

**ELVINGER
HOSS** LUXEMBOURG
LAW

ELVINGER
HOSS

**From best advice
to best service**
Opening Opportunities



Leading Luxembourg Law Firm



Independent in structure and spirit

Our independence enables us to help our clients meet today's biggest challenges and seize tomorrow's most promising opportunities in a world of increasing complexity.

About us

Committed to excellence and innovation

- II= +60 years of experience
- II= +500 team members
- II= +300 lawyers
- II= +30 nationalities
- II= 55 partners
- II= 3 continents with 3 offices and 1 partner firm

*as of 30/09/2025

Elvinger Hoss Prussen stands as top-tier law firm, entrusted with guiding clients through their most critical legal projects.

Rooted in independence of both structure and spirit, the firm was founded in 1964 by visionary lawyers driven by excellence, creativity, and a deep sense of responsibility. Since then, staying true to our core values and cultivating what sets us apart, we have shaped a firm defined by purpose — one that delivers the most comprehensive, multidisciplinary legal services to businesses, institutions, and entrepreneurs alike.

With our headquarters in Luxembourg, along with offices in Hong Kong and Paris, a partner firm in New York, and enriched by cross-border partnerships with some of the world’s most esteemed international law firms, Elvinger Hoss Prussen continues to play a unique role in shaping Luxembourg’s standing as a leading global financial centre.

“We are driven by legal excellence and a clear purpose: to help our clients navigate change, seize opportunities, and thrive — always with uncompromising integrity, ethical rigor, and a deep sense of responsibility.”

Manou Hoss
Managing Partner



Responsibility

Sharing a sense of ownership

We are a team. Everyone working at Elvinger Hoss Prussen plays an integral role in upholding the firm’s culture and reputation, and the uncompromising commitment of every member of the firm is key to our success.

Innovation

Creating new opportunities

We proactively seek out the best solutions and services for the complex emerging issues of our clients.

Excellence

Setting high standards

We strive to deliver unparalleled advice for our clients on their most critical legal affairs, with the highest standards of excellence, ethics and compliance.

Respect

Embodying integrity

We cultivate a culture of common interest, mutual support, respect and knowledge-sharing, with a focus on ethics, integrity and professional freedom.



Five powerful & transformative currents

Shaping the future of legal advisory

Clients' Path: Towards ESG performance

ESG considerations have emerged as a defining force — reshaping how businesses are governed, how they grow, and how they are perceived. As new regulations take root, particularly in the investment funds sector, we stand alongside our clients, guiding them through the evolving legal landscape with clarity and foresight. We empower our clients to embrace this shift, helping them anticipate regulatory expectations, remain aligned with market evolution, and embed sustainability at the heart of their operations.

Law Firms' Role: Delivering beyond legal advice

The nature of legal counsel is changing. Today, clients seek more than legal answers — they look for partners who understand the full scope of their challenges and ambitions. Law firms are called to step beyond traditional roles, offering not just expertise, but insight, adaptability and support. At the forefront of this evolution, our firm is committed to delivering not only the best advice, but the best service — tailored, holistic, and deeply attuned to our clients' most complex needs.

Emerging Technologies: Redefining the art of legal service

New technologies such as artificial intelligence are opening new horizons for the legal profession — redefining excellence while elevating quality of life at work. Legal tech tools empower lawyers to deliver services with enhanced precision, efficiency, and impact,

and allow them to focus on what truly matters: the heart of legal practice. Yet they also bring challenges — data privacy, ethical considerations, and ever-evolving ways of working. That is why we embrace them with both ambition and discernment, ensuring they enhance our expertise while keeping us anchored in what defines us: our dedication to the enduring values of the legal profession.

Team Members' Aspiration: Finding balance

The legal profession is demanding—requiring precision, resilience, and dedication. Yet we believe that true excellence is only possible when it is rooted in balance. At our firm, we measure success not only by outcomes, but by how our people grow, feel, and flourish. We strive to create a workplace where flexibility is a strength, where inclusion is lived, and where every voice feels valued. A place where ambition and care walk hand in hand, and where the path forward is shaped by both professional drive and personal fulfilment.

