

Luxembourg Tax News - Issue 2015-22 – September 2015

Boost your 2015 Fund Performance!



In times where interest rates are low, it is key to ensure that investment funds are benefiting from the most advantageous tax treatment. For this purpose KPMG Luxembourg has released its latest Withholding Tax Study and launched the KPMG Withholding Tax Health Check.

Withholding Tax Study 2015

The Withholding Tax Study 2015 provides an interface for withholding tax (WHT) levied worldwide and for recent developments impacting the fund industry such as Exchange of Information (i.e. FATCA, CRS/DAC).

The WHT Study 2015 includes a survey of 97 countries as well as an in-depth analysis of taxes applied at source on interest payments and dividend distributions paid to Luxembourg SICAVs and FCPs and on capital gains realized

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by the Luxembourg SICAVs and FCPs on their underlying investments, updated as of August 2015.

Withholding Tax Health Check

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To ensure that investment funds can benefit from the best possible performance applying the most favorable WHT rates, KPMG Luxembourg has developed the KPMG Withholding Tax Health Check, a fully automated tool, especially designed for this purpose. The KPMG Withholding Tax Health Check will verify on a worldwide basis whether investment funds benefit from reduced WHT rates and or file WHT reclaims based on domestic law, double tax treaties or EU law. KPMG Luxembourg analyses in more than 90 investment markets if WHT has correctly been applied to your funds and which actions need to be undertaken to reach optimal taxation.

The global WHT survey and further information regarding the KPMG Withholding Tax Health Check is accessible via <https://www.kpmg.lu/withholding-tax-study/2015/index.html>.

For further information, please do not hesitate to contact [us](#).

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