

SPEAK UP!

Blow the whistle in confidence!



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Office des signalements



THE GOVERNMENT
OF THE GRAND DUCHY OF LUXEMBOURG
Office for Whistleblowers

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1. Introduction

Whistleblowing concerns the reporting or revealing of certain facts by bringing them to the attention of an employer, a competent authority, or by making them public.

This brochure aims to clarify under what conditions a person may be considered a "whistleblower" within the meaning of the *Law of 16 May 2023 transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law* (Law of 16 May 2023)¹. Here you will find the criteria laid down by law concerning the definition of a whistleblower as well as the

steps that must be followed to report the facts of your whistleblowing in order to benefit from the protections provided by law.



More information on Legilux

<https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo>

1.1. Prevention of abuse

Transparency and responsibility

Whistleblowing helps to maintain a high level of transparency and accountability within organisations and society in general. This discourages unlawful or unethical behaviour by creating an environment in which such acts are more likely to be uncovered and addressed.

Protecting institutional integrity

Reporting plays a crucial role in safeguarding the integrity of institutions. By exposing abuses, whistleblowers help to preserve public confidence in public and private institutions.

Preventing damage

Violations can cause financial, environmental or human damage. By reporting such violations in a timely manner, serious or irreversible consequences can be prevented.



1.2. Improvement of practices

Strengthening internal policies

Reports can highlight flaws in existing policies, leading to revisions and improvements to prevent future violations.

Culture of psychological security

By encouraging whistleblowing, organisations can foster a culture in which employees feel safe to raise concerns without fear of retaliation. This improves morale and can lead to better overall performance.

Continuous evolution

Reporting provides valuable feedback that can be used to continuously improve operational practices, regulatory compliance and risk management processes.

Innovation and adaptation

By identifying problems, actors can be encouraged to innovate. Reported violations can act as a catalyst for the adoption of new technologies or methods that not only address current issues, but also prevent future ones.

Strengthening compliance

Actors may improve their compliance programme in response to reports, making them more robust in the face of local and international regulations.

The prevention of abuse and the improvement of practices lead to a fairer, safer and more prosperous society.

2. What can be reported?

2.1. Existence of a violation

Whistleblowing may relate to information concerning acts or omissions that are unlawful or that go against the purpose or the objective of national provisions or directly applicable European law.

Whistleblowing may relate to actual or potential violations that have occurred or are very likely to occur "in the organisation in which the whistleblower works or has worked or in another organisation with which the whistleblower is or has been in **contact in the course of his or her work** [...]" (Art. 3, Point 2 of the Law of 16 May 2023)².

The report may concern attempts to conceal such violations.

The report may be based on reasonable suspicions of violations at the time of reporting.

However, the whistleblower must have reasonable grounds to believe that the information reported about the violations was true at the time of the report or the public disclosure.

Mere dysfunctions in a public or private entity do not constitute grounds for a report.



2.2. Examples

Whistleblowers are key actors in safeguarding regulatory standards, ensuring safety in the workplace and responding to other major societal challenges. By revealing violations, they contribute to transparency and to the improvement of practices. Here are some examples of hypothetical alerts:

1. An employee of a company discovers that the personal data of customers is being used without consent for unauthorised marketing campaigns. He reports this violation to the National Data Protection Commission (Commission nationale pour la protection des données - CNPD).
2. A customer service employee observes that certain customer complaints, particularly those from non-residents, are systematically ignored or handled with lower priority because of their origin. In accordance with the Law of 16 May 2023, she reports this discrimination through the internal reporting channel. Following her internal report, management acknowledges the shortcoming, organises training on non-discrimination, and adjusts processes to ensure fair treatment of customers.
3. An asset manager notices that the funds under his management are being invested in assets that do not comply with the sustainability and transparency criteria promised to investors. He reports this discrepancy to the Financial Sector Supervisory Commission (Commission de Surveillance du Secteur Financier - CSSF) to ensure that fund management practices comply with financial regulations.
4. An agent observes that a manager handles a file more favourably for a particular group of people using discriminatory criteria. The agent uses the company's internal reporting channel. In the absence of a response, the agent refers the matter to the appropriate authority.
5. An employee observes that the safety provisions established by national legislation on safety at work are not being complied with by the company. Attempts to report the problem internally are unsuccessful and no action is taken in response. Consequently, the employee decides to contact the Labour and Mines Inspectorate (Inspection du travail et des mines - ITM) to make an external report and notify these safety violations.

