

### HOW TO RENDER SERVICES IN LUXEMBOURG

To be allowed to render services in the Grand Duchy of Luxembourg, companies based in an EU country shall fulfil some provisions of the labour, establishment and tax law. When talking about the right of establishment, it has to be stressed that Luxembourg has no codified trade law, but several individual laws in this context. The execution of these laws is assigned to different authorities. The core is the Law of 28 December 1988 on the right of establishment which has been changed several times. This law contains the main provisions on the commercial law which is described in the so-called trade law in other EU countries.

When talking about “companies” in the following, this term always refers to companies based in other EU member states which have no subsidiary in Luxembourg, but want to render services in the Grand Duchy of Luxembourg temporarily and not on a regular basis. If services are supposed to be rendered on a regular basis, it is required to establish a subsidiary (branch, regional office etc.) in Luxembourg. For this reason, the information described in chapter 2.1 regarding the application for a business permit is only relevant for those companies wanting to do business in Luxembourg regularly and permanently.

Furthermore, the term “company” is used in this leaflet as a general term referring to both, sole proprietorships and corporations.

This leaflet gives information about the taxation of services rendered in Luxembourg (value added tax and taxes on income) as well as about administrative steps required for applying for a business permit (autorisation d'établissement for doing business in Luxembourg permanently) or an ad-hoc certificate (Certificat *ad-hoc*- for temporary craft or industrial services rendered according to the European freedom of services), for registering employees at the Trade Supervisory Office (ITM) as well as for appointing an ad-hoc representative (*mandataire*).

#### 1. Taxes

When doing business in Luxembourg, some provisions regarding the payment of VAT shall be taken into account. In case of constant activities or frequent assignments, direct taxes may also be paid in Luxembourg under certain circumstances.

##### 1.1. Indirect taxes

Companies carrying out works in Luxembourg (assemblies, construction works, installations, other services) are subject to the value added tax in Luxembourg which is called in French “Taxe sur le Valeur Ajoutée (TVA)”.

If the installation of a machine or facility is regarded as an additional service of the delivery of the machine or facility, the service is not subject to the VAT in Luxembourg, but “is treated as part of the main service”.

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Additional services always require the same service relations as in case of the main service; a service is considered to be an additional service if it is of minor importance compared to the main service, but is closely linked to the main service and performed as a consequence of the main service.

The normal VAT rate comes to 15%, the reduced rates to 3%, 6% and 12%. Possibly it will come to changes in 2007. The so-called *reverse charge principle* (the service recipient is the taxable person) is not used in Luxembourg when carrying out construction or installation works. The service recipient, however, is only liable to pay taxes if consulting services with intellectual focus are rendered, if staff is offered or if moveable goods are rented (the only exception here is the hiring of vehicles). Companies wanting to carry out construction and installation works in Luxembourg have to register for VAT (*Mehrwertsteuer MwSt* or *TVA*) and get a VAT number. This means they have to invoice the local VAT and pay it in Luxembourg. The local VAT number is granted within a few days after having applied for it. The corresponding forms for applying for a VAT number and filing indirect taxes are available at:

**Administration de l'Enregistrement et des Domaines**  
**Steuerbüro Luxemburg 10 (Bureau d'imposition Luxembourg X)**  
**7, rue du Plébisците, L-2341 Luxembourg**  
**Postfach B.P. 31 L-2010 Luxembourg**  
**Phone: (0 03 52) 4 49 05-330**  
**Mail: [lux.imp10@en.etat.lu](mailto:lux.imp10@en.etat.lu)**  
**<http://www.aed.public.lu/>**

Forms to register and file the VAT are available in French and German on the following website: [www.aed.public.lu](http://www.aed.public.lu)

(Form for registration: formulaires > formulaires de déclarations initiales ou de cessation; Form for payment of VAT: formulaires > formulaires de déclaration de TVA).

