



**COMMISSION STAFF WORKING DOCUMENT**

## Country Chapter on the rule of law situation in Luxembourg

### *Accompanying the document*

**Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions**

## The rule of law situation in the European Union

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## **ABSTRACT**

In Luxembourg, the level of perceived judicial independence continues to be very high among both the general public and companies. The National Council for Justice continues to fulfil its functions in the justice system. Steps have been taken on the digitalisation of the judicial system, with projects in civil, criminal and administrative jurisdictions. The reform of the criminal justice system as regards minors remains pending, awaiting the opinion of the Council of State. Initiatives are underway to support recruitment needs in the judiciary, and there are plans to establish a new tribunal to increase the efficiency in administrative proceedings. While the justice system continues to perform efficiently overall, disposition times have increased across all instances.

A national evaluation of corruption risks and the existing anti-corruption framework was launched to support the development of a national anti-corruption strategy. The number of convictions in corruption cases slightly increased, while the number of reported cases remain relatively stable compared to last year. Human resources in services working on anti-corruption have significantly increased. The changes related to the Parliament's transparency register are now fully implemented. New rules have been adopted to strengthen the control over the use of financial resources by the political groups and independent Members of the Parliament. Discussions on draft laws introducing codes of conduct for elected representatives at municipal level are continuing. The Deontology Committee continued monitoring the respect of the Ethics rules by the Members of the Government. The number of reported alerts from whistleblowers continued to increase in 2025. The identification of sectors at high risks of corruption is part of the on-going national evaluation of corruption risks.

The ongoing reform of the media regulatory framework aims to substantially strengthen the role, mandate and functioning of the national media regulator. The media reform also strengthens the role of the Press Council, while public support for journalism continues to be ensured through the existing public aid scheme. Radio 100,7, Luxembourg's public service broadcaster, continues to operate independently. Work continued on the reform of the legal framework for the disclosure of official documents, taking into account European standards on access to official documents. The Government has taken steps to strengthen the protection of journalists, notably through the National Action Plan on the Safety of Journalists (2025–2028).

Stakeholder consultations are generally considered effective in practice. The reform to make the Consultative Commission for Human Rights (CCDH) more independent remains pending in the Parliament. The civic space is open and supported by available public funding.

## **RECOMMENDATIONS**

Overall, based on the recommendations in the 2025 Rule of Law Report, and considering other developments that took place in the period of reference, the Commission concludes the following:

- Some further progress has been made on the digitalisation of civil, criminal and administrative proceedings, as a management committee to coordinate digitalisation initiatives was established and milestones for civil, criminal, and administrative court proceedings were set and are being implemented. Since additional steps are needed to advance the digitalisation the justice system, it is recommended to Luxembourg to step up efforts to *further develop the digitalisation of civil, criminal and administrative proceedings*.
- Some further progress has been made to complete the reform of the legal framework for the disclosure of official documents, in light of further legislative work on the relevant reform. Therefore, it is recommended to Luxembourg to step up efforts to *finalise the reform of the legal framework on access to official documents, taking into account European standards*.

## I. JUSTICE SYSTEM<sup>1</sup>

### Independence

**The level of perceived judicial independence in Luxembourg is now very high among both the general public and companies.** Overall, 78% of the general population and 75% of companies perceive the level of independence of courts and judges to be ‘fairly or very good’ in 2026<sup>2</sup>. The perceived judicial independence among the general public has slightly increased in comparison with 2025 (77%) and in comparison with 2022 (77%). The perceived judicial independence among companies has slightly increased in comparison with 2025 (74%) and has slightly decreased in comparison with 2022 (76%).

**The National Council for Justice continues to effectively fulfil its functions in the justice system.** Since 2023, the National Council for Justice oversees the appointment, evaluation, promotion, and disciplinary regime of magistrates<sup>3</sup>. The Council assesses its work positively, as do external stakeholders<sup>4</sup>. The Council remains actively involved in discussions on recruitment and eligibility criteria in the justice system, especially by providing opinions on draft laws<sup>5</sup>. While the Council publishes its opinions online, stakeholders call for greater transparency in its decision-making process and information flows, including a more detailed motivation of its decisions on appointment of judges<sup>6</sup>.

### Quality

**There was some further progress on the recommendation on the digitalisation of civil, criminal and administrative proceedings<sup>7</sup>.** The Government established in December 2025 a management committee to coordinate digitalisation initiatives<sup>8</sup>, aiming for full digitalisation of the justice system through a modular, needs-based approach under the Paperless Justice strategy<sup>9</sup>. The overall implementation timeframe is yet to be detailed, but comprehensive results are expected to be seen within two years, with specific milestones set out for civil, criminal, and administrative court proceedings<sup>10</sup>. For civil proceedings, digitalisation projects aim to digitalise document management by late 2026, implement digital civil dossiers, and secure data. In criminal proceedings, digitalised management of documents, judgments and hearings is expected to be completed by mid-2027, and execution of judgments by late

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<sup>1</sup> An overview of the institutional framework for all four pillars can be found [here](#).

<sup>2</sup> Figures 48 and 50, 2026 EU Justice Scoreboard and figures 51 and 53, 2024 EU Justice Scoreboard. The level of perceived judicial independence is categorised as follows: very low (below 30% of respondents perceive judicial independence as fairly good and very good); low (between 30-39%), average (between 40-59%), high (between 60-75%), very high (above 75%).

<sup>3</sup> 2025 Rule of Law Report, Luxembourg, p. 3.

<sup>4</sup> Country visit Luxembourg, National Council for Justice, Prosecution service.

<sup>5</sup> National Council for Justice (2026a, 2026b and 2026c).

<sup>6</sup> Country visit Luxembourg, President of Supreme Court of Justice and Constitutional Court and Luxembourgish Magistrates’ Association.

<sup>7</sup> The 2025 Rule of Law Report had recommended Luxembourg to “[s]tep up efforts to achieve full digitalisation of civil, criminal and administrative proceedings”. Some progress was previously assessed on this recommendation in 2025.