To better understand how reported breaches impact societal values, here is a direct connection between various types of violations and the values that the law aims to protect:



2.3. Factual accuracy

Before making a report, whistleblowers should ensure that they have concrete evidence, such as e-mails or accounting documents, obtained in the course of their professional activities, to support the information they wish to report or disclose.

Whistleblowing is not an obligation, but a pathway to reporting potential or actual violations that are unlawful acts or omissions, or that go against the purpose or the objective of national or directly applicable European law.

Whistleblowers may be held criminally and civilly liable if they knowingly report or publicly disclose false information.

2.4. Secrets excluded by law

The law does not apply to:

reports of breaches relating to national security;

reporting persons whose relationships are covered by:

- medical confidentiality;
- lawyer-client privilege;
- professional secrecy binding a notary;
- professional secrecy binding a bailiff;
- confidentiality of judicial deliberations;
- rules concerning criminal proceedings.

A report or a public disclosure concerning such information exposes the whistleblower to possible criminal prosecution where the disclosure of such information is a criminal offence, and the whistleblower may not benefit from the protections provided by the Law of 16 May 2023.

2.5. What should be done in respect of information on criminal offences?

Any person, apart from exceptions provided for by law, has a duty to inform the judicial and administrative authorities when they have knowledge about a crime that can still be prevented or whose effects can be limited, or if the perpetrator is likely to commit new crimes that can be avoided.

Article 140 of the Criminal Code: “1. Anyone who fails to inform the judicial or administrative authorities when they have knowledge of a crime whose effects can still be prevented or limited, or whose perpetrators are likely to commit new crimes that could be prevented, is punishable by imprisonment of one to three years and a fine of €251 to €45,000.

The following are excepted from the above provisions, except in the case of crimes committed against minors:

- *direct relatives and their spouses, as well as brothers and sisters and their spouses, of the perpetrator or accomplice to the crime;*
- *the spouse of the perpetrator or accomplice to the crime, or the partner within the meaning of the amended Law of 9 July 2004 on the legal effects of certain partnerships;*
- *persons bound by professional secrecy and referred to in article 458 of the Criminal Code.”*

Any person exercising a public function or providing a public service, whether employed under public or private law, must immediately inform the State Prosecutor if they become aware of facts that may constitute a crime or an offence. They must also provide all relevant documents and information, even if bound by professional secrecy or other rules of confidentiality.

Article 23 (2) Code of Criminal Procedure: “Any constituted authority, public officer or civil servant, as well as any employee or agent entrusted with a public service mission, whether engaged or mandated under provisions of public or private law, who acquires knowledge of facts likely to constitute a crime or an offence during the performance of their duties, is required to notify the State Prosecutor without delay and to pass on to them all relevant information, reports and documents, notwithstanding any rule of confidentiality or professional secrecy applicable to them.”

In addition to these obligations, all persons have the right to lodge a complaint or report criminal offences to the judicial or police authorities.

3. Who can make a report?

A whistleblower is an individual³ who reports or discloses information obtained in the course of their professional activities about violations of legal or regulatory provisions.

“Professional context” refers to past or present professional activities in the public or private sector through which individuals obtain information about violations and in the context of which these individuals could be subject to retaliation if they report such information.

The law applies to whistleblowers working in the private or public sector who have obtained information about violations in a **professional context**.