It should be stressed, that for certain services in the context of building or renovating houses, the so-called "super reduced" rate of only 3% VAT is charged. However, this must be approved beforehand by the registration administration (*Administration de l'Enregistrement et des Domaines*). Generally, the application is sent by the service provider, not by the customer. Further information as well as the application forms in French or German can be downloaded from the following website: <http://www.aed.public.lu/tva/logement/forms/index.html> . The application shall be sent to:

**Administration de l'Enregistrement et des Domaines**  
**Steuerbüro Luxemburg 12 (Bureau d'imposition Luxembourg XII)**  
**7, rue du Plébisците, L-2341 Luxembourg**  
**Postfach B.P. 31 L-2010 Luxembourg**  
**Phone: (0 03 52) 4 49 05-919**  
**Mail: [lux.imp12@en.etat.lu](mailto:lux.imp12@en.etat.lu)**  
**<http://www.aed.public.lu/>**

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### 1.2. Direct taxes

The profit made by a foreign company in Luxembourg as well as the wages paid to the posted workers for their works conducted in Luxembourg can be in some cases subject to direct taxation in Luxembourg.

#### 1.2.1. Taxation of companies

Generally, companies based in another EU country that make profit in Luxembourg by offering services are not subject to Luxembourgian income tax. However, this principle does not apply in the case of long-term business. Based on most of the bilateral Double Taxation Treaties (DTT) between Luxembourg and other countries, a permanent establishment is created when the construction or installation works go on for longer than six months. This leads to a limited tax liability in Luxembourg. The consequence is that the companies have to pay taxes for the profit made in Luxembourg and shall keep corresponding accounts. In contrast to other EU countries, the income tax and VAT are levied by two different authorities. The authority in charge of the income tax is:

***Administration des Contributions Directes***

***45, blv. F.D. Roosevelt***

***Postadresse: L-2982 Luxembourg***

***Steuerbüro –Natürliche Personen: 18, rue du Fort Wedell/ 111, route de Hollerich***

***Steuerbüro: Gesellschaften: 18, rue Fort Wedell***

***Phone: (00 352) 40 80 01 Fax: (00 352) 47 33 29 (Direktion)***

***(00 352) 40 78 68 (Steuerbüro: Natürliche Personen)***

***(00 352) 48 77 44 oder 48 88 15 (Steuerbüro: Gesellschaften)***

***<http://www.impotsdirects.public.lu/>***

#### 1.2.2. Taxation of employees

According to the Double Taxation Treaty, income from employment (salaries and wages) is only subject to taxes of the member state in which the activity leading to the income is performed. This means, taxes are always paid in the country where the work is carried out.

This principle, however, does not apply when the employee does not stay longer than 183 days within a calendar year in the other country and the following conditions of the so-called 183-days-rule are fulfilled at the same time. The 183-days-rule requires the following pre-requisites:

- The employee shall not stay longer than 183 days in the country of activity (Luxembourg)
- The remuneration is paid by or on behalf of an employer which is not based in the country in which the employee performs the service (country of activity)
- The remuneration is not paid by an establishment or fixed base of the employer which is located in the country in which the service of the employee is performed (country of activity)

Decisive for the 183-days-rule are the number of days stayed in the country, not the number of days worked there.

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I.e. a company posting workers to Luxembourg for less than 183 days to carry out works, does not have to register the posted workers in Luxembourg and does not have to pay income tax for them (see also Notification on the Posting of Workers)

### 2. Permits and Registration Duties

If a company wants to **do business** in Luxembourg **on a regular basis**, it has to found a subsidiary in Luxembourg and apply for a business permit (*autorisation d'établissement*).

A company willing to **do business in Luxembourg temporarily** can do this due to the freedom of services, i.e. without having to apply for a business permit. It has to be decided for every individual case if it is a temporary or regular activity. A building company, for instance, that carries out several construction works in Luxembourg per year will not be able to refer to the freedom of services. In spite of the freedom of services, craft or industrial activities (see list in the appendix) shall be reported. This is not required for all other services, provided they are performed on an unregular basis.

#### 2.1. Permanent business

Generally, for carrying out industrial, craft, commercial or freelance activities on a regular basis, a permit is required. This is the so-called business permit (*autorisation d'établissement*). A business permit is only granted for fixed, non-virtual subsidiaries in Luxembourg (no letterbox companies). The permit is issued for the company (the corporation), but is based on the specific skills of the manager or a person vested with general power of representation who also hands in the application in his/her own name, but on behalf of the company. The business permit is granted by the Ministry of Middle Classes (Ministère des Classes Moyennes) after having received the application and after a corresponding committee has verified the same. The national law of Luxembourg defines the conditions under which the business permit is granted. The European law only applies when it comes to verifying the qualification of the applicant acquired in a country differing from the location of establishment (Luxembourg). The recognition of qualifications as well as the granting of permits is mainly (still) based on the directive 1999/42/EC of the European Parliament and the European Council of 7 July 1999. The permit procedure takes three weeks on average. The business permit is issued by the Ministry of Middle Classes.

