

OECD Anti-Corruption and Integrity Outlook: Country Fact Sheet 2024

Luxembourg

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Contextual factors

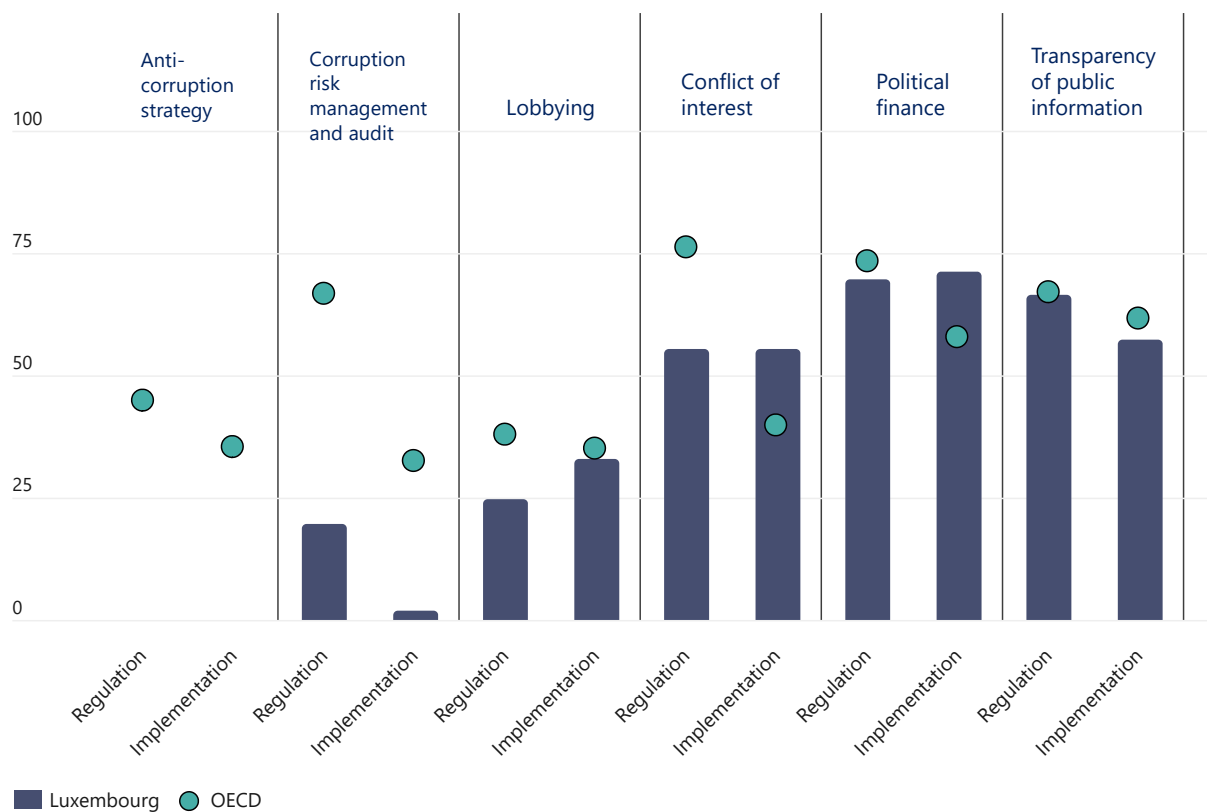
State structure	Executive power	Legislative system	Legal system
Unitary	Parliamentary	Unicameral	Civil law

Strategy and institutions on anti-corruption and public integrity

In Luxembourg, the [Committee for the Prevention of Corruption](#) is an inter-ministerial body responsible for advising the government on anti-corruption measures and coordinating these efforts across the public administration. It is chaired by the Minister of Justice or a person delegated by him to this effect. The [Ethics Committee](#) is the entity supervising conflict of interest, composed of former members of government, members of Parliament, judges and senior civil servants. The [Court of Auditors](#) (Supreme Audit Institution) monitors political finance, and the [Documents Access Commission](#) oversees access to information. In Luxembourg, a public body dedicated to monitoring lobbying activities has not been established, nor a central harmonisation unit responsible for developing internal control and internal audit systems.