This includes, for example, independent or employed workers, shareholders and members of the management body, volunteers and interns whether paid or unpaid, persons working under the supervision and direction of contractors, subcontractors and suppliers, whistleblowers whose employment relationship has not yet begun in cases where information about violations has been obtained during the recruitment process or other pre-contractual negotiations, or persons whose employment relationship has ended. The protective measures for whistleblowers are not limited to just the reporting persons themselves, but also extend to other individuals and entities. Facilitators who assist whistleblowers in their actions are included in this protection. In addition, third parties connected to whistleblowers, such as colleagues or relatives, benefit from this protection when they risk being subject to retaliation in a professional context. Finally, legal entities that belong to, employ,

or maintain professional relations with whistleblowers are also covered by these measures.

For whistleblowing in a **non-professional** context, please consult the Office des signalements – OSIG (Office for Whistleblowers) website. This brochure only covers whistleblowing in a professional context. Any whistleblowing in a non-professional context is subject to the application of the criteria established by the case law of the European Court of Human Rights in application of **Article 10 of the European Convention on Human Rights on freedom of expression**. For more information, visit the OSIG website.

The Law of 16 May 2023 does **not apply** to alerts concerning **information obtained outside the context of an employment relationship**. In principle, citizens acting in a private capacity can exercise their freedom of expression without being bound by professional obligations of confidentiality.

In addition, depending on the situation, citizens can make use of the mechanisms provided for by law to lodge a complaint or report a matter to the public or judicial authorities.

4. How can a report be made?

HOW DO I REPORT?



If you become aware of a violation in the course of your work, there are three ways in which you can report it:

- through the internal channel,
- via an external channel or,
- in certain exceptional cases, by disclosing the facts publicly.

In case of doubt, you can always contact the Office for Whistleblowers beforehand which can assist you in your actions, in particular by clarifying the procedures to be followed (see page 26).

It is advisable to keep a record of the information sent via the internal or external reporting channel, for example by keeping a copy of the action taken or the e-mail. If sending by post, it is recommended that you send by recorded delivery with acknowledgement of receipt, use a double envelope and send only copies of the documents to the addressee.

4.1. Internal reporting channel

Internal reporting channels and procedures enable an entity's employees to report information about violations. These channels and procedures may also enable other people who come into contact with the legal entity as part of their professional activities to pass on information about violations.

Legal entities governed by private law must establish internal reporting channels and procedures for reporting and follow-up when they have 50 or more employees⁴, in accordance with the provisions on staff calculation laid down in Articles L. 411-1 and L. 411-2 of the Luxembourg Labour Code. The minimum threshold of 50 employees must be reached over a period of twelve consecutive months. This obligation is without prejudice to any lower thresholds laid down in special laws.

Public sector legal entities must establish internal reporting channels and procedures for reporting and follow-up:

- the State;
- municipalities with more than ten thousand inhabitants⁵;
- public establishments and other entities with legal personality separate from the State and municipalities⁶.

Individuals wishing to report violations within the meaning of the law are **encouraged to report through internal reporting channels** before making an external report when it is possible to remedy the violation effectively **internally and when they consider that there is no risk of retaliation.**



4.1.1. Management of internal reporting channels

Reporting channels may be managed internally by a designated person or department, or provided externally by a third party.

Internal reporting and follow-up procedures include the appointment of an impartial person or department responsible for following up whistleblower reports.

This person or service will maintain communication with the whistleblower and, if necessary, ask for further information and provide feedback.

