Taxation and Real Estate

Taxation of Real Estate Investment 0.5 day

This training workshop is designed to provide Luxembourg professionals with a comprehensive overview of the main tax considerations in connection with regulated and unregulated real estate structures, as well as an analysis of the most commonly used Luxembourg real estate structures for investing in foreign real estate.

VAT for Real Estate 0.5 day

The content of this training is based on the legislation in force at the European level (Directives, regulations, case-law) and at the national level (laws, case-law, circulars). It covers:

- Registration duties applicable to real estate transactions - main points of attention
- Overview of the key areas for 'Tier II entities' (i.e. management company, fund, financing company, holding company)
- VAT items related to Luxembourg property companies owning Luxembourg or foreign real estate

Managing VAT risks in your organisation 1 day

- Description of VAT mechanisms and deduction rules illustrated by concrete examples
- Transactions falling in the scope of VAT, the basics of VAT territoriality
- The different VAT rates in Luxembourg, VAT exemptions and their impact on deduction rights
- How to fill in a VAT return form

Important changes in VAT starting 2012 0.5 day

This course addresses changes in national and international legislation and jurisprudence which impact business in Luxembourg. It includes a general overview and specific breakout sessions per industry.

Real Estate Structures

Administration and Management of Real Estate Investment Vehicles 1 day

This training provides Luxembourg professionals with a comprehensive overview of the latest industry trends as well as a thorough analysis of sector-specific aspects such as valuation, risk management, legal and regulatory, accounting, listing and tax issues.

Accounting for Real Estate funds and Propcos in Luxembourg 1 day

Participants will understand the accounting requirements related to consolidated and statutory accounts in Luxembourg, understand and comply with the application of Luxembourg GAAP and IFRS and examine various issues specific to IFRS for Real Estate.

INREV / NAV 0.5 day

The training explains in detail the reasoning behind the calculation of an adjusted NAV of non-listed real estate vehicles in accordance with the INREV/NAV best practice requirements. Participants will understand the difference between a reporting NAV and a trading NAV, the main differences between the INREV adjustments, IFRS and Lux GAAP for Real Estate and finally the adjustments to accounting NAV to arrive at INREV NAV.

IFRS for Real Estate 1 day

This training is offered to participants who are experienced in preparing financial statements for Real Estate in accordance with IFRS and who already have a good knowledge. They will view practical issues and the resulting consequences from the application of IFRS in addition to understanding the implications of recent changes and future developments in IFRS for Real Estate.

Real Estate Valuation 0.5 day

The proper understanding of the key risks of Real Estate valuation is of paramount importance and relates to the value of Real Estate assets. This training gives participants a solid foundation on basic appraisal principles, on key valuation risks and on valuation review procedures.

AIFMD for Real Estate

Alternative Investment Fund Managers Directive (AIFMD) for Real Estate 0.5 day

This specific training discusses the major foreseeable changes for Real Estate resulting from the AIFMD Directive and adresses issues which will impact the various players in the Luxembourg Fund industry. The module covers the key content and implications of the AIFMD and specifically focuses on Real Estate.

Sustainable Real Estate

Green Building return on Investment 0.5 day

The Real Estate sector is facing increasing pressure regarding the energy-efficient design of assets and renovation of existing buildings.
It is important for the industry to respond to both the increasing number of international and local regulations, as well as “Green” market demands.
This training demonstrates concrete ways to protect the competitiveness of your Real estate portfolio.

Interested in a Dedicated Solution?

In-house workshops can be organised for any of these training courses, dedicated to a group of participants within your organization and tailored according to your specific needs.

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