<sup>8</sup> The Committee comprises representatives from the Ministry of Justice, the judiciary, the Bar, the prosecution service, notaries and bailiffs (follow-up meeting Luxembourg, 2026); Luxembourg Government (2026a), written input, p. 3.

<sup>9</sup> Country visit Luxembourg, Ministry of Justice, President of Supreme Court of Justice and Constitutional Court.

<sup>10</sup> Luxembourg Government (2026b), additional written input, pp. 1 and 4.

2027<sup>11</sup>. A centralised digital platform for case management will be developed for civil and criminal proceedings, integrating dedicated platforms for lawyers, notaries and bailiffs, and being accessible to prosecutors. For administrative proceedings, the platform MyGuichet was made available to legal professionals for certain procedures in December 2025, with additional administrative procedures to follow<sup>12</sup>. The roll-out of measures to support administrative magistrates with automated drafting of judgments is expected by mid-2026<sup>13</sup>. The management committee is preparing several legislative initiatives to adapt the legal framework of the justice system to digitalisation<sup>14</sup>. The Government is centralising IT modernisation programmes, recruiting IT staff, improving communication, implementing pilot projects<sup>15</sup> and involving end-users in implementation<sup>16</sup>. The Government reported some implementation delays<sup>17</sup> and identified a number of shortcomings, such as few digital solutions to initiate and follow proceedings across jurisdictions<sup>18</sup>, a comparatively small user base, limited IT staff, fragmented digital networks, outdated tools and heterogeneous workflows that contribute to challenging system interoperability<sup>19</sup>. Overall, some further progress has been made on the recommendation in the 2025 Rule of Law Report, while additional steps are needed to achieve full digitalisation of civil, criminal, and administrative proceedings.

**The reform of the criminal justice system as regards minors remains pending.** As reported in 2025<sup>20</sup>, the three draft laws to reform the role and treatment of minors in criminal proceedings remain under discussion in Parliament, awaiting the opinion of the Council of State<sup>21</sup>. Stakeholders' concerns remain over the lack of sufficient procedural safeguards and the limited specialisation of justice professionals<sup>22</sup>. Over 120 lawyers have been added to the list of specialists in law on minors<sup>23</sup>.

**Initiatives are underway to support recruitment needs in the judiciary.** In April 2025, one of the two draft laws intended to reform the recruitment system of magistrates came into force. This law establishes access to the magistracy with two years' experience, subject to an examination, or five years' experience, without the need for an examination<sup>24</sup>. By the end of 2025, there were 42 recruitments, up from 28 by the end of 2024, with positive projections

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<sup>11</sup> Luxembourg Government (2026c), additional written input, pp. 8-9; Luxembourg Government (2026a), written input, pp. 2-3.

<sup>12</sup> Follow-up meeting Luxembourg, 2026; Luxembourg Government (2026c), additional written input, p. 10.

<sup>13</sup> Luxembourg Government (2026b), additional written input, pp. 1-2.

<sup>14</sup> Country visit Luxembourg, Ministry of Justice; follow-up meeting Luxembourg, 2026.

<sup>15</sup> Luxembourg Government (2026b), additional written input, pp. 1-2.

<sup>16</sup> Country visit Luxembourg, Bar associations of Luxembourg and Diekirch.

<sup>17</sup> Follow-up meeting Luxembourg, 2026.

<sup>18</sup> Figures 44 and 45, 2026 EU Justice Scoreboard.

<sup>19</sup> Luxembourg Government (2026b), additional written input, p. 3. User base of 1 100 users.

<sup>20</sup> 2025 Country Report, pp. 4-5.

<sup>21</sup> Draft laws 7991, 7992 and 7994 aim to, respectively, reform the criminal system for minors, enhance the protection of minor victims and witnesses in criminal proceedings and create a new comprehensive system of protection for youth and children; Chamber of Deputies (2022a, 2022b and 2022c); Luxembourg Government (2026a), written input, p. 4; country visit Luxembourg, Council of State.

<sup>22</sup> Ombudsman for Children and Youth (2026b), pp. 2-4. See also 2025 Rule of Law Report, p. 5.

<sup>23</sup> Country visit Luxembourg, Bar Associations of Luxembourg and Diekirch. These specialists need to undergo one-day training programme.

<sup>24</sup> Draft law 8433 was split into two separate draft laws: 8433A, which modifies the qualifications and professional experience requirements for attachés de justice, and 8433B, which revises recruitment, professional training, and provisional service for attachés de justice. Draft law 8433A was enacted as the law of 2 April 2025. Draft law 8433B is under discussion in Parliament. Chamber of Deputies (2025a).

for 2026<sup>25</sup>. Both prosecutors<sup>26</sup> and judges welcome these developments. Despite these recent hiring efforts, all branches of the judiciary continue to report difficulties in filling vacancies, especially in the Court of Appeal<sup>27</sup>, which is responsible for civil, commercial, and criminal cases. Judges highlight the need to reinforce training provision for new recruitments and continue to point to the challenge that it is to find candidates that are fluent in all three national languages<sup>28</sup>. The Government intends to increase the compulsory training of judges from 12 to 24 months<sup>29</sup>. The Council of State emphasises the importance of increasing the appeal of a career in the magistracy, and issued its opinion on the remaining draft law, recommending adding English as a fourth required language<sup>30</sup>. The Government is planning to address the logistical shortcomings due to the rising number of judges, which is creating difficulties in accommodating them within the existing buildings<sup>31</sup>.

## Efficiency

**Plans to establish a new tribunal in the administrative jurisdiction are under consideration.** The number of cases in the administrative jurisdiction has been increasing, especially in migration and asylum matters<sup>32</sup>. The Parliament is discussing a draft law to expedite case management and ensure flexible workload distribution by creating a specialised tribunal for asylum and migration<sup>33</sup>. This initiative aims to increase the efficiency of the administrative jurisdiction overall, by tackling rising and fluctuating caseloads that create bottlenecks<sup>34</sup>. Stakeholders expressed concerns over the proposals, which would initially rely heavily on existing judges, and would envisage additional remuneration components for those judges serving in the new specialised tribunal<sup>35</sup>.

