

## G rard Neiens

Partner

Luxembourg

### Biography

G rard Neiens' focus is in international tax planning and restructuring, investment fund taxation, as well as IP and private wealth taxation. He advises large corporations, investment banks, financial institutions and private wealth clients on direct and indirect tax aspects of international real estate investments, private equity transactions, regulated and unregulated investment structures. He also provides tax advice on financing transactions, corporate acquisitions and disposals, reorganisation operations, as well as transfer pricing and VAT issues. G rard also has significant experience in corporate law, focusing on M&A, corporate finance and restructuring deals, as well as general corporate advice.

Before joining Hogan Lovells as one of the founding partners of the Luxembourg office in 2013, G rard practised for over ten years within the tax department of one of the magic circle firms based in Luxembourg. Since then, he Heads the Tax practice of Hogan Lovells in Luxembourg which grows and develops under his skillful supervision.

G rard is committed to helping the clients to surmount any challenge, maximise their tax benefits and other business opportunities. Experienced and reactive with high attention to detail he is always ready to offer an insightful advice.

### Representative experience

Advised RiverRock on its acquisition of Exerimmo



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### Languages

English  
French  
German  
Luxembourgish

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### Practices

Asset Finance  
Tax  
Transfer Pricing  
Real Estate  
Leveraged and Acquisition Finance  
Real Estate Finance  
Capital Markets  
Corporate Governance  
Executive Compensation, Employee Benefits, and Share Incentives

which holds 12 assets structured as Public-Private Partnership or Public Service Delegation in France, by its RBIF1.

Advised ACON Investments on its co-investment in Germaine de Capuccini and the Spanish Contenur Group.

Advised M&G Real Estate on the circa GBP200mio funding, via a Luxembourg acquisition and financing structure, of the construction of Ballymore's Three Snow Hill in Birmingham.

Advised CPI Property Group on the classification of EUR 550mio resettable undated subordinated notes issued under a €5bn euro medium term note programme.

Advised RiverRock regarding its fund investment, through its RiverRock Brownfield Infrastructure Fund 1, of Concessia's shareholdings in the Hospital University Complex of Vigo (Spain).

Advised Pantheon on its investment of EUR 253mio in renewable energy (wind farms, solar plants, shadow toll road), located in Germany, France, Belgium and Spain.

Advised Mercedes-Benz bank in relation to Luxembourg law on an ABS transaction amounting to €1bn, involving a Luxembourg securitisation company as issuer.

Advised Volkswagen Leasing regarding all its securitisation transactions, through Luxembourg vehicles, of automotive receivables.

Advised Nord/LB Luxembourg Covered Bond Bank on its €10bn debt issuance programme update and the launch of their renewable energy covered bonds programme.

Advised KGAL Group on the first closing of its core plus European renewable fund ESPF 4.

Advised regularly TIR Europe Global Forestry Fund, a Luxembourg SIF investing in forests, on all Luxembourg tax matters.

Joint Ventures

Mergers and Acquisitions

Private Equity

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## Industries

Consumer

Real Estate

Education

Automotive

Insurance

Private Capital

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## Areas of focus

Auditing, Internal Reviews, Reporting, Self-Disclosure

Buy-ins and Buy-outs

Carve-outs, Spin-offs, and Split-offs

Co-investments

Anti-money Laundering

Business critical restructuring: pension issues

Business Restructuring and Tax

Company Formation

Convertible Debt Offerings

Corporate and Commercial Transactions

Corporate Group Structures

Cross-border Restructuring and Insolvency

Customs and Import Compliance

Debt Funds

Derivatives and Structured Products

UK alternative asset manager on a Luxembourg-governed real estate bridge loan development financing the acquisition of an Italian real estate asset.

Advised Swissport on its offering of €410m 5.25% senior secured notes due 2024, €250m 9% senior notes due 2025 and the early redemption of its outstanding notes.

Advised YESSS, a specialist of wholesale electrical products and equipment, on the implementation of its European holding, financial and IP structure via Luxembourg.

Advised AXA Real Investment Managers on a €231m acquisition of a Luxembourg structure holding the largest shopping center in West Germany.

Helped FMS Wertmanagement to acquire and sell, via Luxembourg entities, a portfolio of loans related to Spanish real estate for more than €500m.

Advised Timberland Investment Resources Europe on setting up their second investment vehicle in Luxembourg in the form of a Reserved Alternative Investment Fund (RAIF).

Advised LaSalle in the setting-up of a REITs structure in Spain to invest in residential properties for rent and the first acquisition, a six-storey residential property in Madrid financial district.

Advised Ford on Volkswagen's major investment into Ford's autonomous vehicle platform company, Argo AI, which has a valuation of more than US\$7 billion.

Advised ACE & Company on tax matter related to the full set up of a new Luxembourg investment vehicle, under the form a Reserved Alternative Investment Fund (RAIF), sponsored by the client.

## Awards and rankings

- Up and coming, *Chambers Europe*, 2020
- Tax (Luxembourg), Recommended, *Legal 500 EMEA*, 2019-2020
- Notable practitioner, *IFLR1000*, 2020

Disclosure and Reporting Obligations

Distressed Asset Management, Refinancing, and Restructuring

Transaction and Securities Disclosure Support and Due Diligence

Emerging Companies

Exits

Export Controls

Fund Structuring and Establishment Governance

Hogan Lovells China Desk

Infrastructure Funds

Initial Public Offerings

International Programs

International Tax Planning

Islamic Finance

Listed Funds

Loan Portfolio and Distressed Debt Transactions

M&A and Tax

Management Incentive Plans

Management Teams

Infrastructure/Energy M&A and Joint Ventures

M&A, Business Transfers, and Restructuring in Financial Services

Private Equity and Venture Capital Funds

Tax Audits

Tax Disputes and Controversy

Tax Exempt

Tax Legislation and Policy

## Latest thinking and events

- Press Releases
  - Hogan Lovells advises on the first securitisation of a German credit card portfolio
- Press Releases
  - Hogan Lovells advises RiverRock on its investment in Eliance
- Insights
  - Carried interest schemes for asset managers
- News
  - Luxembourg is modernising its securitisation law
- Press Releases
  - Hogan Lovells advises Maguar on the acquisition of a minority stake of STP
- Press Releases
  - Hogan Lovells advises Versicherungskammer Group on acquisition of Ferngas

Tax Valuation

VAT and Indirect Tax

Real Estate Funds

Real Estate Investment

Real Estate Private Equity

Real Estate Tax and REITs

Risk Management, Governance, and Compliance

Securitization and Structured Finance

Shari'a Compliant Funds

Sovereign Investors

Stamp Tax

State Aid

Corporate Trusts

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## Education and admissions

### Education

LL.M Corporate and Maritime Law, University of Southampton, 2003

Master Degree in International and European Law, University of Montpellier, 2002

Master degree in Business Law, University of Montpellier, 2001

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### Memberships

International Fiscal Association (IFA)

Luxembourg Private Equity Association (LPEA)

Luxembourg Capital Market Association (LuxCMA) - ATAD working group

Luxembourg Association of  
Investment Funds (ALFI) - VAT  
working group

Haute autorité de la Place Financière  
- Capital markets task force

American Chamber of Commerce  
(AMCHAM)

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## Bar admissions and qualifications

Luxembourg

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