



Jacques Wantz

Partner
GLOBAL CO-CHAIR, TAX

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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.

Jacques is Global Co-Chair of the Tax Group at DLA Piper.

LANGUAGES SPOKEN

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

- Tax

English French German
Luxembourgish Russian
Spanish

- Advising a leading European insurance company on the tax structuring of several SIF real estate funds and their downstream investment platforms.
- Advising a leading German insurance company on the tax structuring of a Luxembourg multi-compartments and multi-strategies RAIF and coordinating tax advice from investor jurisdictions.
- Advising a US real estate asset manager on the tax structuring of a pan-European core living open-ended real estate alternative investment fund and its downstream investment platform and coordinating tax advice from key investor and target jurisdictions.
- Advising a US asset manager specialized in financing energy and renewables projects on the tax impact of the Luxembourg anti-hybrid rules (ATAD2) on its flagship USD3 billion private debt fund.
- Advising on the tax structuring aspects of the setting up and launching of one of the first fintech funds backed by the Luxembourg

Future Fund and the European Investment Fund.

- Advising a French insurance group on the Luxembourg tax aspects of the acquisition of a real estate portfolio valued at above EUR1 billion held through a US structure.
- Advising a US financial services technology company on the reorganisation of its worldwide holding company structure in order to reposition it following the major US tax reform (Tax Cuts and Jobs Act).
- Advising a global content company creating, financing and distributing films, on the tax implications of a EUR500 million investment plan over five years for various deals and restructuring workstreams.
- Advising a US electronics company on a litigation before the Luxembourg administrative tribunal in relation to the use of the preferential tax regime on intellectual property assets.

CREDENTIALS

Professional Qualifications

- Avocat à la Cour registered with the Barreau de Luxembourg

Prior Experience

- 2019 to date: Partner, DLA Piper Luxembourg
- 2008-18: International Law Firm, Luxembourg

Recognitions

- Jacques was rated in Chambers and Partners as “Up and coming” and clients highlight his “ability to clearly communicate complex tax issues and solutions”, 2021-2021
- Jacques was rated in *Leaders League* as “Recommended”, 2020
- Jacques was rated in *Chambers and Partners* as “Up and Coming” and considered for interrogating “technical issues,” making sure “every stone has been uncovered” and for “co-ordinating very well on international reorganisation projects.”, 2020
- *Expert Guides*: Ranked as Rising Star in Luxembourg Tax, 2018-2020

Education

- Duke University School of Law, US, Master of Laws (LLM), Taxation/Business Law, 2010
- Université Montpellier I, France, Master II Droit du Commerce International, International Law and Legal studies, 2008

Memberships

- Member of the Tax committee of the American Chamber of Commerce in Luxembourg
- Member of the International Fiscal Association (IFA)
- Member of the Tax committee of the Invest Europe association
- 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
- Member of the Tax Commission of the Luxembourg banking association, ABBL

INSIGHTS

Publications

Double Tax Treaty Protocol for Russia and Luxembourg

8 April 2021

On 6 November 2020 Russia and Luxembourg signed a new protocol amending the double tax treaty concluded between the two countries (Protocol), which has been in effect since 1 January 1998.

Luxembourg 2021 Budget bill – changes for personal tax and domestic real estate investments

5 March 2021

In the on-going COVID-19 context, the Luxembourg Ministry of Finance has disclosed, on 14 October, several tax measures as part of the budget bill for the tax year 2021 ("Budget Bill").

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

13 January 2021

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

Luxembourg – new Profit Sharing Scheme, repeal of Stock Option Circular and Impatriate Regime

12 November 2020

In the on-going COVID-19 context, on 14 October, the Luxembourg Ministry of Finance disclosed several tax measures as part of the budget bill for the tax year 2021 (the Bill). The Bill aims to increase tax and social equity and contains various measures related to employee incentives.

Luxembourg 2021 Budget bill – changes for personal tax and domestic real estate investments

16 October 2020

In the on-going COVID-19 context, the Luxembourg Ministry of Finance has disclosed, on 14 October, several tax measures as part of the budget bill for the tax year 2021 (Budget Bill). The Budget Bill aims to increase tax and social equity as well as economic sustainability.

Luxembourg takes action against blacklisted countries

2 April 2020

On 31 March 2020, a bill aiming at disallowing the deduction of interest and royalty expenses paid to companies set up in blacklisted countries has been released in Luxembourg. The purpose of the proposed measures is to fight aggressive tax planning that results in interest and royalty payments made by Luxembourg companies being tax-exempt or taxed at a very low tax rate in such jurisdictions.

Jacques Wantz has written publications on:

- Corporate reorganizations in the US, Belgium and Luxembourg: What should you be considering? Getting the Deal Through

(Lexology), April 2020

- 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

Events

Previous

Investing in Residential in Europe

20 May 2021
Webinar

Anti-Hybrid Rules - Webinar

5 February 2020
Webinar

NEWS

DLA Piper makes senior Tax litigation partner hire in London

26 July 2021
DLA Piper today announces the appointment of Jason Collins, a market-leading contentious tax lawyer, as Head of its International Tax Disputes practice, based in London.

DLA Piper appoints new International Head for Tax

4 May 2021

DLA Piper has appointed Jacques Wantz as International Group Head of the firm's Tax practice, with effect from 1 May 2021.

Jacques joined DLA Piper from Allen & Overy in December 2018 and is a highly regarded international tax planning lawyer. He has significant experience in international and corporate tax law, focusing 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, securitisation and capital markets transactions.

Supporting innovative businesses across Europe

2 December 2020

DLA Piper recently advised Claret Capital Partners ("Claret") and Harbert Management Corporation ("Harbert") on the closing of a significant transaction.

DLA Piper advises Medtronic on public offering of EUR6.25 billion of senior notes and redemption of outstanding senior notes

12 October 2020

DLA Piper has advised Medtronic Global Holdings S.C.A. (Medtronic LuxCo) on its registered public offering (the "Offering").

DLA Piper advises Medtronic on USD3.5 billion ECP programme

3 March 2020

DLA Piper has advised Medtronic Global Holdings S.C.A. (Medtronic LuxCo) on the establishment of its entry into a USD 3,5 billion Euro-Commercial Paper (ECP) programme on 31 January 2020, guaranteed by Medtronic PLC and Medtronic, Inc.
