



Luis Muñoz LL.M.

Partner

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Luis Muñoz is a tax lawyer, with over 10 years' experience advising 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 platforms.

Luis Muñoz also advises on the tax elements of corporate restructurings and M&A transactions.

LANGUAGES SPOKEN

- Spanish
- English
- German
- French

- Tax

Spanish English
German French

- Advised an Italian eyewear conglomerate on the reorganisation of their European holding company structure to reposition it ahead of major European tax reforms (ATAD).
- Advised on the tax aspects of the sale by a major Dutch bank of Luxembourg wealth management and insurance business.
- Advised a US asset manager on the tax aspects of the acquisition of the construction chemicals business of a German multinational chemical company.
- Advised a sovereign fund on the tax aspects of the acquisition of a landmark building in Frankfurt.
- Advised a leading French insurance group on the tax aspects of the acquisition of a luxury office complex in Luxembourg.
- Advised a US asset manager on the tax aspects of the acquisition of a portion of the real estate business of a Spanish bank valued at approximately EUR5 billion.
- Advised a UK-based investment bank on the tax aspects of their Luxembourg-based debt issuance platform.

Prior Experience

- 2021 to date: Partner, DLA Piper Luxembourg
- 2017-2021: International Law Firm, Luxembourg
- 2015-2017: Independent Law Firm, Luxembourg
- 2012-2015: Big 4 Accounting Firm, Luxembourg

Education

- Université Panthéon Assas (Paris II), LLM in International Business Law, 2012
- Julius-Maximilians-Universität Würzburg, LLM in Europäisches Recht, 2011
- Universidad de Salamanca, Licenciatura en derecho, 2010

Memberships

- Member of the Tax Committee of the Luxembourg Bar
- Member of the Spanish Chamber of Commerce
- Member of the Tax Committee of the Luxembourg Capital Market Association (LuxCMA)
- Luxembourg Bar, joined 2015
- Salamanca Bar, joined 2011
- Member of several working groups of the Luxembourg fund industry association, ALFI
- Member of the taxation forum of the Luxembourg banking association, ABBL
- Member of the editorial board of the Revue générale de Fiscalité luxembourgeoise (RGFL)

Professional Qualifications

- Avocat à la Cour registered with the Barreau de Luxembourg (Luxembourg)
- Abogado registered with the Ilustre Colegio de Abogados de Salamanca (Spain)

INSIGHTS

Publications

ATAD III - assessing anti-tax avoidance measures

4 May 2022

Financial Worldwide Magazine discusses the assessment of anti-tax avoidance measures with Jean Paul Dresen, Luis Muñoz and Sorina van Kommer at DLA Piper.

EU Directive ATAD 3 proposes new minimum substance rules against the use of shell companies

4 January 2022

The Directive introduces reporting requirements for EU tax-resident companies – irrespective of their legal form – with certain mobile and passive income streams and inadequate operational substance.

ATAD 2 in Luxembourg: Watch out for the imported hybrid mismatch rule

20 October 2021

The ATAD 2 directive (as defined below) has been transposed into Luxembourg law with a series of safeguards and carve-outs limiting the impact of these rules beyond the necessary. This has been reflected by the implementation of a *de minimis* rule applicable to investors in a Luxembourg investment fund.

Tax authorities release guidance on interest deduction limitation rules (art. 168*bis* LITL)

13 January 2021

Guidance from the Luxembourg tax authorities on the interest deduction limitation rules (ILR) set-out in article 168*bis* of the Luxembourg income tax law (LITL) were long awaited.

PUBLICATIONS

- Anti-hybrid rules - A sneak-peek into present and future implications, RGFL, Larcier, 2019
- Corporate exit taxation in Luxembourg part 2, RGFL, Larcier, 2018
- Corporate exit taxation in Luxembourg part 1, RGFL, Larcier, 2017

Events

Previous

Session three: EU tax updates and what they mean for cross-border companies

7 July 2021

International Tax and Transfer Pricing Webinar Series
Webinar

Luxembourg: your go-to platform for Iberoamerican investments

30 June 2021

Webinar

EU tax updates and what they mean for US companies

30 June 2021 | 12:00 - 1:00 ET

Webinar

Carried interest – everything you always wanted to know and didn't ask

7 May 2021

Luxembourg

NEWS

DLA Piper advises Muzinich & Co on investment in Natac Group

19 April 2022

DLA Piper has advised Muzinich&Co, a global asset manager specialising in private debt, on the investment transaction in Grupo Natac, a leader in the botanical natural ingredients industry, also owned by Inveready.

DLA Piper boosts Tax practice in Luxembourg with new partner hire

4 January 2021

DLA Piper is pleased to announce that Luis Muñoz is joining as partner in its Tax practice, based in Luxembourg.
