

*Preventing corruption and promoting integrity
at the subnational level*

LUXEMBOURG

including the cities of Luxembourg and Dudelange



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EVALUATION REPORT



Group of States against Corruption
Groupe d'États contre la corruption

COUNCIL OF EUROPE



CONSEIL DE L'EUROPE

GRECO'S SIXTH EVALUATION ROUND

Preventing corruption and promoting integrity
at the subnational level

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I. **PREAMBLE**

1. The Group of States against Corruption (GRECO) monitors the compliance of its member states with the Council of Europe's anti-corruption instruments. GRECO's monitoring comprises an "evaluation procedure" which is based on country-specific responses to a questionnaire and on-site visits, and which is followed by an impact assessment (referred to as "implementation procedure" for the purposes of the Sixth Evaluation Round) which examines the measures taken to implement the recommendations from the country evaluations. A dynamic process of mutual evaluation and peer pressure is applied, combining the expertise of practitioners acting as evaluators and state representatives sitting in plenary.
2. The work carried out by GRECO has led to the adoption of a considerable number of reports that contain a wealth of factual information on European anti-corruption policies and practices. The reports identify achievements and shortcomings in national legislation, regulations, policies and institutional set-ups, and include recommendations intended to improve the capacity of states to fight corruption and to promote integrity.
3. Membership of GRECO is open, on an equal footing, to Council of Europe member states and non-member states. At present, GRECO is composed of 48 member states,¹ including the 46 Council of Europe member states, plus the United States and Kazakhstan. The evaluation and compliance reports adopted by GRECO, as well as other information on GRECO, are available at: <http://www.coe.int/en/web/greco>.
4. GRECO has decided that the Sixth Evaluation Round will focus on preventing corruption and promoting integrity at the subnational level. Due to the important role that subnational authorities play in national democracies, preventing corruption and promoting integrity at the subnational level is of paramount importance to ensure the quality of governance and accountability of decentralised governments. Bearing in mind each member state's constitutional set-up² and based on a dialogue with the member state concerned, two subnational authorities are identified for evaluation. They include (i) a capital or another major city; (ii) a regional or another subnational authority or a municipality, in particular in respect of countries having only one subnational tier. They are selected, *inter alia*, on the basis of the following criteria: they are mandated to spend public money and/or to manage finances on an executive basis; they are directly elected and/or have a mandate separate from that of central government; and they deliver a broad range of government services to citizens.

¹ Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kazakhstan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Republic of Moldova, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, San Marino, Serbia, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom and United States of America.

² In this context, the term "constitutional set-up" is to be understood as meaning a country's constitution, practice and specificities.

II. INTRODUCTION AND METHODOLOGY

5. As one of the founding members of GRECO, established in 1999, Luxembourg has undergone five evaluation rounds on different topics related to the prevention and combating of corruption.³ In summary, 66% of recommendations were fully implemented in the First Evaluation Round, 46% in the Second, 76% in the Third, 92% in the Fourth and 85% in the Fifth Evaluation Round.⁴ All compliance procedures for those cycles have now been closed. The Evaluation Reports and subsequent Compliance Reports are available on GRECO's website: <https://www.coe.int/en/web/greco/evaluations/luxembourg>.

6. The Sixth Evaluation Round was launched on 1 January 2025.⁵ GRECO's monitoring in this round is based on common standards⁶ drawn from Council of Europe instruments, other international relevant reference texts and GRECO's established practice. These apply equally to all members, while taking due account of their specificities. The evaluation focuses on two main areas. First, it aims to obtain a comprehensive understanding of the competences, mechanisms and responsibilities of national authorities regarding the promotion of integrity and prevention of corruption at the subnational level, where applicable. Second, it aims to provide an in-depth analysis of the existing legislation, regulations, procedures, bodies and mechanisms, as applicable, addressing the promotion of integrity and prevention of corruption in the two subnational authorities identified for the evaluation. The two subnational authorities selected are the Cities of Luxembourg and Dudelange.

7. The Cities of Luxembourg and Dudelange volunteered to take part in this exercise. Being the capital and the fourth-largest city in Luxembourg respectively, they provide useful case studies for examining the practical application of national laws and integrity frameworks at the subnational level. GRECO sees volunteering for evaluation under its Sixth Evaluation Round to be a sign of the strong support and commitment of the authorities of the Cities of Luxembourg and Dudelange to the prevention of corruption and the promotion of integrity, and of their aspiration to lead by example and willingness to continue their efforts to make improvements.

8. The objective of this report is to evaluate the effectiveness of the measures adopted by the authorities of the Grand Duchy of Luxembourg, of the City of Luxembourg and of the City of Dudelange to prevent corruption and promote integrity at the subnational level. The report contains a critical overview of the situation, reflecting on the efforts made by the actors concerned and the results achieved. It identifies possible shortcomings, makes recommendations for improvement and brings positive achievements and practices to light. The Appendix to this report contains a

³ Evaluation round I: Independence, specialisation and means available to national bodies engaged in the prevention and fight against corruption / Extent and scope of immunities (June 2001); Evaluation round II: Identification, seizure and confiscation of corruption proceeds / Public administration and corruption / Prevention of legal persons being used as shields for corruption / Tax and financial legislation to counter corruption / Links between corruption, organised crime and money laundering (May 2004); Evaluation round III: Criminalisation of corruption / Transparency of party funding (June 2008); Evaluation round IV: Prevention of corruption in respect of members of parliament, judges and prosecutors (June 2013); Evaluation round V: Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies (June 2018).

⁴ These figures provide a snapshot of the situation regarding the implementation of GRECO's recommendations at the time of formal closure of the compliance procedures.

⁵ Further information on the methodology is provided in the Evaluation questionnaire, which is available on GRECO's [website](https://www.coe.int/en/web/greco/evaluations/luxembourg).

⁶ See the list of [reference texts](#) relevant to the Sixth Evaluation Round.

comprehensive stocktaking exercise covering the legislative framework, institutional arrangements and implementation practices for all topics under evaluation in this round.

9. The recommendations are tailored to the specific situations identified and are addressed: (i) where relevant, to the national authorities; (ii) specifically to the subnational authorities undergoing evaluation. In keeping with the practice of GRECO, it is for each of these authorities to determine the institutions or bodies responsible for taking the requisite action. Within 18 months following the adoption of this report, Luxembourg shall report back on the action taken in response to GRECO's recommendations. Where relevant, this report also highlights good practices.

10. In preparing this report, GRECO based its findings on the replies to the Sixth Round Evaluation [Questionnaire](#), information gathered during the on-site visit and further information submitted by the Luxembourg authorities upon request.

11. A GRECO evaluation team (hereafter referred to as the "GET") carried out a visit to Luxembourg, including to the Cities of Luxembourg and Dudelange, from 22 to 26 September 2025. The GET was composed of Silvia THALLER, Prosecutor, Central Public Prosecutor's Office for Economic Crime and Corruption (Austria); Kevin XHEBEXHIA, Assistant at Université Libre de Bruxelles, Barrister at the Brussels and New York Bars (Belgium); Vincent FILHOL, Barrister, Paris Bar, Prosecutor on a leave of absence, former head of the French delegation to GRECO (France); and Hélène ZACCABRI, honorary head of the Inspectorate General of Administration (Monaco). The GET was supported by Victoria CHERNIYCHUK and Anne WEBER from GRECO's Secretariat. The team was accompanied during the visit by Livia STOICA-BECHT, Executive Secretary of GRECO.

12. During the visit, the GET met the Minister for Home Affairs and representatives from the Ministry of Home Affairs, Ministry of Mobility and Public Works, Ministry of Justice, Ministry of State, Ministry of the Civil Service, the Office for Whistleblowers, the Commission on Access to Documents, the Office of the Government Commissioner for Disciplinary Investigations, the Advisory Commission on Human Rights and the Ombudsperson. The GET also met representatives from the public prosecutor's offices, parliamentary committees of the Chamber of Deputies and the Association of Luxembourg Cities and Municipalities (SYVICOL), as well as several representatives of trade unions representing municipal civil servants (*fonctionnaires*), members of civil society and journalists. In the Cities of Luxembourg and Dudelange, the GET met the mayors, aldermen and women, municipal councillors, the secretaries general, the revenue officers and the representative of the technical services. The GET wishes to put on record the good co-operation demonstrated by the national authorities and the authorities in both cities, who welcomed the evaluation and provided the necessary information before, during and after the evaluation visit.

III. FINDINGS AND RECOMMENDATIONS

13. This chapter provides an analytical review of the issues that raised concerns with respect to Luxembourg and, more specifically, the subnational authorities under evaluation, and which the GET considers relevant. It highlights both the gaps that have led to recommendations to the authorities and the good practices (presented in boxes) identified within the current integrity framework and the existing measures at the national and subnational levels. The Appendix provides detailed descriptive background information that supports and complements the main findings. It also contains other issues which were reported by the authorities but were not considered to require specific recommendations in respect of Luxembourg.

Governance structure

14. The Grand Duchy of Luxembourg is a unitary state in which a single political authority exercises power over the entire country. There is only one subnational tier, namely municipalities. Currently, there are 100 municipalities, including 14 with populations of more than 10 000 and a majority of municipalities with populations ranging from 1 000 to 10 000. As at 1 January 2025, the population of the Grand Duchy of Luxembourg was 681 973. Under Article 8 of the Constitution, Luxembourg City is the capital of the Grand Duchy and seat of the country's constitutional institutions. With 136 161 inhabitants, it is also the country's largest city. Meanwhile, the City of Dudelange is the country's fourth-largest city, with 22 203 inhabitants.

15. Municipal self-government is enshrined in the Constitution.⁷ This is reflected in the fact that each municipality is led by local representatives who are elected directly by its inhabitants to manage municipal affairs on their behalf. In each municipality, the municipal authorities consist of a municipal council (the representative body), which is elected by direct universal suffrage, a college of the mayor and aldermen (also known simply as the college of aldermen) and a mayor (the executive bodies). The mayor is appointed by the Grand Duke, aldermen by the Minister for Home Affairs, after being nominated by a majority of the elected members of the municipal council. The mayor chairs the municipal council and the college of aldermen and is responsible for enforcing laws and police regulations under the supervision of the Minister for Home Affairs.

16. Since the municipal elections of 11 June 2023, the municipal council of the City of Luxembourg has been composed of 14 women, including the mayor and two alderwomen, and 13 men, including the first alderman and three other aldermen. In the City of Dudelange, the municipal council is composed of 9 women, including two alderwomen, and 10 men, including the mayor and two aldermen. The GET welcomes this balanced representation of men and women. This ratio is also in line with [Recommendation Rec\(2003\)3](#) of the Committee of Ministers on balanced participation of women and men in political and public decision-making, which stipulates that the representation of either sex in any decision-making body in political or public life should not fall below 40%.⁸ However, the percentage of women in municipal politics is relatively low throughout

⁷ Article 121 of the [Constitution](#) provides that: "municipalities shall form autonomous authorities, organised on a territorial basis, possessing legal personality and managing their own assets and interests through their subordinate bodies."

⁸ See also Congress of Local and Regional Authorities, Women's participation in public life at local and regional levels – [Report CG31\(2016\)09](#) – [Resolution 404 \(2016\)](#) – [Recommendation 390 \(2016\)](#).

the country,⁹ and there are no binding measures in this respect.¹⁰ Although the National Plan for Equality between Women and Men provides for the implementation of projects aimed at achieving equal representation of women and men in political parties,¹¹ parity depends on the political parties' own strategies for composing lists for municipal elections, as well as on how voters cast their votes. The GET therefore encourages the authorities to continue their efforts in this area and to introduce specific measures to promote a balanced representation of women and men in the executive and representative bodies of municipalities.

17. Furthermore, pursuant to the principle of municipal self-government, two or more municipalities may form a public intermunicipal co-operation body, known as a municipal association or intermunicipal association (*syndicat de communes* or *syndicat intercommunal*), whose purpose is to carry out initiatives or provide services serving the local public interest. These administrative groups carry out a wide range of tasks, such as managing water, waste or municipal IT systems (e.g. through an intermunicipal association for IT management – SIGI). The president of a municipal association exercises the powers conferred by law on the mayor, the board assumes those entrusted to the college of the mayor and aldermen, and the municipal committee assumes those of the municipal council.¹² Some of the findings and recommendations of the present report can therefore be applied to these bodies.

18. The right to municipal self-government is also enshrined in the [European Charter of Local Self-Government](#), signed in Strasbourg on 15 October 1985 and ratified by the Grand Duchy of Luxembourg through the Law of 18 March 1987. It is limited, however, by the law, in particular the oversight provided by the Ministry of Home Affairs, the supervisory authority for municipal administrations and related entities.

Anti-corruption /integrity policy and risk assessment

Anti-corruption and integrity framework

19. Luxembourg is consistently ranked among the countries least affected by corruption in Europe and worldwide. During its visit, the GET was surprised by the contrast between this generally positive international assessment of Luxembourg and the fact that corruption did not appear to be a major concern for some interlocutors. One reason for this could be that the available data does not point to the existence of a significant level of corruption at local level, and yet recent cases have highlighted just how relevant the issue is.

20. In general, the fight against corruption does not appear to be the subject of a particularly well-developed strategic approach in Luxembourg. There is currently no national anti-corruption

⁹ In the 2017 municipal elections, 35.78% of candidates were women (compared with 64.22% men) and 24.75% of those elected were women (compared with 75.25% men). According to a report on the 2023 elections by the Municipal and Legislative Elections Observatory of the Luxembourg National Council of Women, 38.56% of candidates were women (compared with 61.44% men), and of those, 30.85% were elected (<https://www.cnfl.lu/files/122026.pdf>).

¹⁰ To promote equal representation of women and men in politics, the legislation on political party funding was amended (Law of 15 December 2016) so that political parties only receive the full amount of public funding if they meet a quota of 40% of candidates of each sex in national parliamentary elections and 50% in European elections. These provisions do not apply to municipal elections, however.

¹¹ [National Action Plan for Equality between women and men](#), 7 March 2025 (Priority 1, Goal 9). See also the website <https://megacommunes.lu/> run by the Ministry of Gender Equality and Diversity, which aims to promote gender equality at local level.

¹² [Law of 23 February 2001](#) on municipal associations.

strategy. Nor has any risk mapping been carried out recently, nationally or locally. According to some interlocutors, corruption risks are limited in any case by the fact that there is a certain degree of social control in a country “where everyone knows everyone else”, and also by the high income level. However, certain risks appear to be well known and were regularly pointed out during the evaluation visit. The primary area of concern is the property sector, where there is significant pressure on the housing market. The majority of decisions in this sector are taken at local authority level, including those relating to building permits and the general and special development plans (PAG and PAP, respectively). In addition, public procurement has clearly been identified as a sector exposed to a high risk of corruption. Local authorities are often on the front line in this respect, given their wide range of responsibilities.

21. During the visit, the GET was informed that work was under way to develop a national anti-corruption strategy, a need identified in particular following the Phase 4 evaluation by the OECD Working Group on Bribery in International Business Transactions (March 2024),¹³ as well as the evaluations and recommendations of other international organisations. The Ministry of Justice was therefore in the process of recruiting a consultant to develop such a strategy and carry out a risk assessment.¹⁴ A select committee was to be set up within the Corruption Prevention Committee (COPRECO) to monitor the consultant’s work.

22. In the GET’s view, establishing a national anti-corruption strategy would strengthen Luxembourg’s anti-corruption framework. The GET therefore welcomes the authorities’ willingness to address the issue by undertaking a risk mapping exercise and devising an anti-corruption strategy. Such a document should be developed in consultation with relevant stakeholders, including civil society, and be made public. It should also be based on a risk assessment specifically focusing on municipalities and include particular steps to mitigate risks identified in respect of them. The GET considers that addressing the integrity issues that municipalities may face should be an integral part of ongoing work, drawing, in particular, on the findings and recommendations in this report. For this reason, **GRECO recommends that the national authorities adopt and publish a national strategy aimed at combating corruption and promoting integrity, based on a prior risk analysis and with the involvement of relevant stakeholders, including civil society, with specific measures to mitigate the risks identified in respect of municipalities.**

Regulatory and institutional framework

23. The main legislative provisions relating to the integrity of local elected representatives and municipal civil servants are set out in the [1988 Law on Municipalities](#), which defines, in particular, incompatibilities with holding local office, the [amended Law of 24 December 1985](#) on the regulations governing municipal civil servants, and the [Law of 16 May 2023](#) on the protection of persons who report breaches of Union law. The [Criminal Code](#) also contains a section on public order crimes and offences committed by civil servants in the course of their duties, notably extortion by a public official, benefiting from a conflict of interest, bribery and trading in influence. Articles 240 et

¹³ [https://one.oecd.org/document/DAF/WGB\(2024\)2/FINAL/en/pdf](https://one.oecd.org/document/DAF/WGB(2024)2/FINAL/en/pdf).

¹⁴ Following the on-site visit, the GET was informed that work on the National Risk Assessment (NRA) began in January 2026. The NRA focuses on corruption in the public and private sectors, including at local level. It will be followed by a national anti-corruption strategy. The work is being closely monitored by a select group within COPRECO, comprising representatives from the Ministry of Justice, the Ministry of Foreign and European Affairs, the Ministry of State, the Ministry of the Civil Service, the Ministry of Home Affairs, the Ministry of the Economy and the Ministry of Mobility and Public Works, with the full COPRECO body also involved.

seq. of the Criminal Code cover, *inter alia*, any person carrying out public service duties or holding elective public office, including local elected representatives.

24. There is, however, no independent authority specifically responsible for monitoring issues relating to the prevention of corruption and the promotion of integrity. The Corruption Prevention Committee (COPRECO) was set up in 2007. Chaired by the Minister of Justice or their representative (currently the Head of Luxembourg's Delegation to GRECO), it is primarily an advisory body tasked with assisting the government on anti-corruption matters. Among other things, it is responsible for identifying and proposing to the government appropriate and necessary measures to combat corruption effectively, for proposing priorities and measures to be implemented as part of the development of a national anti-corruption policy, and for coordinating the implementation of the adopted measures within the public administration. It may also issue, upon request or on its own initiative, opinions and recommendations on any matter relating to the fight against corruption. COPRECO brings together public sector stakeholders concerned with the issue of corruption (officials from all ministries, the police, the public prosecutor's office, the Financial Intelligence Unit and various major administrative bodies such as the tax authorities and the Financial Sector Supervisory Commission), but no report on its activities is published.

25. The GET notes that, while the legal framework for combating corruption is generally satisfactory, its implementation could be improved. In this connection, the GET considers that the role, functioning and composition of the Corruption Prevention Committee (COPRECO) could be strengthened in several respects. Firstly, COPRECO's role appears to be primarily advisory in nature, with its activities consisting of biannual meetings and the submission of anti-corruption proposals for consideration by the government. This role could be expanded, particularly in view of the potential adoption of a national anti-corruption strategy. COPRECO could, for example, take on a greater role in analysing and co-ordinating the implementation of anti-corruption initiatives at municipal level. For local democracy to operate effectively, it is crucial that local authorities have the capacity to address corruption risks.

26. Furthermore, the GET regrets the lack of visibility surrounding COPRECO's work. The committee does not share information on the outcomes of its meetings, nor does it have a dedicated website. It also fails to involve civil society in its work and does not engage with other relevant stakeholders in the field of public integrity and oversight, such as the Ombudsperson or the competition authority. In the GET's view, steps should be taken to ensure that COPRECO operates with an appropriate level of visibility and draws up regular activity reports which should then be made public. Lastly, COPRECO's composition needs to be reviewed to ensure that local authorities and civil society are represented and its rules of procedure should be made clearer and strengthened.

27. Therefore, **GRECO recommends that the national authorities: (i) strengthen the Corruption Prevention Committee's (COPRECO) role in analysis, statistical monitoring and dissemination of best practices to municipalities, while ensuring clearer and strengthened rules of procedure and public visibility; and (ii) ensure that municipalities and civil society are represented on the Corruption Prevention Committee.**

Standards of conduct and ethics

Conditions of office and rules of conduct for local elected representatives

28. The conditions of office of local elected representatives are governed by the [1988 Law on Municipalities](#). To cover costs incurred in performing their duties, mayors and aldermen receive an allowance. Members of the municipal council and advisory committees are paid fees, at rates set by the municipal council, for attending council and committee meetings. Members of municipal governing bodies are also entitled to leave for political activities, as outlined in the box below.

Good practice – Political leave for the performance of local office

Staff in the public and private sectors who hold the positions of mayor, alderman or municipal councillor are entitled to political leave enabling them to be absent from work while continuing to receive their full salary, in order to carry out their elected mandates or duties (Article 78 of the 1988 Law on Municipalities). Political leave is funded from the municipal expenditure fund, which is contributed to by the municipalities, and consists, for the hours of political leave taken, of a reimbursement to the employer of the employees concerned and compensation for self-employed workers. The maximum duration of this leave is determined according to the office held and the size of the municipality, thus reflecting the varying workload associated with local responsibilities. The maximum number of working days or part days permitted per week for political leave ranges from 11 hours for the mayor, six hours for each alderman and three hours for each councillor in municipalities with no more than 999 inhabitants, to 40 hours for the mayor, 24 hours for each alderman and eight hours for each councillor in municipalities with 20 000 inhabitants or more.

This scheme helps to facilitate the effective performance of local elected offices by reducing the financial or professional barriers that might deter people from entering politics. It also makes elected office more accessible to a wider range of citizens and can be an effective measure for strengthening the proper functioning of local democracy.

29. A specific code of conduct for members of municipal governing bodies is currently lacking. However, the [1988 Law on Municipalities](#) does contain provisions requiring them to adhere to certain rules of conduct. In particular, the law sets out provisions relating to conflicts of interest and incompatibilities with holding local elective office. However, the GET remains concerned about the current absence of rules governing the acceptance of gifts by members of municipal governing bodies. Furthermore, there is currently no obligation to declare or keep a record of gifts received. Although the existence of a “zero-gift” policy has often been cited by the GET’s interlocutors, this has not been supported by legislation or established practice. Consequently, the situation is something of a legal grey area, with variations in practice between municipalities.

30. A bill tabled in the Chamber of Deputies on 25 July 2022¹⁵ aims to introduce rules of conduct that will apply to members of municipal governing bodies when they are performing their duties. The bill seeks to impose obligations relating to gifts, asset and interest declarations, partly inspired by the provisions applicable to members of parliament and the Government of Luxembourg.

31. As drafted, Bill No. 8052 prohibits any member of a municipal governing body from accepting any gifts or similar benefits in the performance of their duties, except for those with an approximate value of less than €150. Gifts may only be accepted if they are “given as a matter of courtesy or on

¹⁵ [Parliamentary dossier no. 8052](#). The provisions of the bill referred to in this report take into account the government amendments presented on 18 November 2025.

the occasion of official ceremonies or in accordance with local customs”. The bill defines what is meant by “gifts” and specifies that any gift or similar benefit accepted by members of municipal governing bodies must be reported electronically to the municipal secretary. This latter is then responsible for compiling the information obtained and publishing it annually, in the form of a register, on the municipality’s website. Lastly, gifts with an approximate value of €150 or more given as a matter of courtesy by a national, foreign or international public institution to members of municipal governing bodies in the performance of their duties must be handed over to the municipality, which then becomes the owner.

32. Bill No. 8052 also provides for a system of interest and asset disclosure similar to that in place for members of parliament. The GET notes that many local elected representatives are also MPs (37 of the 60 MPs also hold local office), meaning they are already required to disclose their interests. Under the bill, members of municipal governing bodies (mayors, aldermen and municipal councillors) must submit electronic declarations of interests¹⁶ and immovable assets¹⁷ to the municipal secretary within one month of taking the oath of office. Declarations of interests must be published on the municipality’s website within one week of submission, in a manner that is visible, transparent and easily accessible to the public. Immovable asset declarations may only be consulted by the municipal secretary, who is prohibited from disclosing their contents. In the event of failure to comply with the disclosure requirements, an ethics committee may be consulted or may act of its own motion. The committee’s opinions on such failures are published on the municipality’s website but do not include any details of the content of the relevant declaration.