**While the justice system continues to perform efficiently overall, disposition times have increased across all instances.** Courts remain efficient, although the disposition time in civil, commercial, administrative and other cases has increased in recent years, from 198 days in 2023 to 233 days in 2024. More specifically, disposition times kept rising in litigious civil and commercial cases at first instance, from 221 days in 2023 to 251 days in 2024. Delays are more pronounced at higher instances for these cases, with disposition times reaching 527 days at second instance in 2024, and remaining relatively high at third instance, with 352

<sup>25</sup> Luxembourg Government (2026a), written input, p. 5. Country visit Luxembourg, President of Supreme Court of Justice and Constitutional Court.

<sup>26</sup> Country visit Luxembourg, Prosecution Service.

<sup>27</sup> 50 out of 51 vacant positions in the civil jurisdiction are in the Court of Appeal. Country visit Luxembourg, Ministry of State, Luxembourgish Magistrates' Association, National Council of Justice, President of Supreme Court of Justice and Constitutional Court, Council of State. See also 2025 Rule of Law Report, p. 5.

<sup>28</sup> Country visit Luxembourg, Luxembourgish Magistrates' Association.

<sup>29</sup> Country visit Luxembourg, Ministry of Justice.

<sup>30</sup> Country visit Luxembourg, Council of State. See also Council of State (2025a), p. 4.

<sup>31</sup> Country visit Luxembourg, Ministry of Justice, Luxembourgish Magistrates' Association, Supreme Court of Justice, Constitutional Court, Administrative Court

<sup>32</sup> Figure 3, 2026 EU Justice Scoreboard, Ministry of Justice (2026); Country visit Luxembourg, Administrative Court. Over six in ten cases concern migration and asylum.

<sup>33</sup> Draft law 8694 is expected to be complemented by another one aimed at incentivising the recruitment of specialised judges for the new tribunal, although key details are yet to be defined - Administrative Court (2026a), p. 10; Chamber of Deputies (2026c); country visit Luxembourg, Luxembourgish Magistrates' Association.

<sup>34</sup> Ministry of Justice (2026), Ombudsman for Children and Youth (2026a), p. 11; country visit Luxembourg, Luxembourgish Magistrates' Association, CCDH, Ombudsman.

<sup>35</sup> National Council for Justice (2026b), p. 2; Administrative Court (2026b), p. 6; country visit Luxembourg, Luxembourgish Magistrates' Association, Council of State (2026), pp. 4-5.

days<sup>36</sup>. Disposition time has especially increased in administrative cases at first instance, from 479 days in 2023 to 720 days in 2024<sup>37</sup>. In parallel, the rate of resolving civil, commercial, administrative and other cases has been reduced from 96% in 2023 to 90% in 2024, largely due to the administrative jurisdiction, which dropped from 98% in 2023 to 60% in 2024<sup>38</sup>. Consequently, the backlog has increased slightly, but it remains among the lowest in the EU<sup>39</sup>.

## II. ANTI-CORRUPTION FRAMEWORK

**The perception among experts, citizens and business executives is that Luxembourg is one of the least corrupt countries in the EU and the world.** In the 2025 Corruption Perceptions Index by Transparency International, Luxembourg scores 78/100, ranks 4<sup>th</sup> in the European Union and 8<sup>th</sup> globally<sup>40</sup>. This perception has been relatively stable over the past five years<sup>41</sup>. The 2026 Special Eurobarometer on Corruption shows that 48% of respondents consider corruption widespread in their country (EU average 71%) and 8% of respondents feel personally affected by corruption in their daily lives (EU average 30%). As regards businesses, 38% of companies consider that corruption is widespread (EU average 65%) and 30% consider that corruption is a problem when doing business (EU average 37%). Furthermore, 40% of respondents find that there are enough successful prosecutions to deter people from corrupt practices (EU average 38%), while 46% of companies believe that people and businesses caught for bribing a senior official are appropriately punished (EU average 31%)<sup>42</sup>.

**A national evaluation of corruption risks and the existing anti-corruption framework was launched to support the development of a national anti-corruption strategy<sup>43</sup>.** Launched in January 2026, this comprehensive evaluation will cover both national and transnational risks, as well as the anti-corruption framework in place in the private and public sector. It also aims at identifying the sectors at high risks of corruption. The authorities are currently collecting information from relevant public and private actors on existing anti-corruption measures, as well as gathering information on stakeholders' needs and possible recommendations. The evaluation is intended to serve as a basis for the preparation of a national anti-corruption strategy<sup>44</sup>. In addition, the Government has been working on the implementation of the recommendations which Luxembourg has received in the framework of its Phase 4 evaluation by the OECD's Working Group on Bribery<sup>45</sup>, for which the publication of two-year follow-up report is expected in July 2026<sup>46</sup>.

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<sup>36</sup> Figures 4-6, 2026 EU Justice Scoreboard.

<sup>37</sup> Figure 7, 2026 EU Justice Scoreboard.

<sup>38</sup> Figures 9 and 11, 2026 EU Justice Scoreboard.

<sup>39</sup> Figures 12-14, 2026 EU Justice Scoreboard.

<sup>40</sup> The level of perceived corruption is categorised as follows: low (above 79); relatively low (between 79-60), relatively high (between 59-50), high (below 50).

<sup>41</sup> In 2021 the score was 81, while, in 2025, the score is 78. The score significantly increases/decreases when it changes more than five points; improves/deteriorates (changes between 4-5 points); is relatively stable (changes from 1-3 points) in the last five years.

<sup>42</sup> Data from Special Eurobarometer 573 (2026) and Flash Eurobarometer 582 (2026).

<sup>43</sup> Luxembourg Government (2026a), written input, p. 3. Country visit Luxembourg, Ministry of Justice and COPRECO.

