



Alternative investments in Luxembourg

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We constantly enhance and develop our traditional service offering to foresee and address the evolving needs of the alternative investments industry. By providing you with suitable and comprehensive solutions, we support you in building an efficient and sustainable advantage, so that you can focus on your core business.”

Vincent Lebrun,
Alternatives Leader of PwC Luxembourg

1

Luxembourg – A prime location

Out of the **top 100 asset managers worldwide, 98** have funds domiciled in Luxembourg

Source: PwC global Fund Distribution 2018

- Global prime location for Alternatives
- Political, financial and economical stability
- Investment toolbox for Alternatives
- Access to EU fund passport
- Multilingual taskforce and full range of service providers

Launched in 2013, the **ScSp (Luxembourg special limited partnership, Société en Commandite Spéciale)**, is the Luxembourgish equivalent of the Anglo-Saxon LP, successful for Alternative investments.

Launched in 2016, the **Reserved Alternative Investment Fund (RAIF)**, is a flexible, multipurpose alternative investment fund.

Number of active SCSps

December 2017

1,675

December 2018

2,949

June 2020

3,985

Growth rate

Over the last 3 years

137,91%

Number of active RAIFs

December 2017

301

December 2018

579

June 2020

1,062

Growth rate

Over the last 3 years

252,82%

Source: RCSL - Statistiques de dépôt, PwC analysis

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Our firm

Largest professional services firm in Luxembourg with over **3,000 people** employed from **77 different countries**

9th largest employer in Luxembourg

Source: Statec, July 2019

Our experienced staff, combined with our global network, allow us to provide the support you need - wherever you need it, locally and abroad, whatever the size of your organisation.

Network of firms in **157 countries** with over **276,000 people**

Largest Alternative investments practice in Luxembourg with over **750 experts**

We provide audit, tax and advisory services including management consulting, transaction, financing and regulatory advice.



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Our presence in Luxembourg

#1 Audit Market Share for Alternative investments

7 out of the top 10* Infrastructure fund managers are our clients

One-stop shop to support you throughout the life cycle of your funds and investments

We work with **70% of the top 20*** Private Debt fund managers

We serve **8 out of the top 10*** Private Real Estate fund managers

80% of the top 20* Private Equity asset managers are our clients

*Based on external rankings from PEI Media

<https://www.perenews.com/perc-100-full-ranking-methodology/>
<https://www.privateinvestor.com/database/#/pdi-50>
<https://www.privateequityinternational.com/database/#/pei-300>
<https://www.infrastructureinvestor.com/infrastructure-investor-50/>



Our five pillars

Private Equity

Hedge Funds

Infrastructure

Real Estate

Debt Funds

Our Services

Accounting and Reporting

- Corporate tax compliance
- VAT advisory and compliance
- Tax information reporting
- Accounting, reporting and consolidation for Alternative Investment Funds

Tax and Fund Structuring

- Fund and investment platform structuring
- Mergers & acquisition tax
- Transfer pricing
- Tax controversy and dispute resolution

Strategic Advisory

- Strategy and market analysis
- Market research
- Fundraising
- Global fund distribution
- Corporate governance
- Sustainability
- Deal services
- Realising investments
- Managing and improving investments

What we bring to you

Operational Advisory

- Target operating model design
- Operations improvement and implementation
- Process digitalisation and automation
- Risk management
- Service provider selection
- Vendor selection
- Due diligence
- Valuation
- Integrated occupier solutions
- Liquidation services

Audit

- Statutory audit
- Contractual audit
- Audit related services

Risk Assurance

- Internal audit
- Operational management and governance
- Risk and compliance
- Controls report
- ESG & sustainability

Contact us



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