

## Oliver R Hoor Luxembourg Reshapes Its Transfer Pricing

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Oliver R. Hoor\* Luxembourg Reshapes Its Transfer Pricing Landscape. Luxembourg Reshapes Its Transfer Pricing Landscape. On 19 December 2014, the Luxembourg legislator adopted new transfer pricing legislation that formalizes the application of the arm's length principle and the requirement for specific transfer pricing documentation.

Oliver R. Hoor\* Luxembourg Reshapes Its Transfer Pricing ...

Oliver is a Partner in the International and Corporate Tax department at ATOZ. A tax professional since 2003, Oliver has experience in Luxembourg and international taxation with a focus on alternative Investments (private equity, real estate, sovereign wealth funds, hedge funds), mergers & acquisitions and multinational groups. Oliver advises clients on all direct tax aspects regarding deal structuring, maintenance, reorganisations and exit planning.

Oliver R. Hoor - ATOZ Tax Advisers Luxembourg

Luxembourg. 18 years of experience in Luxembourg and international taxation (including Transfer Pricing) with a focus on Alternative Investments (Private Equity, Real Estate, Sovereign Wealth...

Oliver R. Hoor - International Tax Partner - ATOZ Tax ...

In this article, Oliver R. Hoor provides an overview of the key features of the new mandatory disclosure regime (MDR), analyses the mechanism for determining reportable cross-border arrangements and considers the impact of the MDR on private equity investments made from Luxembourg. 1. Introduction.

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Oliver R. Hoor is a Partner in the International and Corporate Tax department of ATOZ. A tax professional since 2003, Oliver has experience in Luxembourg and international taxation with a focus on alternative Investments (private equity, real estate, sovereign wealth funds, hedge funds), mergers & acquisitions and multinational groups.

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Transfer pricing has become the hot topic in Luxembourg taxation over the last few years in an environment that relies increasingly less on tax rulings.In the past, businesses viewed tax rulings as a way to provide certainty and avoid risks when structuring investments or intra-group transactions.

Transfer Pricing Documentation In Luxembourg ¶ What's Your ...

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Oliver R. Hoor is a tax partner (head of transfer pricing and the German desk) with ATOZ Tax Advisers (Taxand Luxembourg). Email: oliver.hoor@atoz.lu The author would like to thank Samantha Schmitz, chief knowledge officer at ATOZ, for her assistance. In this article, the author analyzes the scope and mechanics of Luxembourg's new

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In the first of a series of three articles, Oliver R. Hoor of ATOZ Tax Advisers (Taxand Luxembourg) analyzes the interpretation and application of the main benefit test and how tax intermediaries and taxpayers should prepare for their new reporting obligations.