<sup>44</sup> Country visit, Ministry of Justice – COPRECO: no precise timeline has been communicated regarding the evaluation and the publication of the possible anti-corruption strategy.

<sup>45</sup> OECD (2024), pp. 95 and 96.

<sup>46</sup> Luxembourg Government (2026a), written input, p. 3. Country visit Luxembourg, Ministry of Justice and COPRECO.

**The number of convictions in corruption cases slightly increased while the number of reported cases remain relatively stable compared to last year.** The number of registered corruption cases increased slightly in 2025 while remaining significantly below the number of cases registered between 2020-2023<sup>47</sup>. The number of final convictions increased and reached its highest level since 2020<sup>48</sup>. The Law of 12 December 2025 amending certain provisions of the Criminal Code and the Code of Criminal Procedure<sup>49</sup> introduced the possibility for the State Prosecutor to ask the investigative judge to order several coercive measures, without the requirement to open a judicial investigation, including in cases of alleged corruption. This amendment is expected to speed up the investigations and provide the possibility to allocate available resources to the most serious and complex cases. The Police continued including ethics matters in the initial training for police officers. As last year, it reported no breach of the transparency and integrity charter<sup>50</sup>.

**Human resources in services working on anti-corruption have increased significantly<sup>51</sup>.** While the number of magistrates in the Financial Intelligence Unit remains unchanged, the number of analysts and IT staff increased by around 50%<sup>52</sup>. Two investigative judges were recruited at the investigative office of Luxembourg. Police services dealing with economic and financial crimes were further reinforced in 2025 with four additional officers<sup>53</sup>. The section of the Judicial Police dealing with international mutual legal assistance was also strengthened with two additional positions, bringing the total to 17 persons<sup>54</sup>. Some difficulties in attracting and recruiting good candidates continue to be reported by prosecution services<sup>55</sup>. An EPPO section has been created within the police<sup>56</sup>, composed of a head of section and three officers<sup>57</sup> working exclusively on EPPO cases<sup>58</sup>.

**The changes related to the Parliament's transparency register are now fully implemented.** The amendments to the Rules of Procedures of the Parliament<sup>59</sup> adopted in June 2025 entered into force on 15 September 2025. Since then, the obligation to register a meeting falls on the Member of the Parliament<sup>60</sup> while before, the responsibility was borne by the interest representatives. This change strengthens the accountability of Members of the Parliament<sup>61</sup> who have registered 170 meetings in the first six months of implementation of

<sup>47</sup> Luxembourg Government (2026a), written input, p. 9. Number of cases registered yearly: 29 in 2020, 22 in 2021, 28 in 2022, 31 in 2023, nine cases were registered in 2024 and 11 in 2025.

<sup>48</sup> Luxembourg Government (2026a), written input, p. 9. Six final convictions were issued in 2025 (highest level since 2020 together with 2022) compared to four in 2024.

<sup>49</sup> The Law entered into force on 19 December 2025.

<sup>50</sup> Country visit Luxembourg, Grand Ducal Police.

<sup>51</sup> Luxembourg Government (2026a), written input, pp. 7-8.

<sup>52</sup> Luxembourg Government (2026a), written input, p. 7.

<sup>53</sup> Luxembourg Government (2026a), written input, p. 7. A total of 34 police officers are now working in police services dealing with economic and financial crimes.

<sup>54</sup> Luxembourg Government (2026a), written input, p. 8. Country visit Luxembourg, Prosecution Service. Because of the geographical location of Luxembourg, investigation of corruption cases often requires the use of international legal assistance tools.

<sup>55</sup> Country visit Luxembourg, Prosecution Service. These difficulties affect all the justice system and not only the positions related to the fight against corruption. See pillar I.

<sup>56</sup> European Public Prosecutor's Office (2026), written input, p. 42.

<sup>57</sup> Two more investigators should join by the end of 2026.

<sup>58</sup> European Public Prosecutor's Office (2026), written input, p. 44. A good cooperation has also been established between the EPPO and the General Inspection of Finance.

<sup>59</sup> 2025 Rule of Law Report, p. 8; Chamber of Deputies (2026b).

<sup>60</sup> Rule of Procedure of the Chamber, Chapter 18 bis, Article 178bis.

<sup>61</sup> Chamber of Deputies (2026a), additional written input, p. 1. Country visit Luxembourg, Chamber of Deputies.



these new rules<sup>62</sup>. The registry is now similar in scope to the one of the Government. Two implementation challenges have been identified and are being addressed, namely the type of meetings that require a declaration and the level of details requested on the position of the third-party<sup>63</sup>. Further technical improvements are also expected, in particular to enhance the filtering options of the searches in the register<sup>64</sup>.

**New rules have been adopted to strengthen the control over the use of financial resources by the political groups and independent Members at the Parliament.** The Court of Auditors issued in January 2026 a special report<sup>65</sup> noting the lack of a legislative and regulatory framework dedicated to the financing of political groups and independent members. The report recommended, in particular, the adoption of such rules and the clarification of the legal status of these groups. An amendment to the Internal Rules of Procedure of the Parliament, in force since 9 January 2026, addresses this issue by granting legal personality to the political groups and independent members. From the financial year 2026 onwards, the Court of Auditors will verify annually the use of funds allocated to political groups and independent members through the Parliament budget<sup>66</sup>.

**Discussions on draft laws introducing codes of conduct for elected representatives at municipal level are continuing<sup>67</sup>.** The Government introduced amendments on 18 November 2025<sup>68</sup>, following the opinions of the Council of State<sup>69</sup>, and of the Union of cities and municipalities of Luxembourg<sup>70</sup>. The proposed amendments provide a clearer definition of “presents and advantages” and limit the scope of the declarations of interests and asset declarations<sup>71</sup>. The proposal for the establishment of a transparency register at municipal level is no longer under consideration.

