

Rule of Law Report 2026 : Luxembourg
Follow-up Questions
Ministry of Justice

Anti-corruption framework

[For a reply in writing]

6. **Regarding the number of reported corruption cases, the 2025 Rule of Law report indicated that the Government and COPRECO would be looking into the reasons for the significant decrease of the number of reported corruption cases and on-going investigations cases. In the Government written contribution for the 2026 Rule of Law Report, it is explained that the decrease in the number of reported cases is part of a normal variation and must be looked at together with the increased number of convictions. The statistical data for 2025 show that the number of reported cases remained relatively similar to the one of 2024.**
- a. **Have you identified any reason for the number of reported corruption cases and on-going investigation cases to remain lower than in the past for the second year in a row?**
- b. **How do you consider that the increased number of convictions is linked to the decreasing number of reported cases?**

Luxembourg refers back to its initial contribution sent to the EU Commission:

Concernant l'extrait du rapport sur l'état de droit 2025 relatif à la diminution du nombre d'affaires de corruption signalées et d'enquêtes ouvertes dans l'année 2024 par rapport à l'année 2023 (p. 7), il convient de noter que le nombre de nouveaux cas de corruption signalés avait effectivement diminué dans l'année 2024, cependant le nombre de condamnations a augmenté. La diminution du nombre de nouvelles affaires peut s'expliquer par la fluctuation ordinaire de nouveaux cas portés à la connaissance des autorités judiciaires. L'augmentation des condamnations dans l'année 2024 s'explique par le fait que certaines affaires ouvertes au cours des années précédentes ont été portées devant les juridictions de fond.

7. **Concerning the Office for Whistleblowers (Office des signalements), could you please provide statistical information regarding cases reported?**

It should be noted that the Office des signalements (OSIG)'s 2024 activity report has been published, as well as the stand-alone activity report for 2023 (the latter having already been previously published as an integral part of the Ministry of Justice's 2023 annual report).

<https://mj.gouvernement.lu/de/publications.gouvernement2024+de+publications+rapport-activite+minist-justice+osig+2023-ra-osig.html>

<https://mj.gouvernement.lu/fr/publications.gouvernement2024+fr+publications+rapport-activite+minist-justice+osig+2024-ra-osig.html>

	2023	2024	2025	2026	Tota
<i>Personnes souhaitant effectuer un signalement</i>	10	80	158	5	253
<i>Personnes faisant face à des représailles</i>	0	5	21	1	27
<i>Facilitateurs</i>	0	1	0	0	1
Grand total :	10	86	179	6	281

Nombre de demandes d'informations par des personnes privées

Etat : février 2026

As part of its missions set out in Article 9 of the Law of 16 May 2023, the Office des Signalements (OSIG) contributes to the effective implementation of whistleblower protection by providing information and assistance to individuals considering making a report. Since 2023, the OSIG has assisted 281 people wishing to make an internal or external report, or facing retaliation related to their rights and obligations under the Law.

	2023	2024	2025	2026	Total
<i>Professionnel du secteur étatique et paraétatique¹</i>	23	40	54	3	120
<i>Professionnel du secteur privé</i>	19	25	11	0	55
<i>Professionnel du secteur communal</i>	0	2	4	0	6
<i>Scientifique</i>	0	4	2	0	6
<i>Autorité compétente</i>	19	7	12	1	39
<i>Autorités judiciaires</i>	3	0	2	0	5
Grand total :	64	78	85	4	231

Nombre de demandes d'informations par des professionnels du secteur public ou privé

Etat : février 2026

The OSIG may be consulted by any entity or individual covered by the aforementioned law and, in this context, has been able to engage with professionals from both the private and public sectors, particularly to support private-sector entities in implementing their new obligations. The vast majority of requests from the public and private sectors relate to the new obligations placed on entities, especially the establishment of internal reporting channels and procedures, as well as technical solutions to secure these reporting channels and the storage of internal reports.

¹ These figures also include various requests from ministerial departments concerning contributions from the OSIG on whistleblower-protection in the context of drafting national or European reports or documents (for example: the European Commission's annual Rule of Law Reports).

