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**EUROPEAN INVESTMENT
FUND REVIEW**

#04 -NOVEMBER 2023

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Doctrine

The taxation of carried interest in the context of investment fund structures – A comparison between selected European countries (Spain, The Netherlands, Luxembourg, France and Belgium)
General introduction

Spain
Javier de Rojas

The Netherlands
E.M.J. Kastrop

Luxembourg
*Florent Trouiller,
Jordi Andrea*

France
*Yoann Chemama,
Aurélie Maio*

Belgium
*Pierre-Olivier van Caubergh,
Basile Douley*

Fund Management Services: Considerations from a (Luxembourg) Transfer Pricing Perspective
Oliver R. Hoor

VAT considerations around the delegation of investment fund management services: A riddle wrapped in a mystery inside an enigma?
*Raphael Glohr; Michel Lambion,
Aylin Cam*

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