**The Deontology Committee continued to monitor compliance with ethics rules by the Members of the Government.** In 2025, the Committee received and controlled two declarations of assets and interests from members of the Government and 21 from Advisers to the Government<sup>72</sup>. These controls led to one request for clarification, with no conflict of interest identified. The Committee intervened to ensure the timely update of the transparency register when delays were identified<sup>73</sup>. The Committee also controls the compliance with

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<sup>62</sup> Country visit Luxembourg, Chamber of Deputies.

<sup>63</sup> Country visit Luxembourg, Chamber of Deputies. The Legal Department of the Chamber of Deputies has been asked to clarify those aspects. The Chamber of Deputies also refers to minor technical problems inherent to the setting up of such a system.

<sup>64</sup> Chamber of Deputies (2026a), additional written input, p. 1. Country visit Luxembourg, Chamber of Deputies.

<sup>65</sup> Special report on the on the financing of the sensitivity Piraten for the term 2018-2023.

<sup>66</sup> Article 19 of the Regulation of the Bureau of the Chamber of Deputies on financial management of political groups, technical groups and political sensibilities, as amended by Proposal 8652 to amend the Internal Rules of Procedure on the legal status of political groups, technical groups and political sensibilities. Court of Auditors (2026), written input.

<sup>67</sup> Drafts n°8052 et n°61.113.

<sup>68</sup> Luxembourg Government (2026a), written input, p. 6.

<sup>69</sup> Council of State (2024), 21.11.2024. The Council of State in particular recommended that the Rules of Procedure of the Chamber of Deputies be more reflected in the draft law.

<sup>70</sup> Union of cities and municipalities of Luxembourg (2022).

<sup>71</sup> The declarations of assets would be limited to immovable properties of the elected representatives. Government's amendments to draft law n° 8052.

<sup>72</sup> Committee of Deontology (2026b), pp. 4-5.

<sup>73</sup> Committee of Deontology (2026a), written input, p. 1; Committee of Deontology (2026b), pp. 4, 5 and 6. The Committee also made an unofficial recommendation to the Minister of State to ensure the update of the

training obligations by reminding the persons concerned to follow the required training and/or to send the relevant training certificates<sup>74</sup>.

**The number of reported whistleblower alerts continued to increase in 2025<sup>75</sup>.** One case related to corruption was opened on the basis of a whistleblower's report in 2025<sup>76</sup>. Such alerts remain marginal but could develop in the future<sup>77</sup>. The Office for Whistleblowers took part in 16 awareness raising activities in 2024<sup>78</sup>. The designation of the Office for Whistleblowers as a centralised official reporting channel is still considered by civil society organisations as a possible way to reinforce the framework for the reporting and protection of whistleblowers<sup>79</sup>. The Chamber of Skilled Crafts issued internal guidelines and proposes templates for their members to report alerts<sup>80</sup>.

**The identification of sectors at high risk of corruption is part of the on-going national evaluation of corruption risks<sup>81</sup>.** Businesses' attitudes towards corruption in the EU show that 31% of companies in Luxembourg (EU average 30%) think that corruption has prevented them from winning a public tender in practice in the last three years<sup>82</sup>. 77% of companies perceive the level of independence of the public procurement review body (Administrative Court) as very or fairly good<sup>83</sup>. The Single Market and Competitiveness Scoreboard on access to public procurement in Luxembourg reports 31% of single bids for 2023 (EU average 27%). Public procurement remains a high-risk area, which is covered by the national evaluation of corruption risks<sup>84</sup>. Corruption schemes in the high-risk financial sector are becoming increasingly sophisticated. Actors in this sector are generally aware of the associated risks and existing safeguards, including awareness raising activities, as well as enhanced cooperation and information sharing between competent authorities and actors from the private sectors<sup>85</sup>.

### **III. MEDIA PLURALISM AND MEDIA FREEDOM**

**The ongoing reform of the media regulatory framework aims to substantially strengthen the role, mandate and functioning of the national media regulator.** As part of the broader reform of the media regulatory framework, including preparations for the implementation of the European Media Freedom Act (EMFA), Luxembourg has introduced the draft law<sup>86</sup> on the Media and Establishing the Independent Luxembourg Media Authority. It sets out the transformation of the Autorité luxembourgeoise indépendante de l'audiovisuel

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transparency register. The absence of update was mostly due to technical issues and required actions have been implemented.

<sup>74</sup> Committee of Deontology (2025b), p. 5.

<sup>75</sup> Whistleblower Office (2026a), p. 18; and Whistleblower Office (2026b). The competent authorities received 547 alerts in 2024 and 737 in 2025.

<sup>76</sup> Prosecution Service (2026), p. 6. Country visit Luxembourg, Prosecution Service.

<sup>77</sup> Country visit Luxembourg, Prosecution Service.

<sup>78</sup> Whistleblower Office (2026), Activity report, pp. 6 to 9.

<sup>79</sup> Country visit Luxembourg, Chamber of commerce.

<sup>80</sup> Country visit Luxembourg, Chamber of Skilled Crafts.

<sup>81</sup> Luxembourg Government (2026a), written input, p. 3.

<sup>82</sup> Flash Eurobarometer 557 on Businesses' attitudes towards corruption in the EU (2025). This is 7 pps below the EU average.

<sup>83</sup> Figure 59, 2026 EU Justice Scoreboard.

<sup>84</sup> Country visit Luxembourg, Ministry of Justice and COPRECO.

<sup>85</sup> Prosecution Service (2026), p. 5. Country visit Luxembourg, Prosecution Service.

<sup>86</sup> Chamber of Deputies (2025c). The draft law was tabled before the Chamber of Deputies on 30 September 2025 and is under examination, and the authorities are awaiting the opinions requested from the relevant advisory bodies before the parliamentary discussions can proceed.

