

# Franet National contribution to the Fundamental Rights Report 2024

Luxembourg

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# 1. Impact of the cost-of-living crisis and rising poverty in the EU

## 1.1. Legal measures impacting on vulnerabilities of persons affected by the rising costs of living and energy.

Luxembourg introduced several legislative and policy developments in relation with the cost-of-living crisis and poverty during the period under analysis, including in connection to relevant EU initiatives. While some of these developments took place in 2023, many were first approved in 2022 and either continued or had an impact in 2023. Regarding **income support**, the social inclusion income (*revenu d'inclusion sociale*), the income for persons with severe disabilities (*revenu pour personnes gravement handicapées*) and the social minimum wage (*salaires social minimum*) were increased by 3.2% on 1 January 2023<sup>1 2 3</sup>, in the context of deteriorating economic and social conditions<sup>a</sup>.

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<sup>1</sup> Luxembourg, Act of 23 December 2022 amending: 1° the amended Act of 12 September 2003 on persons with disabilities; 2 °the amended Act of 28 July 2018 on the social inclusion income ([Loi du 23 décembre 2022 portant modification : 1°de la loi modifiée du 12 septembre 2003 relative aux personnes handicapées ; 2°de la loi modifiée du 28 juillet 2018 relative au revenu d'inclusion sociale](#)), 23 December 2022, Art. 2.

<sup>2</sup> Luxembourg, Act of 23 December 2022 amending: 1° the amended Act of 12 September 2003 on persons with disabilities; 2 °the amended Act of 28 July 2018 on the social inclusion income ([Loi du 23 décembre 2022 portant modification : 1°de la loi modifiée du 12 septembre 2003 relative aux personnes handicapées ; 2°de la loi modifiée du 28 juillet 2018 relative au revenu d'inclusion sociale](#)), 23 December 2022, Art. 1.

<sup>3</sup> Luxembourg, Act of 23 December 2022 amending Article L. 222-9 of the Labour Code ([Loi du 23 décembre 2022 portant modification de l'article L. 222-9 du Code du travail](#)), 23 December 2022, Art. 1. See also Labour and Mines Inspectorate (*Inspection du Travail et des Mines*) (2023), Archives of social minimum wages ([Archives des salaires minimum sociaux](#)), 2023.

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This was followed by three increases of 2.5% each on 1 February 2023<sup>4 5 6</sup>, 1 April 2023<sup>7 8 9</sup> and 1 September 2023<sup>10 11 12</sup>, motivated by an escalation of the consumer price index.

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<sup>4</sup> Luxembourg, Act of 28 July 2018 on the social inclusion income (*Loi du 28 juillet 2018 relative au revenu d'inclusion sociale*), 30 July 2018, Art. 5(5); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for January 2023 - New rate applicable from 1 February 2023 (*Indice des prix à la consommation du mois de janvier 2023 - Nouvelle cote d'application à partir du 1er février 2023*), 14 February 2023.

<sup>5</sup> Luxembourg, Act of 12 September 2003 on persons with disabilities (*Loi du 12 septembre 2003 relative aux personnes handicapées*), 29 September 2003, Art. 25(1); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for January 2023 - New rate applicable from 1 February 2023 (*Indice des prix à la consommation du mois de janvier 2023 - Nouvelle cote d'application à partir du 1er février 2023*), 14 February 2023.

<sup>6</sup> Luxembourg, Labour Code (*Code du Travail*), 29 August 2006, Art. L-223-1; Act of 22 June 1963 setting the salary regime for State civil servants (*Loi du 22 juin 1963 fixant le régime des traitements des fonctionnaires de l'Etat*), 29 June 1963, Art. 11(1); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for January 2023 - New rate applicable from 1 February 2023 (*Indice des prix à la consommation du mois de janvier 2023 - Nouvelle cote d'application à partir du 1er février 2023*), 14 February 2023. See also Labour and Mines Inspectorate (*Inspection du Travail et des Mines*) (2023), Archives of social minimum wages (*Archives des salaires minimum sociaux*), 2023.

<sup>7</sup> Luxembourg, Act of 28 July 2018 on the social inclusion income (*Loi du 28 juillet 2018 relative au revenu d'inclusion sociale*), 30 July 2018, Art. 5(5); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for February 2023 - New rate applicable from 1 April 2023 (*Indice des prix à la consommation du mois de février 2023 - Nouvelle cote d'application à partir du 1er avril 2023*), 14 March 2023. See also Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 3.

<sup>8</sup> Luxembourg, Act of 12 September 2003 on persons with disabilities (*Loi du 12 septembre 2003 relative aux personnes handicapées*), 29 September 2003, Art. 25(1); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for February 2023 - New rate applicable from 1 April 2023 (*Indice des prix à la consommation du mois de février 2023 - Nouvelle cote d'application à partir du 1er avril 2023*), 14 March 2023. See also Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 3.

<sup>9</sup> Luxembourg, Labour Code (*Code du Travail*), 29 August 2006, Art. L-223-1; Act of 22 June 1963 setting the salary regime for State civil servants (*Loi du 22 juin 1963 fixant le régime des traitements des fonctionnaires de l'Etat*), 29 June 1963, Art. 11(1); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for February 2023 - New rate applicable from 1 April 2023 (*Indice des prix à la consommation du mois de février 2023 - Nouvelle cote d'application à partir du 1er avril 2023*), 14 March 2023. See also Labour and Mines Inspectorate (*Inspection du Travail et des Mines*) (2023), Archives of social minimum wages (*Archives des salaires minimum sociaux*), 2023.

<sup>10</sup> Luxembourg, Act of 28 July 2018 on the social inclusion income (*Loi du 28 juillet 2018 relative au revenu d'inclusion sociale*), 30 July 2018, Art. 5(5); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for February 2023 - New rate applicable from 1 April 2023 (*Indice des prix à la consommation du mois de février 2023 - Nouvelle cote d'application à partir du 1er avril 2023*), 14 March 2023. See also Labour and Mines Inspectorate (*Inspection du Travail et des Mines*) (2023), Archives of social minimum wages (*Archives des salaires minimum sociaux*), 2023.

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The adaptation of the rent subsidy (*subvention de loyer*), initially planned as part of a larger reform of individual housing subsidies<sup>13</sup>, was brought forward to 1 August 2022<sup>14</sup>. The aim was to mitigate the effects of inflationary pressures by compensating for the loss of purchasing power, particularly for low and middle-income households.<sup>15</sup> The modifications entailed an expected increase of allocated amounts by an average of 50% and an extension of eligible households, with single-parent households being given special consideration.<sup>16</sup> In this regard, a researcher from the Luxembourg Institute of Socio-Economic Research concluded that a total of 41,000 households were potentially eligible for the rent subsidy in 2023 but that, of these, 79,4% declared not having applied for housing benefits.<sup>17</sup> Furthermore, nearly half of households potentially eligible for the

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*économiques*), Consumer price index for August 2023 - New rate applicable from 1 September 2023 (*Indice des prix à la consommation du mois d'août 2023 - Nouvelle cote d'application à partir du 1er septembre 2023*), 7 September 2023.