Overview

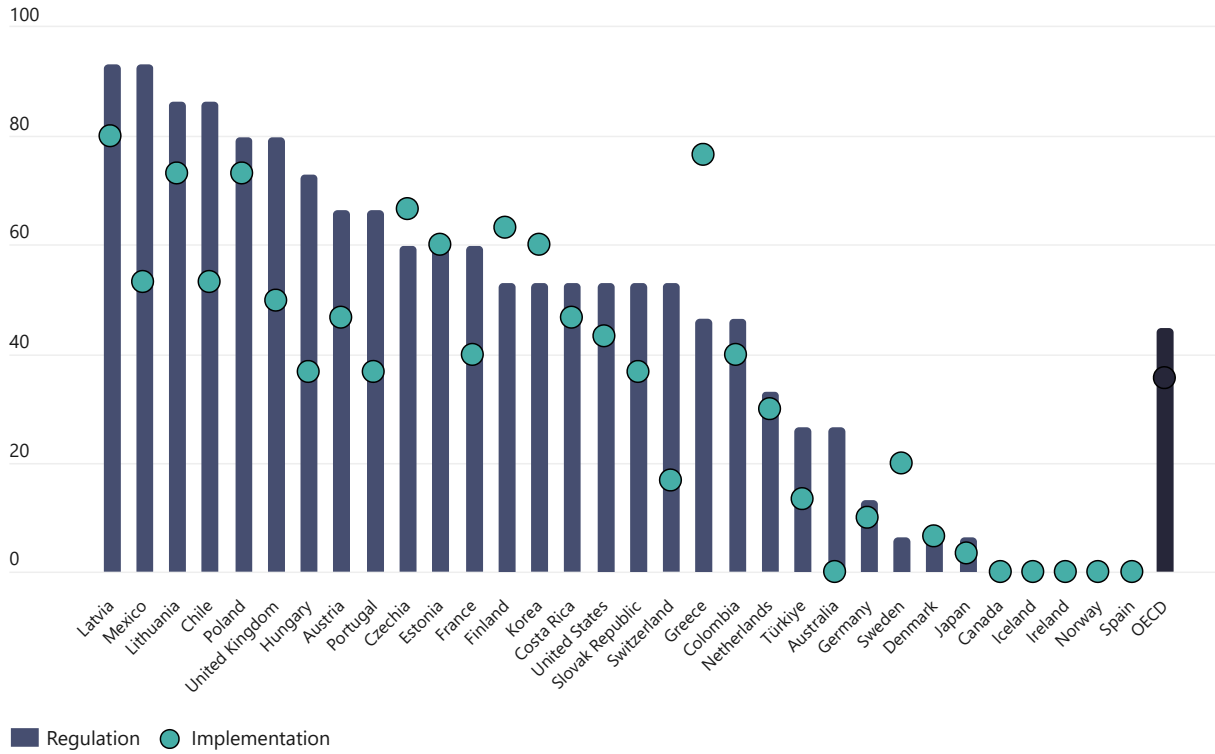
Figure 1. Overview



Greatest strengths	Areas to improve
Conflict of interest - regulation	Lobbying - regulation
Political finance - implementation	Corruption risk management and audit
Legislative procedural scrutiny	Anti-corruption strategy

