



Jacques Wantz

Partner

jacques.wantz@dlapiper.com

Luxembourg

T: +352 26 29 04 2635

Jacques Wantz focuses on international and corporate tax law, particularly on the tax aspects of cross-border private equity, real estate and debt investments and the tax structuring of regulated and unregulated investment funds.

Jacques also advises on the tax elements of corporate restructurings, securitization and capital markets transactions.

LANGUAGES SPOKEN

English French
German
Luxembourgish
Russian Spanish

LANGUAGES SPOKEN

- English
- French
- German
- Luxembourgish
- Russian
- Spanish

EXPERIENCE

- Assisting with the drafting of a strategy paper for a leading multi-strategy, US-based asset manager in relation to the design of the downstream tax structures for their next generation of PE/RE and debt funds with the aim to mitigate the impact of the OECD BEPS project and the EU anti-tax avoidance directive.
- Advising a leading German bank on the tax structuring of a Luxembourg-based debt fund and its downstream investment structure and coordinated tax input from more than 30 European target jurisdictions as well as several investor jurisdictions.
- Advising a leading infrastructure asset manager on the design of the downstream investment structure for its European infrastructure flagship fund and the filing of a tax ruling.
- Assisting a large UK-based real estate asset manager with the tax structuring of a multibillion-EUR European real estate fund and its downstream investment structure. He advised on the Luxembourg tax aspects and coordinated input of tax advisors in target jurisdictions for more than a dozen investments.
- Advising several asset managers on the set-up of their Luxembourg operations, including in relation to substance, cost-sharing

and employee sharing considerations.

CREDENTIALS

Professional Qualifications

- Avocat à la Cour registered with the Barreau de Luxembourg

Prior Experience

- 2019 to date: Partner, DLA Piper Luxembourg
- 2008 to 2018: International Law Firm, Luxembourg

Recognitions

- Expert Guides: Ranked as Rising Star in Luxembourg Tax, 2018 and 2019

Education

- Master of Laws (LL.M), Taxation/Business Law, Duke University School of Law, United States of America, 2010
- Master II Droit du Commerce International, International Law and Legal studies, Université Montpellier I, France, 2008

Memberships

- Luxembourg Bar, joined May 2009, avocat à la Cour since 2012
- New York State Bar, joined January 2011
- Luxembourg Private Equity Association, involved in the Tax Committee
- Member of the LPEA Young Leaders Tax Working Group

INSIGHTS

Publications

Time limit of Luxembourg advance tax agreements - changes ahead

15 October 2019

Pursuant to the speech on the state of the nation held by Prime Minister Xavier Bettel on 8 October 2019, Bill n°7500 on the 2020 budget (the Bill) was published on 14 October 2019.

Jacques Wantz has written publications on:

- The 2019 Luxembourg IFA report on Investment Funds Le régime fiscal des plans d'option sur acquisition d'actions – Evolutions récentes et perspectives, Bulletin Droit et Banque ALJB, n°62, 2018
- Implementation of the Amendments to the Parent-Subsidiary Directive (2011/96) into Luxembourg Law, European Taxation, 2016, N°1
- Aperçu des nouvelles règles fiscales au Luxembourg pour l'année 2015, ACE 2015/3
- Luxembourg investment funds: a status report, European Taxation, 2011, N°1

Events

Upcoming

Substance in tax structuring: Webinar

23 October 2019

Webinar

NEWS

DLA Piper advises Medtronic Global Holdings S.C.A. on public offering of up to EUR7 billion senior notes and Covidien International Finance S.A. on tender offering

10 APR 2019

DLA Piper Luxembourg advised Medtronic Global Holdings S.C.A. ("Medtronic LuxCo") on its public offering ("Euro Offering") of notes in the global amount of up to EUR7 billion.