**Ministère des Classe Moyennes**  
**Département autorisations**  
**6, avenue Emile Reuter**  
**L-2937 Luxembourg**  
**Telefon : (0 03 52) 4 78 47 -11/15/18/19**  
**Telefax : (0 03 52) 4 78 47 -40**  
**<http://www.itm.public.lu/>**

The following documents shall be attached to the application for a business permit (forms see appendix):

- Declaration upon one's honour regarding activities performed in Luxembourg 3 years prior to the application

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- EU (EEA) certificate, i.e. a certificate issued generally by the CCI or Chambers of Crafts stating type and duration of trade or business registration or the entry in the commercial register
- Authenticated copies of diploma(s) or certificate(s);
- Police certificate of good conduct of the applicant (in some EU countries issued at the corresponding municipality);
- Statement on oath attested by a notary as evidence of solvency
- EUR 24 duty stamp, available at the registration authority or at the one-stop-shops of the Chamber of Commerce / Chamber of Crafts in Luxembourg:

**Administration de l'Enregistrement et des Domaines**  
**actes civils/ timbres fiscaux**  
**67-69, rue Verte, Luxembourg**  
**B.P. 31 L-2010 Luxembourg**  
**Phone: (0 03 52) 4 49 05-1**  
**[http:// www.aed.public.lu](http://www.aed.public.lu)**

If the application is submitted in the name of a company, the documents must refer to the applicant (manager, executive, person vested with general power of representation etc.) and a copy of the company's articles of association must accompany the application.

If the application is submitted in the name of a branch, a copy of the parent company's articles of association as well as a copy of the decision appointing the managing director of the branch must be added.

**Important:** The applicant having the required professional qualifications for applying for the permit, must have at least the joint underwriting right in those matters for which the business permit based on his qualifications shall be issued.

The business permit takes the form of a certificate that must be carried along (at least as a copy) when carrying out works in Luxembourg and must be shown on demand. The nature of the business as well as the serial number of the business permit shall figure on all letters, estimates of costs, invoices, on-site notices etc.

### 2.2. Temporary business

**Freelance or commercial activities which do not belong to the skilled crafts or industrial activities** (see list in the appendix) do not require a business permit or a special notification of the authorities, provided these activities are only carried out in Luxembourg temporarily and not on a regular basis.

- **Project-related ad-hoc certificates for activities in the areas skilled crafts, construction or industry (*Certificat ad-hoc chantier*)**

The Ministry of Middle Classes shall be notified of all **activities** in the areas skilled crafts, construction or industry (**see list in the appendix**) which are carried out in Luxembourg temporarily and not on a regular basis. The Ministry will check whether the applicant has a corresponding qualification for rendering the services in the country of origin. A company based in Germany, for instance, which wants to carry out roof coverings in Luxembourg must be entitled to do this in Germany as well. A so-called EU or EEA certificate serves as a proof (to be issued in most EU member states by the CCI or Chambers of Crafts). The application to be sent to the Ministry of Middle Classes does not require a specific form. However, it shall list

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the address where the activity is performed, the customer as well as the planned period of time in which the service is rendered. The Ministry of Middle Classes then issues a so-called ad-hoc certificate (*certificat ad-hoc*) containing this information. This certificate also has to be carried along all the time and shall be shown in case of inspections.

**Although this ad-hoc certificate is printed on the form of the business permit, it is no business permit!**

**A business permit always requires the foundation of a fixed base in form of a subsidiary!**

**An ad-hoc certificate is no “permit”, but just an approval (the Minister approved it) and serves as qualification certificate fulfilling the notification duty when carrying out temporary activities in the areas skilled crafts, construction or industry!**

The application shall be sent to the following address and reads as follows:

*Ministère des Classes Moyennes  
Dép. Autorisations d'établissement  
6, avenue Emile Reuter  
L-2937 Luxembourg  
Place/ date*

*Ref.: Ad-hoc certificate as per article 20(2) of the changed Law of 28 December 1988  
Dear Sir or Madam,  
this is to apply for an ad-hoc certificate for carrying out the following activities:.....  
The services will be rendered at the project / building project (address where the activity is performed) for our customer (name, address).  
As a proof that I am entitled to perform these kind of services in the country of origin of my company, I attached an EEA certificate / certificate of an Economic Chamber.  
Regards,*

The ad-hoc certificate is issued for only one activity to be performed in the areas crafts, construction or industry (*chantier*). The correct name of this certificate is, for this reason: “ad-hoc certificate: project or building project (*Certificat ad hoc chantier*)”. The issued certificate states the exact activity of the area crafts, construction or industry (*chantier*) together with the certified activity.