- <sup>11</sup> Luxembourg, Act of 12 September 2003 on persons with disabilities (*Loi du 12 septembre 2003 relative aux personnes handicapées*), 29 September 2003, Art. 25(1); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for August 2023 - New rate applicable from 1 September 2023 (*Indice des prix à la consommation du mois d'août 2023 - Nouvelle cote d'application à partir du 1er septembre 2023*), 7 September 2023.
- <sup>12</sup> Luxembourg, Labour Code (*Code du Travail*), 29 August 2006, Art. L-223-1; Act of 22 June 1963 setting the salary regime for State civil servants (*Loi du 22 juin 1963 fixant le régime des traitements des fonctionnaires de l'Etat*), 29 June 1963, Art. 11(1); and National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for August 2023 - New rate applicable from 1 September 2023 (*Indice des prix à la consommation du mois d'août 2023 - Nouvelle cote d'application à partir du 1er septembre 2023*), 7 September 2023. See also Labour and Mines Inspectorate (*Inspection du Travail et des Mines*) (2023), D4a3 - How much is the minimum wage? (*D4a3 - A combien s'élève la rémunération minimale ?*), 8 September 2023.
- <sup>13</sup> Luxembourg, Bill N° 8000B on a rent subsidy, Summary of the file (*Projet de loi N° 8000B relatif à une subvention de loyer, Résumé du dossier*), 24 May 2022.
- <sup>14</sup> Luxembourg, Act of 22 July 2022 on a rent subsidy (*Loi du 22 juillet 2022 relative à une subvention de loyer*), 26 July 2022.
- <sup>15</sup> Luxembourg, Bill N° 8000 transposing certain measures provided for in the "Agreement between the Government and the Union of Luxembourgish Enterprises and the trade unions LCGB and CGFP" of 31 March 2022 (*Projet de loi N° 8000 portant transposition de certaines mesures prévues par l'« Accord entre le Gouvernement et l'Union des Entreprises luxembourgeoises et les organisations syndicales LCGB et CGFP » du 31 mars 2022*), 29 April 2022, p. 2.
- <sup>16</sup> Luxembourg, Bill N° 8000 transposing certain measures provided for in the "Agreement between the Government and the Union of Luxembourgish Enterprises and the trade unions LCGB and CGFP" of 31 March 2022 (*Projet de loi N° 8000 portant transposition de certaines mesures prévues par l'« Accord entre le Gouvernement et l'Union des Entreprises luxembourgeoises et les organisations syndicales LCGB et CGFP » du 31 mars 2022*), 29 April 2022, p. 3.
- <sup>17</sup> Luxembourg, Górczyńska-Angiulli, M. (2023), "*Étude sur le non-recours à la subvention de loyer au Luxembourg*", Ministère du Logement - Observatoire de l'Habitat, 5 October 2023, p. 8.
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rent subsidy admitted that they were not aware of the various forms of housing assistance available to them, or thought that they were not eligible.<sup>18</sup>

The larger reform of individual housing subsidies, on the other hand, came into force on 1 September 2023.<sup>19</sup> The new regime introduces changes to the assistance with financing a rental guarantee (*aide au financement de la garantie locative*), which is needed for renting a residential property on the private rental market.<sup>20</sup> The assistance in question takes the form of a certificate in which the Government undertakes to pay the landlord the required amount of the rental guarantee in case the guarantee is called upon.<sup>21</sup> According to the new rules, the threshold for being eligible for the assistance with regards to the ratio of expenditure on housing to total income increased from 40% to 50%.<sup>22</sup> This change is a reflexion of the increasingly high housing costs for low-income tenants in Luxembourg<sup>23</sup> and aims to widen the number of eligible tenants<sup>24</sup>.

In order to address the issue of the “working poor” and provide targeted social transfers<sup>25</sup>, the Government in Council introduced a cost-of-living allowance (*allocation de vie chère*) for low-income households in January 2022<sup>26</sup>. The cost-of-living allowance

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<sup>18</sup> Luxembourg, Górczyńska-Angiulli, M. (2023), “[Étude sur le non-recours à la subvention de loyer au Luxembourg](#)”, Ministère du Logement - Observatoire de l'Habitat, 5 October 2023, p. 10.

<sup>19</sup> Luxembourg, Act of 7 August 2023 on individual housing subsidies (*Loi du 7 août 2023 relative aux aides individuelles au logement*), 28 August 2023.

<sup>20</sup> Luxembourg, Bill N° 7938 on individual housing subsidies, Article Commentaries, Article 3 - Main conditions for granting an assistance with financing a rental guarantee (*Projet de loi N° 7938 relative aux aides individuelles au logement, Commentaire des Articles, Article 3 – Conditions principales d’octroi d’une aide au financement d’une garantie locative*), 28 August 2023, p. 49.

<sup>21</sup> Luxembourg, Act of 7 August 2023 on individual housing subsidies (*Loi du 7 août 2023 relative aux aides individuelles au logement*), 28 August 2023, Art. 3(1).

<sup>22</sup> Luxembourg, Act of 7 August 2023 on individual housing subsidies (*Loi du 7 août 2023 relative aux aides individuelles au logement*), 28 August 2023, Art. 3(2)(7°).

<sup>23</sup> Luxembourg, Bill N° 7938 on individual housing subsidies, Article Commentaries, Article 3 - Main conditions for granting an assistance with financing a rental guarantee (*Projet de loi N° 7938 relative aux aides individuelles au logement, Commentaire des Articles, Article 3 – Conditions principales d’octroi d’une aide au financement d’une garantie locative*), 28 August 2023, p. 50.

<sup>24</sup> Luxembourg, Ministry of Housing (*Ministère du Logement*) (2023), The new individual housing subsidies - a simpler and more generous system of subsidies (*Les nouvelles aides individuelles au logement un système d’aides plus simple et généreux*), 1 September 2023.

<sup>25</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 (*Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023*), 28 April 2023, p. 54.

<sup>26</sup> Luxembourg, Regulation of the Government in Council of 19 November 2021 on the granting of a cost-of-living allowance for 2022 (*Règlement du Gouvernement en Conseil du 19 novembre 2021 relatif à l’octroi d’une allocation de vie chère au titre de l’année 2022*), 26 November 2021.

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was subsequently extended for 2023<sup>27</sup> and 2024<sup>28</sup>. Additionally, due to soaring energy prices, the same allowance was supplemented by an energy bonus (*prime énergie*) for low-income households in March 2022.<sup>29</sup> <sup>30</sup> The energy bonus has also been extended for 2023<sup>31</sup> and 2024<sup>32</sup>. This measure was initially introduced to mitigate the sharp rise in energy prices resulting from geopolitical tensions in Ukraine, among other factors.<sup>33</sup> According to a researcher from the Luxembourg Institute of Socio-Economic Research, additional research is needed to understand whether these aids are effective and protect beneficiaries effectively against energy poverty. Furthermore, households benefiting from these aids only represent a subset of the households suffering from energy poverty, and in an unknown proportion. Among those who do not benefit from these subsidies and suffer from energy poverty, some are eligible (non-take-up), others are not.<sup>34</sup>

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<sup>27</sup> Luxembourg, Regulation of the Government in Council of 25 November 2022 on the granting of a cost-of-living allowance for 2023 (*Règlement du Gouvernement en conseil du 25 novembre 2022 relatif à l'octroi d'une allocation de vie chère au titre de l'année 2023*), 6 December 2022.

<sup>28</sup> Luxembourg, Regulation of the Government in Council of 26 May 2023 on the granting of a cost-of-living allowance for 2024 (*Règlement du Gouvernement en conseil du 26 mai 2023 relatif à l'octroi d'une allocation de vie chère au titre de l'année 2024*), 6 June 2023.

<sup>29</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 (*Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023*), 28 April 2023, p. 54.

<sup>30</sup> Luxembourg, Regulation of the Government in Council of 18 March 2022 amending the Regulation of the Government in Council of 19 November 2021 on the granting of a cost-of-living allowance for 2022 (*Règlement du Gouvernement en conseil du 18 mars 2022 modifiant le règlement du Gouvernement en conseil du 19 novembre 2021 relatif à l'octroi d'une allocation de vie chère au titre de l'année 2022*), 23 March 2022.

<sup>31</sup> Luxembourg, Regulation of the Government in Council of 25 November 2022 on the granting of a cost-of-living allowance for 2023 (*Règlement du Gouvernement en conseil du 25 novembre 2022 relatif à l'octroi d'une allocation de vie chère au titre de l'année 2023*), 6 December 2022.

<sup>32</sup> Luxembourg, Regulation of the Government in Council of 26 May 2023 on the granting of a cost-of-living allowance for 2024 (*Règlement du Gouvernement en conseil du 26 mai 2023 relatif à l'octroi d'une allocation de vie chère au titre de l'année 2024*), 6 June 2023.

<sup>33</sup> Luxembourg, information provided by the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*), by email on 3/11/2023.

<sup>34</sup> Luxembourg, Guio, A-C. (2023), "[Pauvreté énergétique au Luxembourg : comment la mesurer ?](#)", Improof, 6 December 2023.

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The Luxembourgish government introduced additional measures to mitigate the effects of inflationary pressures, notably for low and middle-income households.<sup>35 36 37 38</sup>

These included a socially targeted energy tax credit (*crédit d'impôt énergie*) aimed, as a minimum, to compensate for the loss of purchasing power of employees earning less than € 100,000 per year.<sup>39</sup> In the same vein, an equivalent tax credit (*équivalent crédit impôt*) of 84€ a month was introduced for beneficiaries of the social inclusion income<sup>40</sup>

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<sup>35</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 (*Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023*), 28 April 2023, p. 54.