33. The GET notes that the Law on Municipalities contains several provisions relating to professional standards, which are set to be supplemented by a bill currently making its way through the legislative process. It considers that the adoption of the bill would remedy the absence of harmonised rules of conduct applicable to local elected representatives, not only in terms of general rules of conduct designed to prevent corruption, but more specifically with regard to rules for dealing with gifts and conflicts of interest, in particular through the introduction of an interest and asset disclosure system. The GET can but encourage the final adoption of this text. To this end, **GRECO recommends that the national authorities adopt, as provided for in the bill currently under discussion, a set of rules of conduct applicable to members of municipal governing bodies, dealing in particular with gifts and similar benefits, as well as interest and asset declarations.**

34. However, the GET notes that the disclosure system envisaged in the bill could still benefit from some improvements, and that the planned oversight mechanism will need to demonstrate its effectiveness. For example, asset declarations would be more helpful if they provided a more comprehensive picture of the relevant person’s assets and liabilities, including income and significant debts. Furthermore, the fact that no information is provided on spouses or dependent family members may well hamper the identification of conflicts of interest, posing a risk that transparency measures in force may be circumvented by transferring assets to such persons. In line with GRECO’s well-established practice, it is recommended that the authorities consider including information concerning spouses, partners, children and dependants of the declarants in asset and

¹⁶ Including holding another political mandate; membership of associations and participation in the governing bodies of undertakings, non-governmental organisations, associations, companies or other groupings; financial interests in private-law legal entities, non-governmental organisations, associations, companies or other groupings; and any remunerated or non-remunerated activity carried out alongside their official duties.

¹⁷ The immovable asset declaration provides information on shareholdings in property companies and on any immovable assets owned by the member of the municipal governing body that is located within the territory of the municipality in which they hold office and is not used as their habitual residence, nor made available free of charge to a member of their family up to and including the second degree.

interest declarations, even if this information is not subsequently made public to protect their privacy. Lastly, interests disclosure should be extended to include municipal secretaries and revenue officers, since these two key roles are also covered by the provisions relating to conflicts of interest in the Law on Municipalities. In this regard, the GET refers to the recommendation in paragraph 52 that rules for the recording and disclosure of conflicts of interest applicable to municipal staff be introduced.

35. GRECO recommends that the national authorities (i) introduce a system of asset and interest disclosure for members of municipal governing bodies, including information on income and significant debts; and (ii) consider the inclusion of information on spouses, partners and dependants (it being understood that such information would not necessarily need to be made public).

Conditions of office and rules of conduct for municipal civil servants and other municipal employees

36. In accordance with Article 30 of the [1988 Law on Municipalities](#), the municipal council is responsible for creating any municipal post to be filled by a staff member, whether a municipal civil servant, a municipal employee or a municipal salaried worker. Appointment decisions for municipal civil servants and employees are made by the municipal council, and for municipal salaried workers by the college of aldermen. No integrity checks are carried out when recruiting municipal staff. Only an extract from the criminal record needs to be submitted. Article 2 of the amended Law of 24 December 1985 on the regulations governing municipal civil servants allows municipalities to refuse employment to any staff member who does not meet the required standards of good character.

37. The [amended Law of 24 December 1985](#) on the regulations governing municipal civil servants sets out the rules, rights and obligations to which municipal civil servants and employees are subject. The duties which every civil servant is required to fulfil are set out in Chapter 5 (Articles 11 to 18 *bis*). These duties include, in particular, those of confidentiality, independence and neutrality. The law also includes a prohibition on accepting material benefits (Article 12) and an obligation to inform one's line manager in the event of a conflict of interest (Article 17).

38. Although certain rules of conduct exist, there is no code of conduct applicable to municipal public officials, or indeed to the civil service as a whole. This is an undeniable shortcoming, and one that GRECO has highlighted in the past, in 2004¹⁸ and in 2018.¹⁹ These findings remain fully relevant in the context of the present evaluation, which seeks to assess the rules applicable to municipal public officials closely involved in local executive decision making. There are many such municipal staff (4 548 for the City of [Luxembourg](#) and 851 for the City of [Dudelange](#)) and they often have significant responsibilities.

39. Information gathered during the evaluation visit showed that the system for preventing corruption at local level is fragmented, unevenly applied and insufficiently underpinned by clear standards. Professional conduct practices are still largely shaped by established ways of working

¹⁸ GRECO, Second Round [Evaluation Report](#) on Luxembourg, GrecoEval2(2003)5, 14 May 2004, paragraph 42 (recommendation v). This recommendation has only been partly implemented by Luxembourg because many public officials are not yet subject to appropriate rules of conduct.

¹⁹ GRECO, Fifth Round [Evaluation Report](#) on Luxembourg, GrecoEval5Rep(2017)5, 22 June 2018, paragraphs 49 and 50 (recommendation ii for senior civil servants). This recommendation has been implemented satisfactorily with the adoption and entry into force of a Code of Conduct for government advisers.

specific to each municipality. The municipality of Dudelange has therefore drawn up a preliminary draft set of internal regulations to clarify and bring together all such standards in a single text. The regulations set out the rules governing the internal organisation and functioning of the municipal administration and apply to all municipal staff. They include detailed information on the professional obligations incumbent on staff and provisions on professional secrecy, the acceptance of gifts and benefits and conflicts of interest, among other things. They also provide that the City of Dudelange reserves the right to carry out an integrity check prior to the recruitment of any new staff member, as part of its policy on compliance, risk prevention and the promotion of professional standards.²⁰ The GET's attention was also drawn to the internal regulations of the north Luxembourg intermunicipal wastewater treatment authority (SIDEN), which apply to all the authority's staff and deal with end-of-year gifts (Chapter 5).

40. While these initiatives are to be welcomed, the GET considers that the time has come for Luxembourg to adopt a code of conduct for the civil service, or at the very least one applicable to all municipal staff (municipal civil servants and employees), including those employed by intermunicipal associations and public bodies under municipal supervision – a development that has long been awaited by GRECO. In the context of Luxembourg, such a code should be adopted by the national authorities as the authority responsible for introducing binding rules applicable to municipal staff. This code should serve as the reference document on ethical standards for municipal staff and cover all pertinent issues (conflicts of interest, incompatibilities, gifts, secondary activities, contacts with lobbyists and third parties, post-employment restrictions, the handling of confidential information, etc.). It should be accompanied by detailed guidance containing explanations of the ethical principles, including illustrations and/or examples, to facilitate understanding and practical application. Ideally, this code should be drawn up through close co-operation between the relevant ministries, municipal staff, trade unions and other interested stakeholders. Lastly, the code should be made public to show the standards that municipal staff are expected to observe and for which they are held to account. Consequently, **GRECO recommends that the national authorities (i) adopt and publish a code of conduct for municipal staff so that they are subject to consolidated and harmonised rules on the prevention of conflicts of interest and other integrity related matters; and (ii) supplement this code with clear guidance on these matters.**

41. In this regard, the GET also encourages the authorities to consider incorporating integrity safeguards into the municipal staff recruitment process and introducing rotation for certain at-risk positions, which could be identified when assessing corruption risks in the areas and activities in which municipalities operate, an exercise which is itself recommended in this report (paragraph 22).

42. In line with GRECO's well-established practice, moreover, such a code must be supported by a mechanism for monitoring and sanctions. It would therefore be appropriate to ensure the effective implementation of the code. In this regard, the GET notes that the Office of the Government Commissioner for Disciplinary Investigations (CGID) is responsible for conducting disciplinary investigations concerning civil servants and certain state employees, as well as those concerning municipal civil servants, intermunicipal associations and public bodies under the supervision of municipalities. Where breaches by civil servants and state employees are established, whether of an ethical nature or not, it is the responsibility of the relevant minister to impose a minor sanction or of the Disciplinary Council to impose a more severe sanction.²¹ As for municipal civil

²⁰ Article 43 of the preliminary draft internal regulations. The integrity check is intended to ensure that prospective staff members meet the legal, regulatory and professional standards required by the City of Dudelange.

²¹ Article 56 of the amended Law of 16 April 1979 on the regulations governing state civil servants.

servants, minor sanctions are imposed by the college of the mayor and aldermen, whilst more severe sanctions are also imposed by the Disciplinary Council.²² The severity of the sanction depends on the conclusions drawn at the conclusion of the disciplinary procedure. The GET encourages the authorities to support, or even strengthen, the role of the CGID by providing it with the human and financial resources necessary to perform its duties. Furthermore, the GET is of the opinion that final disciplinary decisions should be published, with anonymisation and as a summary where necessary. This would help to disseminate the case law and consolidate professional standards.

Training, awareness raising and confidential counselling

43. All newly elected local representatives are offered the opportunity to attend a training course run by the Association of Luxembourg Cities and Municipalities (SYVICOL). Participation is voluntary, however. The most recent training programme, which took place between September and December 2023, comprised eight modules,²³ including one covering the legislation applicable to municipalities, in particular topics such as incompatibilities and conflicts of interest. Several local elected representatives emphasised the usefulness of such training and stressed the need for ongoing ethics training.

44. Civil servants (at both national and municipal levels) undergo initial training delivered by the National Institute for Public Administration (INAP). Ethics and integrity are covered in the core curriculum as part of the 18-hour module on the rights and obligations of civil servants. The INAP also provides in-service training for civil servants. In 2024, 23 public officials, including six municipal staff, attended a training course on “the phenomenon of corruption and the fight against corruption”. The training course scheduled for 2025 had to be cancelled for organisational reasons, however. An internal reorganisation within the Ministry of the Civil Service, which also affects the INAP, is currently underway. The City of Dudelange’s preliminary draft internal regulations specifically require municipal staff to attend an awareness-raising session on professional standards of conduct within six months of recruitment. The regulations also stipulate that staff must undergo in-service training on ethics, integrity and combating corruption. To date, no guide or practical tools have been produced to raise awareness among municipal staff. The idea of setting up a dedicated intranet page and creating a toolkit was discussed with the authorities of the cities of Luxembourg and Dudelange. This would be a first step towards raising municipal staff’s awareness of integrity-related issues.

45. Currently, there is no formal mechanism in place to enable local elected representatives to receive confidential advice on integrity matters. However, Bill No. 8052 provides for the establishment of an ethics committee for members of municipal governing bodies, which may be referred to on a confidential basis by a member of a municipal governing body or by the municipal secretary. The committee’s task will be to advise members of municipal governing bodies, upon their request, on the application of provisions relating to professional conduct, incompatibilities (Articles 11^{ter} and 11^{quater} of the Law on Municipalities) and conflicts of interest (Article 20 of the Law on Municipalities). The GET was informed that municipal staff may consult their line managers if they have queries about ethical and professional standards. The City of Luxembourg authorities indicated that it is possible to contact their legal team in such cases, although no requests relating

²² Article 68 of the amended Law of 24 December 1985 on the regulations governing municipal civil servants.

²³ Out of 1 121 elected representatives who were eligible to participate, 399 took part in at least one module. A total of 2 086 attendances were recorded (i.e. attendance at one or more modules by the 399 participants). (Source: evaluation report drawn up by SYVICOL, 30 September 2024).

to integrity matters have been received to date. In the City of Dudelange, municipal staff may contact the municipal secretary.

46. The GET believes that more needs to be done to raise awareness among municipalities in order to foster a genuine culture of public integrity. It is of the opinion that training on all integrity-related matters should be offered to all local elected representatives systematically after each election and at regular intervals thereafter, in particular when new standards are adopted. Throughout their careers, all municipal staff should undergo compulsory training covering the full range of integrity matters, in particular based on the code of conduct recommended for adoption above. Moreover, all local elected representatives and municipal staff should be able to access specialised confidential counselling on integrity matters. A uniform approach in this regard appears essential to ensure consistency of interpretation among those responsible for giving such advice. The GET reiterates its opinion that such advice should be provided by individuals who are outside the line management structure and do not hold supervisory or disciplinary powers, since this could have a deterrent effect. Therefore, **GRECO recommends that the national authorities (i) strengthen internal mechanisms for promoting integrity and raising awareness of integrity matters, including regular training sessions for both local elected representatives and municipal staff; and (ii) make a dedicated system of confidential counselling on integrity matters available to them.**

Conflicts of interest prevention

47. Article 20 of the 1988 Law on Municipalities imposes a number of restrictions on all members of municipal governing bodies (mayors, aldermen and municipal councillors) as well as municipal secretaries and revenue officers, and is designed to prevent conflicts of interest. In particular, they are prohibited from being present at deliberations of the municipal council and the college of the mayor and aldermen on matters in which they have a direct interest. Several people the GET spoke to, however, reported that these requirements were not always observed and that local elected representatives were largely unfamiliar with the legal provisions relating to conflicts of interest.

48. In 2010, there were already reports from the Ombudsperson of the Grand Duchy of Luxembourg about being increasingly approached by citizens complaining of conflicts of interest among local elected representatives. The Ombudsperson's attention had been "drawn to several cases where it was evident that members of municipal governing bodies were directly or indirectly involved in decision making concerning development projects encompassing land that belonged to them or their family members".²⁴ He therefore called on the supervisory authority to pay close attention to all allegations made by citizens regarding conflicts of interest that may arise among local elected representatives.

49. In practice, members of the municipal council who believe they have a conflict of interest are asked to leave the meeting room during the relevant deliberations or votes. The City of Luxembourg authorities stated that it was customary for the elected representative concerned to leave, but that this was not recorded in a separate register. The minutes simply state that the person left, without specifying the reason. In Dudelange, a reference to Article 20 of the Law on Municipalities is included in the minutes, but without specifying the nature of the conflict of interest. There is no register of withdrawals in either Luxembourg City or Dudelange. Furthermore, the current provision requiring municipal civil servants and employees to inform their line manager of any conflict of interest appears to have limited practical application.²⁵ No statistics were provided

²⁴ Ombudsperson, [2010 Annual Report](#), pp. 41-42.

²⁵ Article 17 of the amended Law of 24 December 1985 on the regulations governing municipal civil servants.

to the GET regarding the recording of conflicts of interest, the opening of disciplinary investigations or the imposition of sanctions, which would enable an assessment of the situation in this respect.

50. While there are certain general rules on conflicts of interest in the Law on Municipalities, the GET notes that the definition of such conflicts remains rather abstract. It points out that the concept of conflict of interest should cover actual, potential and perceived conflicts alike. In its view, it is essential that the definition be supplemented by clear rules for members of municipal governing bodies, municipal secretaries and revenue officers, as well as for all municipal staff, on what constitutes a conflict of interest, the risks such conflicts create and the appropriate conduct to be adopted in such situations. Accordingly, both the recommended code of conduct and guidance (paragraph 40) and training and advice (paragraph 46) should place particular emphasis on preventing and managing conflicts of interest. The adoption of Bill No. 8052 (see above), which aims to address conflicts of interest by introducing a requirement to declare interests, will provide a valuable addition to the existing framework.

51. To ensure uniform and consistent application of the rules on conflicts of interest, the GET is of the opinion that practical guidance should also be drawn up at national level. Several of the people the GET spoke to called for a vade-mecum to be drawn up to serve as a practical tool for local elected representatives and municipal staff dealing with conflicts of interest. It would help to identify such situations on the basis of practical examples and to set out various means of resolving conflicts of interest, over and above simply having the persons concerned withdraw from municipal council meetings. In the interests of transparency, the public should be informed about situations of conflict of interest and the solutions found. There is also a need to establish rules that demonstrate to the public that conflicts of interest have been taken into account by the relevant elected representatives or staff members. This could take the form of a dedicated, publicly accessible register of conflicts of interest, indicating the name of the person concerned, the nature of the conflict and measures taken to remedy it. This information should also be included in the relevant minutes or records of decisions.

52. Therefore, **GRECO recommends that the national authorities (i) draw up practical guidance for members of municipal governing bodies and municipal staff on identifying and resolving conflicts of interest, in consultation and co-operation with subnational authorities; and (ii) establish rules for recording and disclosing conflicts of interest and the measures taken to resolve them.**

Public procurement

53. The issue of conflicts of interest is particularly acute in public procurement (construction, purchasing, maintenance, etc.), a sector identified as especially vulnerable to corruption risks. The field is governed by the [amended Law of 8 April 2018 on public procurement](#), which transposes European Directives 2014/24/EU and 2014/25/EU into Luxembourg law. Unlike exceptional procedures, “standard” procedures require the publication of a contract notice on the [Public Procurement Portal](#). The portal is also used for the submission of tenders. As the contracting authority, the college of the mayor and aldermen is the decision-making body responsible for awarding public procurement contracts at municipal level. However, the deliberations of the college are not public and contract award notices are only published above a certain threshold.²⁶ Contract

²⁶ Contract award notices are published in accordance with Article 158 of the Grand-Ducal Regulation implementing the amended Law of 8 April 2018 on public procurement for contracts falling within the scope of the aforementioned Directives. Thus, for the municipal sector, the threshold for the application of Article 158 is €221 000 (excluding VAT)

award notices are published on the Public Procurement Portal and, at European level, in the Official Journal of the European Union and on the [Tenders Electronic Daily](#) website. Below these thresholds, the publication of award notices is optional. To limit the risk of conflicts of interest, in addition to the aforementioned prohibitions,²⁷ Article 13 of the amended Law of 8 April 2018 stipulates that contracting authorities must take “appropriate measures to effectively prevent, detect and remedy conflicts of interest arising during procurement procedures in order to avoid any distortion of competition and ensure equal treatment of all economic operators”. This provision leaves it up to the contracting authority to identify and take appropriate measures to mitigate the risk of conflicts of interest and to address such conflicts when they arise. As part of the training programme for elected representatives following the local elections, part of the ‘Management of Local Affairs’ module is devoted to the issue of conflicts of interest in the context of public procurement procedures and the application of Article 20 of the Law on Municipalities, which deals with conflicts of interest, as well as the offence of illegal acquisitions of interest as defined in section 245 of the Criminal Code.

54. In its capacity as supervisory authority, the Ministry of Home Affairs exercises oversight over public procurement contracts awarded by municipal authorities. Under Article 50 of the amended Law of 8 April 2018, the Minister for Home Affairs may suspend and/or cancel (within 8 days for suspension and 40 days for cancellation, from the date the file is forwarded to the Ministry) a public procurement contract awarded by a municipal authority if it has been concluded in breach of the law or its implementing regulations, or if it would be contrary to the public interest.

55. Interviews held during the on-site visit revealed that the oversight exercised by the Ministry of Home Affairs has its limitations, given the resources available, but also due to the current technical impossibility of carrying out paperless checks. The lack of resources was cited, alongside an increase in the number of public procurement contracts awarded in recent years and difficulties in checking them all. The municipal authorities send the Ministry a list of all public procurement contracts entered into, together with the minutes of the relevant deliberations of the college of the mayor and aldermen. Based on this information, the Ministry selects the contracts that appear to pose the greatest risk or for which doubts may arise regarding the justifications given. The control involves selecting files for review, based on the information provided in the decision, the scale of the contract, the absence of adequate justification, inconsistencies in the data entered, etc. Checks are carried out on a sampling basis, with only a proportion of the public procurement contracts awarded being reviewed in full. The Ministry has the equivalent of 2.5 full-time staff members responsible for this oversight across 100 municipalities, 70 intermunicipal associations and 30 public establishments under municipal supervision.²⁸ The GET’s attention was also drawn to the difficulties faced by small municipalities when it comes to dealing with the cumbersome nature of

for service and supply contracts and €5 538 000 for works contracts (it should be noted that, for works contracts, the project as a whole is taken into account, rather than the individual works contracts separately).

²⁷ Article 20 of the 1988 Law on Municipalities prohibits being present at deliberations of the municipal council and the college of the mayor and aldermen on matters in which the person concerned has a direct interest; acting as a barrister, solicitor or legal representative in proceedings brought against the municipality; and taking part, directly or through an intermediary, in any contract for works, supplies or services for the municipality.

²⁸ There is also a Tenders Commission, established under the Minister responsible for public procurement. Its remit is set out in Article 159 of the amended Law of 8 April 2018 on public procurement. In particular, it investigates complaints and performs advisory functions. It must be consulted pursuant to Article 159, paragraph 3, of the law of 8 April 2018 whenever contracting authorities, in particular municipalities, propose to use restricted procedures without publication of a notice and negotiated procedures without prior publication, if the value of the contract exceeds the updated amount of €517 810 (excluding VAT).

administrative procedures, particularly with regard to public procurement, which can result in certain procedures being bypassed.

56. The GET can but note the lack of more thorough checks on high-risk public procurement contracts awarded by municipal authorities. In an age of digitalisation, it is particularly striking that these checks remain paper-based only, indicating a lack of transparency. In [Recommendation 405\(2017\)](#),²⁹ the Congress of Local and Regional Authorities called on national and local authorities to enhance transparency by publishing data and information relating to public procurement at all stages of the process, in order to encourage public scrutiny and involve civil society. The GET considers that the deployment of IT-based tools (e.g. for filtering, flagging inconsistencies or applying risk indicators) could contribute to more efficient checking. The publication of data online throughout the procurement cycle has been shown to help detect irregularities and misconduct and to reduce corruption risks in this area.

57. The GET also notes the absence of specific provisions to ensure the integrity of public procurement processes. For example, those involved in procurement procedures are not required to complete declarations confirming the absence of conflicts of interest. These shortcomings pose a risk of conflicts of interest arising and corrupt practices emerging. This is especially relevant in the context of Luxembourg, where there are close ties between economic operators and political leaders and where maintaining the integrity and appearance of integrity of public decision-makers is vital. Authorities should introduce measures that place greater emphasis on integrity, such as integrity pacts between contracting authorities and tenderers responding to a call for tenders. The GET is of the opinion that the Luxembourg authorities could draw on good practices in other member states to ensure transparency in public procurement processes and to prevent possible conflicts of interest.³⁰ Therefore, **GRECO recommends that national authorities (i) ensure an adequate degree of transparency in the public procurement system by publishing data and information at all stages of procurement; and (ii) safeguard the integrity of the public procurement system through general standards and specific measures for public procurement, including further clarification of the concept of conflict of interest and its application to public procurement.**

Incompatibilities, prohibitions or restrictions of certain activities

58. Incompatibilities with the office of mayor, alderman and municipal councillor are listed in Articles 11^{ter} and 11^{quater} of the Law on Municipalities of 1988. In addition to the incompatibilities which apply to municipal civil servants, Article 16 of the amended Law of 24 December 1985 establishing the regulations governing municipal civil servants lays down a number of prohibitions such as that on having any interest whatsoever in an enterprise subject to the supervision of or linked to the official's administration or service. Under Article 16, municipal civil servants and municipal employees³¹ may engage in a secondary paid activity with the authorisation of the college

²⁹ Congress of Local and Regional Authorities, Making public procurement transparent at local and regional levels, [Report CG33\(2017\)13](#) - [Recommendation 405 \(2017\)](#) – [Resolution 421 \(2017\)](#), 19 October 2017. The Congress also called for the introduction of e-procurement systems to minimise the amount of human discretion in the procurement process, relying on standardised communication norms and procedures and online tools, to ensure maximum transparency at all stages of the public procurement cycle by publishing comprehensive machine-readable data from the outset, and to establish a common set of indicators at national level to facilitate analysis of the risk of favouritism in public procurement processes.

³⁰ See also [OECD Principles for Integrity in Public Procurement](#), 24 March 2009 and OECD, [Recommendation of the Council on Public Procurement](#), 18 February 2015.

³¹ Article 16 also applies to municipal employees.

of the mayor and aldermen³² provided that this paid activity can be reconciled with the full and conscientious performance of the duties of the public office in question and is not incompatible with the authority, independence and dignity of the official. Engaging in an unauthorised secondary activity constitutes a breach of civil service regulations and may trigger disciplinary proceedings.

