

Marion Zeller

Partner

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OVERVIEW

Marion Zeller is a partner and a member of the Tax practice group. She has extensive experience in advising on direct and indirect tax matters to institutional investors, private equity houses, and alternative investment funds on cross-border investments all over Europe and abroad, including advising on the structuring of international acquisitions via Luxembourg regulated and non-regulated investment vehicles.

Marion focuses on transaction structuring and tax advisory matters, assisting clients in meeting the highest standards of tax governance in the increasingly challenging international post-BEPS tax environment.

She has extensive experience working with foreign counsel and coordinating advice across multiple jurisdictions.

Marion is part of the leading team of the Luxembourg branch for the Women of the International Fiscal Association Network (WIN).

PROFESSIONAL BACKGROUND

Prior to joining the firm, Marion served as senior associate at a global law firm, where she contributed to the creation of and served as head of its tax practice for an interim period. Before, she worked within the tax departments of top-tier Luxembourg law firms for over seven years.

ACHIEVEMENTS

- Recognised by *The Legal 500 EMEA* as a Recommended Lawyer for Investment Funds in Luxembourg, 2026

PROFESSIONAL / CIVIC ACTIVITIES

- Member, Luxembourg WIN Committee
- LPEA tax technical committee
- International Fiscal Association (IFA)
- Association of the Luxembourg Fund Industry (ALFI)

SPEAKING ENGAGEMENTS

- Panel, “ATAD 3 Directive: Stakes & Consequences”, BGL BNP Paribas Multi Family Offices and Wealth Specialists Forum, Luxembourg, 8 November 2023

EDUCATION

- Master Degree in Tax Law, University of Paris 2 Panthéon-Assas, 2012 *(in partnership with HEC Paris)*
- Master Degree in Business Law, University of Paris V - Rene Descartes, 2009
- B.Sc., Maison d'Education de la Légion d'Honneur, 2005
- CAPA (Lawyer Certificate), Paris Bar School (EFB), 2010

ADMISSIONS

- Bar of Luxembourg (List I)

LANGUAGES

- English
- French

THOUGHT LEADERSHIP *POWERED BY HUB*

- 29 March 2026, Luxembourg Doubles Down on Carried Interest—A Talent Magnet for Europe's Asset Managers, *Law.com International*
- 9 January 2025, The Inside Basis: Tax Insurance in Luxembourg

OTHER PUBLICATIONS

- "EU VAT Reforms Trade Short-Term Business Costs for Future Benefit," *Bloomberg Tax*, 31 October 2024
- Co-Author, "Tax Insurance: A Smart Tool Against Tax Uncertainty," AGEFI, March 2024

NEWS & EVENTS

- 23 April 2026, Taxation of Carried Interest of Investment Funds-A Multilateral View (Part II), Hosted by Young IFA Network
- 6 January 2025, K&L Gates Names Nearly 35 New Partners, Of Counsel, and Policy Professionals Across Firm

AREAS OF FOCUS

- Tax