Anti-corruption strategy

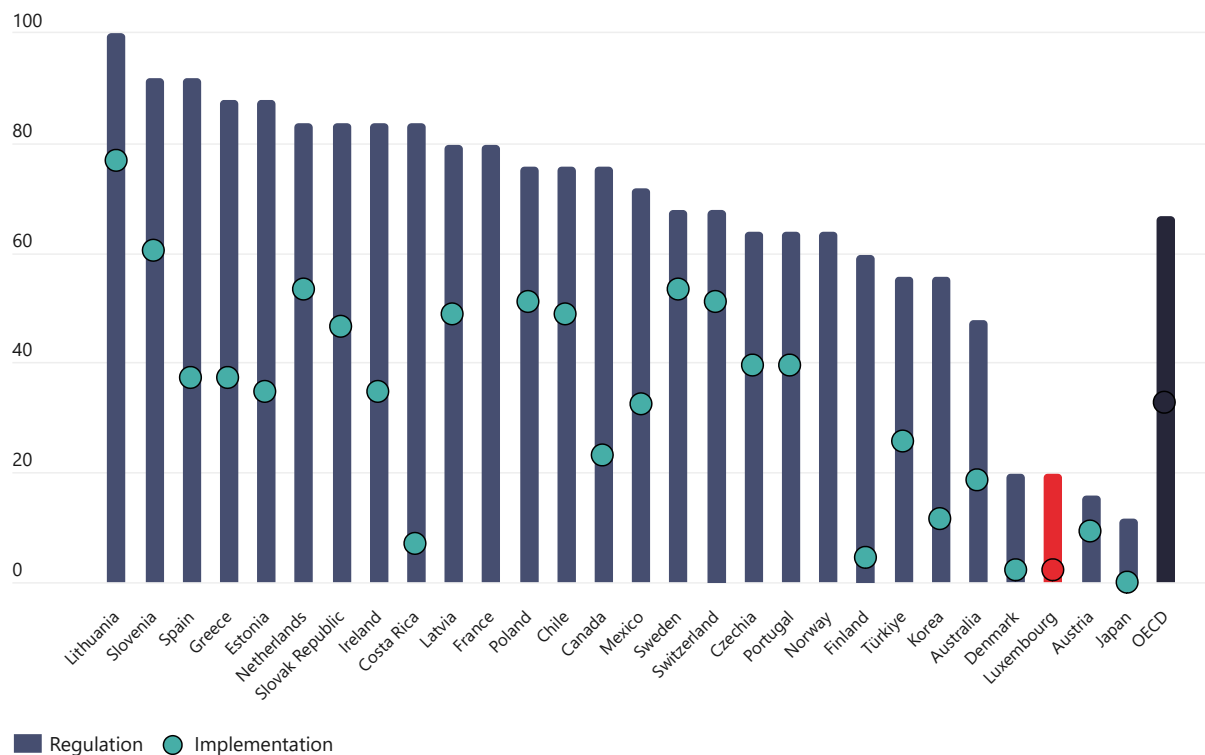
Figure 2. Anti-corruption strategy



Data has not been provided.