<sup>36</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*), Union of Luxembourgish Enterprises (*Union des Entreprises luxembourgeoises*), Luxembourgish Confederation of Christian Trade Unions (*Confédération Luxembourgeoise des Syndicats Chrétiens*) and General Confederation of the Civil Service (*Confédération Générale de la Fonction Publique*) (2022), Agreement between the Government and the Union of Luxembourgish Enterprises (UEL) and the trade unions LCGB and CGFP following the meetings of the Tripartite Coordination Committee on 22, 23 and 30 March 2022 (*Accord entre le Gouvernement et l'Union des Entreprises luxembourgeoises (UEL) et les organisations syndicales LCGB et CGFP à l'issue des réunions du Comité de coordination tripartite des 22, 23 et 30 mars 2022*), 31 March 2022, p. 5.

<sup>37</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*), Union of Luxembourgish Enterprises (*Union des Entreprises luxembourgeoises*), Luxembourgish Confederation of Christian Trade Unions (*Confédération Luxembourgeoise des Syndicats Chrétiens*), General Confederation of the Civil Service (*Confédération Générale de la Fonction Publique*) and Independent Trade Union Confederation of Luxembourg (*Confédération Syndicale Indépendante du Luxembourg*) (2023), Agreement between the Government and the Union of Luxembourgish Enterprises (UEL) and the trade unions LCGB, CGFP and OGBL following the meetings of the Tripartite Coordination Committee on 18, 19 and 20 September 2022 (*Accord entre le Gouvernement et l'Union des Entreprises luxembourgeoises (UEL) et les organisations syndicales LCGB, CGFP et OGBL à l'issue des réunions du Comité de coordination tripartite des 18, 19 et 20 Septembre 2022*), 28 September 2022, pp. 2-3.

<sup>38</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*), Union of Luxembourgish Enterprises (*Union des Entreprises luxembourgeoises*), Independent Trade Union Confederation of Luxembourg (*Confédération Syndicale Indépendante du Luxembourg*), General Confederation of the Civil Service (*Confédération Générale de la Fonction Publique*) and Luxembourgish Confederation of Christian Trade Unions (*Confédération Luxembourgeoise des Syndicats Chrétiens*) (2023), Agreement between the Government and the Union of Luxembourgish Enterprises (UEL) and the trade unions OGBL, LCGB and CGFP following the meeting of the Tripartite Coordination Committee on 3 March 2023 (*Accord entre le Gouvernement et l'Union des Entreprises luxembourgeoises (UEL) et les organisations syndicales OGBL, CGFP et LCGB à l'issue de la réunion du Comité de coordination tripartite du 3 Mars 2023*), 7 March 2023, pp. 2-3.

<sup>39</sup> Luxembourg, Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 1 (2).

<sup>40</sup> Luxembourg, Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 7.

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and of the income for persons with severe disabilities.<sup>41</sup> These tax credits were applicable from July 2022 to March 2023.<sup>42 43 44</sup> The equivalent tax credit for beneficiaries of the social inclusion income and of the income for persons with severe disabilities has been extended until the end of 2024.<sup>45</sup> Furthermore, a new sliding scale was approved to enable the ongoing adaptation of family allowances (*allocations familiales*) to changes in the cost of living between April 2022 and April 2023.<sup>46</sup> This allowed to exempt family allowances from a postponement of adaptations of salaries during that period<sup>47</sup>, which normally would have been applicable by extension<sup>48</sup>. As a result, family allowances were increased twice by 2.5% on 1 July 2022<sup>49</sup> and 1 February 2023<sup>50</sup>. This was followed by a third increase by 2.5% on 1 September 2023, in line with an equivalent adaptation of salaries due to changes in the cost of living.<sup>51</sup> The measures introduced to mitigate the effects of inflationary pressures included a focus on **essential**

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<sup>41</sup> Luxembourg, Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 5.

<sup>42</sup> Luxembourg, Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 1, 5 and 7.

<sup>43</sup> Luxembourg, Direct Tax Administration (*Administration des contributions directes*) (2022), Energy tax credit (CIE) for the 2022 tax year (*Crédit d'impôt énergie (CIE) pour l'année d'imposition 2022*), 19 July 2022.

<sup>44</sup> Luxembourg, Direct Tax Administration (*Administration des contributions directes*) (2022), Energy tax credit (CIE) for the 2023 tax year (*Crédit d'impôt énergie (CIE) pour l'année d'imposition 2023*), 19 July 2022.

<sup>45</sup> Luxembourg, Act of 30 June amending : 1° the amended Act of 12 September 2003 on persons with disabilities; 2° the amended Act of 28 July 2018 on the social inclusion income (*Loi du 30 juin portant modification : 1° de la loi modifiée du 12 septembre 2003 relative aux personnes handicapées ; 2° de la loi modifiée du 28 juillet 2018 relative au revenu d'inclusion sociale*), 6 July 2023, Art. 2 and Art. 1.

<sup>46</sup> Luxembourg, Act of 29 June 2022 transposing certain measures provided for in the tripartite agreement of 31 March 2022 (*Loi du 29 juin 2022 portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, Art. 4.

<sup>47</sup> Luxembourg, Bill N° 8000A transposing certain measures provided for in the tripartite agreement of 31 March 2022, Summary of the file (*Projet de loi N° 8000A portant transposition de certaines mesures prévues par l'accord tripartite du 31 mars 2022*), 29 June 2022, *Résumé du dossier*), 29 April 2022; and

<sup>48</sup> Luxembourg, Social Security Code (*Code de la sécurité sociale*), 29 August 2006, Art. 272(3).

<sup>49</sup> Luxembourg, National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for June 2022 (*Indice des prix à la consommation du mois de juin 2022*), 8 July 2022.

<sup>50</sup> Luxembourg, National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for February 2023 - New rate applicable from 1 April 2023 (*Indice des prix à la consommation du mois de février 2023 - Nouvelle cote d'application à partir du 1er avril 2023*), 14 March 2023

<sup>51</sup> Luxembourg, National Institute for Statistics and Economic Studies (*Institut national de la statistique et des études économiques*), Consumer price index for August 2023 - New rate applicable from 1 September 2023 (*Indice des prix à la consommation du mois d'août 2023 - Nouvelle cote d'application à partir du 1er septembre 2023*), 7 September 2023.

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**services**, particularly on access to energy. In this framework, the Government introduced the following measures: i) a State contribution to cover the costs arising from the use of natural gas distribution networks to mitigate the exceptional rise in gas prices. Initially approved for the last eight months of 2022<sup>52</sup>, it has been extended to 2023<sup>53</sup> and 2024<sup>54</sup>; ii) a State contribution to limit the increase in natural gas supply prices for certain end customers. Initially approved for the last trimester of 2022 and for 2023<sup>55</sup>, it has been extended to 2024<sup>56</sup>; iii) a negative contribution mechanism aimed at guaranteeing stable electricity prices. Initially approved for 2023<sup>57</sup>, it has been extended to 2024<sup>58</sup>; iv) a State contribution to temporarily reduce the sale price of certain petroleum products, in particular of household bulk propane. Initially approved for the end of 2022 and for 2023<sup>59</sup>, it has been extended to 2024<sup>60</sup>; v) a State contribution to

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<sup>52</sup> Luxembourg, Act of 17 May 2022 on the assumption by the State of the costs generated by the use of natural gas distribution networks (*Loi du 17 mai 2022 portant prise en charge par l'État des frais engendrés par l'utilisation des réseaux de distribution de gaz naturel*), 19 May 2022.

<sup>53</sup> Luxembourg, Act of 2 December 2022 instituting a State contribution to limit the increase in natural gas supply prices for certain end customers (*Loi du 2 décembre 2022 instituant une contribution étatique visant à limiter la hausse des prix d'approvisionnement en gaz naturel pour certains clients finals*), 5 December 2022, Art. 8.

<sup>54</sup> Luxembourg, Act of 21 July 2023 extending certain State contributions aimed at limiting the rise in energy prices (*Loi du 21 juillet 2023 portant prolongation de certaines contributions étatiques visant à limiter la hausse des prix de l'énergie*), 24 July 2023, Art. 2.