8. Regarding public procurement:

- a. Could you explain what the main corruption risks were in public procurement procedures in Luxembourg in 2025 and what measures were taken to mitigate these risks?
- b. Could you inform us about review and follow-up measures of 2025, where corruption was detected in public procurement procedures?
- c. Is statistical data available covering the past year regarding the number of reviews in case of breach of public procurement rules [e.g. from the Ministry of Mobility and Public Works and/or the relevant courts] and, if so, would you be able to share them with us in writing?
- d. Could you provide us with statistical data on single bids in procurements related to EU fund versus those related to national funds?

a. and b. : The issue of corruption risks related to public procurement is part of the national risk evaluation on corruption (NRA).

c.

	2024	2025
A. Nombre de décisions de réexamen en première instance	19	20
B. Nombre de décisions de réexamen en première instance ayant fait l'objet d'un recours au niveau judiciaire (suivant)	0	1 (en cours)

d. There are no statistics available on a national level on single bids in procurements related to EU funds versus those related to national funds, other than the statistics published by the Commission in the context of the SMSB Scoreboard.

9. Could you also provide an overview of high-level corruption cases and financial crimes since our last report?

Investigation and prosecution of a high-level corruption case are still ongoing. Hence, details cannot be disclosed due to confidentiality reasons.

As regards the action day mentioned in the 2025 report, it took effectively place in May 2025. Within this framework, Luxembourg cooperated with four Member States, a third country and Eurojust. Investigations are still ongoing.

11. Could you provide an update on risks of corruption in financial flows entering Luxembourg in 2024 and measures to address those risks? Are there specific cases to report in 2025? Any obstacles in the investigation and prosecution of such cases?

In the investigation and prosecution of corruption cases we see a shift toward highly skilled and technically proficient actors who deliberately design and operate increasingly sophisticated money-laundering schemes, effectively offering crime as a service.

The range of available laundering methods is extensive. In corruption cases in particular, offenders often have substantial financial resources, enabling them to engage top-tier legal, financial, and technological experts.

International financial centers are exposed to elevated risk, as they may be abused by criminals in the layering and integration phases of the money-laundering process. At these stages, illicit assets are already significantly removed from their criminal origin through the systematic use of strawmen, nominees, and professional intermediaries, in combination with complex transaction chains, alternative financial channels, and advanced technologies, often operating outside or below formal regulatory thresholds. These stages of the money-laundering process generally take place entirely outside Luxembourg.

Together with a high degree of anonymity, the deliberate use of complex and opaque corporate structures, and the transnational nature of these activities, these practices substantially impede the tracing of illicit financial flows. Consequently, the identification of the illicit character of assets and the establishment of a direct link to a specific origin and underlying predicate offence remain a persistent and material challenge for FIUs, law enforcement and prosecutorial authorities.

Measures taken by our FIU to address those risks:

- **Awareness raising:** Sharing typologies and specific indicators with the private sector.
- **Enhanced national cooperation and information sharing (via PPPs):** Improving detection capabilities.
- **Enhanced international cooperation:** Strengthening investigations.

Furthermore, as part of the 2025 National Risk Assessment of money laundering (NRA ML), Luxembourg carried out a brief analysis aimed at identifying the most significant predicate offences for money laundering in the countries with which Luxembourg had the largest inbound and outbound foreign direct investment balance—namely the USA, the UK, Ireland, and the Netherlands—based on the STATEC data available at the time (2021–2022).

Please find the results of the analysis below as presented on page 11 of the 2025 NRA.

Insight Box 1: ML risks Luxembourg FDI countries**Risk and context – FATF mutual evaluation reports (4th round)**

To obtain a more in-depth understanding of the general risk and context of Luxembourg's key partner countries in terms of FDI, the FATF mutual evaluation reports of the United States, the United Kingdom, Ireland and the Netherlands, representing together approximately half of Luxembourg's inward and outward stocks for the 2021-2022 period, were studied.

All studied partner countries have been assessed to have effective AML/CFT regimes in place and provide good international cooperation. Fraud and drug trafficking are cited in all these FATF mutual evaluation reports as a key threat, followed by organised crime and human trafficking. The abuse of legal persons is also mentioned in all analysed reports as a key vulnerability.