Social Responsibility: A commitment to our shared humanity

Our world is facing profound and complex challenges. Across society, voices are rising and calling for purpose alongside performance. In this shifting landscape, the role of law can no longer be confined to contracts and courtrooms. It must extend to conscience, to community, to collective responsibility. We are proud to lend our voice and our strength to causes that matter, forging meaningful partnerships with leading non-profit organisations, both local and global.

“Elvinger Hoss Prussen has always made excellence and ethics the cornerstones of its strategy. Today, we are committed to offering our clients increasingly comprehensive support by providing them not only with the best legal advice, but with the best legal service.”

Sophie Laguesse
Partner, Member of the Management Committee



Environment, Social & Governance



We cannot ignore the major issues facing the world today, and what they represent for ourselves and others.

Our role is crucial and we take our responsibility seriously: we have a duty to our clients, to our team members, and to civil society. As an independent law firm, we advocate creating opportunities for all. As a partner, as an employer and as citizens, we are proud to play our part.

In 2024, we undertook a comprehensive review to further enhance our ESG policy and strengthen our position as:

- A responsible partner
- A responsible employer
- A responsible member of society

We are now well positioned to meet the requirements of the EU's corporate sustainability Reporting Directive and to advise our clients on all ESG-related matters.



Discover our latest ESG report

We embrace our team members' differences, taking tangible actions within our company to advance diversity and inclusion, as well as supporting organisations outside the firm to promote fair treatment and equity.

Innovating to strengthen our expertise

Excellence lies not only in how we deliver, but also in how we evolve — drawing on our experience and data to stay ahead of change and make well-founded decisions. We do not pursue innovation for its own sake; rather, we are committed to continuous improvement aligned with the needs of our team members and clients. Through selective adoption of technology, we aim to deliver smarter, more tailored solutions that enhance the quality of our services.

Advancing cutting-edge innovation

At Elvinger Hoss Prussen, we strive to remain at the forefront of legal and technological advancements. Our Digital Innovation Team regularly participates in leading tech events across Europe.

Supported by active monitoring and a cautious approach, we carefully select and adopt processes and solutions, leveraging technologies that redefine and improve legal services. Our commitment to digital innovation drives us to regularly update our IT infrastructure, ensuring we stay agile, responsive, and prepared for future challenges.





Our practice areas

Services:

- Arbitration & alternative dispute resolution
- Banking & financial services
- Capital markets
- Commercial
- Corporate/M&A
- Data protection & privacy
- Employment
- Environment
- ESG services
- EU & competition law
- Finance
- Insurance & reinsurance services
- Intellectual property
- Investigations
- Investment funds
- Litigation
- Management companies & AIFMs
- Public procurement
- Real estate services
- Regulatory & compliance
- Restructuring & insolvency
- Securitisation
- Tax
- Urban zoning

Sectors:

- Asset management & investment funds
- Automotive
- Banks & financial institutions
- Energy & infrastructure
- Foundations non-profit organisations & philanthropy
- Industrial
- Insurance
- Life science/healthcare
- Luxury
- Private equity
- Private wealth & estate planning
- Public sector
- Real estate & construction
- Technology & e-commerce
- Telecommunication & media

“We have shaped a firm fit for our key purpose: to find solutions for our clients for their most critical legal projects thanks to comprehensive advice and service.”

Katia Panichi

Partner, Member of the Management Committee





Asset management & Investment funds

We are the firm of choice in asset management and investment funds, having unparalleled experience in assisting asset managers and other professionals in setting up various types of investment funds across all investment strategies. The team also advises investors in connection with their investment projects.

We advise on a wide range of investment products, with a client base of similar diversity: from the largest American, British, continental European and Asian fund promoters to boutique investment houses, family offices and high-net-worth individuals. We are a leading firm in Luxembourg in terms of net assets of investment funds for which we act as legal adviser.