(ALIA) into a broader Luxembourg Independent Media Authority (LIMA), with an expanded scope of competence covering not only audiovisual media but also the written press, online media services, digital platforms and content creators<sup>87</sup>. The reform would introduce new supervisory and enforcement powers, including the possibility to order the removal of illegal content, to issue formal notices and to impose more dissuasive sanctions, while also revising governance structures to improve efficiency and professionalise decision-making<sup>88</sup>. ALIA assessed the reform overall positively, in particular as it addresses previous gaps in relation to online content and is expected to enhance the effectiveness of the authority's supervisory and enforcement functions in an evolving media landscape. However, ALIA raised concerns regarding certain aspects of the reform affecting governance, notably the dismissal procedures for management and the composition of the board of administration of the authority<sup>89</sup>. While the reform is accompanied by an increase in public funding and staff resources<sup>90</sup>, the regulator noted that these may need to be assessed as it may be insufficient in light of its expanded mandate, which includes new tasks under EU legislation, notably the implementation of the European Media Freedom Act<sup>91</sup> and the Regulation on political advertising<sup>92</sup>, as well as extended national responsibilities. ALIA also highlighted the need for multiannual funding arrangements to ensure greater predictability of funding. Finally, effective implementation is expected to benefit from strengthened cooperation with other bodies, including the Press Council and the Competition Authority, particularly on the monitoring of media market concentration<sup>93</sup>.

**The media reform also strengthens the role of the Press Council, while public support for journalism continues to be ensured through the existing aid scheme.** The draft law<sup>94</sup> on the Media and Establishing the Independent Luxembourg Media Authority would explicitly recognise the Press Council's competences and introduce the possibility of own-initiative proceedings, which could enhance its capacity to act proactively. It also clarifies its interaction with the media regulator, based on a distinction between regulatory oversight of media service providers by the authority and the self-regulation of journalists by the Press Council, which is responsible for ensuring compliance with journalistic ethical standards<sup>95</sup>. In cases involving journalistic content or potential ethical breaches, complaints are to be systematically referred or subject to consultation with the Press Council, enabling the regulator to rely on its expertise. Stakeholders welcomed this approach, noting that its effectiveness will require clear practical arrangements<sup>96</sup>, including in cases of shared

<sup>87</sup> The reform also provides for responsibilities relating to the implementation of Regulation (EU) 2024/900 on the transparency and targeting of political advertising.

<sup>88</sup> Luxembourg Government (2026a), pp. 15-16.

<sup>89</sup> Country visit Luxembourg, ALIA; ALIA (2026).

<sup>90</sup> Previously, the authority was funded EUR 1.85 million from the State and EUR 800 000 from sectoral taxes and operated with around 15 staff members; under the new structure, it will receive around EUR 3.57 million in State funding, with sectoral taxes abolished, and five additional staff members are planned to be recruited, including two deputy directors (Country visit Luxembourg, ALIA, and Luxembourg Government (2026a), written input, p. 16).

<sup>91</sup> Regulation (EU) 2024/1083 of the European Parliament and of the Council of 11 April 2024 establishing a common framework for media services in the internal market and amending Directive 2010/13/EU (European Media Freedom Act) (Text with EEA relevance).

<sup>92</sup> Regulation (EU) 2024/900 of the European Parliament and of the Council of 13 March 2024 on the transparency and targeting of political advertising (Text with EEA relevance).

<sup>93</sup> The Government indicates that provisions relating to media market concentration and cooperation between ALIA and the competition authority will be addressed in a separate legislative initiative, currently under preparation. Luxembourg Government (2026a), written input, p. 16.

<sup>94</sup> Chamber of Deputies (2025c).

<sup>95</sup> Country visit Luxembourg, Press Council.

<sup>96</sup> Country visit Luxembourg, Press Council.

competence, and calling for the possibility for the authority and the Press Council to issue joint opinions when relevant<sup>97</sup>. In parallel, an evaluation of the application of the 2021 Law on Support for Professional Journalism<sup>98</sup> identified the need for targeted adjustments to funding mechanisms, currently subject to the new draft law on the promotion of professional journalism and the democratic discourse, including the removal of certain ceilings and the introduction of a de minimis scheme to support smaller and innovative projects<sup>99</sup>. Stakeholders provided an overall positive assessment of the existing scheme, considering it essential for the viability of media outlets in Luxembourg's small market, which is characterised by a limited number of publishers and readership<sup>100</sup>. While the principle of technological neutrality, introduced in the context of the 2021 reform, ensuring equal treatment of print and online media, is viewed as a major reform, stakeholders noted that it may lead to unequal outcomes in practice due to differing cost structures<sup>101</sup>.

**Radio 100,7, Luxembourg's public service broadcaster, continues to operate independently.** An explicit legal framework defining public service missions is envisaged under the media reform, which proposes to introduce for the first time a structured framework for public service missions entrusted by the State<sup>102</sup>. This provision is intended to strengthen the recognition of public service media and signals a reinforced commitment by the State to ensuring the sustainability of public service media and their missions<sup>103</sup>. In parallel, a reassessment of the linguistic offer of Radio 100,7 is taking place, as foreseen in the multiannual agreement between the State and the Radio (2024-2030)<sup>104</sup>, and a proposal has recently been submitted to the Government. It aims to expand English-language content, reach younger audiences and develop podcast offerings in English. Radio 100,7 indicated that the implementation of these objectives will depend on the availability of additional funding<sup>105</sup>. According to the Media Pluralism Monitor 2026, the editorial autonomy and political independence of public service media remain at low and very low risk, respectively<sup>106</sup>.

**Some further progress was made on the recommendation to complete the reform of the legal framework for the disclosure of official documents, taking into account European standards on access to official documents**<sup>107</sup>. Work on the reform of the legal framework governing access to official documents continued throughout 2025 and is considered by stakeholders to be moving in the right direction. Following the submission of a draft law in July 2024 introducing a specific right of access to information for journalists, legislative work progressed in 2025 with amendments aimed at clarifying and strengthening the framework. The draft remains under discussion, with further amendments adopted and an additional opinion issued by the Council of State in February 2026, followed by a new series of parliamentary amendments adopted in May 2026. The draft law introduces a clearer definition

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<sup>97</sup> Chamber of Deputies (2025c), Opinion of the Press Council on the Draft Media Law dated 9 January 2026 and published on the website of La Chambre des Députés Grand-Duché du Luxembourg.