<sup>55</sup> Luxembourg, Act of 2 December 2022 instituting a State contribution to limit the increase in natural gas supply prices for certain end customers (*Loi du 2 décembre 2022 instituant une contribution étatique visant à limiter la hausse des prix d'approvisionnement en gaz naturel pour certains clients finals*), 5 December 2022, Art 2(3).

<sup>56</sup> Luxembourg, Act of 21 July 2023 extending certain State contributions aimed at limiting the rise in energy prices (*Loi du 21 juillet 2023 portant prolongation de certaines contributions étatiques visant à limiter la hausse des prix de l'énergie*), 24 July 2023, Art. 3.

<sup>57</sup> Luxembourg, Act of 23 December 2022 amending the amended Act of 1 August 2007 on the organisation of the electricity market with a view to introducing a negative contribution as part of the compensation mechanism (*Loi du 23 décembre 2022 modifiant la loi modifiée du 1er août 2007 relative à l'organisation du marché de l'électricité en vue de l'introduction d'une contribution négative dans le cadre du mécanisme de compensation*), 23 December 2022.

<sup>58</sup> Luxembourg, Act of 21 July 2023 extending certain State contributions aimed at limiting the rise in energy prices (*Loi du 21 juillet 2023 portant prolongation de certaines contributions étatiques visant à limiter la hausse des prix de l'énergie*), 24 July 2023, Art. 1.

<sup>59</sup> Luxembourg, Act of 26 October 2022 implementing the temporary reduction in the rate of VAT and amending the Act of 12 May 2022 introducing financial compensation for the temporary reduction in the selling price of certain petroleum products (*Loi du 26 octobre 2022 portant mise en œuvre de la baisse temporaire du taux de TVA et modifiant la loi du 12 mai 2022 instaurant une compensation financière permettant la réduction temporaire du prix de vente de certains produits pétroliers*), 26 October 2022, Art. 2.

<sup>60</sup> Luxembourg, Act of 5 July 2023 amending: 1° the amended Act of 4 December 1967 on income tax; 2° the amended Act of 12 May 2022 introducing financial compensation for the temporary reduction in the selling price of certain petroleum products (*Loi du 5 juillet 2023 portant modification: 1° de la loi modifiée du 4 décembre 1967 concernant l'impôt sur le revenu ; 2° de la loi modifiée du 12 mai 2022 instaurant une compensation financière permettant la réduction temporaire du prix de vente de certains produits pétroliers*), 6 July 2023, Art. 12.

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limit the increase in the price of wood pellets for primary heating in private households. Initially approved for 2023<sup>61</sup>, it has been extended to 2024<sup>62</sup>; and vi) a State contribution to limit the increase in heat supply prices for certain customers connected to an urban heating network. Initially approved for the last trimester of 2022 and for 2023<sup>63</sup>, it has been extended to 2024<sup>64</sup>.

Regarding **enabling services**, the measures introduced by the Government in the period under analysis focussed, among others, on early childhood education, long term care, and social inclusion services.

Childcare in all types of educational and care facilities (relay houses, day centres, mini-crèches and parental assistants) became free for all children who are subject to compulsory schooling (i.e., from the age of 4) and who attend basic or equivalent education from September 2022. This applies to all children, regardless of the household income, but only during school periods, from Monday to Friday, between 7.00 a.m. and 7.00 p.m. Additionally, midday meals in these facilities also became free for all children during school periods. Outside school periods, midday meals are only free for children whose household is in a precarious situation, socially excluded or receiving a guaranteed minimum income.<sup>65</sup>

In order to support the residents and users of integrated centres for the elderly, care homes, supported housing and psycho-geriatric day centres<sup>66</sup>, the Government

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<sup>61</sup> Luxembourg, Act of 23 December 2022 instituting a State contribution to limit the increase in the price of wood pellets for primary heating in private households (*Loi du 23 décembre 2022 instituant une contribution étatique visant à limiter la hausse des prix des granulés de bois pour le chauffage primaire des ménages privés*), 23 December 2022, Art. 2(3).

<sup>62</sup> Luxembourg, Act of 21 July 2023 extending certain State contributions aimed at limiting the rise in energy prices (*Loi du 21 juillet 2023 portant prolongation de certaines contributions étatiques visant à limiter la hausse des prix de l'énergie*), 24 July 2023, Art. 4.

<sup>63</sup> Luxembourg, Act of 17 March 2023 instituting a State contribution to limit the increase in heat supply prices for certain customers connected to an urban heating network (*Loi du 17 mars 2023 instituant une contribution étatique visant à limiter la hausse des prix d'approvisionnement en chaleur pour certains clients raccordés à un réseau de chauffage urbain*), 20 March 2023, Art. 2(4).

<sup>64</sup> Luxembourg, Act of 21 July 2023 extending certain State contributions aimed at limiting the rise in energy prices (*Loi du 21 juillet 2023 portant prolongation de certaines contributions étatiques visant à limiter la hausse des prix de l'énergie*), 24 July 2023, Art. 6.

<sup>65</sup> Luxembourg, Act of 29 July 2022 amending : 1° the amended Act of 4 July 2008 on youth; 2° the amended Act of 17 December 2021 on the State revenue and expenditure budget for the financial year 2022 (*Loi du 29 juillet 2022 portant modification de : 1° la loi modifiée du 4 juillet 2008 sur la jeunesse ; 2° la loi modifiée du 17 décembre 2021 concernant le budget des recettes et des dépenses de l'État pour l'exercice 2022*), 9 August 2022, Art. 1-2.

<sup>66</sup> Luxembourg, Bill N° 8087 authorising the State to participate in the financing of the additional cost of energy products and electricity borne by integrated centres for the elderly, care homes, supported housing and psycho-geriatric day centres approved under the amended Act of 8 September 1998 regulating relations between the State and

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introduced a State contribution to finance the additional cost of energy products and electricity borne by these facilities. In return for the financing, the managers of these facilities undertake not to increase accommodation prices or daily rates during the period from 1 October 2022 to 31 December 2024.<sup>67 68</sup>

The staff of public Social Offices (*Offices sociaux*) has been strengthened as of January 2023 with the aim of maintaining a high-quality service despite an increase in the number of persons who resort to social assistance. Such an increase is in connection, among others, with the socio-economic impact of the pandemic, rising energy prices and rising housing costs which particularly affect households in difficulty.<sup>69 70</sup>

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organisations working in the social, family and therapeutic fields (*Projet de loi autorisant l'État à participer au financement du surcoût des produits énergétiques et d'électricité supporté par les centres intégrés pour personnes âgées, maisons de soins, logements encadrés et centres de jour psycho-gériatriques agréés en vertu de la loi modifiée du 8 septembre 1998 réglant les relations entre l'État et les organismes œuvrant dans les domaines social, familial et thérapeutique*), 24 October 2022, p. 3.

<sup>67</sup> Luxembourg, Act of 16 December 2022 authorising the State to participate in the financing of the additional cost of energy products and electricity borne by integrated centres for the elderly, care homes, supported housing for the elderly and psycho-geriatric centres approved under the amended Act of 8 September 1998 regulating relations between the State and organisations working in the social, family and therapeutic fields (*Loi du 16 décembre 2022 autorisant l'État à participer au financement du surcoût des produits énergétiques et d'électricité supporté par les centres intégrés pour personnes âgées, maisons de soins, logements encadrés pour personnes âgées et centres psycho-gériatriques agréés en vertu de la loi modifiée du 8 septembre 1998 réglant les relations entre l'État et les organismes œuvrant dans les domaines social, familial et thérapeutique*), 19 December 2022, Art. 1(1) and 3.

<sup>68</sup> Luxembourg, Act of 30 June 2023 amending the Act of 16 December 2022 authorising the State to participate in the financing of the additional cost of energy products and electricity borne by integrated centres for the elderly, care homes, supported housing for the elderly and psycho-geriatric centres approved under the amended Act of 8 September 1998 regulating relations between the State and organisations working in the social, family and therapeutic fields (*Loi du 30 juin 2023 modifiant la loi du 16 décembre 2022 autorisant l'État à participer au financement du surcoût des produits énergétiques et d'électricité supporté par les centres intégrés pour personnes âgées, maisons de soins, logements encadrés pour personnes âgées et centres psycho-gériatriques agréés en vertu de la loi modifiée du 8 septembre 1998 réglant les relations entre l'État et les organismes œuvrant dans les domaines social, familial et thérapeutique*), 6 July 2023, Art. 1 and 3.