59. During its visit, the GET's attention was drawn to failings surrounding the regulations on municipal officials' secondary activities, particularly with regard to their implementation. One recent case which had a major impact throughout Luxembourg concerned a municipal civil servant who was engaging in undeclared activities in breach of the aforementioned Article 16. The official in question worked for Dudelange municipality and was found to have advised several municipalities on matters of school catering, the functioning of childcare drop-in centres (*maisons relais*) and human resources. In exchange, he was given indemnities in the form of an attendance allowance, purchase vouchers and other benefits by the thirty or so municipalities he had advised at the same time as he was receiving his official salary and with no authorisation for these secondary activities from the municipality that employed him. He was sentenced by the Luxembourg District Court³³ to a suspended 18-month prison sentence and a fine of €65 000. Since this case, the City of Dudelange has improved its supervision of secondary activities (working hours are validated by the official's superior and self-validation is no longer allowed).

Good practice – Annual authorisation and review of secondary activities

Since 2017, the City of Dudelange has introduced stricter checks on the secondary activities of its officials. Upon recruitment, staff are informed that authorisation must be requested in writing to engage in such an activity. Authorisations for secondary activities are granted for a limited period, generally one year, and are subject to regular review upon each renewal application.

This system helps to prevent conflicts of interest and to strengthen transparency and integrity in human resources management at the local level. It may serve as a useful approach for other local authorities wishing to better regulate the secondary activities of their staff.

The preliminary draft Internal Regulations of the City of Dudelange specify that authorisation is renewable on the official's express request and subject to continued compliance with several criteria whereby activities must be compatible with the official's duties. In particular, they must do nothing to undermine their neutrality or independence or harm the general interest, and must preserve the official's health and safety and avoid any adverse impact on the continuity and quality of public services. Such authorisation may be withdrawn at any time in the event of failure to meet these criteria.

³² A prior notice of consent is also required from the Minister for Home Affairs for anyone engaging in a commercial, craft or industrial activity, a liberal profession, gainful employment in the private sector or real estate business or taking part in the management, administration or supervision of a commercial undertaking or industrial or financial company. No authorisation is required for activities connected with scientific research, publication of works or articles, participation in the arts or trade union activities.

³³ Plea-bargaining judgment No. 1216/2025, 2 April 2025.

60. The GET notes that secondary activities by municipal civil servants must be authorised in advance (sometimes following prior approval by the Minister for Home Affairs³⁴) by the college of the mayor and aldermen, which examines the compatibility of the activity in question with the official's duties. The City of Luxembourg does not have statistics on its civil servants' secondary activities showing their number, their nature, their duration or the extra income they generate. There is no register of the authorisations granted or institutional system to follow up on them. The possibility of an internal audit on secondary activities was referred to during the visit. In Dudelange, at the time of the visit, about 20 authorisations had been granted for a total of 851 municipal staff in all types of jobs. Although an appropriate system for the follow-up of these authorisations does seem to have been set up, there is no centralised register of authorisations. This is regrettable because recording authorisations and making them transparent throughout the institution would considerably reduce the potential for abuse.

61. The GET takes the view that where secondary activities are permissible, there should be an appropriate system in place to authorise such activities and to check regularly that they still correspond to what has been authorised and that no conflict of interest has arisen over time. For this purpose, a specific register should be kept recording all authorised activities within a municipality. The GET was also told that there was no document containing practical advice for municipal officials on the subject of secondary activities, the only reference being the law. It is important that such a document be drawn up and at the very least that the matter be dealt with in the code of conduct and practical guidance, whose adoption is recommended above (paragraph 40). **GRECO recommends that the national authorities develop a system for recording municipal staff's authorised secondary activities, coupled with effective follow-up measures.**

Transparency, access to information and public participation

62. In its First Compliance Report of the Fifth Evaluation Round,³⁵ GRECO welcomed the entry into force of the Law of 14 September 2018 on transparent and open administration, establishing citizens' general right of access to administrative documents. Oversight of the application of the law had been assigned to an independent advisory body, the Commission on Access to Documents (CAD). The law also establishes the principle that documents held by the authorities covered by the law, including municipalities and intermunicipal associations, and which are accessible under that law should automatically be published. This proactive internet publication requirement is intended to enable citizens and the media to access official information on municipalities' administrative activities, budgets, some contract negotiations, etc., on the website of the municipality in question.

63. In municipalities, meetings of the college of the mayor and aldermen are held in camera, and its deliberations are not made public. The same applies to advisory committees.³⁶ It is not possible to know what matters are being discussed by these bodies until they are referred to the municipal council – a fact which some of the GET's discussion partners regretted. On the other hand, municipal

³⁴ The Minister's prior approval is required only where the activity to be authorised constitutes a commercial, craft or industrial activity, a liberal profession or a gainful activity in the private sector; such approval is not required where the activity in question is a paid activity in the national or international public sector.

³⁵ GRECO, [First Compliance Report](#) of the 5th Evaluation Round on Luxembourg, GrecoRC5(2020)6, 29 October 2020, paragraph 32.

³⁶ In Dudelange, reports from the advisory committees are systematically made available to members of the municipal council as soon as they have been drafted and approved by the committee, by uploading them to the town's intranet platform for members of the municipal council.

council sittings are generally open to the public³⁷ and the decisions they adopt are published. The GET notes that in a bill that was intended to strengthen democratic participation and increase transparency,³⁸ provision was made for the sittings of municipal councils to be broadcast and for records of the proceedings to be published on municipal websites within a month at most, which is to be welcomed. The municipalities of Luxembourg and Dudelange already have good practices in this area, which are described below.

Good practice – Live broadcasts and accessibility of municipal council sittings

The sittings of the municipal council of the City of Luxembourg are broadcast live on the city website ([livestream on vdl.lu](http://livestream.on.vdl.lu)) and the [City of Luxembourg's YouTube channel](#). Simultaneous interpretation from Luxembourgish into French and German sign language is available for all municipal council sittings to make local political life more accessible. Recordings of the sittings remain available on the website of the City of Luxembourg.

An analytical report on municipal council sittings published on the city website highlights the discussions held and the decisions adopted by the municipal council. This system promotes transparency in the decision-making process and enables citizens to stay better informed about projects and measures which may have an impact on their daily lives. It may serve as a useful model for other local authorities seeking to enhance the openness of their local institutions.

Good practice – Transparent administration

A portal for the sittings of the municipal council entitled “Transparent administration” has been set up by the City of Dudelange to facilitate access for citizens to all the documents which are examined at municipal council sittings (<https://administration-transparente.dudelange.lu/>). This portal allows users to view the meeting agendas, the corresponding recordings, and all the documents which are submitted to the municipal council for approval other than those containing personal data or information on staffing decisions.

The systematic publication of this information helps to enhance the transparency of the decision-making process at local level and improve citizens' access to public information. It also promotes a better understanding of the decisions taken by municipal authorities and may serve as a useful model for other local authorities wishing to develop tools for proactive transparency and citizen participation.

64. In practice, however, access to administrative documents can prove difficult, as reported to GET by several persons during its visit. Among the problems identified were a refusal to disclose some documents which can be communicated in principle and a failure to respond to inquiries or belated responses by certain municipal offices, with the result that the information requested was

³⁷ Nominations of candidates, job appointments, promotions, resignations and disciplinary sanctions are among matters which are decided on in private.

³⁸ [Bill No. 8218](#), amending: 1° the amended Law on Municipalities of 13 December 1988 and 2° the amended Law of 19 July 2004 on municipal planning and urban development. Under this bill, municipalities are required to regularly inform the public about the municipal council's deliberations and how the college of the mayor and aldermen's powers are being exercised.

no longer relevant when it reached the person concerned. Added to this is a reluctance to comply with the statutory rule requiring proactive disclosure of documents of public interest.

65. Despite the transparency advocated by the authorities, many public institutions, including municipalities, are still unwilling to communicate some of their documents to the public. This is illustrated by two emblematic cases. The so-called pedestrian crossing case concerned a request for access submitted to the City of Luxembourg by the association *Zentrum fir Urban Gerechtegkeet* (ZUG) regarding documents on the safety of pedestrian crossings. In 2022, the CAD, to which the matter was referred when the City authorities refused the request, concluded that these documents were disclosable. The City of Luxembourg failed to act on the CAD's advice, so the ZUG decided to mount a legal challenge. In June 2025, the Administrative Court upheld the Administrative Tribunal's finding that the City of Luxembourg was required to make some of the requested documents public, and it has since done so. Another case relates to the report on an audit conducted after the misappropriation of €5 million by two former officials of the municipality of Hesperange. The municipality began by refusing to communicate this document to the association *StopCorrupt*, which had made a formal request for disclosure. Following a judgment by the Administrative Tribunal, the municipality did finally publish the audit report. In these two very specific cases, access to certain documents in question was granted only after several years, a campaign by an association and legal action, necessitating human and financial resources which not everyone can muster.

66. These cases also reflect the problem that the CAD has with regard to the implementation of the law. The CAD's opinions are not binding and there is no mechanism for their follow-up. The CAD has itself recognised that it has no statistics on the number of its opinions which are acted on or any means of knowing if the authorities concerned complied with its opinions when it found that a document was disclosable, because the authorities are not required to inform it about any action taken on its opinions. The GET regrets that the work of the CAD, which should help to enhance transparency and trust in the authorities, is being undermined in this way.

67. The GET considers that there are both textual ambiguities and practical shortcomings in the regulations on access to official documents which call for thorough review and the adoption of new measures. It emphasises that an efficient system of access to official documents and information is a key means of holding public authorities to account. Transparency is not just a bulwark against corruption but a cornerstone of public trust in public institutions and those who serve them. In order not to compromise the principle of free access to information, any exemptions need to be interpreted and applied narrowly. The CAD should be vested with adequate powers to ensure the effective implementation of the applicable legislation, including a systematic follow-up mechanism and publication of the relevant statistics.

68. The need to make municipalities more aware of these issues has also been referred to repeatedly. There is currently no training to raise awareness among municipal staff about the importance of transparency and access to information. In the state sector, trainee civil servants must attend a course on transparent and open administration. Nor is there any specific training for local elected representatives. A circular from the Minister for Home Affairs to the municipal authorities on what information is disclosable and what is not³⁹ was sent out when the law came

³⁹ Circular No. 3651 – Practical application of the Law of 14 September 2018 on transparent and open administration, 4 December 2018.

into force, but it has not been renewed since.⁴⁰ In the GET's view, this circular should have been combined with appropriate training for elected representatives and public officials dealing with requests for information, together with a practical guide including specific examples. Clarification could also be provided for municipalities about the issue of personal data protection, which sometimes makes them reluctant to disclose information. This would help to build a culture of transparency at municipal level, thereby improving public access to information.

69. In the light of the foregoing, **GRECO recommends that the national authorities (i) take effective measures to ensure compliance with the obligations stemming from the statutory provisions of the legislation on transparent and open administration, placing particular emphasis on proactive transparency, exceptions to the right of access to official documents and clarification of the extent of these, and supervision of the application of the law; and (ii) provide regular awareness-raising training on the legislation on access to official documents for local elected representatives and staff responsible for the implementation of this right in municipalities.**

70. Lastly, the GET invites the Luxembourg authorities to sign and ratify the Council of Europe Convention on Access to Official Documents (CETS No. 205), also known as the [Tromsø Convention](#).

71. With regard to public participation, there are no public consultation procedures for regulatory acts that fall within the competence of municipal councils; nor is there any statutory obligation for them to carry out public consultations (with the sole exception of municipal development plans – PAGs). Participatory democracy seems to be well established however, particularly in the City of Dudelange (see box below), which has introduced participatory budgeting. This reflects a clear political commitment to involve citizens in local decision making by inviting them to propose ideas for public funding and vote for projects which they consider worthy of support. The GET would emphasise how useful participatory democracy tools are in the fight against corruption. Through involvement of citizens in the preparation and supervision of public policies, risks of opaque decision making or collusion are reduced and the actions of public officials are subject to greater scrutiny.

⁴⁰ See, however, Circular No. 2023-104 of 8 August 2023, whose purpose was to inform municipal authorities about the CAD's conclusions on the communication of documents, records and other material made available to municipal councillors during the convocation period for municipal council meetings.

Good practice – Participatory democracy and participatory budgeting

The City of Dudelange has a department for participatory democracy and has set up several participatory mechanisms (a citizens' council, a citizens' panel, participatory budgeting), which it launched in 2019, along with a dedicated platform: <https://jeparticipe.dudelange.lu>. The Citizens' Council (*Biergerrot*) is formed every year from inhabitants drawn randomly from the National Registry of Private Individuals (RNPP). It holds debates on local issues and makes recommendations for the municipality. Its results are published and followed up on. To promote participatory democracy and foster continued and meaningful involvement of citizens in decision-making processes, the City of Dudelange has entered into a long-term co-operation agreement with the University of Luxembourg.

In addition, young people's participation is also encouraged through a municipal youth council (*Jugendgemengerot*), made up of young people aged 12 to 25 who meet at regular intervals to discuss mutually agreed topics and to make suggestions concerning the City of Dudelange.

In 2022, the City of Dudelange introduced participatory budgeting for the first time, enabling citizens to propose and select, by vote, projects funded from a dedicated allocation within the municipal budget. For this purpose, the municipal council adopted a budget of €100 000 which was made available to residents, who were invited to put forward ideas for improving the community's living environment and promoting positive co-existence. In total, 25 residents' projects were submitted, and five of these were selected by the inhabitants at the end of 2022. The projects selected were implemented in 2023 and 2024. The second participatory budget was launched in 2024 and was due to be put into practice in 2025 and 2026. The successive implementation of several rounds demonstrates the local authorities' commitment to making these mechanisms a long-term feature. These schemes help to strengthen transparency, inclusion and trust in public action at local level and may provide a relevant approach for other local authorities wishing to develop structured forms of citizen participation.

72. To consolidate citizen participation in local public life, the Luxembourg authorities are encouraged to sign and ratify the [Additional Protocol](#) to the European Charter of Local Self-Government on the right to participate in the affairs of a local authority (CETS No. 207).

Third parties and lobbyists

73. There is no specific legislation on lobbying in Luxembourg. A public register of interviews has been set up in line with GRECO's recommendation,⁴¹ registering interviews between ministers or their advisers and representatives of interest groups or third parties when such interviews are requested by one of the participants and their purpose is to influence the Government's legislative or regulatory activities. Rules were also introduced regarding contacts between members of parliament and third parties who may seek to influence their work. Any person from outside Parliament wishing to enter into contact with an MP in order to influence their legislative work or

⁴¹ GRECO, [Second Compliance Report](#) of the 5th Evaluation Round on Luxembourg, GrecoRC5(2022)5, 2 December 2022, paragraph 39 (recommendation v).

the Chamber of Deputies' decision-making process must now be entered in a public transparency register.⁴²

74. The GET notes that these registers have no equivalent at municipal level. Nor have the Cities of Luxembourg or Dudelange adopted any specific rules on contacts between municipal councillors or staff and lobbyists or third parties with an interest in a particular issue. Similarly, neither the City of Luxembourg nor the City of Dudelange requires disclosure of such contacts or persons met or matters discussed. During its on-site visit, the GET was informed that members of elected municipal bodies, particularly mayors, were generally very accessible, and contacts with citizens were frequent, whether in the form of chance meetings in the street, occasional individual contacts or simple discussions at receptions or other events. In the GET's view, a clear distinction should be made between strictly private exchanges and meetings that may influence, or may be seen as seeking to influence, the decision-making process. The latter discussions should be duly reported and made accessible to the public. The same applies to conversations on municipal life involving municipal staff such as the municipal secretary or technical directors, who are often the first contacts for individual citizens and businesses. For this purpose, there is a need to set up reasonable means of tracing significant contacts with interest representatives, including the recording and regular publication of general information on the identity of the organisations met, the date of such contacts and the main matters addressed. These mechanisms should clearly define the categories of public officials and elected representatives concerned, while taking account of their actual responsibilities in preparing and taking public decisions and ensuring that these measures are geared to the size, administrative resources and level of risk of each municipality. Clear guidelines, including examples, are also necessary, because there is often a degree of confusion about this issue.

75. The GET takes the view that, while respecting the right of individuals to interact with their elected representatives, rules should be introduced to ensure that interaction between lobbyists and the members of municipalities' executive and administrative bodies is transparent, particularly during decision-making processes on urban planning, public procurement, concessions and structural economic projects. The GET refers in particular to [Recommendation CM/Rec\(2017\)2](#) of the Committee of Ministers to member States on the legal regulation of lobbying activities in the context of public decision making,⁴³ which recommends that measures be put in place to avoid risks to public sector integrity that might be created by lobbying activities. These measures may include guidance for public officials on their relations with lobbyists and awareness-raising and training activities. The [European Code of Conduct](#) for all persons involved in local and regional governance adopted by the Council of Europe's Congress of Local and Regional Authorities lends support to this approach, by requiring all those involved to make their activities more transparent, open and visible.

76. Consequently, **GRECO recommends that (i) the national authorities regulate lobbying to ensure transparency of interactions between lobbyists and members of governing bodies and other public officials involved in decision-making at the subnational level; or (ii) in the absence of such regulation, the authorities of the cities of Luxembourg and Dudelange (1) improve the disclosure of contacts of members of governing bodies and other public officials involved in decision-making with lobbyists and other third parties seeking to influence public decision-making, including the identity of the persons met (or whom they represent) and the subject**

⁴² GRECO, [Third Interim Compliance Report](#) of the 4th Evaluation Round on Luxembourg, GrecoRC4(2022)4, 25 March 2022, paragraph 30 (recommendation iv).

⁴³ "Public decision making" means decision making within the legislative and executive branches, whether at national, regional or local level.

matters discussed, and (2) develop and disseminate guidance for these persons on how to engage with lobbyists and third parties in a transparent manner. As highlighted above (paragraph 74, *in fine*), with regard to part (i) of the recommendation, the applicable rules at the subnational level should take appropriate account of the diversity of the relevant authorities.

Control mechanisms, oversight and accountability

77. Municipal budgets and accounts are supervised by the Minister for Home Affairs. The Ministry of Home Affairs is currently examining the introduction of an “administrative approach”⁴⁴ intended to detect certain facts before a criminal offence is committed. The Court of Auditors has the authority to audit public-law entities provided that they are not subject to another financial review provided for by the law. Municipalities are not audited by the Court of Auditors and are subject solely to the supervision of the Minister for Home Affairs.

Internal and external audits

78. There is no legal obligation to provide for internal audit mechanisms, but municipalities are free to put such mechanisms in place. For example, by resolution of the municipal council of 6 May 2024, the City of Luxembourg has set up an independent, internal audit function within the municipal authority. A person appointed to this post took office on 1 December 2024. For the time being, this is the only municipality to have set up such a function. An initial internal audit has been conducted on financial management procedures. A second one will look into the management of implementing agreements linked to specific development plans (PAPs). The preliminary draft Internal Regulations of the City of Dudelange make provision for an internal audit procedure to be set up to ensure compliance with rules on budgetary management and the traceability of undertakings, conformity of purchase and public procurement procedures and regular reviews of financial operations to enable any irregularities to be detected.

79. Municipalities are also free to organise external audits. In the absence of any general rules on the matter, each municipality carries out these audits according to differing standards.

80. During its visit, the GET noted that there is a consensus on the need for increased oversight of the activities and management of municipalities. In the absence of an independent authority in charge of such oversight, it is the supervisory body (the Ministry of Home Affairs) which holds all the relevant auditing powers. In addition, internal audit capacities are still being developed, particularly in Luxembourg and Dudelange. Yet oversight of municipalities seems particularly important in view of their high exposure to corruption risks. The GET considers that municipalities should be subject to more external oversight.⁴⁵ In addition to an independent check on the accounts for all their activities, audits should be conducted at regular intervals to guarantee municipalities’ overall integrity. The GET points out that any control system of this type should be equipped with

⁴⁴ The administrative approach is based on the observation that national and local authorities can play a major role in crime prevention and thus prevent criminals from abusing public services or public funds or infiltrating the legal economy. This method may include administrative measures such as checks carried out as part of the selection process for companies participating in public procurement and/or the refusal or revocation of licences for companies with links to organised crime. To curb attempts at abuse and infiltration, the authorities are focusing on enhanced cooperation based in particular on the sharing of administrative information and concerted action, such as joint inspections. Each administration takes measures within its specific powers and responsibilities to hinder or thwart the activities of criminals.

⁴⁵ See OECD, [Recommendation of the Council on Public Integrity](#), 26 January 2017, point 12: Reinforce the role of external oversight and control within the public integrity system.

adequate guarantees of autonomy and independence in its operation, and sufficient resources and expertise to enable it to play an effective, proactive and prominent role in internal integrity, risk management and oversight policies. Transparency must also be a priority, meaning that audit reports must be made public. In the light of the foregoing, **GRECO recommends that the national authorities work with subnational authorities to ensure that they are subject to consistent external audits, including corruption and integrity issues, on a regular basis.**

Reporting obligations and whistleblower protection

81. Luxembourg has had a sound legal framework for the protection of whistleblowers since the entry into force of the [Law of 16 May 2023](#) transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. The scope of the law is not limited to EU law however, extending to all domestic law, which is to be welcomed. The law applies to all persons working in the private or public sector who have obtained information on breaches of laws or regulations in a work context and includes protection against any form of retaliation. The law also set up an office for whistleblowers (the OSIG), which operates under the authority of the Minister of Justice. Provision was made for a review of the application of the law two years after its entry into force.

82. Under Article 6 of the Law of 16 May 2023, private and public sector legal entities, including municipalities with more than 10 000 inhabitants,⁴⁶ are required to establish internal reporting channels and procedures and follow-up mechanisms. In this connection, guidelines on the implementation of reporting channels in the municipal civil service were sent to municipal authorities.⁴⁷ These guidelines outline in particular how the provisions of the Law of 16 March 2023 are to be tied in with Article 23, paragraph 2, of the Code of Criminal Procedure, which require public officials to notify or complain to the public prosecutor's office about any fact liable to constitute a crime or an offence which they become aware of in the course of their duties, and Article 140 of the Criminal Code, which establishes the offence of failing to report a crime where it is still possible to prevent or limit its effects, or where the perpetrators are likely to commit further crimes that could be prevented. Where the conditions described in these provisions have not been met, public officials may decide to report alleged breaches under the conditions laid down in the Law of 16 May 2023.

83. Under the Law of 16 May 2023, the City of [Luxembourg](#) has set up an internal reporting channel and appointed a whistleblower contact officer.⁴⁸ This person, who also serves as the data protection officer, has not yet had to deal with any reports of wrongdoing. An internal reporting channel was being set up in [Dudelange](#) at the time of our visit. The GET would point out that, for any such system to work, secure, confidential internal pathways need to be set up outside hierarchical management structures. This applies all the more so at municipal level, where it is relatively easy to detect the source of information because of the often relatively small size of authorities of this type.

84. Although the protection of whistleblowers afforded by the Law of 16 May 2023 is a significant step forward, several difficulties in the application of the law were reported by the GET's

⁴⁶ This also covers intermunicipal associations and other establishments under municipal supervision with 50 employees or more.

⁴⁷ [Circular No. 2024-042](#) of the Minister for Home Affairs, 24 May 2024.

⁴⁸ City of Luxembourg, Circular of 8 June 2023 on the new legal framework for the protection of persons who report breaches of Union law.

interlocutors on its visit.⁴⁹ First, the large number of external channels, with no less than 22 competent authorities, may lead to confusion and could have a deterrent effect on public officials who wish to report a case. It is not always easy to determine which authority is competent to receive any given report since there are several alternatives, both internally and externally. Some of the stakeholders the GET talked to regretted that there was no single institution whose task was to serve as a centralised, official reporting channel.⁵⁰ The process for being recognised as a whistleblower and subsequently receiving adequate protection was reported to be complex in practice, thus rendering the legislation less effective. The GET's attention was drawn to two recent decisions,⁵¹ which assigned whistleblowers the burden of proving a causal link between reports they had made and their dismissal. Lastly, it was pointed out that the reporting system suffered from a lack of maturity, particularly on matters linked to corruption, and a negative public perception of whistleblowers. Because the law is relatively recent and the OSIG has a somewhat low profile,⁵² it is yet to be convincingly established that whistleblowers are fully protected.

