks of transparency requirements in consumer credit agreements](#)

WHITE COLLAR AND BUSINESS CRIME:

DSM AVOCATS À LA COUR

- [Recent legal developments in Real Estate](#)

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Best regards,

BCC Secretariat