The safeguards and requirements referred to in Article 7(1) of the Law of 16 May 2023 shall also apply to third parties mandated to manage the reporting channel on behalf of a private sector legal entity, including:

- **the establishment of secure channels guaranteeing the confidentiality of reports,**
- **acknowledgement of receipt within seven days,**
- **the appointment of an impartial follow-up service,**
- **feedback within three months, and**
- **the provision of information on reporting procedures to the competent authorities.**

THOROUGH FOLLOW-UP

Acknowledgement of receipt

Within **7 days** to the whistleblower

Accuracy of allegations

Verification Internally:

- Authenticity
- Relevance

In cooperation with the **concerned** services

Determination of appropriate measures

Recommendations of appropriate measures to the decision-making authority

Feedback within 3 months to the whistleblower

Confidentiality

- Protect the whistleblower's identity (unless consent given)
- Persons referred to in the report
- Deletion of data that is clearly irrelevant

VERIFY THE ADMISSIBILITY OF A REPORT



Allegation of a violation (including reasonable suspicion)



Information obtained in a professional context



Whistleblower - professional relationship in the broadest sense: current and former employees, interns, candidates, members of a working group... (≠ citizen, legal entity)



Information not concerning national security or a specific professional secret (Article 1)



Whistleblowers: Compliance with legal obligations to notify or file a criminal report



Public sector: Obligation to file a criminal report "without delay" in relation to facts likely to constitute a criminal offence

4.1.2. Guarantees of confidentiality

The confidentiality of the reporting person's identity is a fundamental pillar of whistleblower protection, as provided for by the Law of 16 May 2023. Confidentiality ensures that individuals can report irregularities without fear of retaliation by guaranteeing that their identity remains protected during and after the reporting procedure. This protection is essential to encourage effective transparency and to enable whistleblowers to contribute to the public interest without risking their personal or professional safety.

Internal channels must **strictly guarantee the confidentiality of the reporting person's identity**, except in the case of a necessary and proportionate obligation imposed by national law or by directly applicable European law in the context of investigations, in particular with a view to protecting the rights of defence of the concerned person.

Reporting channels must be secure in order to protect the confidentiality of the whistleblower's identity and of any person mentioned, while restricting access to

authorised persons. Reports may be made in writing or orally, in several languages, and may include recorded or unrecorded telephone calls, as well as face-to-face meetings, subject to the consent of the reporting person.

For oral recordings, a transcript or minutes must be checked and approved by the reporting person. Irrelevant data must be deleted promptly, and information retained only for as long as necessary. Entities must provide clear information on reporting procedures and ensure diligent follow-up with an acknowledgement of receipt within seven days and feedback within three months. External reporting channels also exist for whistleblowers, allowing them to report directly or after internal reporting.



The Law of 16 May 2023 also guarantees confidentiality of the identity of any third party mentioned in the alert.

This provision seeks to preserve the balance between the rights of the different parties involved in a reporting procedure. On the one hand, it protects whistleblowers from retaliation and intrusions into their privacy. On the other hand, it also ensures that the persons concerned do not suffer unjustified harm as a result of the mere mention of their

name in a report, especially where allegations may prove unfounded. By strictly regulating the disclosure of information concerning them, the law thus upholds the presumption of innocence and prevents undue harm to their reputation.

4.2. External reporting channel

External channels are set up to guarantee confidentiality and offer enhanced protection to whistleblowers, enabling them to report violations in complete safety and without fear of retaliation.

You may therefore report a breach to an external channel, that is, to one of the 23 relevant authorities listed in Article 18 of the Law of 16 May 2023. The competent authority will depend on the sector in which you work and the nature of the incidents reported. In this respect, please consult the list of competent authorities or contact the Office for Whistleblowers if you have any doubts about the most appropriate authority.

It is strongly recommended you use an external reporting channel when:

- there is no internal channel in your organisation or it is not functioning properly;
- you have already made an internal report, but it has not been followed up adequately;
- you have reason to believe that you will suffer retaliation or that the external authority is better placed to take effective action.

You have the right to make an anonymous report to an external channel. Persons who have reported or disclosed information about violations anonymously, but who are subsequently identified and subject to retaliation, are still entitled to the protection provided by this law, provided that they had reasonable grounds to believe that the information reported was true and fell within the scope of the law, and that they made an internal report (Article 5), an external report (Article 16), or a public disclosure (Article 24).