85. The GET notes that the OSIG has set up several schemes to raise awareness among the authorities, including municipal authorities, to encourage reporting and bolster trust in the available reporting channels. These activities would benefit from further reinforcement at municipal level. In this respect, [Resolution 444 \(2019\)](#) and [Recommendation 435 \(2019\)](#) of the Congress of Local and Regional Authorities call on local and regional authorities to encourage positive attitudes towards whistleblowers among the public and to run awareness-raising campaigns and training courses for officials and employees of subnational authorities to alert people to the existing rules and procedures and the role of whistleblowing in the fight against corruption.

86. The GET has no doubt that the adoption of legislation establishing a protective regime for whistleblowers in 2023 was a positive development. However, it notes that the procedure for benefiting from the status of whistleblower and therefore from the guarantees of special protection is complicated to put into practice and still not well known. As stated in [Committee of Ministers Recommendation CM/Rec\(2014\)7 on the protection of whistleblowers](#), as soon as the law is implemented and warning mechanisms are used, lessons can be learned about what works and what does not. Experience shows that it is extremely important and relevant to evaluate the system periodically to determine which aspects should be improved. The GET is therefore pleased to note that a qualitative review of the application of the new law has been instigated by the Government. In the GET's view, this review offers an opportunity to address the concerns about the current system expressed in this report with a view to simplifying the reporting procedure, improving its clarity and enhancing its guarantees. There is also a need to step up awareness-raising efforts at municipal level to change people's perceptions of whistleblowers and develop a reporting culture,

⁴⁹ In their [final report](#) of the Phase 4 evaluation of Luxembourg of March 2024 (p. 16), the OECD examiners took the view that certain elements of the law needed to be clarified and revised, particularly with regard to whistleblowers' personal motivation, the sanctions against those who retaliate against whistleblowers, the possibility of reporting persons being subject to disciplinary proceedings solely on the basis of making reports that qualify for protection, the limitation of the scope of the law to cases of retaliation occurring in the workplace and the existence of regulations and laws prohibiting the transmission of economic or commercial information. The Law of 16 May 2023 had only been in force for a few months at that point.

⁵⁰ See also European Commission, [2025 Rule of law report](#), Chapter on the Rule of Law in Luxembourg, p.11, and OECD, [final report](#) of the Phase 4 evaluation by the Working Group on Bribery in International Business Transactions (March 2024), p. 15.

⁵¹ Order of the President of the Labour Court of Luxembourg of 21 March 2024 (directory no. 1694/2024) and Order of the President of the Labour Court of Luxembourg of 22 May 2025 (directory no. 1731/2025).

⁵² Information on whistleblowers can be found on the Ministry of Justice website: <https://mj.gouvernement.lu/fr/dossiers/2023/lanceurs-d-alerte.html#bloub-9>.

and to enhance training for municipal elected representatives and public officials on the protection regime for whistleblowers.

87. In the light of the above, **GRECO recommends (i) that the national authorities conclude the review of the law on the protection of whistleblowers; (ii) and as required, in light of the findings of the review, adopt further measures to simplify the reporting procedure and strengthen the safeguards provided by the law; and (iii) that the authorities of the cities of Luxembourg and Dudelange regularly carry out specific training and awareness-raising sessions for their elected representatives and public officials on reporting procedures and channels, as well as on protection measures for whistleblowers.**

IV. CONCLUSIONS AND FOLLOW-UP

88. Luxembourg has a generally satisfactory legal framework for combating corruption but its implementation could be improved, particularly at municipal level. The national authorities and the Cities of Luxembourg and of Dudelange have developed a number of good practices, documented in this report, which highlight their commitment to preventing corruption and promoting integrity. These good practices cover varied spheres and include the existence of political leave for the performance of local office, innovative democratic participation mechanisms, live broadcasting of municipal council sittings, a portal on transparent administration and new authorisation procedures for secondary activities.

89. The report has identified several areas where further progress is needed and makes recommendations accordingly. These address a whole series of matters such as the absence of a national strategy to combat corruption, the limited work of COPRECO in relation to municipalities, the inadequacy of rules of conduct for local elected representatives, the absence of a code of conduct for municipal officials, as well as training and advice, management of conflicts of interest, lobbying, supervision of public procurement and secondary activities, the need to step up oversight of municipal activities, access to official documents and protection of whistleblowers.

90. The implementation of the recommendations is expected to further strengthen Luxembourg's integrity system, promote accountability at the subnational level and foster public trust in institutions. Some recommendations lend themselves to implementation by the relevant central authorities, while others are more directly targeted at the authorities of the cities of Luxembourg and Dudelange. In some cases, effective implementation will depend on close co-ordination between the national authorities and the municipalities, within the country's constitutional framework. It is for Luxembourg to decide which institutions or bodies are responsible for taking the necessary action.

91. In view of the findings of the present report, GRECO addresses the following recommendations to Luxembourg:

- i. that the national authorities adopt and publish a national strategy aimed at combating corruption and promoting integrity, based on a prior risk analysis and with the involvement of relevant stakeholders, including civil society, with specific measures to mitigate the risks identified in respect of municipalities (paragraph 22);**

- ii. that the national authorities: (i) strengthen the Corruption Prevention Committee's (COPRECO) role in analysis, statistical monitoring and dissemination of best practices to municipalities, while ensuring clearer and strengthened rules of procedure and public visibility; and (ii) ensure that municipalities and civil society are represented on the Corruption Prevention Committee (paragraph 27);
- iii. that the national authorities adopt, as provided for in the bill currently under discussion, a set of rules of conduct applicable to members of municipal governing bodies, dealing in particular with gifts and similar benefits, as well as interest and asset declarations (paragraph 33);
- iv. that the national authorities (i) introduce a system of asset and interest disclosure for members of municipal governing bodies, including information on income and significant debts; and (ii) consider the inclusion of information on spouses, partners and dependants (it being understood that such information would not necessarily need to be made public) (paragraph 35);
- v. that the national authorities (i) adopt and publish a code of conduct for municipal staff so that they are subject to consolidated and harmonised rules on the prevention of conflicts of interest and other integrity related matters; and (ii) supplement this code with clear guidance on these matters (paragraph 40);
- vi. that the national authorities (i) strengthen internal mechanisms for promoting integrity and raising awareness of integrity matters, including regular training sessions for both local elected representatives and municipal staff, and (ii) make a dedicated system of confidential counselling on integrity matters available to them (paragraph 46);
- vii. that the national authorities (i) draw up practical guidance for members of municipal governing bodies and municipal staff on identifying and resolving conflicts of interest, in consultation and co-operation with subnational authorities; and (ii) establish rules for recording and disclosing conflicts of interest and the measures taken to resolve them (paragraph 52);
- viii. that national authorities (i) ensure an adequate degree of transparency in the public procurement system by publishing data and information at all stages of procurement; and (ii) safeguard the integrity of the public procurement system through general standards and specific measures for public procurement, including further clarification of the concept of conflict of interest and its application to public procurement (paragraph 57);
- ix. the national authorities develop a system for recording municipal staff's authorised secondary activities, coupled with effective follow-up measures (paragraph 61);
- x. that the national authorities (i) take effective measures to ensure compliance with the obligations stemming from the statutory provisions on transparent and open administration, placing particular emphasis on proactive transparency, exceptions to the right of access to official documents and clarification of the extent of these, and supervision of the application of the law; and (ii) provide regular awareness-raising

training on the legislation on access to official documents for local elected representatives and staff responsible for the implementation of this right in municipalities (paragraph 69);

- xi. that (i) the national authorities regulate lobbying to ensure transparency of interactions between lobbyists and members of governing bodies and other public officials involved in decision-making at the subnational level; or (ii) in the absence of such regulation, the authorities of the cities of Luxembourg and Dudelange (1) improve the disclosure of contacts of members of governing bodies and other public officials involved in decision-making with lobbyists and other third parties seeking to influence public decision-making, including the identity of the persons met (or whom they represent) and the subject matters discussed, and (2) develop and disseminate guidance for these persons on how to engage with lobbyists and third parties in a transparent manner (paragraph 76);**
- xii. that the national authorities work with subnational authorities to ensure that they are subject to consistent external audits, including corruption and integrity issues, on a regular basis (paragraph 80);**
- xiii. (i) that the national authorities conclude the review of the law on the protection of whistleblowers; (ii) and as required, in light of the findings of the review, adopt further measures to simplify the reporting procedure and strengthen the safeguards provided by the law; and (iii) that the authorities of the cities of Luxembourg and Dudelange regularly carry out specific training and awareness-raising sessions for their elected representatives and public officials on reporting procedures and channels, as well as on protection measures for whistleblowers (paragraph 87).**

92. GRECO invites the authorities of Luxembourg to draw the attention of all subnational authorities, including, as appropriate, through their associations, to the recommendations contained in this report, where relevant to them, in order to address similar gaps in their own regulations and practices.

93. Furthermore, GRECO invites the Luxembourg authorities to disseminate the good practices identified in the present report to the other subnational authorities within its territory.

94. Pursuant to Rule 30.2 of the Rules of Procedure, GRECO invites the authorities of Luxembourg to submit a report on the measures taken to implement the above-mentioned recommendations by 31 December 2027. These measures will be assessed by GRECO through its specific follow-up procedure, in accordance with Rule 31 revised ter.

95. Finally, GRECO invites the Luxembourg authorities to authorise the publication of this report as soon as possible.

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I. NATIONAL AND SUBNATIONAL SYSTEM OF GOVERNMENT

Constitutional and legislative framework

96. The Grand Duchy of Luxembourg is a parliamentary democracy in the form of a constitutional monarchy. It is a unitary state, in which a single political authority exercises power over the entire country. The head of state is the Grand Duke who, under the 1868 Constitution, theoretically exercises executive power. In practice, it is the government, presided over by the Prime Minister, which exercises executive power in real terms. Legislative power is exercised by the Chamber of Deputies consisting of 60 deputies elected for a five-year term by secret, universal, direct and proportional suffrage.

Territorial structure and distribution of competences

Territorial structure

97. In the Grand Duchy of Luxembourg, there is only one subnational tier, namely municipalities. Since 1 September 2023, there have been 100 units. Municipalities in Luxembourg are organised on the principle of territorial decentralisation which is enshrined in Article 121 of the [Constitution](#) and in the [amended Law on Municipalities of 13 December 1988](#). According to Article 121 of the [Constitution](#), “municipalities shall form autonomous authorities, organised on a territorial basis, possessing legal personality and managing their own assets and interests through their subordinate bodies”.

98. Municipalities are nevertheless subordinate entities because they are created by law and operate within the limits determined by law.⁵³ Municipal authorities must comply with the general laws and regulations and municipal regulations cannot derogate from these. In matters reserved by the [Constitution](#) for the legislature, municipal regulations may be adopted only pursuant to a specific statutory provision that stipulates the purpose of the implementing measures and any conditions to which they might be subject.

99. Municipal self-government is enshrined in the [Constitution](#). This is reflected in the fact that each municipality is led by local representatives who are elected directly by its inhabitants to manage municipal affairs on their behalf. In each municipality, there are a number of governing bodies, namely the municipal council, the college of the mayor and aldermen, and the mayor (Article 4 of the [1988 Law on Municipalities](#), see below). The key responsibilities of municipal councils (preparing the municipality’s annual budget, drawing up the municipality’s financial statements, setting local taxes and drafting municipal regulations) are set out in Chapter IX of the [Constitution](#), under the heading “Municipalities”.

100. The right to municipal self-government is also affirmed by the European Charter of Local Self-Government signed in Strasbourg on 15 October 1985 and ratified by the Grand Duchy of Luxembourg through the law of 18 March 1987. As an international treaty, the European Charter of Local Self-Government has higher legal status than the Luxembourg [Constitution](#).

101. Municipal self-government is reflected in the rule that appears in Article 28, paragraph 1, of the [1988 Law on Municipalities](#) which vests the municipalities with general jurisdiction in all matters

⁵³ See Administrative Tribunal 25.09.17, Nos. 37637 and 37638: “Municipal authority derives from sovereign power and exists only by virtue of the law and within the limits thereof”.

of municipal interest. Municipal jurisdiction is, however, limited both by the power of central government (primacy of the national public interest over the local public interest) and by the natural power of private initiative (e.g. the powers of private individuals flowing from freedom of trade and industry).

102. Furthermore, pursuant to the principle of municipal self-government, two or more municipalities may form a public intermunicipal co-operation body, known as a municipal association, for the purpose of carrying out works or providing services of municipal importance. Functional decentralisation thus exists to the extent that public institutions under municipal supervision are set up.

Competences

103. As regards the responsibilities of municipalities, purely municipal matters were defined more specifically by two decrees dating from the French Revolution, namely the decree of 14 December 1789 on the constitution of municipalities and the decree of 16-24 August 1790 on the administration of justice.

104. Article 50 of the decree of 14 December 1789 on the constitution of municipalities states that: “The functions specific to the municipal authorities, under the supervision and inspection of the administrative assemblies, shall be to manage the property and income of towns, boroughs, parishes and communities; to settle local expenditure chargeable to the public purse; to ensure that inhabitants enjoy the advantages of peaceful order, including cleanliness, salubrity, safety and tranquillity in streets, public places and buildings”.

105. Article 3 of Part XI “Judges in matters relating to the maintenance of peaceful order” of the decree of 16-24 August on the administration of justice lists the matters relating to the maintenance of peaceful order entrusted to the vigilance and authority of the municipal governing bodies (everything relating to safety and convenience of passage in streets, quays, squares and public thoroughfares, including cleaning, lighting, removal of encumbrances, the demolition or repair of buildings in danger of collapse; punishment of disturbances of the peace, etc.).

106. These decrees confer upon local authorities their original mandatory tasks, namely to manage their territory and assets using their own human and financial resources, and to regulate the communal aspects of their citizens’ lives in key areas, namely public health, safety and freedom from disturbance.⁵⁴ The Constitution itself directly assigns certain tasks to the municipalities, including the management of their territory and assets (Article 121), regulatory powers (Article 123), the right to levy municipal taxes (Article 123) and civil status matters (Article 125).

107. Over time, various laws have either clarified the municipalities’ original tasks, assigned new mandatory tasks to the municipal sector or shared powers between the state and the municipalities. A bill currently under consideration (parliamentary dossier no. 8429) aims to incorporate the aforementioned decrees into the 1988 Law on Municipalities.

⁵⁴ The following thus constitute mandatory tasks: municipal spatial planning, regulatory powers and policing, water management (provision of drinking water, wastewater treatment), various types of waste management, municipal highways and traffic regulations, various activities related to environmental protection (noise control, listed facilities), the organisation of basic education and extracurricular support, civil status, social assistance and burials (cemeteries and graveyards, cremation, disposal of ashes), music teaching.

108. Alongside their mandatory duties, municipalities may also perform optional tasks,⁵⁵ insofar as their financial circumstances allow. Under Article 123 of the [Constitution](#) and Article 28 of the [1988 Law on Municipalities](#), the municipalities regulate all matters of municipal interest. When deciding which optional services to offer, municipalities are often guided by policy adopted at the level of the state, which provides varying levels of financial support for investment in different services.

109. Municipal authority is, by its very nature, confined to the municipal territory. The matters entrusted to municipal authorities may only relate to purely local issues, to the exclusion of any that are of national interest. Protection of the public interest does not fall within the remit of municipalities, as, by definition, they are only empowered to deal with matters of municipal interest.

National anti-corruption/integrity policy and applicability at subnational level

110. There is currently no national strategy for combating corruption in Luxembourg.

Implementation of national anti-corruption and integrity legislation by subnational authorities

111. Responsibility for legislation relating to the prevention of corruption and the promotion of integrity among local elected representatives lies with the national authorities and falls within the remit of the Ministry of Justice.

112. Relevant policies, laws and regulations include the Luxembourg [Constitution](#), the Luxembourg Criminal Code, the [Code of Criminal Procedure](#) (in particular Article 23, paragraph 2), the [Law of 16 April 1979 on the regulations governing state civil servants](#), the [amended Law of 24 December 1985](#), the [Law of 16 May 2023](#) and the [Labour Code](#). Corruption and related offences are punishable by law, in particular Articles 240 et seq. of the Luxembourg [Criminal Code](#), which apply, *inter alia*, to persons performing public duties or holding elective public office.

113. At the local level, the Ministry of Home Affairs is the supervisory authority for municipal administrations and related bodies. In the past, the Government took the view that the prevention of corruption and related offences should also play an important role at local level in order to raise awareness among local elected representatives and municipal staff. Accordingly, various measures have been taken to prevent corruption at municipal level, such as drafting the [amended Law of 24 December 1985](#). Furthermore, to avoid and prevent any situation that might give rise to a risk of overlap between certain functions, Articles 11ter et seq. of the [1988 Law on Municipalities](#) provide for incompatibilities with holding local office.

114. In addition, a bill was tabled on 25 July 2022 in the Chamber of Deputies ([parliamentary dossier no. 8052](#)). This bill, currently going through the legislative process, seeks in particular to define ethical principles to “guide the actions of local elected representatives, while providing them with the necessary means to avoid situations giving rise to conflicts of interest, by analogy with other political office holders at the level of national institutions”.⁵⁶ Accordingly, the rules of conduct

⁵⁵ Municipalities’ optional tasks are services that they have freely decided to make available to their inhabitants without being required to do so by legislation. These are services which are useful or congenial to the population but not indispensable. They include sport, tourist facilities, facilities for young people and for elderly persons, cultural infrastructure such as theatres, museums, cultural centres, administrative fines and the *service de proximité* (neighbourhood service).

⁵⁶ Parliamentary document no. 8052, p. 7.

that the bill proposes to introduce aim to clarify both the rights and the obligations of municipal councillors, while at the same time standardising the rules of conduct applicable to all municipal councillors throughout Luxembourg.

Institutional framework

115. A committee for the prevention of corruption (hereafter COPRECO) was set up under the [Law of 1 August 2007](#) ratifying the United Nations Convention against Corruption, for the purpose of fulfilling one of the obligations arising therefrom. The Ministry of Justice is responsible for co-ordinating work on corruption, in particular through its role as the parent institution of COPRECO, within which all “appropriate and necessary measures for effectively combating corruption” as well as the “priorities to be implemented” are discussed and proposed.

116. The membership and working arrangements of COPRECO are laid down in the [Grand Ducal regulation of 15 February 2008](#). The committee is chaired by the Minister of Justice or their representative and includes officials from all the ministries, the police, the prosecution service, the Financial Intelligence Unit and various major administrative bodies such as the tax authorities and the Financial Sector Supervisory Commission. Its members and substitutes are appointed by the competent ministries. Civil society is not represented on the committee but outside experts may be invited to attend its meetings or assigned an information/advisory role. The committee meets at least twice a year. It does not have a budget of its own and its secretariat is provided by the Ministry of Justice. Its reports are not published.⁵⁷

117. COPRECO is a consultative body which advises the Government on matters relating to the fight against corruption. Its role is mainly preventive and consists of identifying and proposing appropriate and necessary measures to combat corruption effectively, using a comprehensive and multidisciplinary approach, at both national and international levels and in both the public and private sectors, whilst the responsibility for prosecuting acts of corruption falls to the police and the judiciary. COPRECO may propose priorities and measures to be implemented as part of the development of a national anti-corruption policy. It is instrumental in the development, co-ordination and evaluation of national policy in this area, monitors compliance with the international conventions to which Luxembourg is a party and ensures that knowledge and information relating to the fight against corruption are properly disseminated.

Statistics on corruption offences at the subnational level

118. It is difficult to identify cases of corruption (in the broad sense, including in particular influence peddling, benefiting from a conflict of interest and extortion by a public official) involving local elected representatives and local public officials, as the exact status of the official prosecuted or convicted is not specified in the available statistics (see, however, below for some examples of recent cases).

⁵⁷ GRECO, Fifth Round [Evaluation Report](#) on Luxembourg, 22 June 2018, paragraphs 41-42.

II. INTEGRITY SYSTEM AT THE SUBNATIONAL LEVEL

Governance and finances

119. The municipalities selected for this evaluation are Luxembourg City and the City of Dudelange.

120. Under Article 8 of the [Constitution](#), Luxembourg City is the capital of the Grand Duchy of Luxembourg and seat of the country's constitutional institutions.

121. As at 1 January 2025, Luxembourg City had a population of 136 161. According to estimates by the Mobility Unit and based on the country's demographic trends as reported by the National Institute of Statistics and Economic Studies (STATEC), the number of commuters stands at 140 000, of whom 75 000 are estimated to come from abroad.

122. As at 1 January 2025, the City of Dudelange had a population of 22 203.

123. The Association of Luxembourg Cities and Municipalities (SYVICOL) represents the interests of the Luxembourg municipal sector. According to its [statutes](#), the purpose of SYVICOL is to "promote, safeguard and defend the general and common interests of its members". SYVICOL is also the body that represents the interests of Luxembourg's municipalities at international level, contributing to the work of international local government organisations such as the Congress of Local and Regional Authorities of the Council of Europe.

124. In each municipality, there is a body consisting of the municipal council, the college of the mayor and aldermen, and the mayor (Article 4 of the [1988 Law on Municipalities](#)).

125. The budget of the municipalities is drawn up and adopted in accordance with the amended Law of 13 December 1988 and the Grand Ducal regulation of 30 July 2013 implementing certain provisions of Title 4 (Municipal Accounting) of the 1988 Law on Municipalities. The total revenue of the City of Luxembourg for the 2026 financial year is estimated at €1.397 billion, comprising €1.307 billion in current revenue and €90 million in capital revenue. The City of Luxembourg's budgetary expenditure for 2026 is estimated at €1.629 billion. The total revenue of the City of Dudelange for the 2026 financial year is estimated at €199 million, comprising €159 million in current revenue and €40 million in capital revenue. The City of Dudelange's budgetary expenditure for 2026 is estimated at €213 million.

Subnational institutional structure

Executive bodies

College of the mayor and aldermen

126. The college of the mayor and aldermen consists of one mayor and two aldermen for each municipality. By way of exception, the number of aldermen may be set, by Grand Ducal decree, at three in municipalities with between 10 000 and 19 999 inhabitants and at four in municipalities

with 20 000 inhabitants or more,⁵⁸ except in the City of Luxembourg where the number of aldermen may be set at six, as is currently the case. Dudelange has four aldermen at present.

127. The mayor is appointed by the Grand Duke while the aldermen are appointed by the Minister of the Interior.⁵⁹ Following the municipal elections, a majority of the elected representatives submits to the higher authority the names of those to be appointed as mayor and aldermen, all chosen from among the members of the new municipal council (Articles 39 and 59 of the [1988 Law on Municipalities](#)). Mayors and aldermen are appointed for six years, that is to say, for the normal duration of the term of office of the elected councillors. Their appointments will end, however, if, in the meantime, they cease to be members of the municipal council. Those appointed to fill a mayoral or alderman's post that has become vacant as a result of death, resignation or removal from office will complete the term of office of those they are called on to replace (Article 43 of the [1988 Law on Municipalities](#)). The office of mayor or alderman may be terminated as a result of dismissal, resignation, death, moving to another municipality, resignation following a motion of no confidence, an incompatibility arising during the term of office, dissolution of the municipal council, or loss of eligibility while serving in office.

128. Members of the college of the mayor and aldermen may be declared to have resigned by a majority of the members of the municipal council through a motion of no confidence, the procedure for which is laid down in Article 37 of the [1988 Law on Municipalities](#). They may also be suspended or dismissed for misconduct, fault or gross negligence by the supervisory authority, namely the Grand Duke in the case of the mayor and the Minister for Home Affairs in the case of aldermen.