Corruption risk management and audit

Figure 3. Corruption risk management and audit

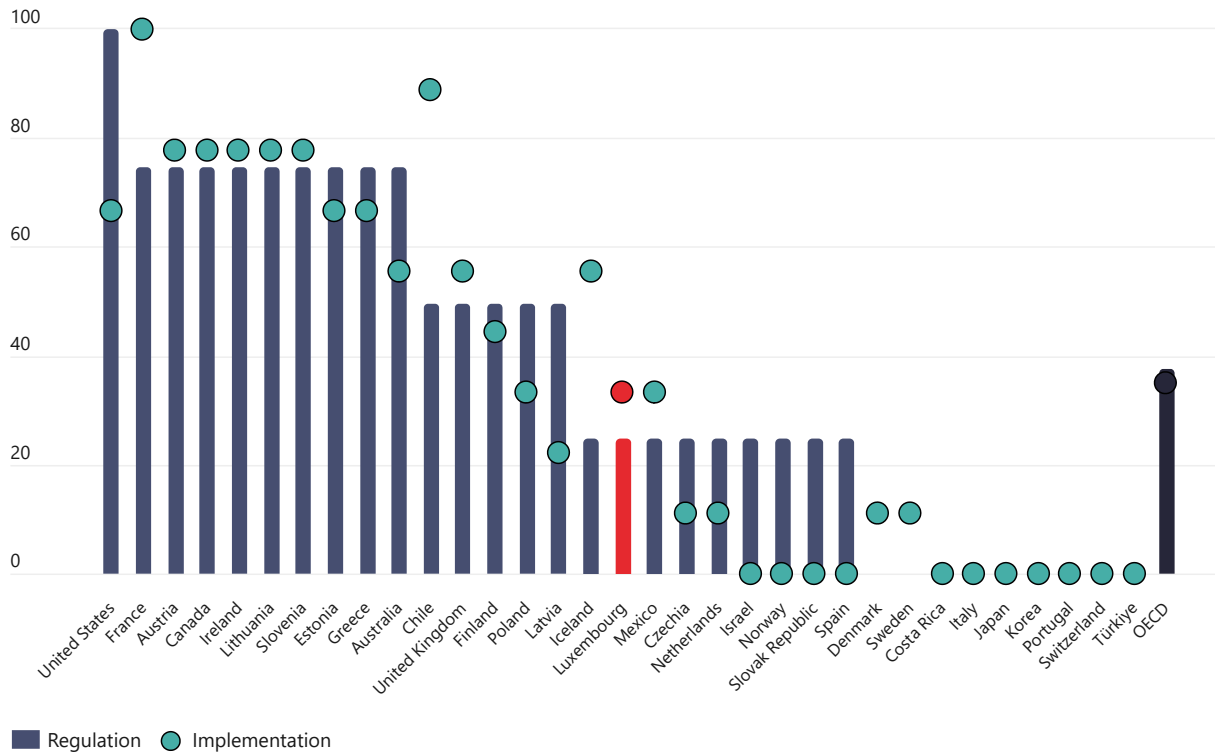


As measured against OECD standards on risk management, which includes internal control and internal audit, Luxembourg fulfils 20% of criteria for regulations and 2% for practice, compared to the OECD average of 67% and 33%, respectively.

Luxembourg has standards of conduct for ministers, members of parliament, political appointees, civil servants and internal auditors. However, there is no regulatory framework on internal control and internal audit. The Court of Auditors (the Supreme Audit Institution) monitors internal audit activities across the public sector, but there is no central harmonisation unit responsible for developing internal control and audit systems. Luxembourg does not fully track data on the number of public organisations covered by internal audit and cannot determine the share of public organisations that were audited in the past five years, nor how many audit recommendations were implemented.

Lobbying

Figure 4. Lobbying

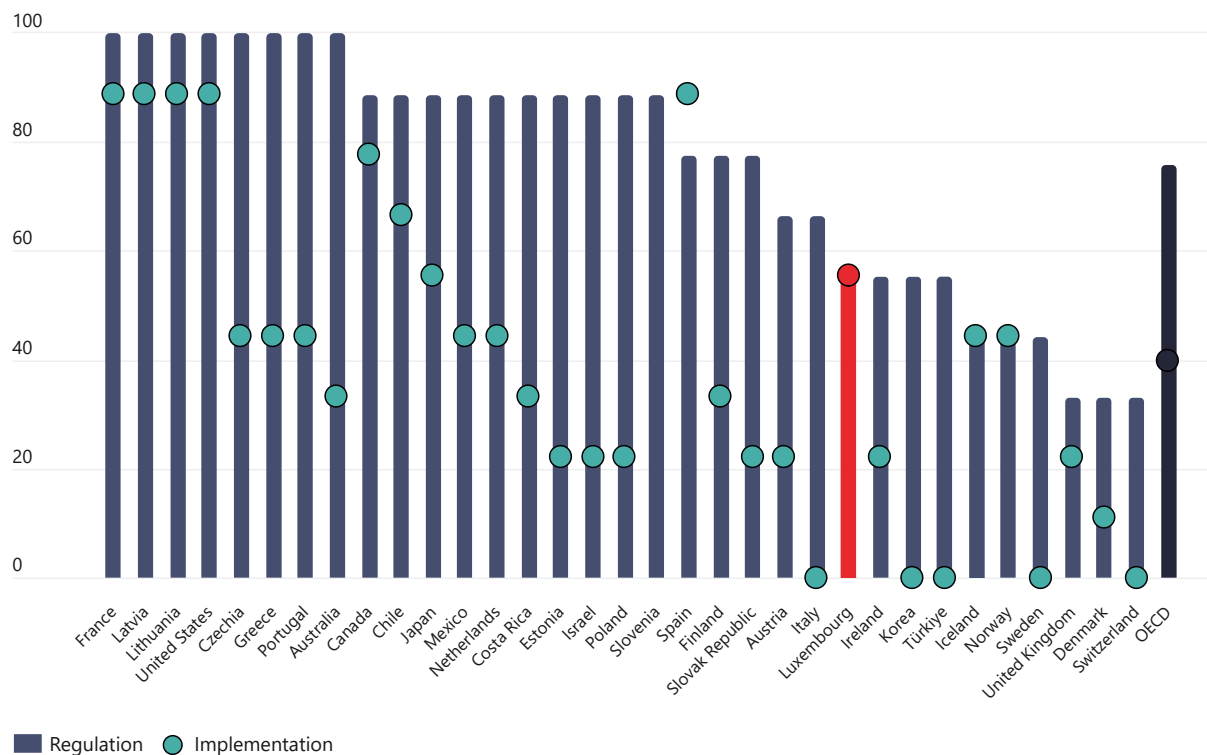


As measured against OECD standards on lobbying, Luxembourg fulfils 25% of criteria for regulations and 33% for practice, compared to the OECD average of 38% and 35%, respectively.