<sup>69</sup> Luxembourg, Act of 23 December 2022 on the State revenue and expenditure budget for the financial year 2023 (*Loi du 23 décembre 2022 concernant le budget des recettes et des dépenses de l'État pour l'exercice 2023*), 23/12/2022, Art. 14.

<sup>70</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 (*Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023*), 28 April 2023, p. 57.

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## 1.2. Policy measures impacting on vulnerabilities of persons affected by the rising costs of living and energy.

The national action plan for the implementation of the European Pillar of Social Rights was adopted by the Government in Council on 9 March 2022.<sup>71</sup> Luxembourg's national targets for poverty reduction in this framework include an overall decrease in the number of persons at risk of poverty or social exclusion (AROPE) by 4 000 individuals.<sup>72</sup>

The national action plan provides for the introduction of Universal Healthcare Coverage (*couverture universelle de soins de santé*).<sup>73</sup> The primary aim of this initiative is to ensure that persons who do not otherwise have regular access to the health care system benefit from health insurance through a pre-existing legal mechanism of voluntary insurance. To that effect, the contributions due are paid by the State through agreements signed between the Ministry of Health and five associations participating in a pilot project. Applications in the context of the pilot project are submitted to the Ministry of Health. From April 2022 to the beginning of July 2023, these associations submitted 232 applications, of which 215 were accepted. As of October 2023, they are no longer able to take new applicants and have created waiting lists.<sup>74</sup> Caritas Luxembourg has recently issued a report which addresses additional challenges of the scheme, such as certain access conditions (e.g., having lived in Luxembourg for more than 3 months and accepting a social follow-up).<sup>75</sup>

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<sup>71</sup> Luxembourg, Ministry of Education, Children and Youth (*Ministère de l'Éducation nationale, de l'Enfance et de la Jeunesse*) (2022), Child Guarantee, Luxembourg Action Plan 2021 – 2030 (*La garantie pour l'enfance, Plan d'action Luxembourg 2021 – 2030*), July 2022, p. 22.

<sup>72</sup> European Commission (2022), European Pillar of Social Rights: State of play on the national targets for 2030 (2022), 16 June 2022. To access the State of play, see the following [European Commission's webpage](#).

<sup>73</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 (*Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023*), 28 April 2023, p. 59.

<sup>74</sup> Luxembourg, Ministry of Health (*Ministère de la Santé*) (2023), Joint answer from the Minister for Health and the Minister for Social Security to Parliamentary Question n° 8114 of 28 June 2023 by Mr. Paul Galles MP (*Réponse commune de Madame la Ministre de la Santé et de Monsieur le Ministre de la Sécurité sociale à la question parlementaire n° 8114 du 28 juin 2023 de Monsieur le Député Paul Galles*), 4 October 2023.

<sup>75</sup> Luxembourg, Caritas Luxembourg (2023), *CARITAS FORUM 2023, POOR MAKES SICK – SICK MAKES POOR, 24 AND 25 MAY 2023, FINAL REPORT (CARITAS FORUM 2023, AARM MÉCHT KRANK – KRANK MÉCHT AARM, 24 ET 25 MAI 2023, RAPPORT FINAL)*, 21 September 2023, p. 13.

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The Non-Governmental Organisation *Inter-Actions asbl* was entrusted by the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) with the task of coordinating and implementing a physical census of homeless persons twice a year.<sup>76</sup> The first census was carried out in October 2022 in the City of Luxembourg with the aim of enabling the authorities to implement evidence-based measures.<sup>77</sup> The results were published in February 2023 and include the identification of 197 homeless persons, of which 142 on the streets, 38 in emergency accommodation (night shelters) and 17 in hospital.<sup>78</sup> A second census was carried out in June 2023 and the results were published in December 2023. This second edition allowed for the identification of 193 homeless persons, of which 121 on the streets, 62 in emergency accommodation (night shelters) and 10 in hospital.<sup>79</sup> The third edition was scheduled for 14 December 2023 in the city of Luxembourg as well as in the city of Esch-sur-Alzette<sup>80</sup>, as the concept entails extending the initiative nationwide.<sup>81 82</sup>

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<sup>76</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) (2023), Answer from the Minister for Family Affairs and Integration to Parliamentary Question n° 8262 from Ms Djuna Bernard MP and Mr François Benoy MP on the Housing First concept (*Réponse de Monsieur le Ministre de la Famille et de l'Intégration à la question parlementaire n°8262 de Madame la Députée Djuna Bernard et Monsieur le Député François Benoy concernant le concept du Housing First*), 21 September 2023, p. 2.

<sup>77</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 (*Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023*), 28 April 2023, p. 57.

<sup>78</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) (2023), On 26 October 2022, 197 homeless persons were counted in the City of Luxembourg (*197 personnes sans domicile fixe ont été recensées le 26 octobre 2022 sur le territoire de la Ville de Luxembourg*), 21 February 2023.

<sup>79</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) and Inter-Actions, Development & Social Action (*Inter-Actions, Développement & Action Sociale*) (2023), Second census of homeless persons in Luxembourg, City of Luxembourg on 14/06/2023, Data analysis (*Deuxième recensement des personnes sans-abri au Luxembourg, Ville de Luxembourg le 14/06/2023, Analyse des données*), 13 December 2023, p. 7.

<sup>80</sup> Luxembourg, information provided by the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*), by email on 3/11/2023.

<sup>81</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) (2023), Answer from the Minister for Family Affairs and Integration to Parliamentary Question n° 8262 from Ms Djuna Bernard MP and Mr François Benoy MP on the Housing First concept (*Réponse de Monsieur le Ministre de la Famille et de l'Intégration à la question parlementaire n°8262 de Madame la Députée Djuna Bernard et Monsieur le Député François Benoy concernant le concept du Housing First*), 21 September 2023.

<sup>82</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) and Inter-Actions, Développement & Action Sociale (2023), Second census of homeless persons in Luxembourg, City of Luxembourg

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The Ministry for Family, Solidarities, Cohabitation and Reception (*Ministère de la Famille, des Solidarités, du Vivre ensemble et de l'Accueil*) plans to make the action permanent in order to better identify the needs of homeless people. Furthermore, it intends to carry out the census twice a year, once in the spring, when the weather is milder, and once in the winter, at the start of the Winter Action (*Wanteraktioun*).<sup>83</sup> This initiative is in line with the concern expressed by the UN Committee on Economic, Social and Cultural Rights in November 2022 regarding the lack of data on homeless persons and its corresponding recommendation to collect such data across the country.<sup>84</sup> It also reflects the commitment of Luxembourg, as a member of the European Platform on Combatting Homelessness, to harmonise observation and promote a common framework for data collection on homelessness.<sup>85</sup>

The number of persons being supported through Housing First projects aimed at the homeless increased from 32 at the end of 2022 to 40 in September 2023. The projects were implemented by service providers in the framework of cooperation agreements with the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*).<sup>86</sup> Caritas Luxembourg issued a position paper in December 2023 which addresses the challenges of the Housing First concept in Luxembourg. These include the lack of affordable small-sized housing across the

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on 14/06/2023, Data analysis ([Deuxième recensement des personnes sans-abri au Luxembourg, Ville de Luxembourg le 14/06/2023, Analyse des données](#)), 13 December 2023, p. 32.

<sup>83</sup> Luxembourg, information provided by the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*), by email on 3/11/2023.

<sup>84</sup> United Nations (UN), Committee on Economic, Social and Cultural Rights (CESCR) (2022), Concluding observations on the fourth periodic report of Luxembourg, 15 November 2022, para. 32-33. To access the Concluding observations, see the following United Nations (UN)'s [webpage](#).

<sup>85</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) and Inter-Actions, Development & Social Action (*Inter-Actions, Développement & Action Sociale*) (2022), Census of homeless persons in Luxembourg, City of Luxembourg on 26/10/2022, Data analysis ([Recensement des personnes sans-abri au Luxembourg, Ville de Luxembourg le 26/10/2022, Analyse des données](#)), 21 February 2023..