129. Members of the college of the mayor and aldermen are always at the same time members of the representative body. They may hold other offices in the public sector subject to the incompatibilities set out in the [1988 Law on Municipalities](#) (see incompatibilities below). Persons appointed as mayors or aldermen do not undergo any integrity checks before taking office or while serving in office.

130. Before taking office, mayors and aldermen recite the following oath: "I swear to observe the [Constitution](#) and the laws and to perform my duties with integrity, accuracy and impartiality" (Articles 6, 44 and 60 of the [1988 Law on Municipalities](#)). This oath is sworn before the Minister of the Interior or their delegate.

131. The mayor is *ex officio* chair of the college of the mayor and aldermen (Article 49 of the [1988 Law on Municipalities](#)). The college meets as often as required for the prompt conduct of business, either on the days and at the times set by its rules of procedure, or when convened by the mayor (Article 50 of the [1988 Law on Municipalities](#)).

132. Unless otherwise provided by law, meetings of the college of the mayor and aldermen are held in camera (Article 51 of the [1988 Law on Municipalities](#)). Decisions of the college of the mayor and aldermen are valid only if more than half of its members are present (Article 50 of the [1988 Law](#)

⁵⁸ The number of aldermen assigned to each municipality is determined on the basis of the actual population of each municipality as at 31 December of the year preceding the ordinary municipal elections, which take place on the second Sunday in October.

⁵⁹ The amended Law on Municipalities of 13 December 1988 refers to the "Minister of the Interior". Following the government reshuffle after the 2023 parliamentary election, the "Minister of the Interior" is commonly referred to as the "Minister for Home Affairs".

[on Municipalities](#)). Resolutions of the college of aldermen are adopted by a majority vote. The proceedings are not published.

133. The mayor and aldermen are the representatives of the Government in the municipality. They are also, and indeed primarily, instruments of local government.

134. The college of the mayor and aldermen is an executive body responsible for the day-to-day running of the municipality. In addition to purely municipal responsibilities, it also acts, where the law so provides, as an instrument of central government. In accordance with Article 57 of the [1988 Law on Municipalities](#), the college of the mayor and aldermen is responsible in particular for: the enforcement of laws, regulations and Grand Ducal and ministerial decrees, insofar as they do not concern the police; publishing and implementing resolutions of the municipal council; examining matters to be submitted to the municipal council and drawing up the agenda for municipal council meetings; administering municipal institutions and overseeing public institutions under municipal supervision; supervising municipal services; directing municipal works; administering the municipality's property and safeguarding its rights; the appointment, resignation and dismissal of employees, supervising municipal staff, and implementing mandatory measures arising from laws or regulations on leave, promotions and other statutory rights; providing special supervision for care homes and social welfare centres; the safekeeping of archives, deeds and civil status registers.

135. The budget available to the college of the mayor and aldermen is the one adopted by the municipal council and definitively approved by the Minister for Home Affairs. The college of the mayor and aldermen implements this budget. The municipality's sources of funding are the estimated revenues set out in the budget.

136. The college of the mayor and aldermen has no legal personality of its own, and any *inter vivos* transactions must be entered into by the municipality itself. Such agreements must be concluded in the municipal interest and are usually acts of disposal requiring the consent of the municipal council. The same applies to grants awarded by way of agreement. If the value of such agreements is greater than €200 000, they are subject to scrutiny by the Minister for Home Affairs (Article 105 of the [1988 Law on Municipalities](#)). For all the municipality's revenue, the college of the mayor and aldermen draws up the tax rolls and revenue orders and oversees the collection of funds (Article 135 of the [1988 Law on Municipalities](#)). The revenue officer is then solely responsible for collecting revenue and settling the municipality's expenditure. They are responsible for the management and safe custody of the funds.

137. The college of the mayor and aldermen reviews the claims of the municipality's creditors and authorises expenditure within the limits of the authorised appropriations. The final budget constitutes formal authorisation of expenditure in this context. On the basis of the budget, payment orders are signed by the mayor and an alderman and countersigned by the municipal secretary. No payment from the municipal treasury may be made unless a payment order has been duly drawn up. Then, upon receipt of the duly completed orders, the municipal revenue officer is required to make the relevant payments within the limits of the authorised budgetary appropriations.

The mayor

138. The mayor is responsible for enforcing laws and regulations on policing under the supervision of the Minister of the Interior. The mayor may delegate their powers in whole or in part to one of the aldermen (Article 67 of the [1988 Law on Municipalities](#)). In spite of the collegial principle, the

mayor has an important and preponderant role within the college of the mayor and aldermen and the municipal administration. Like the college, the mayor acts both as an instrument of the municipality and as an instrument of central government.

139. As an instrument of the municipality, the mayor is head of the municipal council and the college of the mayor and aldermen. The mayor or the acting mayor signs any regulations or orders issued by the municipal council and the college of the mayor and aldermen, along with the municipality's publications, decisions and correspondence. These documents are countersigned by the secretary (Article 74 of the [1988 Law on Municipalities](#)). The mayor is also responsible for enforcing municipal police regulations. The college of the mayor and aldermen has no powers in this regard, save as otherwise provided in special laws following the entry into force of the Law of 29 July 1930 on the nationalisation of the local police.

140. As an instrument of the state, the mayor is responsible for enforcing Grand Ducal and ministerial laws and regulations related to policing. The mayor may delegate this power to one or more aldermen (Article 67 of the [1988 Law on Municipalities](#)). The mayor has, in their personal capacity, a duty and right to ensure the enforcement of police laws. In order to carry out these tasks, mayors and the aldermen delegated by them may enlist the direct assistance of the police (Article 13-1 of the Code of Criminal Procedure). Under Article 71 of the [1988 Law on Municipalities](#), the mayor is responsible for the policing of public entertainment and, in exceptional circumstances, they may prohibit public gatherings in order to maintain peace and public order. Since the entry into force of the amended Law of 18 July 2018 on the Grand Ducal Police, the mayor has the power to order a number of administrative policing measures.⁶⁰

141. In situations where the law allows the college of the mayor and aldermen to issue regulations, that is to say, in the event of serious or unforeseen incidents, where there is an urgent need to protect residents from potential danger or harm, the mayor or the acting mayor may enlist the direct assistance of the police, provided that the Minister of the Interior is informed immediately. The request must be made in writing. Commanding officers are required to comply (Article 68 of the [1988 Law on Municipalities](#)).

142. Mayors also act as registrars. They are specifically responsible for ensuring that all procedures relating to civil status documents and the maintenance of registers are properly observed (Article 69 of the [1988 Law on Municipalities](#)). The mayor or the acting mayor is also authorised to legalise signatures in accordance with provisions to be laid down by Grand Ducal regulation (Article 75 of the [1988 Law on Municipalities](#)).

Conditions of office and remuneration

143. Public and private sector staff who serve as mayors, aldermen or municipal councillors are entitled to leave for political activities to enable them to carry out their functions or duties (Article 78 of the [1988 Law on Municipalities](#)). During this leave, individuals who hold one of these offices may be absent from work to perform their duties, while continuing to receive their full salary.⁶¹ The

⁶⁰ These are special powers relating to the establishment of security perimeters within a municipality, the administrative seizure of objects or substances, the temporary closure of commercial premises, and entry into buildings under certain circumstances.

⁶¹ The factors to be taken into account when determining the normal remuneration are laid down by Grand Ducal regulation. An amount corresponding to the gross remuneration plus the employer's contributions paid to social security bodies during the period for which the official was absent from work to carry out their functions or duties is

maximum number of working days or part days permitted per week for political leave ranges from 11 hours for the mayor, six hours for each alderman and three hours for each councillor in municipalities with no more than 999 inhabitants, to 40 hours for the mayor, 24 hours for each alderman and eight hours for each councillor in municipalities with 20 000 inhabitants or more.

144. In addition to their remuneration, a monthly allowance is paid to the mayor and to each of the aldermen. The monthly allowances may not exceed the following maximum amounts:⁶²

- 1° in municipalities where the municipal council consists of 7 members: €66.00 for the mayor and €33.00 for each alderman;
- 2° in municipalities where the municipal council consists of 9 members: €118.80 for the mayor and €59.40 for each alderman;
- 3° in municipalities where the municipal council consists of 11 members: €171.60 for the mayor and €103.90 for each alderman;
- 4° in municipalities where the municipal council consists of 13 members: €211.20 for the mayor and €126.50 for each alderman;
- 5° in municipalities where the municipal council consists of 15 members: €264.00 for the mayor and €177.10 for each alderman;
- 6° in municipalities where the municipal council consists of 17 members: €316.80 for the mayor and €212.30 for each alderman;
- 7° in municipalities where the municipal council consists of 19 members: €422.40 for the mayor and €282.70 for each alderman;
- 8° in Luxembourg City: €844.80 for the mayor and €566.50 for each alderman.

145. These allowances cover all official expenses, with the exception of travel and accommodation expenses and telephone charges, for which individuals may be reimbursed. Apart from these allowances, mayors and aldermen may not receive any municipally-funded remuneration under any pretext or of any description whatsoever.

Publicity

146. The City of Luxembourg has a website⁶³ giving information about the members of the college of the mayor and aldermen and members of the municipal council. The website also shows how the City is represented in trade unions and public institutions, with a list of the various members. Also, following the most recent municipal elections on 11 June 2023, members of the new college of the mayor and aldermen and the new municipal council were featured in the September 2023 issue of “City”, the official magazine of the City of Luxembourg.⁶⁴

147. As for Dudelange, the names of the elected members of the college of the mayor and aldermen are published after the inaugural meeting of the municipal council, following the general municipal elections. At the first sitting of the municipal council, the college of the mayor and aldermen, meeting in public, presents its policy statement for the coming legislative term, which includes details of any projects it intends to carry out, the membership of the college of the mayor and aldermen and the portfolios assigned to each member of the executive body.

reimbursed to the official’s employer through the municipal expenditure fund. Members of the self-employed professions and persons without an occupation who are not covered by a statutory scheme and aged under 65 receive an allowance the amount of which is fixed on a flat-rate and uniform basis by Grand Ducal regulation.

⁶² Grand Ducal Regulation of 13 February 2009 setting the maximum allowances for mayors and aldermen.

⁶³ www.vdl.lu.

⁶⁴ <https://www.vdl.lu/fr/media/315331> – pages 10 and 11.

148. The composition of the executive body, its areas of responsibility and information about its work are also published on the website of the City of Dudelange. Other media channels (City App, Facebook, Instagram, Télé Diddeleng) provide this information, too. The communications and public relations department of the City of Dudelange is also responsible for circulating official information from the City of Dudelange and, more specifically, from the college of the mayor and aldermen. Since June 2024, moreover, the City of Dudelange has had a dedicated platform for disseminating information,⁶⁵ including all documents submitted to the municipal council for approval, other than those containing personal data or relating to staffing decisions, which are covered by the rules on in-camera meetings. The City of Dudelange's website⁶⁶ publishes official documents relating to public inquiries (e.g. on urban planning), licences for the sale of alcoholic beverages, environmental grants, municipal regulations and the budget, as well as providing live streams of municipal council sittings, minutes, analytical reports, etc.

Representative body

149. The representative body of the municipality is the municipal council, elected by direct universal suffrage under the relative majority system in municipalities with fewer than three thousand inhabitants and under the proportional representation system in municipalities with three thousand inhabitants or more (Article 5 bis of the [1988 Law on Municipalities](#)). Members of the municipal council are elected for six years and are eligible for re-election.

150. The number of members of the municipal council depends on the number of people living in the municipality (Luxembourgers and foreign nationals, adults and minors) and ranges from 7 members (in municipalities with a population of not more than 999 inhabitants) to 19 members (in municipalities with 20 000 inhabitants or more), including the members of the college of the mayor and aldermen. The municipal council of Luxembourg City comprises 27 members. As Dudelange has more than 20 000 inhabitants, its municipal council has 19 members.

151. To be eligible for election to the municipal council, a person must enjoy full civil rights and not have been deprived of the right to stand for election in the Grand Duchy of Luxembourg or in their country of origin (this latter condition may not be invoked against non-Luxembourgish citizens who, in their country of origin, have lost the right to stand for election due to their residence outside their country of origin); must have reached the age of eighteen on the day of the elections; and must be ordinarily resident in the municipality. Furthermore, under the terms of the [1988 Law on Municipalities](#), certain occupations cannot be undertaken concurrently with the office of municipal councillor (see below under Incompatibilities). Members of the municipal council are not remunerated but receive a modest allowance for expenses incurred in attending council meetings (attendance fee) and are also entitled to leave for political activities.

152. The office of councillor may be terminated as a result of voluntary resignation, dissolution of the municipal council, moving to another municipality, death, an incompatibility arising during the term of office, or loss of eligibility while serving in office.

⁶⁵ <https://administration-transparente.dudelange.lu/>.

⁶⁶ <https://www.dudelange.lu/>.

153. Although there is no law requiring the names of those elected to the municipal council,⁶⁷ their areas of responsibility and any additional duties to be published, in practice each municipality under evaluation has a website giving information about the relevant bodies, sometimes with photographs and profiles of the members.⁶⁸ Some municipal council decisions must be published in the manner and form set out in the [1988 Law on Municipalities](#) in order to come into force. Upon such publication, the names and roles of the members of the authority that issued the decision are included.

154. The municipal council meets whenever matters falling within its remit so require and at least once every three months (Article 12, paragraph 1, of the [1988 Law on Municipalities](#)). Convening the municipal council is the responsibility of the college of the mayor and aldermen, except in urgent cases where the mayor may convene the council without observing formalities or deadlines. The notice convening the council contains the agenda, which is drawn up by the college of the mayor and aldermen. Every member of the municipal council, acting individually, has the right to have one or more proposals added to the agenda set by the college, which that member wishes to bring before the municipal council.

155. Municipal council sittings must be held in public. However, two thirds of the members present may, for reasons of public order or serious inconvenience, decide by a reasoned resolution that the meeting will not be open to the public. The reasons for the in-camera session must be recorded in the minutes of the meeting (Article 21 of the [1988 Law on Municipalities](#)).

156. The mayor or the acting mayor chairs the municipal council (Article 16 of the [1988 Law on Municipalities](#)). For the municipal council to take a decision, a majority of its serving members must be present (Article 18 of the [1988 Law on Municipalities](#)).⁶⁹ If the rules on quorums are not observed, any decisions taken will be annulled.

157. Decisions of the municipal council are taken by a majority vote and in the case of a tie, the agenda item in question must be postponed until the next meeting. In the event of a tie at this second sitting, the mayor, or the acting mayor, has the casting vote (Article 19 of the [1988 Law on Municipalities](#)). The nomination of candidates, appointments to posts, promotions, resignations or disciplinary measures are decided in camera by an absolute majority. The municipal council does not manage its own budget.

158. The municipal council may set up advisory committees (Article 15 of the [1988 Law on Municipalities](#)). These may be permanent or temporary. They prepare the council's deliberations but do not take decisions and merely issue opinions.

159. Lastly, Article 28 of the [1988 Law on Municipalities](#) states that "The municipal council shall regulate all matters of municipal interest; it shall deliberate or give its opinion whenever its deliberation or opinion is required by the laws or regulations or called for by the higher authorities". The municipal council's actions vary according to whether those actions relate to purely municipal

⁶⁷ [Bill No. 8052](#) aims to introduce a requirement for the municipality to publish details of the composition of the municipal council, stating the full names of the councillors on the municipality's website and by any other appropriate means, in a manner that is visible, transparent and easily accessible to the public.

⁶⁸ [Presentation of members of the municipal council of Luxembourg City.](#)
[Presentation of members of the municipal council of the City of Dudelange.](#)

⁶⁹ If the municipal council has been convened twice without a quorum being reached, it may, following a further and final convocation, irrespective of the number of members present, take a decision on items placed on the agenda for the third time.

matters or to matters that have been delegated to the council by higher authorities. In the former case, it takes decisions, in the latter it merely gives opinions. The municipal council's decision-making power is therefore general in scope for all matters of municipal interest. Municipal interest "encompasses what is necessary, useful and desirable for the municipal community. It is a factual concept that evolves over time and space."

Public administration

160. The recruitment of municipal civil servants is based on objective criteria, including the successful completion of a general aptitude test organised by the state and an eligibility examination organised by the Ministry of Home Affairs.⁷⁰ Once they have passed the examination, civil servants (both state and municipal) undergo initial training provided by the National Institute for Public Administration. Ethics and integrity are among the topics covered in the core curriculum of the training, as part of the module on the rights and obligations of civil servants, as well as in the special training for municipal civil servants during the course on the "General Status of Municipal Civil Servants".

161. Article 2 of the [amended Law of 24 December 1985](#) sets out the conditions for entry into the civil service as a municipal official. The conditions for the advancement and promotion of municipal civil servants are laid down in the amended Grand Ducal Regulation of 28 July 2017 on the pay and conditions and procedures for the advancement of municipal civil servants.

162. The conditions governing the recruitment of municipal employees are laid down in Article 3 of the amended Grand Ducal Regulation of 28 July 2017 determining the arrangements and allowances for municipal employees, which also deals with promotions, careers and disciplinary rules. The conditions for the advancement of municipal employees are set out in the same Grand Ducal regulation.

163. Article 30 of the [1988 Law on Municipalities](#) provides that posts for public officials are to be created by the municipal council. Decisions creating posts for municipal employees and salaried intellectual workers are subject to a legality review by the Minister for Home Affairs. Under Article 22 of the [amended Law of 24 December 1985](#), the remuneration of intellectual workers is set by the municipal council under the supervision of the Minister for Home Affairs.

164. Under Articles 103 to 107 of the [1988 Law on Municipalities](#), the Minister for Home Affairs oversees administrative management, covering decisions on the appointment, promotion and resignation of municipal civil servants.

165. No integrity checks are carried out when recruiting public officials. Only an extract from the criminal record needs to be submitted.

166. As at 1 January 2025, the City of Luxembourg employed 4 548 municipal staff, comprising 1 724 civil servants, 67 municipal employees, 1 129 salaried intellectual workers and 1 628 salaried manual workers.

⁷⁰ Details of the eligibility examination for municipal civil servants can be found in Article 33 of the amended Grand Ducal Regulation of 20 December 1990 laying down the conditions for the admission and examination of municipal civil servants.

167. The 1 724 civil servants employed by the City of Luxembourg are broken down as follows by job category:

Salary group A		
Allowances group A1	Administrative	28
	Special duties (Engineer/Architect)	3
	Deputy director	
	Special duties Director	9
	Special duties School medical officer	1
	Special duties Secretary General (administrator) (deputy)	2
	Educational and psycho-social	2
	Music teaching	29
	Scientific and technical	111
Allowances group A2	Administrative	18
	Educational and psycho-social	33
	Scientific and technical	97
Salary group B		
Allowances group B1	Administrative	262
	Educational and psycho-social	72
	Technical	63
	Salary group C	
Allowances group C1	Administrative	114
	Technical	85
Salary group D		
Allowances group D1	Special duties – Transport officer	56
	Special duties – Transport officer – conductor	368
	Special duties – Municipal officer	85
	Special duties – Firefighter	2
	Special duties – Tradesman	228
Allowances group D2	Special duties – Municipal official	9
	Educational and psycho-social (E)	1
	Technical	8
	Deputy Director of the Conservatoire (63)	1
	Director of the Conservatoire (65)	1
	Conservatoire teacher (E7) (61)	36

168. As at 1 September 2025, the City of Dudelange had a staff of 851, including 109 civil servants, 290 municipal employees, 49 salaried intellectual workers, 329 salaried manual workers, 57 temporary staff and 17 apprentices.

Remuneration

169. Municipal civil servants and municipal employees are remunerated according to a statutory system, imposing fixed conditions and promotion timelines, to which municipal authorities are

required to strictly adhere in their dealings with staff.⁷¹ During their probationary period, municipal civil servants (new recruits) are placed on the fourth step of their starting grade, and municipal employees on the third step of their starting grade. This results in the following annual starting salaries for municipal civil servants and employees embarking on the different careers:

Civil servants:

- Staff without a baccalaureate: €46 912
- Staff recruited at baccalaureate level: €56 685
- Staff recruited at bachelor's degree level: €77 469
- Staff recruited at master's degree level: €94 941

Municipal employees:

- Staff without a baccalaureate: €42 316
- Staff recruited at baccalaureate level: €51 309
- Staff recruited at bachelor's degree level: €70 351
- Staff recruited at master's degree level: €84 633

170. There are no statistics available on the average salary of officials recruited by municipal authorities.

171. Officials also receive various additional benefits and allowances (family allowance, meal allowance, end-of-year bonus).

Anti-corruption/integrity policy and risk assessment

172. Subnational authorities do not have an anti-corruption or integrity strategy. Nor is it their responsibility to produce such a document.

173. The subnational authorities do not carry out periodical risk assessments in matters relating to integrity.

Standards of conduct and ethics

Code of conduct/ethics

174. At present there are no specific rules of conduct aimed exclusively at municipal councillors. Provisions requiring them to comply with a number of rules of conduct do, however, already exist in Luxembourg law, more specifically in the [1988 Law on Municipalities](#). In particular, this law contains provisions on conflicts of interest and incompatibilities with holding local office.

175. [Bill No. 8052](#) (currently going through the legislative process, see above) aims to introduce rules of conduct that would apply to members of municipal governing bodies in the performance of their duties. The bill intends to impose, *inter alia*, obligations regarding gifts and declarations of interests and assets. The ethical principles will be enshrined in the [1988 Law on Municipalities](#) and as such will be binding.

⁷¹ In the case of municipal civil servants, these rules are laid down in the amended Grand Ducal Regulation of 28 July 2017 establishing the remuneration system and conditions and procedures for the advancement of municipal civil servants. For municipal employees, the rules are set out in the amended Grand Ducal Regulation of 28 July 2017 determining the arrangements and allowances for municipal employees.

176. The proposed legislation also aims to establish an ethics committee for members of governing municipal bodies. The ethics committee's remit will include providing advice on compliance with rules of conduct. The membership, organisation and working arrangements of the committee will be determined by Grand Ducal regulation. If a breach of the rules of conduct is found, the committee's opinion must be notified to the relevant municipal council, and also to the minister responsible for municipal affairs. According to the bill, the committee may be referred to on a confidential basis by a member of the municipal governing bodies or by the municipal secretary.

177. The [amended Law of 24 December 1985](#) lays down the rules, rights and obligations to which municipal officials (municipal civil servants and employees) are subject. The duties which every civil servant is required to fulfil are set out in Chapter 5 (Articles 11 to 18 bis) and include confidentiality, independence and neutrality. One of the provisions deals with secondary activities. The law also includes a prohibition on accepting material benefits.

178. The provisions of the [Criminal Code](#) apply to persons performing public duties or holding elective public office. Accordingly, offences such as benefiting from a conflict of interest, corruption, extortion, influence peddling and misappropriation of funds may apply in the event of misconduct by an elected representative or a municipal official.

Training and awareness raising

179. There are no specific activities designed to raise municipal councillors' awareness of their ethical obligations. [Bill No. 8052](#) makes no provision for integrity training for municipal councillors.

180. The National Institute for Public Administration provides in-service training for municipal civil servants (see Article 42 of the [amended Law of 24 December 1985](#)). It runs courses on corruption prevention and the promotion of integrity, as part of both initial and in-service training.

181. COPRECO contributes to the dissemination of information relating to the fight against corruption, including by supporting the publication of relevant documents and by organising training courses, seminars or other similar events, or by helping public and private entities to organise them.

Confidential counselling

182. There is no provision for municipal councillors or staff to obtain confidential advice on matters of ethics.

183. [Bill No. 8052](#) aims to establish an ethics committee tasked with providing advice on the application of rules of conduct to any members of governing municipal bodies who so request.

Conflicts of interest

184. Article 20 of the [1988 Law on Municipalities](#) sets out three prohibitions applicable to all members of municipal governing bodies (mayors, aldermen and councillors), along with the secretary and the revenue officer, with a view to preventing conflicts of interest.