External channels must strictly guarantee the confidentiality of the whistleblower's identity, except in the event of a necessary and proportionate obligation imposed by directly applicable national or European law in the context of investigations, in particular with a view to safeguarding the rights of defence of the person concerned.

4.3. Public disclosure

In certain exceptional cases, you may publicly disclose a violation of which you have become aware in the course of your professional activity, for example by communicating it to the press, on social networks or via a website.

Whistleblowers should only consider public disclosure of a violation as a last resort and with the utmost discernment.

A person who makes a public disclosure is protected by law if one of the following conditions is met:

1. The person has first made an internal and external report, or has directly made an external report, but no appropriate action has been taken in response to the report within the prescribed time limits.
2. The person has reasonable grounds to believe that:
 - the violation may represent an imminent or manifest danger to the public interest, for example in the event of an emergency or a risk of irreversible harm;
 - in the case of an external report, there is a risk of retaliation or little chance that the violation will actually be corrected, due to the particular circumstances of the case. For example, this may be the case where there is a risk of evidence being concealed or destroyed, or where the competent authority is colluding with the perpetrator of the violation or is implicated in it.

If you make a public disclosure without fulfilling the conditions set out in the legislation, you risk not being protected as a whistleblower within the meaning of the Law of 16 May 2023.

4.4. Reports to the institutions, bodies or agencies of the European Union

Persons who report violations to the competent institutions, bodies or agencies of the European Union benefit from the protection provided by the Law of 16 May 2023.

5. What protection is there for whistleblowers?

The key aim of the law is to ensure effective and balanced protection for whistleblowers through clearly defined rights and obligations, to reduce the legal uncertainties to which whistleblowers may be exposed, and, in doing so, to help strengthen respect for the rule of law. In order to benefit from the protections provided by law against any form of retaliation, the whistleblower must comply with the procedural conditions relating to internal reporting, external reporting and public disclosure. The Law of 16 May 2023 establishes the status of "whistleblower", which entitles a person to protection under the following conditions:

- The reporting person must have **reasonable grounds** to believe that the information reported concerning violations was true at the time of reporting and that it falls within the scope of the Law of 16 May 2023,
- the report was **necessary to reveal potential or actual violations**;
- the report was made internally or externally through the **channels** provided for this purpose, or a **public disclosure** was made in accordance with the applicable provisions.

Persons who have anonymously reported or disclosed information on violations, but who are subsequently identified and suffer retaliation, benefit from the protection provided by the Law of 16 May 2023. This protection also applies to persons reporting violations to the competent institutions, bodies, offices or agencies of the European Union.

5.1. Confidentiality of the reporting person's identity

Internal and external reporting channels must guarantee the confidentiality of the whistleblower's identity, as well as that of any third party mentioned in the report.

Access to the information contained in the report is strictly limited to a small number of persons expressly mandated by the legal

entity in the public or private sectors or by the competent authority to receive and handle reports.

Legislation on the processing of personal data must be complied with, and reports are kept only for as long as necessary and legally proportionate.

The identity of the whistleblower must not be disclosed to anyone without their express consent, apart from authorised personnel competent to receive and handle reports. This also applies to any other information that could directly or indirectly reveal the identity of the reporting person.

In principle, the whistleblower's identity is only revealed in specific cases and on the instructions of the judicial authorities, or with the whistleblower's express consent.



5.2. Prohibition of retaliation

The Law of 16 May 2023 protects from retaliation all those who report violations in a professional context, whether they work in the private or public sector.

In addition, the law protects facilitators, meaning those who assist whistleblowers, as well as relatives and colleagues who may be at risk of retaliation. Companies or other legal entities linked to whistleblowers, or for which they work, also benefit from this protection.

