



# Luxembourg: a strategic gateway for cross-border corporate mobility

Luxembourg's legal framework provides one of the most efficient and legally robust mechanisms for cross-border corporate migrations and mergers — encompassing both EU and non-EU jurisdictions — with a degree of structuring flexibility rarely matched by other Member States. For organisations planning a strategic entry into, or exit from, the European Union, Luxembourg functions as a reliable and well-tested gateway: pragmatic in execution, stable in its legal environment, and tax-efficient in its structural outcomes. Whether Luxembourg serves as an intermediary step in a broader group reorganisation or as the “final destination” jurisdiction, this route enables businesses to maximise operational continuity and minimise execution risk throughout the transformation process.

## 1 A distinctive hub for cross-border mobility and operational continuity

Luxembourg offers a uniquely favorable environment for cross-border corporate mobility. Companies may transfer their registered seat to or from Luxembourg without dissolution, liquidation, or interruption to their activities. Throughout the process, a company's legal personality, rights, assets, contracts, and liabilities are fully preserved by operation of law — ensuring uninterrupted governance and commercial continuity.

Tax efficiency is further supported by minimising transitional exposure and leveraging Luxembourg's well-established exemptions, including the participation exemption regime, reinforcing its position as a secure, stable, and business-friendly jurisdiction for international corporate restructurings.

## 2 Implementation of the EU Mobility Directive — and transactions with non-EU jurisdictions

Luxembourg has transposed the EU Mobility Directive in a business-friendly and procedurally efficient manner, closely following the Directive's requirements across all material areas — including timelines, creditor protection, minority shareholder safeguards, and reporting obligations — without introducing any gold-plating provisions. This reflects Luxembourg's established practice of implementing EU Directives in a way that enhances legal certainty without creating unnecessary procedural complexity.

The Mobility Directive applies exclusively to movements between EU Member States. Cross-border transactions involving non-EU jurisdictions remain governed by Luxembourg's domestic corporate law framework (the Luxembourg Companies Act of 10 August 1915, as amended), for mergers and demergers which is unaffected by the Directive. Re-domiciliations by means of a transfer of the registered office to a non-EU jurisdiction or from a non-EU jurisdiction are not subject to a harmonised procedural regime and may therefore be structured with considerable freedom: there is no Luxembourg law requirement for a formal transformation project document, no mandatory waiting period, and no notarial pre-clearance requirement at Luxembourg level. This allows swift execution, tailored to the specific commercial and legal requirements of the parties.

## 3 Capital markets: an integral dimension of cross-border mobility

A change of jurisdiction has direct consequences for a company's listing status, prospectus regime, investor base, and access to capital markets - making capital markets planning an integral part of any cross-border migration or merger.

Many Luxembourg-incorporated companies are listed outside Luxembourg on the NYSE, Nasdaq, Euronext, etc... reflecting its role as a leading jurisdiction for holding and investment structures serving international groups. The Netherlands has proven to be a jurisdiction of choice, with several Luxembourg-incorporated companies listed on Euronext Amsterdam — one of Europe's leading regulated markets offering an efficient listing process, well-established legal framework, and strong investor access.

Capital markets implications should be addressed at each stage: from the early assessment of prospectus and disclosure obligations, through careful structuring to preserve listing status during the transaction, to considered planning for future listings or capital markets access post-transaction — each forming an integral part of, and providing a sound foundation for, the overall business rationale of such a reorganisation.

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