<sup>86</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) (2023), Answer from the Minister for Family Affairs and Integration to Parliamentary Question n° 8262 from Ms Djuna Bernard MP and Mr François Benoy MP on the Housing First concept ([Réponse de Monsieur le Ministre de la Famille et de l'Intégration à la question parlementaire n°8262 de Madame la Députée Djuna Bernard et Monsieur le Député François Benoy concernant le concept du Housing First](#)), 21 September 2023.

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country, gaps in training of human resources dedicated to Housing First projects or the need for a more coherent and effective coordination between stakeholders.<sup>87</sup>

The provision of housing for homeless persons included other types of projects<sup>88</sup>. Furthermore, a mobile night halt for homeless persons managed by the NGO *Inter-Actions* opened its doors at the end of 2023, while a living unit for ageing homeless persons managed by the NGO *Claire* will start operating in January 2024. In both cases, the projects are funded by the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*).<sup>89</sup>

The Winter Action (*Wanteraktioun*) took place from 15 November 2022 to 15 April 2023. The aim of this initiative, which was first introduced by the Luxembourgish Government in 2001, is to prevent homeless persons from falling victim to hypothermia during periods of extreme cold. During that period, 21 field professionals welcomed 1,559 different beneficiaries<sup>90</sup>, up from 1,043 persons living homeless in the previous Winter Action edition, which was held between 23 November 2021 and 5 April 2022<sup>91</sup>. The new ESF+ "Investing in the Future" programme was formally adopted on 14 December 2022<sup>92</sup> and includes, among its priorities, education and the Child Guarantee, social inclusion and combating material deprivation<sup>93</sup>. Projects co-funded by the ESF+ and the

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<sup>87</sup> Luxembourg, Caritas Luxembourg (2023), POSITION, INTRODUCTION OF SUSTAINABLE AND EFFECTIVE "HOUSING FIRST" IN LUXEMBOURG ([POSITION, LA MISE EN PLACE D'UN « HOUSING FIRST » DURABLE ET EFFICACE AU LUXEMBOURG](#)), 18 December 2023, p. 3-4.

<sup>88</sup> Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*) (2022), Answer from the Minister for Family Affairs and Integration to Parliamentary Question n° 7222 from Ms Myriam Cecchetti MP and Ms Nathalie Oberweis MP concerning the fight against homelessness ([Réponse du ministre de la Famille et de l'Intégration à la question parlementaire n° 7222 de Mesdames les Députées Myriam Cecchetti et Nathalie Oberweis concernant la lutte contre le sans-abrisme](#)), 20 December 2022, p.1.

<sup>89</sup> Luxembourg, information provided by the Ministry of Family Affairs, Integration and the Greater Region (*Ministère de la Famille, de l'Intégration et à la Grande Région*), by email on 3/11/2023.

<sup>90</sup> Luxembourg, Caritas Luxembourg, Croix-Rouge luxembourgeoise, Inter-Actions (2023), Winter Action Report, Edition 22/23 ([Bilan Action Hiver, Édition 22/23](#)), June 2023.

<sup>91</sup> Luxembourg, Caritas Luxembourg, Croix-Rouge luxembourgeoise, Inter-Actions (2022), Winter Action Report, Edition 21/22 ([Bilan Action Hiver, Édition 21/22](#)), 2022.

<sup>92</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), National Reform Programme of the Grand Duchy of Luxembourg in the context of the European Semester 2023 ([Programme national de réforme du Grand-Duché de Luxembourg dans le cadre du Semestre européen 2023](#)), 28 April 2023, p. 196.

<sup>93</sup> Luxembourg, European Funds, Grand Duchy of Luxembourg (*Fonds Européens, Grand-Duché de Luxembourg*), ESF+ Programme 2021-2027: Investing in the future ([Programme FSE+ 2021-2027: Investir dans le futur](#)).

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Luxembourgish Government in 2023 include a social restaurant in Esch-sur-Alzette<sup>94</sup>, initiatives aimed at promoting employability, notably of migrants<sup>95</sup> and persons with disabilities<sup>96</sup>, as well as a project addressing social exclusion and promoting equality in education for children recently arrived in Luxembourg<sup>97</sup>.

Finally, the new Coalition agreement for the period 2023-2028, approved by the Government in Council in November 2023, states that a cross-cutting strategy and a national action plan for preventing and combating poverty will be developed. The Coalition agreement foresees additional commitments in the fight against poverty. These include the ongoing adaptation of the social inclusion income, the income for persons with severe disabilities, the social minimum wage and the cost-of-living allowance, as well as implementing a coordinated, cross-functional and inclusive strategy against homelessness.<sup>98</sup>

**Table 1 – Promising practice**

Promising practice	
Title (original language)	Recensement des personnes sans-abri
Title (EN)	Census of homeless persons
Organisation (original language)	Inter-Actions, Développement & Action Sociale
Organisation (EN)	Inter-Actions, Development & Social Action
Government / Civil society	Civil society
Funding body	Ministry of Family Affairs, Integration and the Greater Region ( <i>Ministère de la Famille, de l'Intégration et à la Grande Région</i> )

<sup>94</sup> Luxembourg, European Funds, Grand Duchy of Luxembourg (*Fonds Européens, Grand-Duché de Luxembourg*) (2023), Esch social restaurant (*Restaurant social Esch*), 22/09/2023.

<sup>95</sup> Luxembourg, European Funds, Grand Duchy of Luxembourg (*Fonds Européens, Grand-Duché de Luxembourg*) (2023), *CrossRoads*, 9 August 2023.

<sup>96</sup> Luxembourg, European Funds, Grand Duchy of Luxembourg (*Fonds Européens, Grand-Duché de Luxembourg*) (2023), *Handi-Perception*, 22 September 2023.

<sup>97</sup> Luxembourg, European Funds, Grand Duchy of Luxembourg (*Fonds Européens, Grand-Duché de Luxembourg*) (2023), Languages and cultures (*Langues et cultures*), 4 October 2023.

<sup>98</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*) (2023), Coalition agreement 2023-2028 "Strengthening Luxembourg for the future" (*Accord de coalition 2023-2028 "Lëtzebuerg fir d'Zukunft stäerker"*), 20 November 2023.

Promising practice	
Reference (incl. URL, where available)	<p>Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (<i>Ministère de la Famille, de l'Intégration et à la Grande Région</i>) and Inter-Actions, Development &amp; Social Action (<i>Inter-Actions, Développement &amp; Action Sociale</i>) (2022), Census of homeless persons in Luxembourg, City of Luxembourg on 26/10/2022, Data analysis (<a href="#"><i>Recensement des personnes sans-abri au Luxembourg, Ville de Luxembourg le 26/10/2022, Analyse des données</i></a>), 21 February 2023.</p> <p>Luxembourg, Ministry of Family Affairs, Integration and the Greater Region (<i>Ministère de la Famille, de l'Intégration et à la Grande Région</i>) and and Inter-Actions, Development &amp; Social Action (<i>Inter-Actions, Développement &amp; Action Sociale</i>) (2023), Second census of homeless persons in Luxembourg, City of Luxembourg on 14/06/2023, Data analysis (<a href="#"><i>Deuxième recensement des personnes sans-abri au Luxembourg, Ville de Luxembourg le 14/06/2023, Analyse des données</i></a>), 13 December 2023</p>
Indicate the start date of the promising practice and the finishing date if it has ceased to exist	26/10/2022-ongoing
Type of initiative	Biannual census
Main target group	Homeless persons
Indicate level of implementation: Local/Regional/National	National
Brief description (max. 1000 chars)	<p>A first census of homeless persons was carried out in October 2022 in the City of Luxembourg. It allowed not only to count the number of homeless persons, but also to collect information regarding their backgrounds, needs, expectations and concerns. To that end, a short questionnaire was used which addressed the following issues: gender, age, nationality, period without fixed accommodation, recurrence of homelessness, reasons for housing difficulties, support and monitoring by a social service, length of stay in Luxembourg, health problems, financial resources and future projects. The results were analysed and published in a report in February 2023. A</p>