Our extensive knowledge of the asset management and the investment fund industry enables us to provide a full-service approach, covering regulated and unregulated investment funds, management companies, AIFMs, and all related legal, regulatory and tax matters. After having acted as legal adviser in relation to the creation of the first UCITS in 1988, the first SICAR in 2004, the first RAIF in 2016, our involvement in the creation of the first ELTIF 2.0 constitutes a further milestone for our firm.

We are committed to the evolution of Luxembourg as the primary European investment fund centre. We actively participate in discussions with the government and the regulator on the evolution of the financial sector – thus contributing to legislative development and origination of new legal structures.

Our asset management team is at the forefront of developments in the industry and can offer expert advice on all sustainability-related aspects and compliance with applicable ESG laws and regulations.

Our partners are members of a number of advisory committees led by the Commission de Surveillance du Secteur Financier (CSSF) where regulatory developments are discussed with industry practitioners. As a result of our participation in such committees and our day-to-day involvement in the CSSF approval process, we have a very good relationship with the CSSF. Our clients therefore benefit from efficient resolution of their regulatory matters.

The Association of the Luxembourg Fund Industry (ALFI) has become an innovative player, taking numerous initiatives

to develop the Luxembourg investment fund industry. Our lawyers are members of ALFI's board of directors, regulatory board and active working groups, giving us direct exposure to the latest developments and the ability to keep ahead of regulatory changes and opportunities.

In addition, our partners are also actively involved in the Luxembourg Private Equity and Venture Capital Association (LPEA) which plays a major role in the promotion and the development of the private equity industry in Luxembourg. We co-chair the legal committee of the LPEA.

Our full-service approach spans not only all types of investment funds, but also the entities providing supporting management, custody, administration and distribution services.

“The extremely high degree of professionalism at all levels of seniority is stunning. Advice on complex topics of regulation is pragmatic and aims at indicating practical solutions with high consideration for the client's interest.”



Corporate, Banking & Finance

The corporate, banking and finance group is at the heart of Elvinger Hoss Prussen. Unlike other firms, we have decided to keep a common group of specialists covering a broad spectrum of work in these sectors. This provides continuity of service to you as matters develop, and builds stronger relationships over time.

Clients include multinational groups, finance conglomerates, private equity houses, international and local banks, companies, businesses as well as private families, entrepreneurs and individuals.

Among other milestones, our lawyers pioneered “tier one” hybrid instruments for Luxembourg banking institutions and their foreign parents, as well as fiduciary note structures listed on the Luxembourg and on foreign stock exchanges.

We give advice on European law and on questions of its implementation under Luxembourg law across all our areas of practice.

We serve issuers, international banking syndicates, banks and companies as lenders, borrowers and underwriters in all sectors and offer guidance on securities issue programmes and launching IPOs or placing capital increases. We have wide experience in working on all kinds of capital market transactions and different types of national and cross-border transactions such as acquisitions, joint ventures, mergers, demergers and restructurings, friendly and unfriendly takeovers. We draft and negotiate lending and security agreements, implement security packages and structures, and give guidance on arrangements to meet your objectives from a tax, accounting or regulatory perspective.

We offer experience in all types of private equity transactions, from start-ups to major takeovers and leveraged buy-outs. We are the chosen adviser of sponsors seeking to set up fund structures in Luxembourg, or use a Luxembourg vehicle as their acquisition structure.

Our real estate and property practice offers guidance for most types of real estate, including offices, retail, warehousing, residential, infrastructure and hotels.

We are a leader in regulated and unregulated securitisations in Luxembourg and as the pioneer in fiduciary note programmes and regularly recommend the most appropriate structure to meet funding or investment requirements.

Our dedicated teams can support our clients to fulfil obligations under the EU’s Alternative Investment Fund Managers Directive (AIFMD), as well as all other reporting and risk retention aspects relating to securitisation.

The depth of our expertise enables us to advise on all aspects of highly complex domestic and cross-border transactions involving due diligence, structuring and restructuring, contract negotiations, regulatory advice and competition, as well as administrative and labour law aspects.

“Elvinger Hoss Prussen stands out for their responsiveness and availability, which are key in transactional matters. We particularly value the strong partner oversight, which provides confidence to our directors. The team has solid technical expertise and a deep understanding of the Luxembourg legal framework, making them a reliable and trusted advisor.”