Specifically, Article 25 of the Law of 16 May 2023 formally prohibits all forms of retaliation, including threats or attempts at retaliation, against persons protected by the law, as described above, when they make a report under the legal conditions. Article 25 sets out a non-exhaustive list of behaviours that may constitute retaliation:

1. **Contractual measures:** suspension, lay-off, dismissal, non-renewal or early termination of an employment contract, particularly fixed-term contracts.
2. **Demotion and withholding of promotion**
3. **Unfavourable changes in working conditions:** transfer of duties, change of workplace, reduction in salary, change in working hours.
4. **Suspension of training.**
5. **Disciplinary measures:** reprimands or other measures, including financial penalties.
6. **Non-conversion of contract:** refusal to convert a temporary contract into a permanent one, when this could reasonably be expected.

7. **Forms of pressure:** coercion, intimidation, harassment, ostracism.
8. **Discriminatory or unfair treatment.**
9. **Negative appraisals and references:** unfavourable performance appraisal or negative employment reference.
10. **Damage to reputation and financial loss:** harm to reputation, in particular on social media, or financial loss (loss of income or business).
11. **Blacklisting:** inclusion on a list prohibiting re-employment in the sector.
12. **Termination of contracts for goods or services.**
13. **Cancellation of licences or permits.**
14. **Compulsory referral to medical or psychiatric treatment.**

The Law of 16 May 2023 protects whistleblowers against any action likely to compromise their professional situation, their reputation or their well-being, thereby ensuring a safe environment for reporting violations.

Legal recourse against retaliation

The Law of 16 May 2023 provides you with a legal shield against retaliation. If you are dismissed, demoted or suffer any other punitive measure after revealing irregularities, such actions may be declared null and void. You have 15 days to contest these measures before the competent court. If this time limit is exceeded, you may nevertheless claim compensation for the damage suffered. However, this will not annul the retaliation measure already implemented.

The law presumes your good faith and shifts the burden of proof onto those who targeted you, thereby requiring the perpetrator of retaliation to prove that their actions were legitimate.

For offenders, the risks are clear: In addition to the annulment of measures taken, they face fines of up to €25,000 for acts of retaliation. If confidentiality is breached, additional administrative fines may be imposed. For more information, visit the OSIG website.



5.3. Whistleblower's exemption from liability

Where the report complies with the provisions of the Law of 16 May 2023, whistleblowers are not regarded as having breached **restrictions on the disclosure of information** and incur no liability as a result. This protection applies insofar as they had reasonable grounds to believe that their report or public disclosure was necessary to reveal a violation.

Whistleblowers also incur **no liability** regarding the manner in which they obtained or accessed the information reported or disclosed, provided that such obtaining or access does not constitute an independent criminal offence. If the obtaining or accessing of the information constitutes an independent

criminal offence, criminal liability remains governed by current national and European law.

In addition, whistleblowers are protected against any liability arising from their reporting or disclosure in legal proceedings, such as defamation, copyright infringement, disclosure of business secrets, or claims for compensation. They may invoke this report or disclosure to request the dismissal of proceedings, provided that they acted in good faith and had legitimate grounds to believe that their report was necessary to bring a violation to light.

5.4. Limits to whistleblower protection

5.4.1. Reporting or knowingly disclosing false information

In the event of a malicious report, the author is liable to criminal penalties: any person who **has knowingly reported or publicly disclosed false information** may be sentenced to a term of imprisonment of eight days to three months and to a fine of between €1,500 and €50,000.

In addition, the author of a false report may be held civilly liable. The entity that has suffered damage may seek compensation for the loss before the competent court.

The aim of the legislation is to prevent abusive reports whose sole purpose would be to seek revenge or to attempt to obtain undue protection, for example to avoid dismissal or a justified sanction.

5.4.2. Independent criminal offence

Pursuant to Article 27 of the law on the protection of whistleblowers, persons who report violations or publicly disclose information in accordance with this law shall not be deemed to have breached any restriction on the disclosure of information. Whistleblowers also incur no liability regarding the manner in which they obtained or accessed the information reported or disclosed, provided that such obtaining or access does not constitute an independent criminal offence.