Promising practice	
	<p>second census was carried out in June 2023 and the results were published in December 2023. The questionnaire was expanded to include other questions related, for example, to medical visits, opinions of the interviewees on the necessary steps to exit homelessness and usual place of sleep. The third edition was scheduled for December 2023 in the city of Esch-sur-Alzette. According to the Ministry of Family Affairs, Integration and the Greater Region, the aim of the census, which should take place twice a year, is not only to have a better idea of the number of homeless persons living in Luxembourg, but also a better understanding of their backgrounds and needs in order to provide effective assistance.</p>
<p>Highlight any element of the actions that is transferable (max. 500 chars)</p>	<p>The collection of information was conducted by a team of professionals from the social sector who were divided into teams to cover the streets of the city's neighbourhoods. A short questionnaire of 15 and 25 questions respectively were used in the first and second census. The content of the questionnaires and the methods used were validated by the Data Protection Officers of the Ministry of Family Affairs, Integration and the Greater Region and Inter-Actions. The consent of the interviewees was systematically collected. The censuses focussed on homeless persons belonging to the categories "Ethos 1" and "Ethos 2" of the European Typology on Homelessness and Housing Exclusion. The results of both censuses were analysed and published in a report which will serve as a basis for further policy action.</p>
<p>Give reasons why you consider the practice as sustainable (as opposed to 'one off activities')</p>	<p>The action was initiated by the Ministry of Family Affairs, Integration and the Greater Region, which has entrusted Inter-Actions to conduct a census twice a year. To date, two census have taken place in October 2022 and June 2023 and a third edition was scheduled for 14 December 2023. Furthermore, the Ministry of Family Affairs, Integration and the Greater Region stated its intention to make the action permanent.</p>
<p>Give reasons why you consider the practice as having concrete measurable impact</p>	<p>The results of the censuses were analysed and published in two reports from February and December 2023. The reports contain statistical and analytical information regarding the homeless population of the City of Luxembourg. There is a compromise from government</p>

Promising practice	
	<p>authorities to use this information as a basis for further policy action.</p>
<p>Give reasons why you consider the practice as transferable to other settings and/or Member States?</p>	<p>Inter-Actions held several meetings with the organisers of the “Night of Solidarity” (<i>nuit de la solidarité</i>) in Paris and the “Night of Census” (<i>nuit du dénombrement</i>) in Brussels, Liège and Namur to adjust the concept of the census, which was initially developed with the Ministry of Family Affairs, Integration and the Greater Region. The initiative is therefore already the result of a successful transfer of promising practises. As such, it could itself be transferred to other national settings (as is already foreseen) and/or other Member States, with the adaptations required by the varying national and local contexts.</p>
<p>Explain, if applicable, how the practice involves beneficiaries and stakeholders in the design, planning, evaluation, review assessment and implementation of the practice</p>	<p>The concept of the census was initially developed with the Ministry of Family Affairs, Integration and the Greater Region after exchanges with expert organisations from other Member States. This was followed by individual meetings with all national associations concerned by the issue of homelessness to present the project, clarify any questions and explore their potential involvement and contribution to the census. A total of 66 professionals from these organisations took part in the first census, while 50 of them took part in the second edition. The participating organisations included the City of Luxembourg, Caritas Luxembourg, Croix-Rouge luxembourgeoise, Arcus, Comité national de défense sociale, Stëmm vun der Strooss and Jugend- an Drogenhëllef. The beneficiaries were involved in the census through their active contribution to the information collection on the basis of the questionnaire, which, in the second edition, included a question about their opinions on the necessary steps to exit homelessness.</p>
<p>Explain, if applicable, how the practice provides for review and assessment</p>	<p>The results of the first census were analysed and published in a report in February 2023. According to this report, the first census was a pilot project, with all its components open to adaptation and improvement based on observations and results from the field. As such, the lessons learned during the first edition of the census resulted in changes to the second edition, notably in the questionnaire used to collect information from the beneficiaries.</p>

## 2. Threats to democratic values - Protecting civic space, strengthening meaningful participation and the rights to freedom of association, peaceful assembly and expression

### 2.1. Major threats to democracy as reflected in national legal and political developments and the discourse at national level.

#### Table 2 – Challenges

Based on a scan of legislative and policy and other developments and the public discourse please identify **three major challenges** to democracy emerged in the course of 2023.

Challenges	Justification/explanation: description of issue at stake and its overall relevance compared to other challenges to democracy and the civic space. Please provide examples and references.
Attacks and threats to the safety of civil society organisations, human rights defenders and journalists	

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Challenges	Justification/explanation: description of issue at stake and its overall relevance compared to other challenges to democracy and the civic space. Please provide examples and references.
Legal and administrative constraints, harassment, intimidation, and reprisals against civil society organisations, human rights defenders (including SLAPPs - strategic lawsuits against public participation)	The online analytical newspaper reporter.lu published an official statement in defense of an own journalist who was intimidated and threatened with lawsuits following a publication in the summer of 2023. In the statement, the editor-in-chief emphasised that intimidation and coercion to delete the material is neither a language of communication nor a sound dialogue in a democratic state. <sup>99</sup> The Consultative Human Rights Commission of Luxembourg ( <i>La Commission consultative des Droits de l'Homme - CCDH</i> ) notes it has no capacity to conduct specific monitoring related to such practices and assess whether or not any specific lawsuits amount to SLAPPs and it does not intervene in individual cases. <sup>100</sup>
Lack of media freedom a/o media pluralism; disinformation (incl. online)	
Foreign interference	
Lack of (processes for) transparent, accountable, democratic and pluralistic participation in law and policymaking; incl. access to information	National human rights institutions continued to point out the lack of transparency and openness of public consultations in legislative decision-making throughout 2023 <sup>101</sup> . Despite the critique of international authorities <sup>102</sup> , no changes have been made in 2023. The National Human Rights Institution - Consultative human rights commission of Luxembourg ( <i>La Commission consultative des Droits de l'Homme -CCDH</i> ) - notes, for instance, that none of its recommendations was taken into account during the constitutional reform in 2023, and “neither the parliamentary committee nor the assembly was deeming it necessary to

<sup>99</sup> Luxembourg, Reporter.lu (2023), An unacceptable attempt at intimidation (*Ein inakzeptabler Einschüchterungsversuch*), 9 March 2023.

<sup>100</sup> European Network of National Human Rights Institutions (2023), *State of the rule of law in the European Union Reports from National Human Rights Institutions. Luxembourg*, p. 433.

<sup>101</sup> European Commission (2023), *2023 Rule of Law Report : Country Chapter on the rule of law situation in Luxembourg*, 5 July 2023.

<sup>102</sup> European Commission (2023), *2023 Rule of Law Report : Country Chapter on the rule of law situation in Luxembourg*, 5 July 2023, p. 18.

Challenges	Justification/explanation: description of issue at stake and its overall relevance compared to other challenges to democracy and the civic space. Please provide examples and references.
	receive the Consultative human rights commission of Luxembourg's opinion before they vote on the chapter on fundamental rights of the constitution". <sup>103</sup> The cooperation is additionally hardened by the lack of financial resources for the Commission, as it is attached to the government (unlike other organisations, which are attached to the parliament). As a result, the Consultative human rights commission called for its reform in order to get more independence and financial stability <sup>104</sup> in the face of national elections, as well as towards the end of the term of the current president of the Consultative commission at the end of 2023. <sup>105</sup>
Lack of election integrity (incl. electoral process, political campaigning and party financing)	
Disproportionate use of law enforcement measures (surveillance, police violence, unlawful arrest etc.)	
Corruption, including misuse of EU funds	
Lack of (effective judicial protection by) independent and impartial courts	

<sup>103</sup> European Network of National Human Rights Institutions (2023), [State of the rule of law in the European Union Reports from National Human Rights Institutions. Luxembourg](#).

<sup>104</sup> Consultative human rights commission of Luxembourg (*La Commission consultative des Droits de l'Homme*) (2023), Document for the attention of political parties with a view to the legislative elections of 8 October 2023 ([Document à l'attention des partis politiques en vue des élections législatives du 8 octobre 2023](#)).

<sup>105</sup> Luxembourg, Radio 100.7 (2023), The CCDH wants more independence ([D'CCDH wënscht sech méi Onofhängegkeet](#)), 23 August 2023.