Dispute resolution and commercial

We offer an extensive litigation practice covering corporate, commercial, civil and administrative litigation. Our dispute team successfully represents companies and financial institutions, public bodies and authorities, businesses and individuals, both in Luxembourg and in multi-jurisdictional cases.

If complex disputes arise, clients must be advised by strong teams. In this context, if required by the strategy developed with the client, we join forces with in-house or external experts in the field to provide a deep understanding of the industry and a robust judicial defence.

We represent organisations in arbitration proceedings, both ad hoc and institutional, in Luxembourg or abroad in respect of Luxembourg law matters. Our partners have experience as arbitrators.

Our experts work on a range of national and cross-border transactions across areas of corporate, commercial and contract law, from structuring transactions at inception through to closing. Our experience allows us a deep understanding of our clients' business and the specific dynamics and challenges within their sector. We ensure that our clients' long-term interests are properly protected in all areas.

We are also regularly involved in litigation or arbitration related to commercial law as well as in alternative dispute resolution, working closely alongside our colleagues from other relevant areas to offer expertise on all aspects of the case and its underlying issues.

We can help comply with Luxembourg labour law regulations with respect to health and safety issues and remuneration policies. We negotiate collective bargaining agreements, set up pension schemes and social plans in case of collective redundancies and advise on restructuring plans comprising transfer of undertakings. We can support in drafting, negotiating, amending and terminating employment contracts and negotiate settlement agreements and, if required, defend interests through litigation in the labour courts.

We have a dedicated team of specialists in urban zoning and planning law and environmental law. Our real estate and property practice focuses on international acquisitions and disposals as well as local development projects in Luxembourg.

Furthermore, we can support our clients in all activities involving public law and procurement. Our public law and procurement team have in-depth knowledge of public sector and administrative procedures, combined with long-standing experience of working with Luxembourg's authorities on behalf of clients.

We act in antitrust cases before the Luxembourg Competition Council. We address legal queries on free movement of goods, personnel, services and capital. We regularly contribute to publications on EU and Luxembourg competition law and apply our experience for a wide range of private and public clients.

Our team provides guidance in setting up structures required for your philanthropy projects both from a constitutional and a tax perspective.

“Elvinger Hoss Prussen is reliable and has a great reputation. We chose it because we were expecting that level of quality from the team. Our expectations were very high and they were met.”



Tax

We act as tax advisers to national and multinational financial institutions and intermediaries, large corporations, investment and pension funds, sovereign wealth funds, leading private equity and real estate players, as well as to high-net-worth individuals.

Our firm is a central player in the design and implementation of international tax structures for the Luxembourg financial sector. We have a strong track record in tax-enhanced national and cross-border transactions with an international component. We devise innovative but viable commercial tax structures and handle complex tax litigation. Working with our colleagues specialising in investment funds and leading tax experts in other jurisdictions, we advise on all tax aspects of investment vehicles. We constantly monitor developments in the global environment that affect existing tax arrangements, ensuring our clients are optimally positioned financially while being fully compliant with international tax law.

Our partners and counsel contribute to the competitiveness of the Luxembourg tax environment and the financial sector as active members of key professional associations, such as the Luxembourg Bankers Association (ABBL), the Association of the Luxembourg Fund Industry (ALFI), the Luxembourg Branch of the International Fiscal Association (IFA) and the Luxembourg Private Equity Association (LPEA). You can see our contributions in specialised tax publications and in our appearances at international conferences.

Our team can help manage tax risk by developing transfer pricing solutions in line with operations and business strategy. Our clients can rely on us to monitor developments in the global environment that may affect existing tax arrangements – or that allow us to formulate new structures. In this way, we look to ensure our clients are optimally positioned financially while being fully compliant with international tax law.

We have a significant track record in tax-enhanced national and cross-border transactions across practice areas. We devise innovative but viable commercial tax structures and handle complex tax litigation. We have substantial expertise in advising on tax-efficient structuring and

setting-up of acquisition and finance vehicles and in general investment platforms, both regulated and unregulated. We advise on all domestic and international tax aspects of collective investment schemes, such as the taxation of investors and carried interest structuring.