Within the meaning of the law on the protection of whistleblowers, an “independent criminal offence” refers to an act which, in itself, constitutes a breach of criminal provisions, regardless of the reporting

or disclosure objective pursued by the whistleblower.

A whistleblower remains subject to criminal liability for acts or omissions qualifying as an independent criminal offence — such as unlawful intrusion into an IT system or breaking and entering into a protected place to access information. Even if the information obtained in this way is subsequently communicated within the protected legal framework for whistleblowers, the whistleblower may be held criminally liable for an independent criminal offence. Conversely, if the whistleblower obtained the information in the course of their professional activity, they cannot, in principle, be held criminally liable for breach of professional secrecy or theft of documents.

6. Competent authorities

6.1. Management of external reports

Competent authorities examine each report carefully. They may decide to close the procedure when a reported violation is deemed to be manifestly minor, without the need for further action. In this case, the reporting person will be informed of the decision and the reasons justifying it.

Where a repeated report contains no significant new information in relation to the

initial closed report, the procedure may also be closed. However, if new legal or factual information is provided, the report may be subject to follow-up.

In the event of numerous reports, authorities will prioritise those concerning serious violations or essential provisions of the law, while respecting the prescribed time limits.

6.2. Cooperation between competent authorities

When a competent authority receives a report that does not fall within its remit, it will forward it confidentially and securely to another authority within a reasonable time. The reporting person will be informed of this transmission without delay. The competent authorities actively cooperate to carry out

their duties in accordance with the law. They shall exchange the information necessary to ensure optimum follow-up of reports and shall forward the relevant information to the competent EU institutions or bodies in a timely manner.

6.3. Competent authorities

- La Commission de surveillance du secteur financier → **CSSF** (Financial Sector Supervisory Commission)
- Le Commissariat aux assurances → **CAA** (Insurance Commission)
- L'autorité de la concurrence (Competition Authority)
- L'Administration de l'enregistrement, des domaines et de la TVA → **AED** (Administration of registration, estates and VAT)
- L'Inspection du travail et des mines → **ITM** (Labour and Mines Inspectorate)
- La Commission nationale pour la protection des données → **CNPD** (The National Data Protection Commission)
- Le Centre pour l'égalité de traitement → **CET** (Centre for Equal Treatment)
- The Ombudsman, as part of its mission of external monitoring of places where persons deprived of their liberty are held → **CELPL**
- L'Ombudsman fir Kanner a Jugendlecher → **OKAJU** (Ombudsman for Children and Young People)
- L'Institut luxembourgeois de régulation → **ILR** (Luxembourg Institute of Regulation)
- L'Autorité luxembourgeoise indépendante de l'audiovisuel → **ALIA** (Independent Audiovisual Authority)
- L'Ordre des avocats du Barreau de Diekirch (Bar Council of Diekirch)
- L'Ordre des avocats du Barreau de Luxembourg (Bar Council of Luxembourg)
- La Chambre des notaires (Chamber of Notaries)
- Le Collège médical (Medical Council)
- L'Administration de la nature et des forêts → **ANF** (Nature and Forest Agency)
- L'Administration de la gestion de l'eau (Water Management Authority) → **AGE**
- L'Administration de la navigation aérienne → **ANA** (Air Navigation Administration)
- Le Service national du Médiateur de la consommation (National Consumer Ombudsman Service)
- L'Ordre des architectes et des ingénieurs-conseils → **OAI** (Chamber of Architects and Consulting Engineers)
- L'Ordre des experts-comptables → **OEC** (Chartered Accountants' Association)
- L'Institut des réviseurs d'entreprises → **IRE** (Institute of Registered Auditors)
- L'Administration des contributions directes → **ACD (Administration of Direct Contributions)**

To obtain further information and understand the respective areas of competence, please visit the OSIG website by scanning this QR code.