**This ad-hoc certificate takes effect immediately, i.e. it is issued and sent by mail immediately!**

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### ➤ **Ad-hoc certificate: Service provider / prestataire**

When a service provider wants to render services in Luxembourg subsequently in the areas crafts, construction or industry, but without having to establish a subsidiary (provisions regarding the obligation to set up a subsidiary, see above), he/she can apply for an extended ad-hoc certificate as service provider (*prestataire*). This ad hoc certificate: service provider (*certificat ad hoc prestataire*) is not only issued for a certain activity in the areas crafts, construction or industry (*chantier*), but for all activities supplied in accordance with the freedom of services. This certificate is not limited in time or regarding the place the service is rendered, i.e. it is valid for the whole territory of Luxembourg. The certificate is issued stating the service provider (*prestataire*) and the certified activity (e.g. roofer / tiler). So the service provider does not have to apply for a new ad-hoc certificate when starting a new project. The ad-hoc certificate: service provider covers all following projects or building projects wherever they might be located, provided that the pre-requisites of the obligation to found a subsidiary (see above) are not fulfilled. For this reason, the legal situation is not quite clear. However, more than 10 assignments per year can be considered as the limit exceeding which forces the administration to react. But since there is no automated notification of the administrations, in reality it is quite difficult to prove if a service provider with an ad-hoc certificate: service provider has already exceeded this limit and has to establish a subsidiary in Luxembourg or not. This can only be verified in the context of an ad-hoc certificate: project or building project where an ad-hoc certificate has to be issued for every project or building project.

**Although this ad-hoc certificate is printed on the form of the business permit, it is no business permit!**

**A business permit always requires the foundation of a fixed base in form of a subsidiary!**

**An ad-hoc certificate is no “permit”, but just an approval (the Minister approved it) and serves as qualification certificate (EU or EEA certificate or certificate of the Economic Chamber) fulfilling the notification duty when carrying out temporary activities in the areas skilled crafts, construction or industry!**

However, the applicant of an ad-hoc certificate: service provider has to follow the **same administrative steps** as for applying for a business permit (see 2.1.). The pre-requisite is that the applicant would fulfil the provisions for establishing a subsidiary in Luxembourg if he applied for it. So the qualification certificates are stricter than for **project-related ad-hoc certificates for activities in the areas crafts, construction or industry (Certificat ad-hoc chantier)**.

The applicant shall hand in the same documents as mentioned in 2.1. The only – important – difference is, that there will be no setting up of a subsidiary in Luxembourg.

**However, this ad-hoc certificate is not issued immediately, but after going through the whole administrative process that can take an average of 3 weeks!**

The application shall be sent to the following address and reads as follows:

*Ministère des Classes Moyennes  
Dep. Autorisations d' établissement*

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6, avenue Emile Reuter  
L-2937 Luxembourg

*Place, Date*

*Ref.: Certificate Service Provider/prestataire as per the changed Law of 28 December 1988*

*Dear Sir or Madam,*

*this is to apply for the certificate service provider / prestataire for carrying out the following activities:.....*

*Please find attached to this application:*

- *Declaration upon one's honour regarding activities performed in Luxembourg 3 years prior to application*
- *EU (EEA) certificate, i.e. a certificate of the Economic Chamber stating type and duration of trade or business registration or the entry in the commercial register*
- *Authenticated copies of diplomas or certificates;*
- *Police certificate of good conduct of the applicant (in some EU countries issued at the corresponding municipality);*
- *Statement on oath before a notary as evidence of solvency*
- *EUR 24 duty stamp*