The regulatory framework defines lobbying activities and establishes cooling off periods for former members of government, but not for other members of Parliament and lobbyists. In practice, Luxembourg has an online lobbying register, but it does not disclose the piece of legislation targeted, and a supervisory function in central government overseeing transparency in lobbying activities has not been established.

Conflict of interest

Figure 5. Conflict of interest

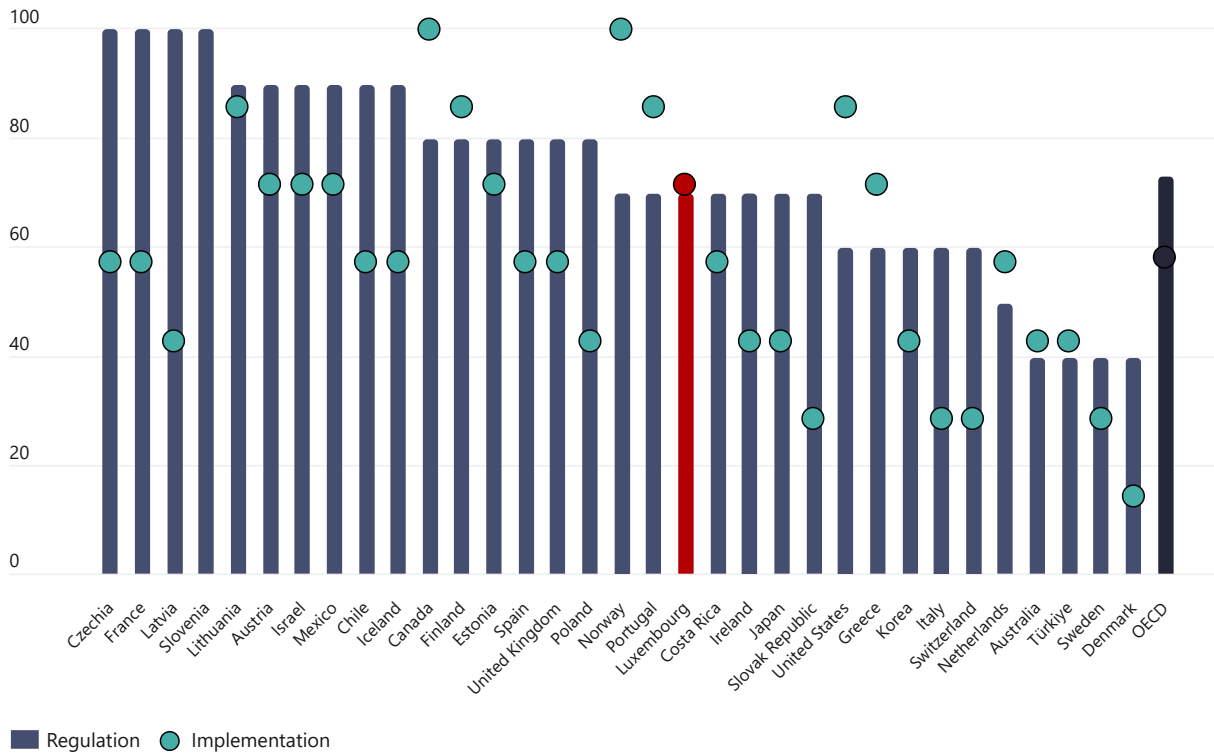


As measured against OECD standards on conflict of interest, Luxembourg fulfils 56% of criteria for regulations and 56% for practice, compared to the OECD average of 76% and 40%, respectively.

The regulatory framework defines incompatibilities between public functions and private activities that could lead to conflict-of-interest situations but responsibilities for submission, compliance and content-verification only apply to members of parliament and members of Government, but not all other public officials. In practice, all ministers and members of parliament declared their interests in the past six years, while members of the highest body of the judiciary and top-tier civil servants are not legally required to do so.

