


# ATOZ

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LUXEMBOURG



http://www  
e-business

LUXEMBOURG

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YOUR LOCATION FOR E-BUSINESS

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**TARGET BUSINESSES**

COMPANIES PROVIDING E-SERVICES TO EU PRIVATE INDIVIDUALS

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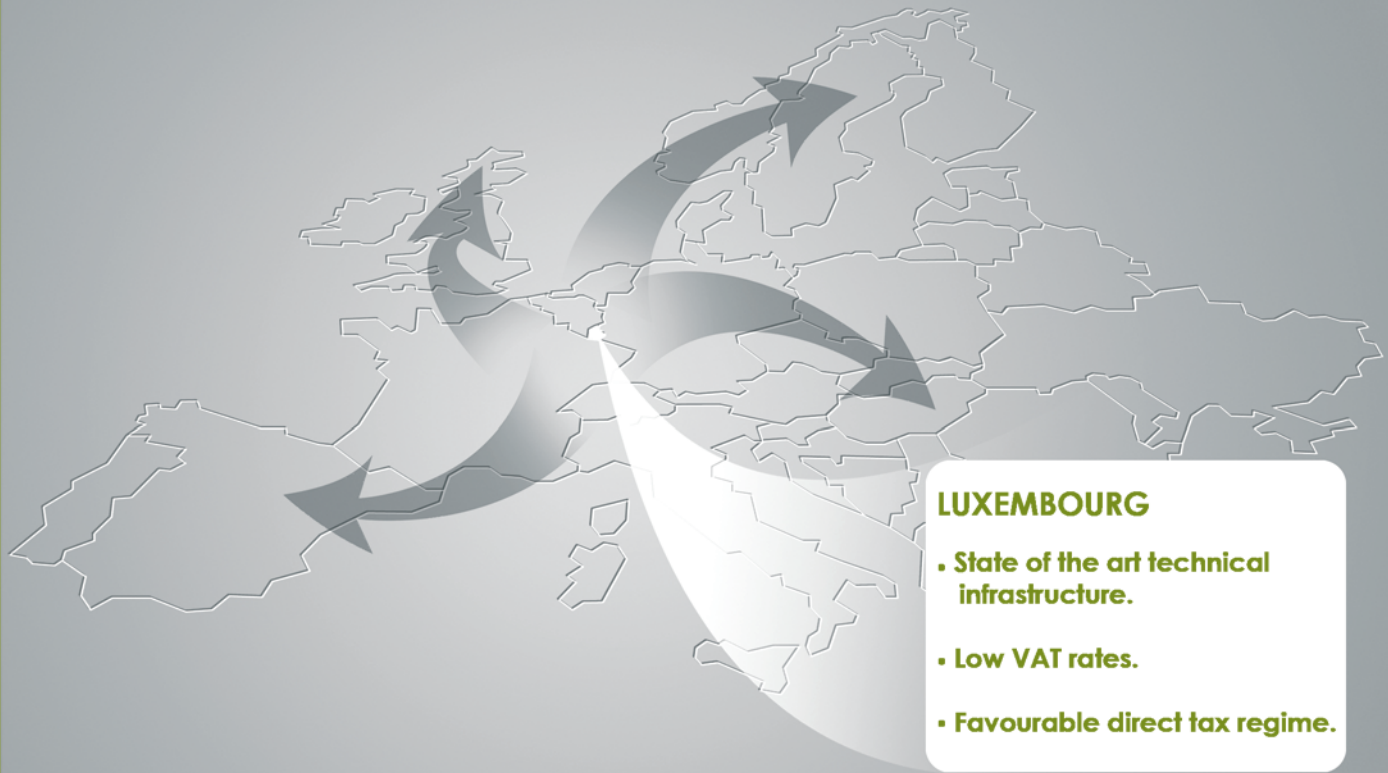
**OPPORTUNITY**

APPLY LUXEMBOURG LOW VAT RATES ON SALES (REVENUE GAIN)

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**SOLUTION**

OPERATE FROM LUXEMBOURG



## **LUXEMBOURG**

- **State of the art technical infrastructure.**
- **Low VAT rates.**
- **Favourable direct tax regime.**

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## WHY LUXEMBOURG?

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Luxembourg is mostly known as an important financial centre. However, over the recent years, Luxembourg has positioned itself as the prime location in Europe for e-commerce, ICT and broadcasting businesses.

Luxembourg has developed state of the art technical and communication infrastructures and a flexible legal framework responding to the needs and expectations of both businesses and consumers. As a result, Luxembourg offers a very attractive business and social environment.

The low VAT rates and the attractive direct tax regime are further key differentiators.

For example, major players like, iTunes, Skype, RTL Group, Vodafone, Symantec are already established in Luxembourg.

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## TECHNOLOGY BUSINESSES

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Luxembourg is a prime location for operators offering the following services to EU private individuals (non-exhaustive list):

- Accessing or downloading of movies, images, music, games onto PCs, mobile phones, etc.
- Supply and updating of software.
- Online games.
- Automated distance teaching.
- Online auction.
- Online dating.
- Telecommunication.
- Radio and television broadcasting.

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## INFRASTRUCTURE

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Luxembourg offers the following key assets to technology businesses:

- A central location in Europe with excellent communication and traffic infrastructures.
- State of the art technical infrastructures and advanced telecommunication networks.
- Business-efficient data protection.
- Flexible legal framework.
- Multicultural environment with skilled and multilingual workforce.

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## LUXEMBOURG VAT

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Doing business from Luxembourg allows operators to apply the Luxembourg low VAT rates (15%/3%) on all sales of e-services, telecommunication and broadcasting to EU private individuals.

The application of the Luxembourg VAT rates offers the following opportunities:

- increase your profit margin or,
- benefit from more competitive pricing.

The VAT advantage of applying Luxembourg VAT rates will remain until December 31, 2014. As of January 1, 2015, services should be taxable where the customer resides, with no disadvantage to being established in Luxembourg.

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## DIRECT TAXES

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Doing business from Luxembourg means benefiting from:

- A reliable and attractive tax environment with special tax regimes e.g. for dividends, capital gains, interest income and income from intellectual property.
- A double tax treaty network of nearly 60 double tax treaties and 16 double tax treaties under negotiation.

- Accessible and business friendly tax authorities.

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## WHY ATOZ?

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Innovation and challenge have always been core values of ATOZ. This started with the creation of the firm in 2004 with a vision of providing tax advisory services of high quality while being independent from audit. A totally new concept in Luxembourg. ATOZ is also a founding partner of Taxand, the first global network of leading tax advisors.

We have developed significant and specific experience in the field of e-commerce. Our clients benefit from our national and international network of contacts and experience, most notably:

- A dedicated team of specialists in the field of direct tax, VAT, corporate implementation, accounting and corporate finance.

- Our experience gained from our involvement in several e-commerce (re) structuring projects.
- Access to our local and international network of contacts, including tax authorities and ministries.
- Comprehensive advice throughout the set-up process and operating phase (international tax advice, incorporation of Luxembourg companies, dealing with local authorities, support in finding offices etc.).

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## CONTACT

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