*Regards*

### 2.3. Notification on Posting of Workers

Companies posting workers to Luxembourg to work there have to notify the Work and Trade Supervisory Office (*ITM / Inspection du Travail et des Mines*). The notification shall be sent the first time as registered letter with advice of delivery. The notification shall be given on the form provided by the ITM. The notification shall contain:

- Personal data of ad-hoc representative (*mandataire*) (see below) (name, address, etc.)
- Place and duration of works to be carried out
- Posted workers for this purpose
- **Ad-hoc certificate mentioned in the ITM publications (in German “ad-hoc Bescheinigung” or “Handelsermächtigung”, although the latter is misleading, since it is always an ad-hoc certificate!).** A company having a business permit (in German, colloquially the term “Handelsermächtigung” is also used) needs to have a subsidiary in Luxembourg. For this reason it would not be subject to the law on posting workers.

The notification shall be sent to the following address:

***Inspection du Travail et des Mines***

***26, rue Zithe***

***L-2010 Luxembourg***

***Phone: (0 03 52) 4 78 61 45***

***Hotline: (0 03 52) 4 78 62 88***

***<http://www.itm.etat.lu/>***

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Information material and documents are available in French and German on the ITM website (see: détachement/Entsendung). In case of short-term assignments, the notification can also be sent per fax (0 03 52) 49 14 47 or per email [entsendung@itm.etat.lu](mailto:entsendung@itm.etat.lu), after a written request. The ITM takes an average of two days to process the notification.

The so-called ad-hoc representative (*mandataire* or *Mandatar*) is more or less a “depository” for certain documents about the posted workers the posting company shall provide for possible inspections by the ITM. The ad-hoc representative can be a legal or natural person living in Luxembourg. The ITM website states some of the possible ad-hoc representatives.

The *Mandatar* or *mandataire* must provide the following documents:

- First and last name, place of birth and birthday, marital status, nationality and profession of the employee;
- the exact professional qualification of the employee;
- the task for which the employee was employed by the company and the activity the employee is mainly performing
- place of residence or permanent place of abode of the employee;
- possibly, the residence or work permit;
- place(s) of work in Luxembourg and duration of works;
- copy of the form E101 (available at the corresponding health insurance company) or possibly details about the social security company the employee is insured at while staying in Luxembourg;
- copy of the written work contract or document created based on the directive 91/533/EEC of 14 October 1991 about the obligation of the employer to inform the employee about the work contract or the provisions valid for the employment.

The last bullet point is of utter importance, since Luxembourg is a so-called minimum wage country. So either the statutory minimum wage applies or a general collective agreement guaranteeing a higher wage. This means that an employee earning less than the minimum wage in his/her country of origin shall get the minimum wage at least for the activity in Luxembourg.

The ad-hoc representative shall be informed about every assignment (no specific form required, email or fax is sufficient). The information shall contain:

- place and duration of works to be carried out and
- the posted workers.

### 2.4. Other obligations to register

Employees who do not work in Luxembourg for longer than twelve months do not have to have a social insurance there. An exemption can be granted for another year. However, a proof of having a proper social insurance in the country of origin shall always be carried along and be presented in case of inspections. Already during the posting procedure, a proof of a proper social security shall be presented (see above). Furthermore, this proof applies also to self-employed persons rendering contractual services. Since they are not employed, they are not subject to the law on posting workers.

Companies performing skilled trades based in Luxembourg shall register at the roll of craftsmen or become a mandatory member of the local Chamber of Crafts ([www.cdm.lu](http://www.cdm.lu)). All other commercial businesses and also liberal professions being carried on in a legal form

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according to the commercial law are also mandatory members of the Chamber of Commerce ([www.cc.lu](http://www.cc.lu)).

Companies performing crafts in Luxembourg only temporarily and have an ad-hoc certificate, must get registered at the Chamber of Crafts without having to make contributions.

