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11th Annual London Finance and
Capital Markets Conference

The death of the holding companies



12th Annual London Finance and
Capital Markets Conference

Is there a
future for
holding
companies?



13th Annual London Finance and
Capital Markets Conference

Holding
 companies:
 What is the
 best
 jurisdiction?





What does Chat GPT say?



ChatGPT

The choice of the best jurisdiction for a holding company depends on various factors, including the specific needs and objectives of the company, tax considerations, regulatory environment, and legal considerations. There is no one-size-fits-all answer, and what may be suitable for one company may not be for another. Here are some popular jurisdictions for holding companies, each with its own advantages:



- 1.- **Luxembourg:** Often considered a favorable jurisdiction for holding companies due to its extensive double tax treaty network, low withholding taxes, and flexible corporate laws. Luxembourg is also known for its political and economic stability.
- 2.- **Netherlands:** The Netherlands has a well-established reputation for its favorable tax regime for holding companies. It offers participation exemption, which can result in a full exemption from Dutch corporate income tax on qualifying dividends and capital gains.
- 3.- **Switzerland:** Known for its stable political and economic environment, Switzerland offers favorable tax regimes in certain cantons. The country is often chosen for its business-friendly environment and neutrality.
- 4.- **Singapore:** A popular jurisdiction in Asia, Singapore is known for its low corporate tax rates, ease of doing business, and strong legal framework. It serves as a gateway to the growing markets in the Asia-Pacific region.
- 5.- **Ireland:** Ireland has a competitive corporate tax rate and is often chosen by technology and pharmaceutical companies. It has a well-developed legal system and is an English-speaking jurisdiction.
- 6.- **Cayman Islands:** Often used for offshore holding companies, the Cayman Islands provide tax-neutral status, no corporate income tax, and strong confidentiality protections. It's important to note that using offshore jurisdictions can also raise regulatory and compliance considerations.
- 7.- **Delaware, USA:** Many U.S. companies choose Delaware as their state of incorporation due to its business-friendly laws, well-established legal system, and a specialized court for business-related disputes. When selecting a jurisdiction, it's crucial to consider the overall business strategy, **tax implications**, legal framework, and regulatory environment.



Your panel

Spain

Mariana Díaz-Moro Paraja
Gómez-Acebo & Pombo
Abogados, S.L.P

Germany

Matthias Scheifele
Hengeler Mueller

UAE, Dubai

Shiraz Khan
Al Tamimi & Co

United Kingdom

Elena Rowlands
Travers Smith

Luxembourg

Ayzo van Eysinga
AKD



What is a Holding Company?



Is it still accepted to have a SPV?



How will ATAD3 impact SPV?

What about substance?



Where does this leave us?

?

What is your prediction?



Dinner time!

ENJOY