7. Office for Whistleblowers

The Office for Whistleblowers was established by the Law of 16 May 2023. Since September 2023, the Office for Whistleblowers has been informing, guiding and assisting any person wishing to make a report, in particular by

explaining the procedures to follow. OSIG also works with the relevant authorities designated by law to ensure compliance with whistleblower protection legislation.

7.1. Missions

Under the authority of the Minister of Justice, the Office has, among others, the following missions:

Help and information: The Office's role is to provide information and assistance to anyone wishing to make a report, in particular by explaining the procedures to be followed.

Raising awareness: The Office raises public awareness of whistleblower protection legislation.

Violations: When it becomes aware of violations of the legal provisions of the Law of 16 May 2023 or receives information on possible breaches concerning the establishment of internal reporting channels, the Office will inform the competent authorities.

Annual report: In collaboration with the competent authorities and the judicial authorities, the Office collects the necessary information to draw up the annual report.

- This report contains information on the implementation and application of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law, as well as the

following statistics on the reports referred to in Chapter 4, preferably in aggregated form, if available centrally:

1. the number of reports received by the competent authorities;
2. the number of investigations and proceedings initiated as a result of these alerts and their outcome; and
3. where identified, the estimated financial loss and the amounts recovered following investigations and proceedings related to the reported violations.

Recommendations: The Office draws up recommendations on any matter relating to the application of the law and submits them to the competent authorities.

Compliance with the law: Without prejudice to the respective powers of the competent authorities, the Office will monitor compliance with the Law of 16 May 2023.

Infringement procedures: The Office carries out the tasks assigned to it in the external reporting procedure and may impose an administrative fine on the basis of files forwarded by certain competent authorities.

7.2. How to contact the Office for Whistleblowers

Anyone wishing to make a report may do so directly to the Office (OSIG) in French, Luxembourgish, German or English using the MyGuichet form below, or by other means of communication.

All requests for information or reports will be treated with **strict confidentiality** regarding **the identity of the person making the request or the potential whistleblower**.

You can contact OSIG:

via the MyGuichet form (preferred):

<https://guichet.public.lu/fr/citoyens/justice/lanceurs-alerte/alerte-office-signalements.html>

by telephone:

(+352) 247-88564

by e-mail:

info@osig.lu

by post or by appointment:

Office des signalements

13, rue Erasme, Centre administratif Pierre Werner

L-1468 Luxembourg

All advice provided by the Office by telephone, in writing or in person is entirely free of charge.

The MyGuichet reporting platform set up by OSIG guarantees the completeness, **integrity and confidentiality** of the information transmitted. Only authorised members of OSIG staff have access and are bound by **professional secrecy**.



8. Explanatory notes

- 1 Specific rules may exist depending on the area of activity. This brochure is not intended to cover them. Where the conditions are met for the application of a specific reporting and protection scheme provided for by law or by a sectoral act of the European Union, those provisions apply insofar as that scheme is not less favourable.
- 2 For the purposes of this brochure, the terms "reporting person" and "whistleblower" are used synonymously.
- 3 A legal person, such as a company or association, cannot be recognised as a whistleblower within the meaning of the Law of 16 May 2023, although it may benefit from certain protections as a "legal entity owned by, working with, or otherwise connected professionally to a reporting person."
- 4 Private-sector entities with fewer than fifty employees are not required to establish internal reporting channels and are free to set them up in accordance with Article 7 of the Law of 16 May 2023. Sector-specific provisions may apply in certain cases.
- 5 Municipalities with fewer than ten thousand inhabitants are not required to establish internal reporting channels and are free to set up such channels and procedures in accordance with Article 7.
- 6 Public-sector entities with fewer than fifty employees are not required to establish internal reporting channels and are free to set them up in accordance with Article 7.

Notes:

SPEAK UP!

Blow the whistle in confidence!



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Office des signalements