Political finance

Figure 6. Political finance

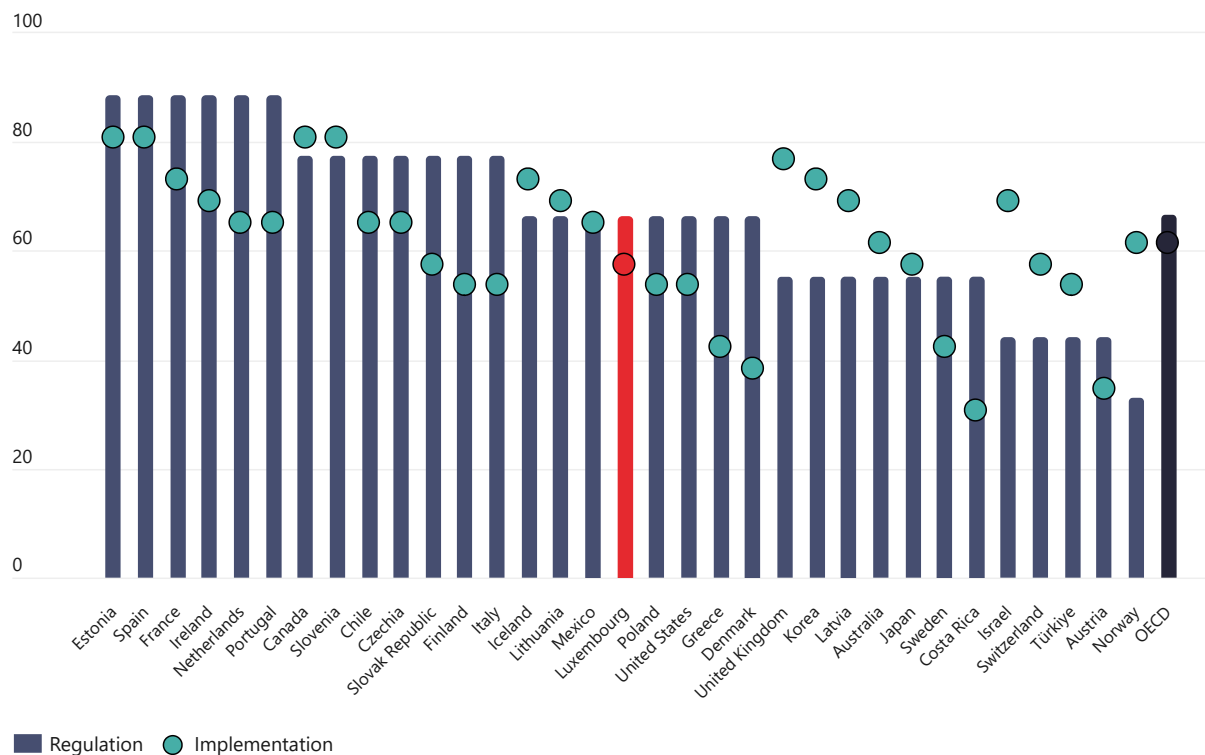


As measured against OECD standards on political finance, Luxembourg fulfils 70% of criteria for regulations and 71% for practice, compared to the OECD average of 73% and 58%, respectively.

The regulatory framework prevents political parties from receiving anonymous donations or any financial support from state-owned enterprises, foreign states and foreign enterprises, and requires political parties to report on their annual and political campaign finances. In practice, the Court of Auditors oversees the financing of political parties and election campaigns, by collecting and publishing parties' financial reports for the last five years, as well as providing information on the number of cases, investigations conducted and sanctions imposed.

Transparency of public information

Figure 7. Transparency of public information



As measured against OECD standards on public information, which includes access to information and open data, Luxembourg fulfils 67% of criteria for regulations and 58% for practice, compared to the OECD average of 67% and 62%, respectively.

Although the Commission for Access to Documents publishes data on access to information requests and conducts inspections of compliance across the public sector, regulations do not grant the Commission the authority to issue sanctions for non-compliance. The proactive disclosure of datasets in Luxembourg includes consolidated versions of primary legislation, draft laws and ministerial agendas. However, some standard datasets are not publicly available, including government agendas prior to sessions, and asset and interest declarations for top-two-tiers of public employees in the executive branch.