<sup>98</sup> Chamber of Deputies (2024b).

<sup>99</sup> Luxembourg Government (2026a), p. 12.

<sup>100</sup> Country visit Luxembourg, ALJP, ALMI.

<sup>101</sup> Country visit Luxembourg, Press Council, ALJP, ALMI.

<sup>102</sup> Article 36 of the draft law No. 8625.

<sup>103</sup> Explanatory memorandum of the draft law No. 8625

<sup>104</sup> Luxembourg Government (2023).

<sup>105</sup> Country visit Luxembourg, Radio 100,7

<sup>106</sup> 2026 Media Pluralism Monitor, country report for Luxembourg, p. 35

<sup>107</sup> The 2025 Rule of Law Report had recommended Luxembourg to 'Complete the reform of the legal framework for the disclosure of official documents, taking into account European standards on access to official documents', Rule of Law report 2025, p. 2.

of “document”, an obligation for public bodies to assist applicants and includes enhanced procedural guarantees, such as the acknowledgement of receipt of requests and indication of processing timelines. At the same time, certain elements of the initial proposal, notably specific provisions introducing a specific right of access to information for journalists, granting them priority in the handling of requests, were revised following concerns by the Council of State regarding their compatibility with European case-law<sup>108</sup>. Stakeholders generally consider the reform a step in the right direction. While the introduction of deadlines and indicative timelines partially addresses a key demand of journalists, stakeholders consider that these remain insufficiently precise and continue to raise concerns regarding their practical application.<sup>109</sup> In this context, some further progress on the recommendation of the 2025 Rule of Law Report has been made.

**The Government has taken steps to strengthen the protection of journalists, notably through the National Action Plan on the Safety of Journalists (2025–2028).** The National Action Plan<sup>110</sup>, presented in April 2025, is structured around four pillars: prevention, protection, prosecution, and awareness. It was prepared through a process coordinated by the Department of Media, Connectivity and Digital Policy, involving several institutional actors<sup>111</sup>. Stakeholders highlighted growing concerns regarding Strategic Lawsuits Against Public Participation (SLAPPs), noting an increase in such cases in recent years and the need to ensure adapted protection, including in domestic cases. Stakeholders place particular emphasis on improving training and awareness among judges and legal practitioners to better identify and address SLAPP cases in practice<sup>112</sup>. Work on the transposition of the Anti-SLAPP Directive is ongoing. The Government adopted a draft law on 9 January 2026, which covers both cross-border and domestic cases. The draft law was tabled in Parliament on 29 January 2026 and is pending the Council of State’s opinion<sup>113</sup>. Since the 2025 Rule of Law Report, no new alerts have been recorded on the Council of Europe’s Platform to promote the protection of journalism and safety of journalists, and the Media Freedom Rapid Response mechanism has not identified any alerts either<sup>114</sup>.

#### **IV. OTHER INSTITUTIONAL ISSUES RELATED TO CHECKS AND BALANCES**

**Stakeholder consultations are generally considered effective in practice.** Public consultations in the development of primary laws and subordinate regulations are mainly channelled through formal consultations with professional groups, and with open consultations on the websites of the Official Journal and the Parliament<sup>115</sup>. The Council of State and the National Council for Justice are also regularly consulted and provide their opinions to the Parliament on draft laws, while the Government engages with stakeholders to participate in consultations<sup>116</sup>. Stakeholders raise concerns over a reduction in the number of consultations with advisory groups or preparatory committees taking place, and the fact that

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<sup>108</sup> Luxembourg Government (2026a), pp. 10-12.

<sup>109</sup> Country visit Luxembourg, ALJP, ALMI.

<sup>110</sup> Luxembourg Government (2025).

<sup>111</sup> The other institutions involved include the Media, Connectivity and Digital Policy Department, the Ministry of Foreign and European Affairs, the Government Information and Press Service, the Grand-Ducal Police, as well as representatives of the press.

<sup>112</sup> Country visit Luxembourg, Press Council, ALJP, ALMI.

<sup>113</sup> Chamber of Deputies (2026d).

<sup>114</sup> Council of Europe, Safety of Journalists Platform.

<sup>115</sup> OECD (2025), p. 166; Country visit Luxembourg, Ministry of State, Luxembourg Chamber of Commerce, Luxembourg Chamber of Trades.

<sup>116</sup> Country visit Luxembourg, Ministry of State.

not all input is uploaded to the Parliament's webpage, a decision that falls under the purview of the relevant ministry<sup>117</sup>. The Parliament commissioned a report to third party experts to compare its consultation framework with those of other Member States to explore potential reforms to further improve the current rules<sup>118</sup>.

**More than two thirds of companies surveyed in Luxembourg express confidence in the effectiveness of investment protection.** 79% of companies are very or fairly confident that investments are protected by law and courts, a figure which has significantly decreased in comparison with 2025 (89%)<sup>119</sup>. As regards authorities relevant for economic operators, 72% perceive the level of independence of the national competition authority (Competition Authority) as very or fairly good, a figure which has decreased in comparison with 2025 (77%)<sup>120</sup>. The Council of State has jurisdiction in some business-related cases, including in cases related to public procurement, public concessions and economic regulation. A number of judicial mechanisms to improve efficiency are available in these cases, including the possibility of joint examination of similar cases and the consolidation of multiple appeals<sup>121</sup>.

**On 1 January 2026, Luxembourg had 3 leading judgments of the European Court of Human Rights pending implementation, a decrease of 1 compared to the previous year<sup>122</sup>.** At that time, Luxembourg's rate of leading judgments from the past 10 years that had been implemented was at 50% (compared to 33% in 2025; 50% remained pending), and the average time that the judgments had been pending implementation was 2 years and 7 months (compared to 1 year and 6 months in 2025)<sup>123</sup>. The oldest leading judgment has been pending implementation for 4 years<sup>124</sup>. As regards the respect of payment deadlines, on 31 December 2025 there were no cases awaiting confirmation of payments (compared to 1 in 2024)<sup>125</sup>. By 17 June 2026, the number of leading judgments pending implementation had remained at 3<sup>126</sup>.