### 3. Labour law

Provisions of the Luxembourgian labour law shall be fulfilled when carrying out works in the Grand Duchy of Luxembourg. For this reason, even in the case of short-term or temporary assignments in Luxembourg, the labour law to be applied to the relation between employee and employer is possibly changed by the Luxembourgian law. So while working in Luxembourg, the regulations belonging to the "*ordre public*" of the Luxembourgian labour law will apply. However, this does not mean that a new, Luxembourgian work contract is created which would replace the existing, for instance, the German one. This would only be the case if the assignment is permanent or goes on for a long period of time. The Luxembourgian labour law which took effect on 4<sup>th</sup> of September 2006 defines this in the introduction (Art.L.010-1(1)). For this reason,

- directive 91/533/EEC of 14.10.1991 about the written form of the work contract etc.
- the national provisions about minimum wages and the automated adaptation of the wages to inflation (index adaptation)
- the national provisions about working hours and rest periods
- the national provisions about collective holidays (e.g. in the construction industry)
- the national provisions about holidays
- the national law on the placement and hiring of employees
- the national law on part-time work and limited work contracts
- the national provisions about the protection of certain population groups
- the national provisions about non-discrimination
- the national provisions about collective agreements
- the national provisions about continued payment of wages during illness of the employee
- the national provisions about illicit work or illegal work
- the national provisions regarding health and safety of the employees

overrule all individual agreements of the corresponding work contract.

The "original" work contract is cancelled automatically in case of a long-term or permanent assignment in Luxembourg, since it is assumed that the employer – employee relation required for an employment cannot exist anymore, since the employer cannot execute his/her "authority" anymore. The legal situation is not very clear, however, since there is no European directive or regulation (exception: directive on posting of workers) on this matter. But an assignment going on for less than one year should not create any problems. If the assignment goes on for one or two years, the ITM should be contacted for advice.

Since 1<sup>st</sup> of October 2005, the statutory minimum wage for employees of full age amounts to at least 1.503,42 EUR, which is an hourly rate of at least 8.6903 EUR. For qualified employees, the minimum wage comes to 1.804,11 EUR per month.

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The statutory working hours are limited to eight hours daily or 40 hours weekly. Deviations are possible in exceptional cases. There is, for instance, the option of a "compensatory deviation": Companies that work in shifts or have continuous work processes or want to make up for lost working hours are allowed to exceed the normal working hours if these are compensated later on by means of longer rest periods or holidays. Furthermore, if a corresponding permission by the minister was granted, overtime is allowed in exceptional cases. However, a premium of 25 to 50 percent of the normal wage shall be paid. Nevertheless, the daily working hours must not exceed 10 hours. Sunday work is prohibited. There are exceptions for executives and for certain industry sectors (e.g. hotel and restaurant business or social services). The premium for Sunday work for adults amounts to 70 percent of the hourly rate.

Public holidays in Luxembourg are:

- New Year;
- Easter Monday;
- 1<sup>st</sup> of May;
- Ascension Day;
- 23<sup>rd</sup> of June (National Holiday);
- Assumption day (15<sup>th</sup> of August);
- All Saints' Day (1<sup>st</sup> of November);
- first and second Christmas day (25<sup>th</sup> and 26<sup>th</sup> of December)

Several leaflets give information on the labour law in Luxembourg and are available in French and German on the following website: [www.itm.etat.lu](http://www.itm.etat.lu).

Luxembourg still continues, just as other EU member states as well, the suspension of the free movement of persons for employees coming from the new EU member states (exceptions: Cyprus and Malta) if they require a residence and work permit like employees of non-EU countries. The application for a work permit shall be sent by the employer to the Ministry of Employment ([www.mt.etat.lu](http://www.mt.etat.lu)). The work permit is granted if the conditions of the Luxembourgian market allow it.

Employees from the new EU member states who are sent to Luxembourg are subject to the European freedom of services, although this freedom actually only applies to self-employed service providers. If the freedom of services allowed only the company to do temporary business without needing a corresponding permit and not its employees, the freedom of services would not have any effect whatsoever. This applies to employees from the new EU member states as well as to employees of non-EU countries. This means that a German company, for instance, can send its Turkish employees to Luxembourg, or that a German company can assign a task to a supplier from Poland who then sends its Polish employees legally to Luxembourg. It goes without saying that the Luxembourgian law on the posting of workers with all obligations (> minimum wages) applies to the Polish company without restrictions. However, the freedom of services only applies to the permanent staff of the company. Temporary workers from non-EU countries cannot profit from these provisions.

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### SKILLED TRADES AS PER THE LUXEMBOURGIAN SKILLED TRADES LIST

Skilled crafts are divided into two groups: skilled crafts requiring a master craftsman's certificate (*metier principal*) and the so-called secondary skilled crafts, for which the applicant must only demonstrate his/her skills by means of an appropriate practical or theoretical experience. Numbers 00 to 09 require a master craftsman's certificate or a similar proof of qualification. Numbers from 11 onwards can be carried on with another proof of qualification, generally this is a certificate of apprenticeship ( as so-called *CATP/Certificat d'Aptitude Technique et Professionnelle*).

