



# Health-check for AI funds



A bespoke service catering to all types of alternative investments

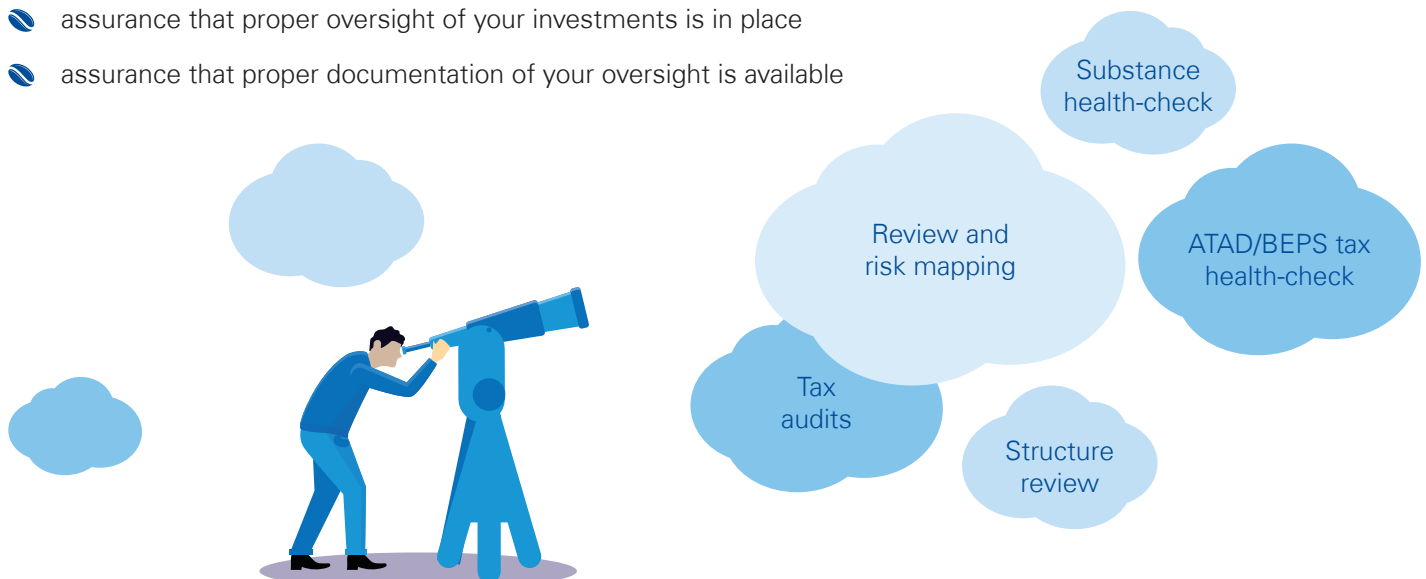
## Ensure that your Luxembourg platform is sustainable in a changing tax environment.

Base erosion and profit shifting (BEPS), Anti-Tax Avoidance Directives I and II, the Multilateral Instrument (MLI), and country-by-country reporting (CbCR) are all measures that depict the complexity of today's changing global business ecosystem. Those topics are a business transformation issue rather than simply a rewrite of the global tax framework and they will require an in-depth review of your existing platform.



### Our health-check offers you:

- an assessment of your compliance with the anti-tax avoidance directives and BEPS actions
- benchmarking of your level of substance and operational model vis-à-vis market practice and tax treaty access
- recommendations for adjustments to existing structures or agreements
- guidelines on Luxembourg administrative practices such as debt-to-equity ratio or TP rules
- assurance that proper oversight of your investments is in place
- assurance that proper documentation of your oversight is available



## Detailed features

### Our services include:

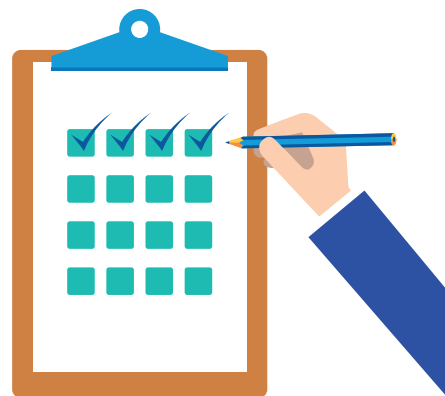
- workshops on tax governance, tailored to your situation and set-up
- a review of the existing legal, tax, and administrative documentation of selected entities/portfolios
- a review of potential hybrid mismatches (entities and arrangements) and intra-group transactions from an ATAD/BEPS point of view
- a red flag report of gaps identified between your current set-up and the best practices
- assistance implementing tools enabling proper oversight of your tax governance (including proper documentation of the oversight)



**Information  
collection**



**GAP analysis**



**Recommendations**

For contact details please go to: [www.kpmg.lu/alternativeinvestments](http://www.kpmg.lu/alternativeinvestments)



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