



Luis Muñoz LL.M.

Partner

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Luis Muñoz 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 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

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

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.

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

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 Sound Point Capital in acquisition of CVC Credit's US direct lending unit

14 June 2021
DLA Piper represented Sound Point Capital Management, LP in its recent acquisition of the US direct lending platform of CVC Credit.

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.
