

Financing, holding of shares, and deduction of input VAT: an infernal triangle?

Who should attend?

- **Tax professionals:** engaged in Luxembourg tax matters, whether in-house or as service providers.
- **Legal advisers:** interested in the practical implications of VAT deduction rules.
- **Financial managers:** managing VAT compliance for holding and financing companies.
- **Students in law and taxation:** aspiring to deepen their understanding of VAT regulations.

Objectives of the conference:

1. **Understand the basic rules of VAT deduction:**
 - Learn the fundamental principles derived from European law and the case law of the Court of Justice of the European Union (CJEU).
2. **Explore local jurisprudence and AEDT practices:**
 - Analyze how local courts and the AEDT apply VAT deduction principles.
 - Discuss the impact of circulars 765 and 765-1 and the "1:1" principle.
3. **Identify risk structures and red flags:**
 - Recognize shortcomings often observed in holding and financing structures.
 - Develop strategies to mitigate risks and avoid common pitfalls.
4. **Best practices in VAT deduction:**
 - Implement consistent documentation practices to strengthen VAT deduction claims.
 - Learn how to effectively determine and substantiate the right to deduct input VAT.

Content of the conference:

1. **Introduction and presentation:**
 - Overview of the importance of VAT deduction for holding and financing companies.

- Analysis of CJEU case law and its relevance to Luxembourg practices.

2. Local jurisprudence and AEDT developments:

- Examination of local court rulings and evolving AEDT positions.
- Practical implications of circulars 765 and 765-1.

3. Risk assessment:

- Identification of "red flags" in structures and transactions.
- Discussion of commonly observed shortcomings in VAT compliance.

4. Best practices:

- Strategies for ensuring compliance and maximizing VAT deduction rights.
- Documentation standards and effective practices for taxable persons.

5. Questions & answers:

- Interactive session to address specific concerns and case scenarios raised by participants.

Speaker:

- **Olivier Coulon:** counsel at SIMON Law
 - Specializes in VAT law with expertise in private equity transactions, multinational group VAT issues, and Luxembourg investment funds.
 - Regular contributor to the "cahiers de la fiscalité luxembourgeoise et européenne."
 - Admitted to the Brussels Bar (2014) and Luxembourg Bar (2019).

Accreditation: conference approved by the Luxembourg Bar.

Contact: for any questions regarding the conference, please contact Fiona Huet-Zitouni:

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