

A horizontal banner with a green-to-blue gradient background. The text "FUND FINANCE FRIDAY" is centered in a white, sans-serif font. The banner is framed by a white grid pattern that curves inward from the corners.

FUND FINANCE FRIDAY

Arthur Cox (Ireland) Article on Ireland's Investment Limited Partnership

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Arthur Cox published a briefing on the recent reforms to Ireland's Investment Limited Partnership ("ILP") legislation which has resulted in a fit-for-purpose partnership structure being available in Ireland. The article discusses the key features of the recently modernised ILP and how it offers a regulated, tax-transparent structuring solution for private equity, private credit, real asset and other private fund strategies. The ILP falls within the widely used Qualifying Investors Alternative Investment Fund (QIAIF) regime in Ireland and has a number of attractive features, including the ability to avail of the EU marketing passport and to be structured as an umbrella fund. The article is available [here](#).