185. Firstly, paragraph 1 of Article 20 prohibits them from being present during deliberations of the municipal council or the college of the mayor and aldermen on matters in which they have a direct interest, either personally or as an agent or authorised representative, or in which their relatives or relatives by marriage⁷² up to and including the third degree, or their spouse or partner within the meaning of the Law of 9 July 2004 on the effects of certain partnerships, have a personal and direct interest. This prohibition applies both to discussions and to voting on the matters in question.

186. At municipal council meetings, the individuals concerned are not required to leave the room but must withdraw to the area reserved for the public. However, if the matter in question is one on which the council deliberates in camera, as in the case of meetings of the college of aldermen, which are not open to the public, the interested parties are required to leave the room during deliberations on any matter concerning them.

187. Decisions taken by the municipal council or the college of the mayor and aldermen in breach of Article 20, paragraph 1, may be overturned by the Minister for Home Affairs in his/her capacity of supervisory authority, or may be overturned by the courts. Such breaches, however, may only lead to decisions being overturned if it can be assumed that the irregular presence of a councillor resulted in private interests taking precedence over the public interest.⁷³ In addition, decisions may be overturned only “within the limits of the personal and direct interests actually involved”.⁷⁴

188. Direct interest, within the meaning of the law, refers to a vested and present material interest that can be assessed in financial terms. An indirect or contingent interest would not suffice. According to administrative case law, neither a moral interest nor a political or administrative interest falls within the scope of the prohibition in Article 20.⁷⁵

189. Secondly, paragraph 2 of Article 20 prohibits members of the municipal council, the secretary and the revenue officer from acting as barristers, solicitors or legal representatives in proceedings brought against the municipality. They may not, in that capacity, act on behalf of the municipality, unless they do so free of charge.

190. Thirdly, paragraph 3 of Article 20 also prohibits members of the municipal governing bodies, the secretary and the revenue officer from taking part, either directly or through an intermediary, in any contract for works, supplies or services for the municipality (see below).

191. According to the authorities, instances of recusal or breaches of the above-mentioned provisions are so rare that no official statistics are compiled.

192. As regards municipal civil servants, under Article 16 of the [amended Law of 24 December 1985](#) they are prohibited, either directly or via intermediaries and under whatever title and in

⁷² “In view of the fact that the provisions of Article 20 must be construed strictly, any application by analogy of other legislation, such as electoral law, must be ruled out. The terms ‘kinship’ and ‘affinity’ are to be understood in their ordinary sense. Consequently, affinity applies without distinction, regardless of whether the relative from whom it derives is deceased or not”, CA 12.5.2016, No. 35726C and 35731 C.

⁷³ CA 12.5.2016, No. 35726C and 35731 C. For example, “the municipal council’s action in excluding one of its members, elected by universal suffrage, from deliberations and voting in connection with the drafting of an opinion, and therefore an act lacking any decision-making element, on the contested ground that that member had a personal interest in the matter put to the vote, is unlawful” TA 23.2.2000 (TA No. 11448 and 11449).

⁷⁴ CA 12.5.2015 (35726C and 35731C).

⁷⁵ TA 18.4.2007 c. 12.2.2008, No. 22999C; TA 9.10.2017, No. 37695.

whatever legal form, from having any interest whatsoever in an enterprise subject to the supervision of or linked to their administration or service. In addition, civil servants must notify the college of the mayor and aldermen of any paid occupation undertaken by their spouse or partner. If the college of the mayor and aldermen considers that this activity is incompatible with the civil servant's position and if that person cannot guarantee that it will be terminated within a period determined by the college of the mayor and aldermen, the appointing authority must decide whether the civil servant concerned should change residence, duties or posting, with or without a change of residence, or whether they should resign.

193. According to Article 17 of the [amended Law of 24 December 1985](#), civil servants to whom it falls, in the course of their duties, to deal with a matter in which they may have a personal interest that could compromise their independence must inform their hierarchical superiors of this fact. If the hierarchical superior then concludes that the civil servant's independence might be compromised, they must inform the college of the mayor and aldermen, who may, where appropriate, remove the official from the case and assign it to a different member of staff in their administration. More broadly, under Article 12 of the law, civil servants must avoid any conduct that could undermine the dignity of their office or their capacity to discharge their duties, lead to scandal or compromise the interests of the public service.

Incompatibilities, prohibitions or restrictions of certain activities

Incompatibilities

194. Article 11^{ter} of the [1988 Law on Municipalities](#) lists the duties and situations that are incompatible with the office of municipal councillor. The following persons may not serve on municipal councils: ministers and state secretaries; civil servants and employees assigned to the Department of the Interior and its administrations; civilian and military members of the management and staff of the Grand Ducal Police, except for those staff members who do not perform police duties; ministers of religions linked to the state by agreement within the meaning of Article 120 of the [Constitution](#) and covered by such agreements; members of ordinary and administrative courts and their public prosecutors' offices; members of the executive committee of the Grand Ducal Fire and Rescue Corps.

195. The following may not serve on the municipal council of a given municipality: 1) any person who receives remuneration, whether fixed or variable, from the municipality, from an institution subordinate to the municipal administration, from an intermunicipal association of which the municipality is a member or from any other legal entity governed by public or private law with which the municipality is associated; 2) any person involved in the teaching and supervision of pupils, including religious and moral and social education teachers in the municipality's primary schools.⁷⁶

196. According to Article 196 of the Electoral Law, members of the municipal council may not be relatives by blood or by marriage up to and including the second degree, nor may they be married to one another or live in a civil partnership.

⁷⁶ With regard to staff involved in teaching, [Bill No. 8052](#) proposes to widen the pool of persons covered by this incompatibility to include any member of staff responsible for teaching or providing socio-educational support to pupils who is assigned to that municipality or to a school in that municipality, including trainees during their placement and employees undergoing induction training for teaching and educational staff.

197. Article 11^{quater} of the [1988 Law on Municipalities](#) sets out incompatibilities with the office of mayor and alderman. In particular, the following may not serve as mayor or alderman, nor may they perform the duties of such office on a temporary basis: 1) civil servants and employees of the National Roads Administration, the Administration of Technical Agricultural Services, the Public Building Administration, the Environment Agency, the Nature and Forest Agency, the Health Inspectorate, the Inspectorate of Labour and Mines and the state tax authorities,⁷⁷ if the municipality in which they reside falls within the territorial jurisdiction of their activity; 2) ministers of religion; 3) the zone chief, the deputy zone chief within their assigned service area, the centre chief and the deputy centre chief within their municipality of assignment, as defined in the Law of 27 March 2018 on the organisation of civil protection.

198. Incompatibilities are verified by the appointing authority, namely the Grand Duke in the case of mayors and the Minister for Home Affairs in the case of aldermen. In the case of municipal councillors, the mayor ensures compliance with the law in their capacity as the swearing-in authority. Also, before municipal councillors are sworn in, the Ministry of the Interior conducts informal checks for incompatibilities. Pursuant to Article 9 of the [1988 Law on Municipalities](#), unless they cease to hold the office from which an incompatibility arises, the elected candidate or the elected representative may not assume political office and will not be permitted to take the oath of office. According to Article 10 of the law, any member of the municipal council who accepts an office that is incompatible with their mandate will cease to be a member of the council if, within thirty days of formal notice being served on them by the college of the mayor and aldermen or the Minister of the Interior, they have not resigned from the office that is incompatible with their mandate.

199. As regards public officials, Article 19 of the amended Law of 24 December 1985 provides that “municipal civil servant status shall be incompatible with membership of the municipal council of the municipality in which the civil servant is employed. Acceptance of this mandate by a municipal civil servant shall result in their automatic removal from office.”

Outside activities and financial interests

200. Where elected representatives are concerned, there are no rules in place regarding engagement in outside activities in the public or private sector.

201. Article 16 of the [amended Law of 24 December 1985](#) provides that, in the case of municipal civil servants and employees, no paid secondary activity, whether in the public or private sector, may be carried out without the authorisation of the college of the mayor and aldermen, if necessary following prior approval by the Minister for Home Affairs. This obligation extends to participation in the management, administration or supervision of a commercial undertaking or an industrial or financial establishment. It does not, however, cover paid secondary activities related to scientific research, publication of works or articles or participation in the arts or trade union activities. Decisions authorising such activities may be revoked by reasoned decision of the college of the mayor and aldermen.

202. More broadly, Article 16 states that “secondary activities within the meaning of this article may not be exercised or authorised if they cannot be reconciled with the conscientious and full performance of the duties of the post or if they are incompatible, in fact or in law, with the authority,

⁷⁷ [Bill No. 8052](#) proposes to include civil servants and employees of the Water Management Agency, the National Institute for Architectural Heritage and the National Institute for Archaeological Research.

independence or dignity of the official". Under the law, secondary activities are "any paid work or service undertaken by civil servants outside their normal duties on behalf of the state, a municipality, a municipal association, a national or international public institution, a private undertaking or an individual".

203. Civil servants may not simultaneously engage in two or more secondary activities, unless this is in the interest of the public service, or hold office at municipal and state level at the same time. It is also prohibited to hold the positions of secretary and revenue officer simultaneously in the same municipality. No full-time civil servant may combine their duties with municipal duties in another municipality. No civil servant may be employed on a part-time basis in more than two municipalities.⁷⁸

204. As regards financial interests (shares, bonds, notes, etc.), there are no rules in place prohibiting or restricting the holding of these by municipal councillors or staff.

Post-employment restrictions

205. There are no legal provisions that would place restrictions on municipal councillors wishing to engage in activities outside the public sector on leaving office.

206. On leaving office, municipal civil servants are free to take up employment or other professional activities, which may be paid or unpaid, provided they respect the duty to maintain confidentiality which continues to apply after they have left office (see below and Article 13 of the [amended Law of 24 December 1985](#)).

Gifts

207. There are currently no rules in place regarding the acceptance of gifts or other benefits by members of municipal governing bodies. [Bill No. 8052](#), however, seeks to amend the [1988 Law on Municipalities](#) by introducing, *inter alia*, obligations regarding gifts. Under this bill, local elected representatives would be required to refrain from accepting gifts or other similar benefits worth more than €150. The payment by a third party of travel expenses, meal expenses, admission tickets or similar expenses that would otherwise be borne by the municipal councillor is treated as equivalent to accepting gifts, it being understood that this list is not exhaustive. The bill proposes to prohibit such payments where they are directly related to the municipal councillor's role, unless they are made by national, foreign or international public entities or persons and provided that they are in line with customary practice and etiquette. Such payments must be reported to the municipal secretary. According to the explanatory notes to Bill No. 8052, gifts or gratuities that have no connection with the person's mandate and that concern private life will not be covered.

208. As regards municipal officials, Article 12, paragraph 2, of the [amended Law of 24 December 1985](#) states that municipal civil servants "may not, directly or indirectly, solicit, accept or seek the promise of material benefits whose acceptance could be incompatible with their obligations and protection under existing laws and regulations, and in particular this statute". Failure to comply with these obligations may result in disciplinary measures. Internal administrative regulations may set out the conditions under which it is permissible for public officials to accept gifts.

⁷⁸ Article 16, paragraphs 7 et 9, of the amended Law of 24 December 1985 on the regulations governing municipal civil servants.

Contracts with subnational authorities

209. Paragraph 3 of Article 20 of the [1988 Law on Municipalities](#) prohibits members of municipal governing bodies (mayors, aldermen and municipal councillors), secretaries and revenue officers from taking part, either directly or through an intermediary, in any contract for works, supplies or services for the municipality. The prohibition applies to: 1) civil partnerships, general partnerships, limited partnerships or limited liability companies in which the member of the municipal governing bodies, the secretary or the revenue officer is a partner, manager or salaried agent; 2) public limited companies or co-operatives in which one of the aforementioned municipal authorities is a director responsible for day-to-day management or a senior employee; 3) public limited companies and co-operatives in which a member of the college of aldermen sits on the board of directors.⁷⁹ Failure to comply with this prohibition is punishable under Article 245 of the Criminal Code.⁸⁰

210. The law provides for two exceptions to the prohibition on participating in works, supply and service contracts. It does not apply to small-scale urgent supplies and services provided by a tradesperson or craftsman, where no other undertaking in the same sector exists in the municipality or surrounding area. Nor does it apply to private-law companies in which the municipality has acquired a financial stake for the purpose of carrying out a project or providing a service of municipal importance and which may, as a result, lead the municipality to appoint one or more of its officials to the board of directors of the said company.

211. Where municipal officials are concerned, Article 245 of the Criminal Code makes it an offence for civil servants to benefit from a conflict of interest in the discharge of their duties.

Misuse of public resources and confidential information

212. Any misuse of public resources in relation to the misappropriation of funds is a punishable offence under Article 240 of the Criminal Code, whose provisions extend to all forms of misappropriation and fraudulent allocation of funds.

213. Article 13 of the [amended Law of 24 December 1985](#) prohibits civil servants from disclosing facts “of which they become aware in the course of their duties and which are confidential, either in nature or because their hierarchical superiors have so ruled, unless they are exempted from this requirement by the college of the mayor and aldermen”. The requirement to observe professional secrecy applies equally to civil servants who have left office.

⁷⁹ This prohibition therefore does not apply to public limited companies and co-operative societies whose boards of directors include members of the municipal council other than the mayor or an alderman, as well as the secretary or the revenue officer. These individuals must ensure, however, that they do not take part in deliberations relating to a contract with such a company.

⁸⁰ “Persons exercising public authority and other public officials, law enforcement officials and persons performing public service duties or holding elective public office who, directly or through the intervention of other persons, or through simulated acts, have taken, received or kept any interest whatsoever in acts, contracts, enterprises or authorities for the management or supervision of which they were wholly or partly responsible, at the time of the act, or who, being responsible for authorising or making a payment, have taken any interest whatsoever therein, shall be liable to a prison sentence of between six months and five years and a fine of between €500 and €125 000, and may also be prohibited from holding public responsibilities, posts or offices.

The above provision shall not apply to anyone who, because of the circumstances, could not advance their private interests by means of their position, and who has acted openly.”

214. This provision likewise prohibits any misappropriation or disclosure of official materials or documents to third parties that is contrary to the laws and regulations.

215. More broadly, under the regulations governing civil servants, municipal officials have a general obligation to perform their duties in an independent and neutral manner and to avoid any conduct that could compromise the interests of the public service (Articles 12 and 16 of the [amended Law of 24 December 1985](#)).

Declarations of assets, liabilities and interests

Declaration requirements

216. There is currently no provision requiring members of municipal governing bodies to declare their assets, liabilities or interests.

217. [Bill No. 8052](#), however, seeks to introduce obligations regarding declarations of interests and assets. In particular, every municipal councillor (including all mayors and aldermen) will be required to submit a declaration of interests, along with a declaration of immovable assets, to the municipal secretary within one month of taking the oath of office.

218. The declaration of interests will contain information regarding the councillor's professional and political activities, whether paid or unpaid, as well as their holdings in private-law bodies, whether remunerated or not. The declaration of immovable assets will contain information on shareholdings in property companies and on any immovable assets owned by the member of the municipal governing body that is located within the territory of the municipality in which they hold office and is not used as their habitual residence, nor made available free of charge to a member of their family up to and including the second degree. Details of the information to be included in the respective declarations will be set out in a Grand Ducal regulation, which will also provide a template for declarations.

219. While in office, members of municipal governing bodies will update their respective declarations whenever changes occur in their immovable assets or interests as initially declared, and will do so within one month of the change in question.

220. The declaration of interests will be published within one month of its submission to the municipal secretary. If the declaration of interests is updated, the municipality must update the relevant publication within one week following submission by the councillor concerned. As explained in the aforementioned bill, the preferred arrangement will be for declarations of interests to be published in a centralised manner on the municipality's official website, but alternative methods may be used, provided that the publication meets the requisite criteria in terms of availability, visibility, permanence and transparency. In this context, the municipality must ensure that all its councillors are treated in a strictly equal manner and will refrain from choosing a different method of publication for certain councillors.

221. Declarations of immovable assets will not be published by the municipality. They may only be consulted by the municipal secretary.

222. Municipal officials are not required to declare their assets.

223. As far as interests are concerned, municipal civil servants must notify the college of the mayor and aldermen of any professional activity undertaken by their spouse or partner. In addition, it is prohibited for them to have any interest whatsoever in an enterprise subject to the supervision of or linked to their administration or service (Article 16, paragraphs 3 and 4, of the [amended Law of 24 December 1985](#); see above).

Review mechanisms

224. According to [Bill No. 8052](#), the ethics committee will be responsible for monitoring compliance with disclosure requirements by members of municipal governing bodies.

225. The municipal secretary must inform the municipal council of the receipt and any non-receipt of declarations at its next sitting. In the event of failure to comply with the declaration requirement or in the event of an out-of-date declaration, the municipal councillor concerned will be served with a formal notice by registered post. If the councillor fails to comply within fifteen days after being served with the formal notice, the municipal council will issue a finding of non-compliance with the declaration requirement at its first meeting following the expiry of the aforementioned period. This finding must be published with the same level of transparency as declarations of interests and in accordance with the same conditions and procedures.

226. The ethics committee may likewise find that there has been a failure to comply with the requirement to file a declaration. The committee's opinion in this regard must be notified to the government minister responsible for municipal affairs, as well as to the municipal council concerned.

227. With regard to municipal officials, as provided for in Article 55 of the [amended Law of 24 December 1985](#), any breach of their duties renders civil servants liable to disciplinary action, without prejudice to the possible application of criminal sanctions.

Transparency, access to information and public participation

Access to information

228. The [amended Law of 14 September 2018](#) on transparent and open administration enshrines the right of any person to have access to administrative documents held by public authorities and other bodies covered by the law, including access to administrative documents of subnational authorities.⁸¹

229. The right of access does not apply, however, to documents relating to external relations, the security of the Grand Duchy of Luxembourg or public order; the safety of persons or the protection of privacy; the conduct of proceedings before judicial, extrajudicial or disciplinary bodies or of preliminary operations in connection with such proceedings; the prevention, investigation or prosecution of criminal offences; intellectual property rights; a secret or confidentiality protected by law; the supervisory, inspection and regulatory tasks of the bodies referred to in paragraph 1 of

⁸¹ Under Article 1, paragraph 1, of the law: "Natural persons and legal entities shall have a right of access to all documents held by state administrations and services, municipalities, municipal associations and public institutions under state or municipal supervision as well as legal entities providing public services, provided that the documents relate to the exercise of an administrative activity [...]." Each of these bodies must appoint an officer responsible for the disclosure of documents.

the law; the confidential nature of commercial and industrial information communicated to the bodies referred to in paragraph 1; the ability of the bodies referred to in paragraph 1 to conduct their economic, financial, fiscal and commercial policy if the publication of the documents is likely to hinder the related decision-making processes; the confidentiality of Government deliberations (Article 1, paragraph 2, of the amended Law of 14 September 2018).

230. Requests for disclosure may be denied if they concern documents currently being drafted or unfinished documents, if the requests relate to a document that has already been published or produced for commercial purposes, if they are manifestly unreasonable by reason of their number, or their systematic or repetitive nature, or if they concern internal communications (Article 7 of the law).

231. Article 3 of the [amended Law of 15 June 2004](#) on the classification of documents and security clearances provides an exhaustive list of grounds on which documents may be classified. Official information and/or decisions adopted by the executive body and representative body are not classified by default.

232. The [amended Law of 14 September 2018](#) establishes the principle that documents held by the authorities covered by the law and which are accessible under that law should automatically be published. Article 2 makes it obligatory to proactively publish documents on the internet.⁸² There is currently no training, however, to raise awareness among municipal staff of the importance of transparency and access to information.

233. Any natural or legal person may submit a request for access to an administrative document to the bodies referred to in Article 1, paragraph 1, of the [amended Law of 14 September 2018](#). The applicant is not required to demonstrate an interest (Article 3). Article 4 provides that requests for documents must be made in writing. They must be formulated with sufficient precision and contain the details necessary to identify the document. The requested document must be made available to the applicant as soon as possible and no later than one month following receipt of the request by the body concerned,⁸³ by issuing a copy of the document, by electronic transmission or by on-site consultation if reproduction would be detrimental to the preservation of the document or is not possible (Article 5, paragraph 1). Without prejudice to the powers conferred on municipal authorities by the [amended Law on Municipalities of 13 December 1988](#), a Grand Ducal regulation may set a fee to be paid by the applicant if copies of documents are issued. This fee may not exceed the actual cost of reproduction.

234. Responsibility for monitoring public authorities' enforcement of the law has been entrusted to an independent advisory authority. The [amended Law of 14 September 2018](#) created a Commission on Access to Documents (the "CAD"), under the Prime Minister. The Commission is tasked with ensuring compliance with the right of access to documents under the conditions laid down by the law (requests for advice following a refusal to disclose information on the basis of Article 10 of the law), with advising bodies to which the right of access applies on all matters relating to the application of the law (requests for advice under Article 9 of the law), and with preparing an annual report. The CAD issues opinions and does not make binding decisions.

⁸² This requirement applies to any document created after the law came into force, i.e. 1 January 2019.

⁸³ This time limit may be extended by one month where: the volume and complexity of the documents requested are such that the one-month time limit cannot be complied with; the request is addressed to a body that is not in possession of the document; the body must redact or remove the personal data of other individuals; the requested document has been deposited with the National Archives; the body must consult a third party.

235. The CAD consists of five full members, including a judge, a representative of the Prime Minister, a representative of the National Commission for Data Protection, a representative of the Association of Luxembourg Cities and Municipalities (SYVICOL) and a representative of the Government's Information and Press Service. These members are appointed for a term of four years by the Grand Duke on the recommendation of the Prime Minister. The Commission is chaired by the judge. For each full member, two alternate members are appointed according to the same criteria as the full member they are intended to replace.

236. Any person whose request for access to a document is wholly or partially denied may, within one month of notification of the decision, refer the matter in writing to the CAD for an opinion (Article 10). Referral to the CAD is optional and is not a mandatory prerequisite for filing an appeal with the Administrative Tribunal to have the refusal decision overturned.

237. The CAD shall communicate its opinion to the applicant and the body concerned within two months of the referral. Where the CAD concludes that the requested document is disclosable, and if the body concerned decides to follow the CAD's opinion, it is required to disclose the requested document within one month of receiving the CAD's opinion. If the requested document is not disclosed within one month, the body will be deemed to have denied the request. Any such refusal may be the subject of an appeal, to be lodged with the Administrative Tribunal within three months. Where the CAD considers that the requested document is not disclosable, the body must confirm its refusal to disclose the document within one month of receiving the opinion. The time limit for lodging an appeal begins to run from the notification of the body's decision confirming refusal or upon the expiry of a one-month period from the date of receipt of the CAD's opinion where the body fails to take a decision confirming refusal. All opinions issued by the CAD are published in anonymised form on its website.⁸⁴

238. In 2024, the CAD issued 26 opinions following a refusal (explicit or implicit) to disclose a document by a body covered by Article 10 of the law.⁸⁵ Eleven of the referrals related to decisions by municipal administrations to refuse disclosure, and one concerned refusal by a municipal association. Of the bodies that made use of the option to seek advice on any matter relating to the application of the law, eight were ministries, two were municipal administrations, and only one request for advice came from a state-level administration. The average time taken in 2024 to issue an opinion following a request for an opinion or advice was approximately 38 days.

239. A bill promoting professional journalism and democratic debate⁸⁶ is currently under consideration. It aims to "put in place a comprehensive legislative framework that enables journalists to contribute to public debate effectively." The objective of this amendment is to clarify access to public information by recognising the specific role of professional journalists and emphasising their need for access to information in order to fulfil their public-interest role. The right to seek information implies that journalists may, under certain conditions, access documents and information held by public institutions. To this end, the bill not only establishes a requirement to provide professional journalists with the requested documents, but also introduces a definition of the term 'document', which now encompasses any available information recorded in any form

⁸⁴ www.cad.gouvernement.lu.