Challenges	Justification/explanation: description of issue at stake and its overall relevance compared to other challenges to democracy and the civic space. Please provide examples and references.
Threats to (the independence of) the fundamental rights institutional landscape (NHRIs, equality bodies, data protection authorities and similar bodies), incl. closure of fundamental rights bodies, legal changes, budget cuts and harassment	
Institutional issues linked to checks and balances (lack of parliamentary oversight, lack of implementation of final court decisions by executive, etc.)	
Other major developments threatening democratic values	<p>In a report of the European Network of Human Rights Institutions<sup>106</sup>, the Consultative human rights commission of Luxembourg (<i>La Commission consultative des Droits de l'Homme -CCDH</i>) emphasised the lack of a witness protection program and urged the creation of a legal framework designed to shield not only victims and their close associates but also police officers and other individuals involved in protection and legal proceedings from potential harm due to their status as witnesses.<sup>107</sup> According to the reporting of this National Human Rights Institution, presently, the police are making their best efforts to safeguard witnesses using the resources available to them. However, there is an urgent need for a comprehensive legal framework and adequate resources, including provisions</p>

<sup>106</sup> European Network of National Human Rights Institutions (2023), [State of the rule of law in the European Union Reports from National Human Rights Institutions. Luxembourg.](#)

<sup>107</sup> European Network of National Human Rights Institutions (2023), [State of the rule of law in the European Union Reports from National Human Rights Institutions. Luxembourg,](#) p.436.



Challenges	Justification/explanation: description of issue at stake and its overall relevance compared to other challenges to democracy and the civic space. Please provide examples and references.
	for housing, maintaining anonymity, and ensuring protection, among other aspects. The Consultative human rights commission of Luxembourg ( <i>La Commission consultative des Droits de l'Homme-CCDH</i> ) concludes that specifics of this program should be developed in consultation with both law enforcement agencies and civil society stakeholders. <sup>108</sup>

## 2.2. Legislative and policy measures having an impact on the freedom of assembly/association/expression of civil society actors.

**First new law on NGOs since 1928:** The Act of 7 August 2023, concerning non-profit associations and foundations (*Loi du 7 août 2023 sur les associations sans but lucratif et les fondations*)<sup>109</sup>, finally came into force on 28 September 2023, following more than a decade of parliamentary work and debates. This law primarily focuses on the governance structure of non-profit associations.

One significant change introduced by this law is the removal of the requirement for every non-profit organisation to annually submit a list of its members. Additionally, the law establishes minimum provisions, mandating the presence of at least two founding members and the establishment of two bodies: the Board of Directors and the General Assembly (as detailed in Art. 1).

Moreover, this legislation strengthens the financial reporting obligations of such associations. It delineates specific criteria for various types of associations, categorising them as small, medium, or large. Small associations are required to maintain simplified accounts that record all income and expenses (Art.18(4)). Large associations are identified based on meeting two out of three criteria: 1) having a minimum of 15

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<sup>108</sup> European Network of National Human Rights Institutions (2023), [State of the rule of law in the European Union Reports from National Human Rights Institutions. Luxembourg](#), p.436.

<sup>109</sup> Luxembourg, Act of 7 August 2023 regarding non-profit associations and foundations ([Loi du 7 août 2023 sur les associations sans but lucratif et les fondations](#)), 19 September 2023.

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members, 2) achieving total revenues exceeding 1,000,000 euros, and/or 3) possessing total assets of over 3,000,000 euros (as stipulated in Art.18(5)). Furthermore, the financial records of large associations must undergo scrutiny by a statutory auditor (Art.18(6)). Associations are granted a 24-month period to conform to these new regulations (Art. 77(1)).

**Law against doxing following Covid-19 demonstrations:** The act of 7 August 2023 (*Loi du 7 août 2023*)<sup>110</sup> was adopted on 19 July 2023 and increases the punishment for persons endangering the lives of members of the parliament, police officers and journalists. It follows the abuses committed in demonstrations during the Covid-19 pandemic. The law not only raises the penalties for rebellious actions but also covers crimes involving the distribution or circulation of potentially hazardous materials that could raise significant concerns about potential attacks on individuals or their property. Additionally, it introduces a fresh addition to the Criminal Code, Article 449-1, aimed at penalising the act of "doxing." In other words, this entails the exposure and dissemination of personal and private information belonging to public figures, such as officials, thereby putting their lives at risk, as specified in Article 459.

**More financial aid to NGOs working on integration and discrimination:** the Act of 23 August 2023 on intercultural living together modified the Act of 8 March 2017 on Luxembourg nationality.<sup>111</sup> The new law has introduced clauses related to providing financial assistance to non-governmental organisations dedicated to integration and combatting discrimination (Articles 11-13). This financial support can take the form of a grant (*subside*), with a maximum limit of 10,000 euros (Art.12(1)), or it can involve a financial contribution aimed at covering operational expenses. This initiative may also be viewed as an assistance for non-governmental organisations dedicated to safeguarding fundamental rights in the area of asylum, as exemplified by Passerell<sup>112</sup>, which faced the risk of closure primarily due to insufficient funding in 2022 (for more information, see previous national report of 2022).<sup>113</sup>

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<sup>110</sup> Luxembourg, Act of 7 August 2023 amending : 1° the Criminal Code; 2° the Code of Criminal Procedure. ([Loi du 7 août 2023 portant modification : 1° du Code pénal ; 2° du Code de procédure pénale](#)), 18 August 2023.

<sup>111</sup> Luxembourg, Act of 23 August 2023 on intercultural living together and amending the amended Act of 8 March 2017 on Luxembourg nationality ([Loi du 23 août 2023 relative au vivre ensemble interculturel et modifiant la loi modifiée du 8 mars 2017 sur la nationalité luxembourgeoise](#)), 23 August 2023.

<sup>112</sup> Luxembourg, Passerell (2023), Annual report 2022 ([2022 Rapport annuel](#)), p.7.

<sup>113</sup> Vasconcelos, J.; Vysotskaya, V.; Nienaber, B. (2023), [An update on developments regarding civic space in the EU and an overview of the possibilities for human rights defenders to enter EU territory-Luxembourg](#), Franet Luxembourg.

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**Table 3 – Case law**

Case law	
Deciding body (in original language)	
Deciding body (in English)	
Case number (also European Case Law Identifier <a href="#">ECLI</a> , where applicable)	
Parties	
Decision date	
Web link to the decision (if available)	
Which fundamental freedoms of (peaceful assembly, association and/or expression) were referred to in the case?	
Key facts of the case (max. 250 words)	<p>Note that this executive summary needs to be <b>sufficiently comprehensive</b> for the reader to understand:</p> <ol style="list-style-type: none"> <li>1. the facts of the case (so the “real life story”) presented in a chronological, short, and concise way</li> <li>2. the legal background against which the case unfolded (what are the relevant legal norms that are applied)</li> </ol>
The key legal question raised by the Court	Please describe in a <b>succinct</b> way the key legal problem/question
Result of the case in terms of factual outcome, and in terms of assessment of the legal question raised	Please make sure the reader understands the significance of the case in terms of how the application of the relevant legal provisions in the context of the freedom of association/assembly/expression expands or limits civil society space

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<sup>a</sup> Luxembourg, Government of the Grand Duchy of Luxembourg (*Gouvernement du Grand-Duché de Luxembourg*), Union of Luxembourgish Enterprises (*Union des Entreprises luxembourgeoises*), Luxembourgish Confederation of Christian Trade Unions (*Confédération Luxembourgeoise des Syndicats Chrétiens*), General Confederation of the Civil Service (*Confédération Générale de la Fonction Publique*) and Independent Trade Union Confederation of Luxembourg (*Confédération Syndicale Indépendante du Luxembourg*) (2023), Agreement between the Government and the Union of Luxembourgish Enterprises (UEL) and the trade unions LCGB, CGFP and OGBL following the meetings of the Tripartite Coordination Committee on 18, 19 and 20 September 2022 (*Accord entre le Gouvernement et l'Union des Entreprises luxembourgeoises (UEL) et les organisations syndicales LCGB, CGFP et OGBL à l'issue des réunions du Comité de coordination tripartite des 18, 19 et 20 Septembre 2022*), 28 September 2022, pp. 2 and 5; and Bill N° 8113 amending: 1° the amended Act of 12 September 2003 on persons with disabilities; 2 °the amended Act of 28 July 2018 on the social inclusion income, Summary of the file (*Projet de loi N° 8113 portant modification : 1°de la loi modifiée du 12 septembre 2003 relative aux personnes handicapées ; 2°de la loi modifiée du 28 juillet 2018 relative au revenu d'inclusion sociale, Résumé du dossier*), 8 December 2022.

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