Our tax team can help across a wide range of practice areas, including carried interest structuring, collective investment schemes, debt and equity markets, employee incentives and benefits, estate planning, Islamic finance, M&A and corporate reorganisations, private equity, real estate taxation, structured finance and securitisations, tax litigation, taxation of IP rights, transfer pricing and VAT.

“They are very skilled on both Luxembourg and international tax regulations.”



Milestones

“60 years ago our founders set out with a commitment to excellence and a belief in the power of legal expertise to serve our clients and community. And that commitment and belief are still there today!”

Manou Hoss
Managing Partner



1964
Creation of Elvinger Hoss by **André Elvinger** and **Jean Hoss**

Elvinger Hoss Prussen acted as **legal adviser for the first Luxembourg investment fund**: The United States Trust investment Fund

1966



1974
Elvinger Hoss became Elvinger, Hoss & Prussen with the arrival of **Yves Prussen**

ELVINGER, HOSS & PRUSSEN
AVOCATS À LA COUR

1986, 1991

André Elvinger and **Jean Hoss** were elected as President of the Luxembourg Bar

1983
Working with the Luxembourg supervisory authority, our partners drafted the **first comprehensive set of Luxembourg investment fund legislation**

1988

Elvinger Hoss Prussen assisted in the set-up of **the first investment fund** ever authorised as a UCITS



1998
Key role in the **Decker-Kohl judgment** which increases the possibilities of seeking medical care in other EU Member States

1992

Promotion of **Martine Elvinger** as the 1st female partner of the firm.

Today, Elvinger Hoss Prussen has **25 women** among its 55 partners

2000

Lead adviser in creating the then largest steelmaker in the world, **Arcelor**, followed by the merger with Mittal Steel in 2006



Elvinger Hoss Prussen assisted in the set-up of the **first authorised investment company in risk capital (SICAR)**

2004

2009

Following the liquidation of Kaupthing Bank, Elvinger Hoss Prussen assisted in the **first successful reorganisation of a Luxembourg credit institution**, using a securitisation vehicle to act as a “bad bank”

2013

Elvinger Hoss Prussen gave legal advice **to the first UCITS to be authorised by the CSSF to invest 100% in China A Shares** under the RFQII (renminbi qualified foreign institutional investor scheme)

2012

Elvinger Hoss Prussen participated in the drafting of the bill of law amending the regime governing limited partnerships thereby **furthering the setting-up of alternative investment funds** in Luxembourg.

Opening of our **Hong Kong office**



2016

Elvinger Hoss Prussen played an instrumental role in the drafting of the legislation on **reserved alternative investment funds (RAIFs)**.

Lead adviser in structuring and implementing the transfer of the largest car dealer group in Luxembourg to a charitable foundation: **André Losch Fondation**



2017

Opening of our **partner office in New York**



2022



Elvinger Hoss Prussen triggered the CJUE decision **declaring the 5th AML Directive invalid** insofar as it imposes public access to national UBO registers.

Pit Reckinger was elected as President of the Luxembourg Bar

2023

Elvinger Hoss Prussen triggered the landmark preliminary ruling from the CJUE **declaring that directors' fees are not subject to VAT**.

Opening of our **Paris office**



2024



Creating opportunities for foreign investors

Paris

Luxembourg

We operate across the world, with offices in Luxembourg, Hong Kong and Paris and a presence in New York with our partner Elvinger Sàrl to provide legal excellence to our international clients, no matter where they are located.

Our strong position in Luxembourg's highly developed financial centre means we can guide our international clients through challenges arising from ongoing changes in the legal and regulatory environment and turn these into commercial opportunities.



“Elvinger Hoss Prussen (...) has excellent capabilities to handle international matters. The firm is adaptive in cross-border scenarios and forms alliances with peer firms to cater for the specific demands of different clients and matters. With additional offices in New York and Hong Kong, the law firm routinely advises international and Asian-based clients on legal and regulatory matters in the Luxembourg market.”

Hong Kong

New York





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