⁸⁵ See Activity report of the Commission on Access to Documents (CAD) for the year 2024, 19 February 2025, <https://gouvernement.lu/dam-assets/publications/rapport-activite/minist-etat/cad/rapport-activite-2024-2025-cad.pdf>.

⁸⁶ Bill No. 8421: <https://wdocs-pub.chd.lu/docs/exped/0151/018/302187.pdf>.

whatsoever, whether drafted or received and held. Furthermore, the bill requires that an acknowledgement of receipt be sent, stating the estimated processing time. It also introduces an obligation for organisations to assist applicants in identifying the documents they are seeking. This provision aims to ensure that the right of access is fully effective, by preventing requests from being rejected on the grounds that they are not sufficiently specific, whilst providing practical support to applicants seeking to identify relevant information in complex files. Finally, the bill allows for the partial disclosure of documents, in redacted form, where only certain parts are covered by legal exceptions. This graduated approach aims to tangibly broaden access to available information, favouring a principle of openness rather than a blanket refusal. While recognising the crucial role of the media in a democratic society, the bill aims to “ensure that journalists have the necessary tools to accomplish their mission in an effective and ethical manner”.

240. Luxembourg has neither signed nor ratified the Council of Europe Convention on Access to Official Documents (CETS No. 205), also known as the [Tromsø Convention](#).

Transparency and public participation in decision-making

241. Meetings of the college of the mayor and aldermen are held in camera. The agenda and deliberations are not made public (see above).

242. The notice convening the municipal council, which contains the meeting agenda, is, however, published via notices posted in the municipality in the usual manner and on the municipality’s website (Article 13 of the [1988 Law on Municipalities](#)). As a general rule, municipal council sittings are open to the public. Any interested person has the right to inspect and obtain a copy of the municipal council’s deliberations, except for those held in camera, provided the council has not decided to make them public (Articles 21 and 24 of the [1988 Law on Municipalities](#)).

243. In addition, [Bill No. 8218](#) (currently going through the legislative process)⁸⁷ provides for the possibility of broadcasting sittings of the municipal council and publishing the minutes on the municipality’s website no later than one month after the sitting in question (with the exception of minutes of in-camera meetings). The bill also proposes to introduce a requirement for municipalities to regularly inform the public about the deliberations of the municipal council and the exercise of the powers vested in the college of the mayor and aldermen.

244. There are no public consultation procedures for regulatory acts falling within the competence of the municipal council; nor is there a statutory obligation for it to carry out public consultations, with the sole exception of the municipal development plan. According to [the Law of 19 July 2004 on municipal planning and urban development](#), the development plan must be made available for inspection for thirty days at the town hall and published, for the same period, on the municipality’s website, so that members of the public can examine it and make comments or raise objections. The college of the mayor and aldermen must hold at least one information meeting with the public within the first fifteen days following publication (Article 12 of the aforementioned law).

245. As regards instruments of citizen participation, two tools are currently enshrined in the [1988 Law on Municipalities](#): municipal referendums (Article 35) and public consultations (Article 36).

⁸⁷ This bill was tabled in the Chamber of Deputies on 17 May 2023. It aims to amend the 1988 Law on Municipalities and the Law of 19 July 2004 on municipal planning and urban development.

246. The initiative for a municipal referendum may come either from the municipal council or from the municipality's voters. In the latter case, the council must hold the referendum within three months of the request, provided that it is made by at least a fifth of the electorate in municipalities with more than three thousand inhabitants, and by at least a quarter of the electorate in other municipalities. The referendum is of an advisory nature and may only relate to matters of municipal interest.

247. [Bill No. 8218](#) seeks to introduce more detailed provisions on referendums into the Law on Municipalities. In particular, it requires a referendum to be held whenever new municipalities are created. At the same time, it seeks to limit the subjects on which questions may be put to a municipal referendum, by excluding matters relating to the internal organisation of the municipal administration, budgets, accounts, municipal taxes and duties, the accounting and financial management of the municipality, and individuals. Any question put to a municipal referendum must be formulated so that voters are not influenced and may answer "For" or "Against".

248. Next, the bill seeks to introduce rules regarding the period during which a municipal referendum may be held. Accordingly, no municipal referendum, except for one on the creation of new municipalities, may be held in the twelve months preceding ordinary municipal elections, and the municipality's voters may be consulted only once every six months and no more than six times between any two ordinary municipal elections. Furthermore, in the period between ordinary municipal elections, only one referendum on the same subject may be held.

249. In addition, the bill aims to introduce a rule whereby any request for the municipal council to hold a referendum must be submitted by at least 25% of the municipality's voters. The municipal council will have a period of three months following receipt of the request to decide whether it meets the above-mentioned criteria and, where applicable, a further three months to organise the referendum. The municipal council will make an information pack available to the public on the municipality's website one month before the referendum is due to be held. The outcome of the referendum will also be published on the municipality's website.

250. Lastly, the bill aims to make municipal referendums binding, depending on who initiated it. For example, the outcome of the referendum will be binding if it was initiated by the municipal council. Referendums initiated by voters will continue to be advisory only.

251. In the case of public consultations (Article 36 of the [1988 Law on Municipalities](#)), the initiative lies with the municipal council and the college of the mayor and aldermen, who may invite the residents of the municipality – whose participation is optional – to express their views on a specific municipal issue. The pool of possible participants, which includes residents and not only voters, is therefore wider than for referendums. In terms of their legal effect, public consultations are advisory in nature. [Bill No. 8218](#) aims to ensure that the opinion resulting from the consultation is duly publicised and proposes, in particular, that any such opinion be placed on the agenda of the municipal council within three months of the decision to hold the consultation and that residents be informed of the action taken on their opinion by publishing information on the municipal website.

252. [Bill No. 8218](#) aims to introduce into the Law on Municipalities a provision on municipal citizens' initiatives, a new instrument modelled on the European Citizens' Initiative (ECI) and similar to the public petitions submitted to the Chamber of Deputies. The process will take place in several stages: drafting of the initiative by the organisers, an admissibility check, collection of signatures

within a limited timeframe, and finally a “hearing” before the municipal council. To launch a municipal citizens’ initiative, an individual must reside in the municipality and be at least 16 years of age. For the initiative to be admissible, it must be proposed by at least three residents and concern matters of municipal interest, excluding the internal organisation of the municipal administration, budgets, accounts, municipal taxes and duties, the municipality’s accounting and financial management, and individuals, as in the case of municipal referendums. The college of the mayor and aldermen will have three months from the submission of the request or proposal to assess its admissibility. If the initiative is admissible, the organisers of the initiative will collect signatures from residents aged 16 or over within a period of six weeks. A citizens’ initiative must, as a matter of course, be supported by at least 5% of a municipality’s population,⁸⁸ subject to a minimum of 100 signatures, in order to be considered by the municipal council. The initiative will be placed on the council’s agenda within three months of the signatures being submitted. The organisers of the initiative will be invited to the meeting so that they can present it and will be informed about the follow-up.

253. In 2019, the City of Dudelange launched a “citizen participation” project. In 2020, to support the scheme, the City of Dudelange signed a co-operation agreement with the University of Luxembourg. The aim of the agreement is to launch the Luxembourg Platform for Participatory Democracy⁸⁹ and to make Dudelange a “pilot town” in this field. A Participatory Democracy Department was established in 2024 within the municipal administration. The decision to place this department on a formal institutional footing was adopted by the college of the mayor and aldermen on 4 April 2025.

254. The citizen participation project took the form of a “*Biergerrot*”, a citizens’ panel and a participatory budget. The *Biergerrot* (Citizens’ Council) consists of 15 people selected at random from among residents registered with the Dudelange Population Office, based on a ratio of 50% men to 50% women and 50% Luxembourgish residents to 50% non-Luxembourgish residents. They are invited to explore ways of improving the municipality’s services and to engage with representatives from the various municipal departments and with members of the college of aldermen. A report based on their working sessions is submitted to the college of aldermen. The action points selected by the college are then communicated within one month to all members of the *Biergerrot*, the general public and municipal departments via the municipality’s usual communication channels.

255. The Citizens’ Panel is a group of volunteers recruited through public calls for applications. This group is invited at regular intervals to complete a questionnaire on an upcoming project currently being considered by departments of the municipality of Dudelange and/or similar organisations. Before receiving the questionnaire, Panel members are provided with an information pack. The Panel’s findings are then communicated to all Panel members and any other stakeholders (citizens, municipal departments) through the municipality’s usual communication channels. These findings are later taken into account by policy makers.

256. In 2022, the City of Dudelange introduced participatory budgeting⁹⁰ for the first time. The municipal council had voted to make a budget of €100 000 available to its residents, who were

⁸⁸ Under the bill, a local citizens’ initiative must be signed by: 100 residents in municipalities where the actual population is fewer than 2 000; 5% of the total population in municipalities where the actual population is between 2 000 and 50 000; 2 500 residents, in municipalities where the actual population is greater than 50 000.

⁸⁹ <https://pldp.lu/dudelange-ville-pilote/>.

⁹⁰ <https://jeparticipe.dudelange.lu/fr-FR/>; see the [press release](#).

invited to put forward ideas for improving the community's living environment and social cohesion. In total, 25 projects were submitted by residents and 5 were selected through a vote by local residents. These projects were implemented in 2023–24.

Third parties and lobbyists

257. There are no rules on contacts between municipal councillors and officials and third parties or lobbyists.

Control mechanisms, oversight and accountability

Compliance mechanisms

258. Neither the City of Luxembourg nor the City of Dudelange has an internal body responsible for ensuring that persons elected or appointed to political office comply with standards relating to integrity and the fight against corruption.

259. As regards municipal civil servants, personnel management for each municipality is handled by the human resources departments of the City of Luxembourg and the City of Dudelange. Line managers are required to ensure that the civil servants under their authority fulfil their duties, including those relating to integrity.

260. In addition, Article 18bis of the [amended Law of 24 December 1985](#) provides that, in the event of a breach of duty by a civil servant, the college of the mayor and aldermen may issue an order requiring an explanation. The official concerned is required to provide the issuer with a written explanation of the alleged incident within ten days of being notified of the order.⁹¹ Refusal or failure to respond within the specified time limit is deemed an admission of the alleged breach, unless there are exceptional circumstances. Where appropriate, the matter will be referred to the authority vested with disciplinary power.

Internal control/audit

261. The City of Luxembourg has introduced the “four-eyes principle” through a multi-stage validation process in financial procedures and the segregation of duties within the municipal system of organisation.

262. There is no statutory requirement to establish internal audit mechanisms, but municipalities are at liberty to do so. In 2024, the municipal council of the City of Luxembourg created a post to establish an independent internal audit function within the municipal administration. The person appointed to this post took up their duties on 1 December 2024. Their specific tasks, as well as the functioning and procedures of the internal audit, remain to be determined.

External control/audit

263. The Minister for Home Affairs is responsible for overseeing the budgets and accounts of the municipalities. In particular, under the [1988 Law on Municipalities](#), the Minister oversees the budgets, accounts, bookkeeping and cash holdings of the municipalities. This oversight includes audits of municipal accounts during the financial year, the purpose of which is to carry out periodic

⁹¹ <https://fonction-publique.public.lu/fr/carriere/manquement-devoirs/ordre-justification.html>.

and thorough checks on municipal cash holdings and accounts (Article 147). The Minister also reviews the administrative account, the management account, the multi-annual financing plan and a detailed statement of the municipality's financial position (Articles 129 bis, 143, paragraph 3, 161 and 163).

264. The Court of Auditors plays a major role in the prevention and detection of corruption. It oversees the financial management of state instruments, administrations and services. It is also empowered to examine other public bodies, unless these are subject to a different financial audit system prescribed by law. Lastly, the Court may review the use of public funds granted to legal entities in the public or private sector.

265. Municipalities are at liberty to commission an external audit. The college of the mayor and aldermen of the City of Luxembourg recently decided to have several audits carried out by an external firm or auditor, including notably an audit of the city's internal financial procedures (carried out in 2022), an audit of the internal procedures of one of the municipal administration's departments (carried out in 2024) and quarterly cash audits.

Independent/social audit

266. Neither the City of Luxembourg nor the City of Dudelange has carried out an independent/social audit. There is no legal obligation to do so.

Administrative review

267. The Constitution provides for the oversight of municipal administration. Article 127 grants the Government sitting in Council the right to dissolve the municipal council in the interests of municipal administration.⁹²

268. Oversight, exercised by the state, is governed by the 1988 Law on Municipalities which provides firstly for general oversight of the functioning of municipalities and, secondly, for various measures to review the acts of municipal authorities. This supervision is exercised by the Grand Duke, the Minister of the Interior and, occasionally, by other ministers (Minister for the Environment, Minister for Mobility and Public Works).

269. Under Article 109 of the 1988 Law on Municipalities, the Minister of the Interior is responsible for general oversight, and ensures that municipalities and their staff discharge the duties imposed upon them by laws, regulations and instructions. The Minister attends the deliberations of local authorities, whenever the Minister deems it appropriate, and ensures proper administration of the assets and revenues of municipalities and public institutions under municipal supervision. Where necessary, the Minister of the Interior requires municipalities to adopt police regulations and any other measures the Minister deems appropriate or necessary. Under Article 110, paragraph 1, the Minister of the Interior sees to it that municipal authorities, within the scope of their powers, maintain public safety and health and ensure freedom from disturbance.

⁹² Article 127: "The law shall govern the oversight of municipal administration and shall set out, by way of an exhaustive list, the acts of municipal bodies that must be approved by the supervisory authority. It may make certain acts of municipal bodies subject to the approval of the supervisory authority and provide for their annulment or suspension in the event of illegality or conflict with the public interest, without prejudice to the powers of the ordinary or administrative courts.

The Government sitting in Council may dissolve the municipal council in the interests of municipal administration."

270. The means of exercising oversight over the acts of municipal authorities are “mandatory transmission”, suspension, annulment and approval of acts of local authorities, as well as the appointment of a special commissioner and “substitution of action” whereby the supervisory authority acts in lieu of the local authority. The objective of state supervision is to ensure the legality of municipal acts and to safeguard the public interest.

271. Mandatory transmission is a simplified oversight procedure, the principles of which are laid down in Article 104 of the [1988 Law on Municipalities](#). Transmission to the Minister of the Interior is a prerequisite for certain decisions taken by the municipal council or the college of the mayor and aldermen, exhaustively listed in the Law,⁹³ to become enforceable without awaiting an act of approval. Transmission takes place via an electronic platform. No deadline for the transmission of decisions is imposed on municipalities, except for the transmission of individual decisions, where the deadline is one month at the latest from the date of the decision, unless otherwise specified. Within a period of three months from the date of receipt, the Minister may, where appropriate, take measures such as annulment or suspension.

272. Suspension and annulment are measures reserved for the Minister of the Interior and may be applied to acts that have been the subject of a deliberation and mandatory transmission, as well as to acts not subject to such transmission, namely: administrative acts of a regulatory nature, individual administrative acts of municipal authorities, and all deliberations and enforceable acts of municipal authorities. Under the law, the Minister may ask for them to be sent within three months of the date of adoption. Acts of municipal authorities may be suspended only within one month following the date on which they are sent to the Minister, and annulled only within three months (Articles 106 and 107 of the [1988 Law on Municipalities](#)). Decisions to suspend or annul must be substantiated.

273. Pursuant to Article 50 of the amended law of 8 April 2018 on public procurement, the Minister of the Interior may suspend and/or annul a contract concluded in breach of the aforementioned law or its implementing regulations, or if it is contrary to the public interest. Accordingly, the grounds for suspension are communicated to the relevant authority within five days following suspension, and the contract must be cancelled within forty days of the matter being

⁹³ According to Article 105 of the [1988 Law on Municipalities](#), the decisions in question are municipal council deliberations concerning: municipal police regulations, regulations relating to the supply of water, gas and electricity, to the treatment of waste water, to waste management procedures and the internal rules of procedure of the municipal council; the acquisition of immovable property or property rights, where the value exceeds €500 000; the disposal and exchange of the municipality’s property or property rights, and the partition of undivided property, unless such partitions are ordered by a judicial authority, where the value exceeds €250 000; sales and exchanges relating to debts, bonds, capital and shares belonging to the municipality or to public institutions under its supervision, in all cases where the value exceeds €250 000; detailed final plans for the construction of, major repairs to or demolition of municipal buildings, in all cases where the amount exceeds €1 000 000; transactions and arbitration agreements relating to disputes with a value exceeding €200 000; agreements on matters of municipal interest where the value exceeds €200 000; the creation of posts for persons with the status of municipal employee or salaried intellectual worker; appointments, resignations and promotions of municipal civil servants, recruitments and resignations of municipal employees, the reduction of temporary service for municipal civil servants and employees, and the setting of remuneration for salaried workers; the award of special allowances to municipal officials; the designation of a specific venue for municipal council meetings. Furthermore, the deliberations of the college of the mayor and aldermen are subject to mandatory transmission where they concern: changes to the rank of aldermen; salary increases for municipal civil servants; promotions in grade for municipal employees; the recruitment of salaried intellectual workers. Transmission is also required for decisions taken by municipal associations and public institutions under municipal supervision. The minimum content of the documents to be transmitted is determined by the Grand Ducal Regulation of 6 January 2023.

referred to the Minister of the Interior. If annulment does not take place within this period, the suspension will be lifted.

274. Certain municipal acts, in order to take effect, are subject to approval by the Grand Duke,⁹⁴ or by the Minister of the Interior⁹⁵ or by another authority.⁹⁶ According to Article 107*bis* of the [1988 Law on Municipalities](#), the Grand Duke and the Minister of the Interior must decide within three months of the act being forwarded. If they fail to act within this period, the transmitted act is deemed to have been approved. Any refusal of approval must be supported by reasons. Certain municipal deliberations are subject to specific rules regarding approval.⁹⁷

275. Municipalities may apply directly to the Administrative Tribunal to challenge decisions to suspend, annul or refuse approval, and to the Administrative Court in the event of an appeal.

276. The appointment of a special commissioner is provided for in Article 108 of the [1988 Law on Municipalities](#). Such appointments are made by the Minister of the Interior and must be preceded by two consecutive warnings to the defaulting municipal authorities, which have gone unheeded. The arrangement involves sending one or more special commissioners to gather the requested information and observations and to implement the measures prescribed by laws and general regulations or by decisions of the Minister of the Interior. Orders appointing a special commissioner may be challenged by lodging an appeal on the merits with the Administrative Tribunal, which acts as both first and final instance. Appeals must be lodged within ten days following receipt of the appointment order; they do not have suspensive effect.

277. The [1988 Law on Municipalities](#) also provides for ex officio measures, whereby the supervisory authority steps in to replace the defaulting body and make decisions in its place. In certain cases where there have been breaches of public order or exceptional occurrences, the Minister of the Interior may replace defaulting municipal authorities with an official tasked with immediately taking the necessary police measures and, where necessary, enlisting the assistance of the police. These measures are set out in Article 58 (police regulations and ordinances in

⁹⁴ Namely, municipalities' financial investments in private-law companies, as well as municipal council deliberations concerning the establishment, amendment and abolition of municipal taxes and the relevant regulations (Articles 173*bis* and 107*bis* of the Law on Municipalities). In addition, the amended Law of 23 February 2001 on municipal associations requires authorisation by Grand Ducal decree issued on the basis of an opinion from the Council of State for: creation of a municipal association; accession to a municipal association accompanied by an amendment to the articles of association; amendment of the articles of association of an association; participation by a municipality or municipal association in foreign bodies; dissolution of the municipal association on a proposal from the association's committee and with the consent of all the municipal councils concerned or upon a reasoned request from the majority of those councils (an opinion from the Council of State is not required in this case); automatic dissolution of the municipal association.

⁹⁵ Namely, municipal council resolutions setting administrative fines up to €2 500; budgetary appropriations for new commitments; new or additional appropriations; the authorisation of expenditure not budgeted for; the creation of mortgages, loans, loan guarantees, the opening of credit facilities and finance leases where the value exceeds €50 000; the setting of tariffs relating to the supply of water, gas and electricity, to wastewater treatment, to waste management and for the remuneration of all other services provided by the municipality (Article 107*bis* of the Law on Municipalities). In addition, the Minister of the Interior approves decisions relating to municipal planning and urban development in accordance with the [amended Law of 19 July 2004](#).

⁹⁶ For example, traffic regulations require the approval of two ministers, namely the Minister of the Interior and the Minister for Mobility and Public Works (see Circular No. 3412 of 7 November 2016). The Minister for the Environment, Climate and Biodiversity approves changes to the boundaries of the green belt in accordance with Article 5 of the amended Law of 18 July 2018 on the protection of nature and natural resources.

⁹⁷ See, for example, the [amended Law of 19 July 2004](#) on municipal planning and urban development and the [Law of 27 July 1993](#) on economic development and diversification.

emergencies, in particular in the event of riots, hostile gatherings, or serious breaches of or threats to public order) and in Article 110 of the aforementioned law (requisitions and other urgent measures).

278. Ex officio measures are also provided for in relation to municipal public finances in the following cases. The Minister of the Interior will rectify any budget that does not comply with the laws and regulations (Article 124 of the aforementioned law). If the college of the mayor and aldermen fails to propose a budget or if the municipal council does not adopt it within the prescribed time limits, the Minister of the Interior will act in place of these bodies to propose or adopt, on the Minister's own initiative, a budget limited to mandatory expenditure and also to the revenue and expenditure essential for the functioning of the municipality (Article 125, paragraph 1). Where the municipal council seeks to evade payment of the mandatory expenditure required of it by law, by refusing to allocate such expenditure in whole or in part, the Minister of the Interior, after hearing the municipal council, will, on the Minister's own initiative, include the expenditure in the budget, in proportion to the need (Article 125, paragraph 2). If the college of the mayor and aldermen refuses or omits to authorise expenditure which the municipality is required to bear by law, the Minister of the Interior may order that the expenditure be effected immediately. Any such decision serves as a payment order and the revenue officer is required to pay the relevant amount (Article 133). If the college of the mayor and aldermen refuses or fails to draw up an order for outstanding revenue, the Minister of the Interior may order that the sum be recovered immediately. Any such decision serves as a revenue order requiring the revenue officer to collect the amounts in question (Article 137). Where budgets, accounts or other documents are not submitted within the prescribed time, the Minister of the Interior may appoint a special commissioner to carry out the outstanding work at the expense of the defaulting parties. (Article 165). The Minister of the Interior may rectify any accounts found to be false, erroneous, incomplete or duplicated (Article 167).

Judicial review

279. The Administrative Tribunal has jurisdiction at first instance to hear appeals against individual administrative decisions and regulatory administrative acts issued, *inter alia*, by municipal authorities. The President of the Administrative Tribunal has jurisdiction to hear applications for interim measures in connection with appeals brought before the Administrative Tribunal (administrative summary proceedings).

280. Proceedings may be brought before the Administrative Tribunal by the person at whom the act complained of is directed, as well as by any third party with an interest in bringing proceedings, that is to say, anyone personally affected by an administrative act (so-called class action lawsuits and popular legal actions are not permitted). The President of the Administrative Tribunal may suspend the enforcement of an administrative decision (suspension proceedings) if two conditions are met: there is a risk of serious and irreparable harm, and serious doubt as to the legality of the act in question.

281. The time limit for challenging an administrative decision is, in principle, three months from the time the administrative decision was brought to the attention of the person concerned and they were informed of the available remedies, unless otherwise provided by law. This time limit is calculated: either from the notification of the contested act (receipt by post or hand delivery); or from its publication (in the Official Journal) or its display (for example, on a notice board at the town hall), in the case of a regulatory act or an individual act whose beneficiary is a third party.

282. The Administrative Court has jurisdiction at second instance as an appellate court to hear appeals against judgments of the Administrative Tribunal. Orders issued by the President of the Administrative Tribunal in matters of interim relief are not subject to appeal, however. As a general rule, an appeal may be lodged within 40 days and the Administrative Court's judgment may be delivered within five months of the judgment at first instance.