**The reform to make the Consultative Commission for Human Rights (CCDH) more independent remains pending.** The CCDH is the national human rights institution, accredited with A status by the UN Global Alliance of National Human Rights Institutions (GANHRI). As previously reported, this reform seeks to increase the financial and operational independence of the CCDH by attaching it to the Parliament instead of the Ministry of State, as is currently the case<sup>127</sup>. The CCDH made recommendations on several

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<sup>117</sup> OECD (2025), p. 166, European Union Agency for Fundamental Rights (2026), pp. 6-7; country visit Luxembourg, CCDH, IDV.

<sup>118</sup> Chamber of Deputies (2025d); country visit Luxembourg, Ministry of State.

<sup>119</sup> Figures 52 and 53, 2026 EU Justice Scoreboard. Only 4% and 2% of the surveyed investors respectively perceive concerns about quality, efficiency or independence of justice and frequent changes in legislation or concerns about the quality of the law-making process as a reason for the lack of confidence in investment protection.

<sup>120</sup> Figure 60, 2026 EU Justice Scoreboard.

<sup>121</sup> Figures 66 and 67, 2026 EU Justice Scoreboard. The data presented reflects exclusively the mechanisms in place at the level of the highest administrative jurisdictions; the same or other mechanisms may be in place at lower instance administrative courts.

<sup>122</sup> For an explanation of the supervision process, see the [website](#) of the Council of Europe.

<sup>123</sup> All figures calculated by the European Implementation Network (EIN) and based on the number of cases that are considered pending at the annual cut-off date of 1 January 2026. EIN (2026), written input, p. 7.

<sup>124</sup> Judgment of the ECtHR, 35245/18, *Foyer Assurances S.A. v. Luxembourg*, pending implementation since 2022.

<sup>125</sup> Council of Europe (2026), p. 163

<sup>126</sup> Data according to the online database of the Council of Europe (HUDOC).

<sup>127</sup> Chamber of Deputies (2025b); 2025 Rule of Law Report, p. 13; 2024 Rule of Law Report, p. 19.

elements of the draft law, including on selection procedures for its staff<sup>128</sup> and the Parliament adopted a resolution calling for the new law to make the CCDH President's role full-time<sup>129</sup>. While its outline remains subject to debate in Parliament, legislative amendments have broadened the scope of responsibilities of the CCDH, mandating consultations on specific topics<sup>130</sup>. The CCDH considers that these new responsibilities should be accompanied by a corresponding increase in resources.<sup>131</sup>

**The civic space is open and supported by public funding.** Luxembourg is considered to have an 'open' civic space by Civicus<sup>132</sup>. Civil society organisations report that they are included in the national system of development cooperation, which is accompanied by a structured allocation of public funds<sup>133</sup>. The Council of State published its opinion on the draft law on the financial governance of organisations and foundations managing public funds, finding that envisaged stricter rules for payment orders above certain thresholds – aimed at preventing misappropriation of public funds – could impose disproportionate administrative burdens for small and medium-sized entities<sup>134</sup>.

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<sup>128</sup> Country visit Luxembourg, CCDH.

<sup>129</sup> Chamber of Deputies (2025e).

<sup>130</sup> Law of 28 November 2025, which assigns to the CCDH the task to systematically issue a prior opinion on applications for authorisation and renewal of surveillance cameras in public spaces; Chamber of Deputies (2025e); Country visit Luxembourg, Chamber of Deputies.

<sup>131</sup> Country visit Luxembourg, CCDH; European Network of National Human Rights Institutions (2026).

<sup>132</sup> Luxembourg's score is 94/100. Ratings by CIVICUS are on a five-category scale defined as: open, narrowed, obstructed, repressed and closed.

<sup>133</sup> Country visit Luxembourg, IDV.

<sup>134</sup> Council of State (2025b), p. 2, European Union Agency for Fundamental Rights (2026), pp. 3-4; Chamber of Deputies (2024a).

## Annex I: List of sources in alphabetical order\*

\* The list of contributions received in the context of the consultation for the 2026 Rule of Law Report can be found at [https://commission.europa.eu/publications/2026-rule-law-report-targeted-stakeholder-consultation\\_en](https://commission.europa.eu/publications/2026-rule-law-report-targeted-stakeholder-consultation_en).

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## **Annex II: Country visit to Luxembourg**

The Commission services held virtual meetings in March 2026 with:

- Administrative Court
- Bars associations of Luxembourg and Diekirch
- Chamber of Deputies
- Committee of Deontology
- Commission for Access to Documents
- Committee for the Prevention of Corruption (COPRECO)
- Constitutional Court
- Consultative Commission for Human Rights (CCDH)
- Council of State
- Court of audit
- Grand Ducal Police
- Initiative Devoir de Vigilance (IDV)
- Luxembourg Association of Professional Journalists (ALJP)
- Luxembourg Association of News Media (ALMI)
- Luxembourg Chamber of Commerce
- Luxembourg Chamber of Trades
- Luxembourg Press Council
- Luxembourgish Magistrates' Association
- Luxembourgish Media Regulator (ALIA)
- Ministry of Foreign and European Affairs
- Ministry of Home Affairs
- Ministry of Justice
- Ministry of State
- National Council for Justice
- Ombudsman
- Ombudsman for Children and Youth (OKAJU)
- Prosecution service
- Radio 100,7
- Supreme Court of Justice

\* The Commission also met the following organisations in a number of horizontal meetings:

- Civil Liberties Union for Europe
- Civil Society Europe
- End FGM EU
- European Civic Forum
- European Partnership for Democracy
- Human Rights Watch
- ILGA-Europe
- International Federation for Human Rights
- Philea - Philanthropy Europe Association
- Transparency International EU