

# KLEYR GRASSO

Independent law firm

## Lionel BONIFAZZI

Partner



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Lionel BONIFAZZI is a Partner and heads the Tax department. Prior to joining the firm in 2022, Lionel was a Tax Partner for 5 years in a leading Luxembourg law firm and before that, he worked for 10 years as corporate and tax lawyer.

He possesses extensive knowledge and experience in international corporate tax matters and is regularly involved in drafting tax opinions, reviewing financial statements and tax returns or representing taxpayers in administrative and judicial proceedings. Lionel assists local and international asset managers and entrepreneurs respectively engaged in the investment fund industry (from co-investment structures to regulated funds) and in cross-border restructurings or M&A transactions.

In addition to his legal practice, Lionel was a regular author of legal and tax articles. He often intervenes as a speaker at conferences organised by the *Institut Luxembourgeois des Administrateurs* (ILA).

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## EXPERTISE

### TAX

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#### EDUCATION :

Criminal Sciences DEA, University of Nancy (France), 2005

Master's degree in Corporate Law, University of Strasbourg (France), 2004

#### LANGUAGES :

English, French

#### MEMBERSHIPS :

Luxembourg Bar, admitted in 2006

IFA, International Fiscal Association

ILA, Institut Luxembourgeois des Administrateurs

#### RECOGNITIONS :

Leaders League - Highly recommended, Tax law - Corporate tax - Ranking 2024 - Law firm - Luxembourg  
Leaders League - Highly recommended, Luxembourg – Best Law Firms for Tax Litigation – 2024

## **PUBLICATIONS :**

Loi du 27 juin 2025 relative à la prolongation du paquet de mesures en vue de la relance du marché du logement (« la Nouvelle Loi »)

New draft bill containing different tax measures and clarifications – draft bill n°8388

Tax measures for the housing market and real estate investments – draft bill n°8353

Legal professional privilege vs DAC6 notification requirement: the CJEU rules that the right to a fair trial prevails over the fight against aggressive tax planning.

KLEYR GRASSO launches new tax practice

Telework of French cross-border workers: extension of tax agreement

Telework of Belgian cross-border workers: extension of tax agreement

Telework of German cross-border workers: extension of tax agreement

Telework of Belgian cross-border workers: extension of tax agreement

Telework of German cross-border workers: extension of tax agreement

Belgian cross-border workers and taxation: increase of the tolerance threshold from 24 to 34 days

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## **EVENTS**

KLEYR GRASSO's Annual Seminar on Legal, Regulatory and Tax Updates