283. The Administrative Court is not a court of cassation, but it has jurisdiction to re-examine the case in its entirety. Judgments of the Administrative Court are not subject to any further appeal, save where third-party applications are made. Judgments handed down by the Administrative Court are not open to appeal on points of law.

284. The procedure is governed by the [amended Law of 21 June 1999](#) on the rules of procedure before the administrative courts.

285. According to Article 83 of the [1988 Law on Municipalities](#), the college of the mayor and aldermen is liable in law for any action brought against the municipality.

286. Under Article 164 of that law, the mayor and aldermen may be held personally liable for expenditure they have authorised in breach of laws and regulations and for revenue which could not be recovered through their fault. In such cases, the Minister of the Interior shall order that the action for recovery be brought before the competent court. It may be brought on behalf of the municipality, either by direct summons or, if the Minister so orders, through the public prosecutor's office.

Disclosure of corruption and integrity violations, whistleblower protection

Public complaint mechanisms

287. In Luxembourg, under ordinary law, any person has the right to lodge a complaint or report conduct that is, or may be, criminal in nature. Article 1 of the Code of Criminal Procedure provides that: (1) public prosecutions for the punishment of offenders will be brought and conducted by members of the judiciary or by those civil servants empowered to do so by law; (2) such prosecutions may also be brought by the injured party, in the manner prescribed by the Code or special laws.

288. The authority responsible for public prosecutions is the public prosecutor's office, which, pursuant to Article 16 of the Code of Criminal Procedure, "conducts criminal proceedings and ensures the application of the law".

Reporting obligations

289. With regard to public services, Article 23, paragraph 2, of the Code of Criminal Procedure imposes a duty to report to the public prosecutor any conduct likely to constitute a crime or offence. More specifically, Article 23 provides that "Any public authority, public officer or civil servant, as well as any salaried worker or staff member carrying out public service duties, whether appointed or mandated under public or private law, who, in the course of their duties, become aware that an offence has been committed shall immediately report the fact to the public prosecutor and supply them with all relevant information, reports and official documents, notwithstanding any rules of confidentiality or professional secrecy that may apply to them."

290. To date, no investigations into corruption have been launched by the Luxembourg authorities on the basis of reports. However, in a recent case in the judicial district of Diekirch, a report from the office for whistleblowers containing specific and relevant evidence, based on a report from a whistleblower, helped to clarify certain aspects and thus contributed to the opening of a judicial investigation, which is currently ongoing.

Whistleblower protection

291. Under Luxembourg law, protection for whistleblowers is governed by the [Law of 16 May 2023](#). Although Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law covers only certain acts and areas of action of the European Union, the [Law of 16 May 2023](#) extends to all national law. Article 1 accordingly specifies that whistleblowers are protected against all forms of retaliation when they report acts or omissions that are unlawful or that run counter to the object or purpose of the provisions of national or directly applicable European law.

292. The [Law of 16 May 2023](#) applies to reporting persons working in the private or public sector who acquired information on breaches in a work-related context. The law also applies to reporting persons where they report or publicly disclose information on breaches that occurred in a work-based relationship which has since ended or in the context of a work-based relationship that is yet to begin in cases where information on breaches has been acquired during the recruitment process or other pre-contractual negotiations. The protection measures for reporting persons also apply to facilitators, where applicable; to third persons who are connected with the reporting persons and who could suffer retaliation in a work-related context, such as colleagues or relatives of the reporting persons; and to legal entities that the reporting persons own, work for or are otherwise connected with in a work-related context.

293. The [Law of 16 May 2023](#) is subsidiary in nature, in that where sector-specific laws or acts of the European Union provide for a specific mechanism for reporting breaches and protecting the whistleblower, provided that such mechanism is not less favourable, that specific mechanism applies.

294. This legislation seeks to protect whistleblowers against any form of retaliation, defined as “any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person”. Reporting persons are entitled to the protection provided for by law on condition that they had reasonable grounds to believe that the information reported regarding breaches was true at the time of reporting and that such information fell within the scope of the [Law of 16 May 2023](#), and that they reported either internally or externally, or made a public disclosure, in accordance with the conditions laid down by the law.

Reporting channels

295. Legal entities in the private and in the public sector are subject to the requirement to establish internal channels and procedures for reporting and following up on reports. Legal entities in the public sector include any entity owned or controlled by them, including local authorities with a population of 10 000 or more. Legal entities in the private sector are covered only insofar as they have 50 employees or more. Reporting channels may be operated internally by a person or department designated for that purpose or provided externally by a third party. The competent

authorities verify, with regard to legal entities in the private sector falling within their respective areas of competence, that internal reporting channels have been established in accordance with the law. To this end, they may request that legal entities in the private or public sector provide them with all necessary information.

296. Whistleblowers also have the option of making an external report. They are thus free to choose whether to report internally or externally. An external report is made to one of the “competent authorities”,⁹⁸ acting within the scope of their respective tasks and powers. In performing their respective tasks, the competent authorities may request in writing that the entity concerned by the report provide all the information they deem necessary, while ensuring that the whistleblower’s identity remains confidential. These authorities have staff members dedicated to handling reports, who are specifically tasked with providing any interested person with information on the procedures for reporting, including concerning the use of internal reporting channels, receiving and following up reports and maintaining contact with the reporting person for the purpose of providing feedback and requesting further information where necessary. The staff in question receive specific training for the purpose of handling reports, with a particular focus on ensuring the confidentiality of the whistleblower.

297. A whistleblower may also, in certain cases, make a public disclosure of a breach while still benefiting from the protection provided by law. In such cases, one of the following two conditions must be met: (i) the individual first reported the information internally and/or externally but no appropriate action was taken, or (ii) in the case of external reporting, there is a risk of retaliation or there is a low prospect of the breach being effectively addressed, due to the particular circumstances of the case, such as those where evidence could be concealed or destroyed or where an authority could be in collusion with the perpetrator of the breach or involved in the breach.

The Office for Whistleblowers

298. An office for whistleblowers (hereafter “the OSIG”) was established by the Law of 16 May 2023. Placed under the authority of the Minister of Justice, its tasks are: 1° to inform and assist any person wishing to make an internal or external report, by explaining the procedures to be followed, and to gather information regarding any breaches relating to the establishment of internal reporting channels; 2° to raise public awareness of the legislation on the protection of whistleblowers; 3° to inform the relevant competent authorities of any breaches of the obligations under Article 6 (obligation to establish internal reporting channels) of which the Office is aware; 4° to gather, in collaboration with the competent authorities and the judicial authorities, the information necessary for the preparation of the annual report; 5° to draw up recommendations on any matter relating to the application of the law in question and to submit them to the competent authorities; and 6° to carry out the tasks assigned to it under the external reporting procedure.

⁹⁸ The Financial Sector Supervisory Commission; the *Commissariat aux assurances*; the Competition Authority; the Registration, Duties, Estate and VAT Authority; the Inspectorate of Labour and Mines; the National Commission for Data Protection; the Centre for Equal Treatment; the Ombudsperson as part of their role in conducting external inspections of facilities where persons are deprived of their liberty; the Ombudsperson *fir Kanner a Jugendlecher*; the Luxembourg Regulatory Institute; the Independent Luxembourg Broadcasting Authority; the Bar Councils of Luxembourg and Diekirch; the Chamber of Notaries; the Medical Board; the Nature and Forest Agency; the Water Management Agency; the Air Navigation Administration; the National Service of the Mediator of Consumption; the Order of Architects and Consulting Engineers; the Order of Chartered Accountants; the Institute of Internal Auditors and the Luxembourg Inland Revenue.

299. In accordance with Articles 9 and 13 of the [Law of 16 May 2023](#), the OSIG provides information and assistance to any person wishing to make an internal or external report, specifying the procedures to be followed. Since its creation, the OSIG has supported a number of potential whistleblowers, working closely with the competent authorities. The OSIG supported 80 people wishing to make a report in 2024, compared with over a hundred in 2025. However, there are no statistics on the number of people who have been granted 'whistleblower' status, a term that does not appear in either the Law of 16 May 2023 or the Directive and is used primarily for convenience of language. In fact, the law reserves the recognition of whistleblower status - and thus the granting of protective measures linked to such recognition - solely to the courts, whether judicial or administrative, to which a whistleblower who has suffered reprisals has brought a case seeking a declaration of nullity or financial compensation.

300. In order to co-ordinate the work of implementing the law and with a view to establishing best practices and effective co-operation regarding whistleblower protection, the OSIG has set up a network of competent authorities and held several consultations with the relevant public institutions, including officials from the prosecution service. Since its inception, the OSIG has been involved in various awareness-raising initiatives aimed at the general public, potential whistleblowers and entities subject to the obligations relating to the establishment and monitoring of internal reporting channels and procedures. With this in mind, the OSIG launched an awareness-raising campaign at the end of 2024, which is making steady progress. Plans for the first half of 2025 included the publication of a brochure, the release of an explanatory video and the provision of other supporting documents. In 2024, furthermore, the Office began working closely with the competent authorities to carry out checks on the internal channels and procedures for reporting in place.

Handling of reports and protection procedures

301. The channels for receiving reports must be designed, set up and operated in a secure manner that ensures the confidentiality of the reporting person and any third party mentioned in the report, and prevents access thereto by non-authorised staff members. Acknowledgement of receipt of the report is sent to the reporting person within seven days of receipt. The person or department that receives the reports must be impartial, with the authority to provide follow up (legal department, data protection officer, specially designated person, etc.). That person or department will maintain communication with the reporting person and, where necessary, ask for further information from and provide feedback to that reporting person. Feedback must be given within three months. The internal channels enable reporting in writing or orally or both, in one of the country's three languages (French, German and Luxembourgish). Oral reporting is possible by telephone or through other voice messaging systems, and, upon request by the reporting person, by means of a physical meeting within a reasonable timeframe.

302. Retaliation in any form, including threats of retaliation or attempts at retaliation, is prohibited against whistleblowers in connection with reports they have made in accordance with the law. The following in particular are prohibited: suspension of a contract of employment, layoff, dismissal, failure to renew or early termination of a temporary employment contract or equivalent measures; demotion or withholding of promotion; transfer of duties, change of location of place of work, reduction in wages, change in working hours; withholding of training; imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty; failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that they would be offered permanent employment; coercion, intimidation,

harassment or ostracism; discrimination, disadvantageous or unfair treatment; a negative performance assessment or employment reference; damage, including damage to reputation, in particular on social media, or financial loss, including loss of business and loss of income; blacklisting on the basis of a sector- or industry-wide informal or formal agreement, which means that the person will not, in the future, find employment in the sector or industry; early termination or cancellation of contract for goods or services; cancellation of a licence or permit; psychiatric or medical referrals.

303. Persons who retaliate or bring vexatious proceedings against whistleblowers are liable to a fine of between €1 250 and €25 000.

304. Any retaliatory measures referred to in Article 25(1) to (6), (9), (12) and (13) are automatically null and void. The whistleblower may, within 15 days of notification of the measure, bring the matter before the competent court to have the measure declared null and void and to obtain an order requiring its cessation. Legal action to seek compensation for damage caused by any retaliatory measures is also possible, even after the aforementioned 15-day period. There is a presumption in such cases that the detriment was made in retaliation for a report or disclosure.

305. Where the report was made in accordance with the relevant provisions, the whistleblowers will not be considered to have breached any restriction on disclosure of information and will not incur liability of any kind in respect of their report or public disclosure provided that they had reasonable grounds to believe that the reporting or public disclosure of such information was necessary for revealing a breach pursuant to the law. Reporting persons will not incur liability in respect of the acquisition of or access to the information which is reported or publicly disclosed, provided that such acquisition or access did not constitute a self-standing criminal offence.

306. In legal proceedings, including for defamation, breach of copyright, breach of secrecy, breach of data protection rules, disclosure of trade secrets, or for compensation claims based on private, public, or on collective labour law, whistleblowers will not incur liability of any kind as a result of reports or public disclosures under the [Law of 16 May 2023](#). Such persons have the right to rely on that reporting or public disclosure to seek dismissal of the case, provided that they had reasonable grounds to believe that the reporting or public disclosure was necessary for revealing a breach.

307. With regard to statistics relating to reports received, the Office for Whistleblowers collects “the information necessary for the preparation of the annual report” in close co-operation with the competent authorities and the judicial authorities, in accordance with Article 9 of the [Law of 16 May 2023](#). This information includes statistics on the number of reports received and the number of investigations and proceedings initiated, as well as their outcomes. In 2023,⁹⁹ the competent authorities received 223 reports, investigations into 121 of which have been completed. 102 reports were under investigation as at 31 December 2023. The competent authorities received 547 reports in 2024, which led to 328 investigations being opened during that year. 250 investigations were closed in 2024, a figure that also includes decisions to close cases initiated in 2023. As at 31 December 2024, 166 investigations were still ongoing.¹⁰⁰ For the year 2025, statistics are currently being collected.

⁹⁹ See [2023 Activity Report](#) of the Office for Whistleblowers, pp. 8-10. This report covers the period from 1 September 2023, when the office began operating, to 31 December 2023.

¹⁰⁰ See [2024 Activity Report](#) of the Office for Whistleblowers, pp. 17–22.

Enforcement and sanctions

Non-criminal enforcement mechanisms

Disciplinary procedure

308. The [1988 Law on Municipalities](#) assigns the Government powers to oversee mayors and aldermen which are akin to disciplinary powers. In the event of misconduct, fault or gross negligence, aldermen may be suspended or removed from office by the Minister of the Interior, while mayors may be suspended or removed by the Grand Duke (Articles 41 and 63). The terms “misconduct” and “gross negligence” are not defined or specified by law and leave a wide margin of discretion to central government. While the Grand Duke or the Minister of the Interior does, in fact, have the right to order dismissal or suspension in the cases specified by law, they would nevertheless be exceeding their powers if they imposed on mayors and aldermen less severe sanctions not provided for by law, namely a warning, a reprimand or the withholding of remuneration. Their decisions would be open to challenge before the Administrative Tribunal, which would undoubtedly be asked to overturn them.

309. A mayor or alderman who has been dismissed may not sit in the college of the mayor and aldermen until a new municipal council has been elected after their dismissal. Mayors and aldermen who have been dismissed or suspended but continue to perform their duties are liable to a prison sentence ranging from eight days to one year and a fine of between €251 and €5 000 under Article 262 of the Criminal Code.

310. Article 37 of the [1988 Law on Municipalities](#) provides that, if the municipal council rejects the draft budget presented by the college of the mayor and aldermen, the municipal council may adopt a no-confidence motion by a majority of its members. The members of the college of the mayor and aldermen are in that case deemed to have resigned. The mayor is dismissed from office by the Grand Duke and the aldermen by the Minister of the Interior.

311. Neither the municipal council nor the college of aldermen, however, has the right to take disciplinary action, even in a milder form, e.g. through an expression of regret containing a reprimand directed at the mayor or aldermen. Any municipal council deliberations concerning an act of the mayor or criticising their administration, calling on the mayor to resign, expressing regret at the attitude adopted by the college of aldermen regarding the execution of a deed of sale, or containing offensive remarks directed at the mayor, are therefore contrary to the law and as such may be annulled.

312. [Bill No. 8218](#) proposes an amendment to the procedures governing motions of no confidence. Under current legislation, a motion of no confidence may be tabled only in connection with the draft budget presented by the college of the mayor and aldermen. In order to prevent the college of the mayor and aldermen from being blocked during the budget process, the new legislation proposes to separate it from that. Accordingly, the municipal council will be able to adopt a motion of no confidence at any time, except during the twelve months preceding and following ordinary municipal elections. Also, there may be no more than two motions of no confidence between any two ordinary municipal elections and only one motion per year. Another proposed change is that the municipal council will be able to adopt an individual motion of no confidence against a member of the college of the mayor and aldermen, or a collective motion against the college.

313. In addition, every public official or employee is legally required to report disciplinary breaches by their subordinates. Failure to do so renders them liable to disciplinary action themselves. Such reports may be made by any means (complaint, reporting through the chain of command or via a whistleblower, information published in the media, etc.) and in the most appropriate manner, but generally through the chain of command to the disciplinary authority, which, in the municipal sector, is the college of the mayor and aldermen. Accordingly, disciplinary proceedings always begin with the reporting of a disciplinary breach to the disciplinary authority.

314. On the basis of this report, the disciplinary authority decides whether disciplinary proceedings should be instituted in respect of the conduct complained of. If it decides not to begin proceedings, it will be politically accountable for that decision. If it does decide to institute disciplinary proceedings, it will refer the matter to the CGID for investigation.

315. The Office of the Government Commissioner for Disciplinary Investigations (CGID) was established in 2003 as an independent body responsible for disciplinary investigations. As an administrative body, the CGID has its own resources for carrying out its tasks. The investigating commissioners thus have a secretariat responsible for the administrative processing of cases under investigation. In 2006, the CGID's jurisdiction was extended to the local government sector. In the event of a breach of an obligation by a state or municipal official, the CGID will therefore be responsible for any disciplinary investigation, without prejudice to any criminal proceedings.

316. In this context, the CGID first assesses the admissibility of the case (jurisdiction of the referring authority, the official's subjection to statutory law, the statute of limitations on the facts, and unclear wording). Any admissible case is then subject to an investigation into the allegations, which involves hearing the accused officials and any witnesses. When the facts are deemed to have been established, the CGID prepares a report either for the college of the mayor and aldermen or for the Disciplinary Board. The college or the Board will then either impose a disciplinary measure or dismiss the case without further action. Once the investigation is complete, the CGID refers the matter either to the college of the mayor and aldermen if the penalty to be imposed is a minor one, or to the Disciplinary Board in other cases. The Disciplinary Board, made up of equal numbers of representatives from both sides and chaired by a judge, takes its decisions collectively in camera. It sits in public session (Article 75 of the amended Law of 24 December 1985 on the regulations governing municipal civil servants).

317. The disciplinary authority may, in the course of the proceedings, suspend the official under investigation from their duties. Alternatively, the same power is vested in the CGID, whose decision to suspend must be confirmed by the disciplinary authority within eight days, failing which it lapses. Where a minor penalty is imposed by the college of the mayor and aldermen, an appeal may be lodged with the Disciplinary Board, whose decision is itself subject to appeal before the administrative courts. The sanctions that may be imposed, in accordance with the amended Law of 24 December 1985 (Article 58), range from a caution to temporary suspension from duties, compulsory retirement or dismissal.

318. Between 2022 and 2025, the City of Luxembourg dealt with 19 disciplinary cases, including one involving failure to comply with a decision by the college of aldermen regarding an application for secondary commercial activity, and where the Disciplinary Board ordered that the individual concerned be demoted. Over the last three years, two disciplinary cases have been brought by the college of the mayor and aldermen of the City of Dudelange, with referral to the CGID.

319. The table below shows the percentage of cases arising from disciplinary investigations at municipal level and investigated by the CGID since 2019 and since 2003.

		Total cases	Municipal cases	State-level cases	Municipal cases as a percentage
Cases	2019-15/09/2025	622	143	479	+ - 23%
TOTAL cases	2003-15/09/2025	1681	388	1293	+ - 23.1%

Criminal procedure

320. There are no immunities or other procedural privileges available for persons elected or appointed to political office, or for public officials of subnational authorities. There are no special criminal proceedings, different from those applicable to other citizens.

321. [Bill No. 8052](#) aims to amend the Criminal Code to remove criminal immunity for municipal authorities. This measure is intended to protect members of the statutory bodies of municipal authorities and similar entities who face criminal liability for acts committed in the course of their duties as public office holders.

Statistics

322. It is difficult to identify cases of corruption (in the broad sense, including notably influence peddling, benefiting from a conflict of interest and extortion) involving local elected representatives and local public officials, as the exact status of the official prosecuted or convicted is not specified in the available statistics. However, the following cases have been identified:

Year	Offences	Persons concerned	Status	Comments
Criminal cases pending				
2019	Benefiting from a conflict of interest and misappropriation of public funds	Local elected representative	In late 2024 the Council Chamber of the district court, ruling on the investigation procedure, ordered that the case be referred to the criminal court. This decision was appealed.	The decision to refer the case to a criminal division of the Luxembourg District Court was upheld by the Council Chamber of the Court of Appeal, ruling on 11 June 2025.
2020	Benefiting from a conflict of interest	Local elected representative	Judicial investigation ongoing	
2021	Benefiting from a conflict of interest	Local elected official	Judicial investigation ongoing	

2021	Bribery	Local public official	Judicial investigation ongoing	
2023	Benefiting from a conflict of interest	Local elected representative	Pre-trial investigation ongoing	
2024	Bribery	Local elected representative	Judicial investigation ongoing	
Resolved cases				
2020	Bribery	Local elected representative	The case was dismissed.	
Cases where a criminal court has ruled on the merits of the charge				
2021	Passive corruption for abuse of influence within the municipal council; forgery and use of forged documents; benefiting from a conflict of interest; money laundering	Municipal mayor	The mayor was sentenced to a 30-month suspended prison term and a fine of €25 000. The court also ordered the confiscation of land acquired by the mayor as the object and proceeds of corruption.	<i>Court of Appeal 4 May 2021, No. 141/21</i>
2024	Forgery, fraud and criminal conspiracy for issuing false invoices from fictitious service providers for the municipal administration; passive corruption and money laundering	Two municipal staff	The municipal officials were sentenced to seven years' imprisonment, with forty-two months suspended, and a fine of €50 000, and to five years' imprisonment, with three years suspended, and a fine of €30 000, respectively. The court also ordered that assets belonging to the convicted persons, including several properties, to the equivalent value of more than €5 million, be confiscated and assigned to the civil parties.	<i>Court of Appeal 13 March 2024, No. 88/24</i>
2024	Extortion (for intentionally granting a company a local tax exemption worth several tens of thousands of euros)	Mayor and aldermen of a municipality	Sentenced to a fine; however, the conviction was quashed for each of the three defendants by the Court of Cassation in judgments handed down in December 2024, on the	<i>Court of Appeal 12 March 2024, No. 84/24</i>

			ground that the Court of Appeal had incorrectly identified the mental element of the offence. The case must therefore be retried by the Court of Appeal.	
2025	Bribery, influence peddling (undue advantages, particularly from companies awarded public contracts), extortion (manipulation of the local authority's badge system for the purpose of concealing frequent absences)	Municipal civil servant	The District Court of and in Luxembourg, sitting in criminal matters, sentenced the municipal official to an 18-month suspended prison sentence and a fine of €65 000 and ordered the confiscation of €12 945 seized in cash.	<i>District Court of and in Luxembourg, 2 April 2025, No. 1216/2025</i>

Membership of the Council of Europe's anti-corruption body, the Group of States against corruption (GRECO), spans the European continent and also includes the United States of America and Kazakhstan.

GRECO members (48) by date of accession:

Belgium, Bulgaria, Cyprus, Estonia, Finland, France, Germany, Greece, Iceland, Ireland, Lithuania, Luxembourg, Romania, the Slovak Republic, Slovenia, Spain, Sweden (founding states – 1 May 1999); Poland (20 May 1999), Hungary (9 July 1999), Georgia (16 September 1999), the United Kingdom (18 September 1999), Bosnia and Herzegovina (25 February 2000), Latvia (27 July 2000), Denmark (3 August 2000), the United States of America (20 September 2000), North Macedonia (7 October 2000), Croatia (2 December 2000), Norway (6 January 2001), Albania (27 April 2001), Malta (11 May 2001), the Republic of Moldova (28 June 2001), the Netherlands (18 December 2001), Portugal (1 January 2002), Czechia (9 February 2002), Serbia (1 April 2003), Türkiye (1 January 2004), Armenia (20 January 2004), Azerbaijan (1 June 2004), Andorra (28 January 2005), Ukraine (1 January 2006), Montenegro (6 June 2006), Switzerland (1 July 2006), Austria (1 December 2006), Italy (30 June 2007), Monaco (1 July 2007), Liechtenstein (1 January 2010), San Marino (13 August 2010), and Kazakhstan (16 January 2020).

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Group of States against Corruption
Groupe d'États contre la corruption