The following certificates have the same status as a master craftsman's certificate:

- University diploma acquired after having studied the corresponding subject for at least four years;
- University diploma acquired after having studied the corresponding subject for at least three years additionally to at least one year of professional experience in the corresponding industry sector.
- University diploma acquired after having studied another subject for at least three years additionally to at least one year of professional experience in the corresponding industry sector.
- master craftsman's certificate of a similar skilled trade additionally to at least six years of professional experience in the corresponding industry sector
- Secondary school leaving certificate additionally to an executive function of at least six years in the corresponding industry sector

The following certificates have the same status as a certificate of apprenticeship (*CATP/Certificat d'Aptitude Technique et Professionnelle*)

- certificate of apprenticeship in a similar skilled trade or an equal qualification additionally to at least three years of professional experience in the corresponding industry sector and a proof of management skills (e.g. by means of a corresponding training).

An EU citizen can do business in the corresponding skilled trades due to the minimum qualification requirements listed in the EU directives (especially 99/42).

All commercial activities which are not listed in the regulation of the Grand Duchy of 4 February 2006 defining the list of skilled trades are professions belonging to the trade sector and require for this reason a business permit or at least a proof of qualification of management skills.

#### **GROUP 1: Skilled trades of the food industry** **(*Métiers de l'alimentation*)**

101-00 Baker – Confectioner (Bäcker-Konditor / boulanger-pâtissier)

102-00 Confectioner, chocolate, confectionary and ice cream manufacturer (Konditor-, Schokoladen-, Süßwaren- und Speiseeishersteller / pâtissier-chocolatier-confiseur-glacier)

102-11 Ice cream manufacturer (Speiseishersteller / Glacier)

102-12 Wafers and pancake manufacturer (Waffel-und Pfannkuchenhersteller / fabricant de gaufres et de crêpes)

103-00 Butcher (Metzger / boucher-charcutier)

103-01 Horse butcher (Pferdemetzger / boucher-charcutier chevalin)

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- 103-11 Knacker (Abdecker / chevillard-abatteur de bestiaux)
- 103-12 Smoked foods manufacturer (Räucherwarenhersteller / fabricant de salaisons)
- 103-13 Intestine butcher (Kuttler / tripier)
- 104-00 Delicatessen manufacturer (Feinkoch / traiteur)
- 105-00 Miller (Müller / meunier)

### **GROUP 2: Skilled trades of the fashion industry, health and hygiene** **(Métiers de la mode, de la santé et de l'hygiène)**

- 202-00 Tailor and dressmaker (Herren-und Damenschneider / tailleur-couturier)
- 202-11 Jobbing tailor (Flickschneider / retoucheur de vêtements)
- 202-13 Dry cleaner – bleacher – ironer (Chemischer Reiniger-Bleicher-Bügler / nettoyeur à sec-blanchisseur-repasseur)
- 202-14 Carpet and mattress cleaner (Teppich-und Matratzenreiniger / nettoyeur de tapis et de matelas)
- 203-00 Hatter (Hutmacher / modiste-chapelier)
- 204-00 Furrier (Kürschner / fourreur)
- 206-00 Shoemaker (Schuhmacher / bottier-cordonnier)
- 206-11 Cobbler (Schuster / cordonnier réparateur)
- 206-12 Purse maker (Täschner / maroquinier)
- 207-00 Watchmaker (Uhrmacher / horloger)
- 208-00 Gold- and silversmith (Gold-und Silberschmied / bijoutier-orfèvre)
- 209-00 Optician (Optiker / opticien-optométriste)
- 209-01 Hearing aid technician (Hörgerätemechaniker / audio prothésiste)
- 210-00 Dental technician (Zahntechniker / mécanicien dentiste)
- 211-00 Orthopaedic technician (Orthopädiemechaniker-Bandagist / mécanicien orthopédiste-bandagiste)
- 212-00 Orthopaedic shoemaker (Orthopädienschuhmacher / orthopédiste-cordonnier)
- 212-01 Podiatrist / medical pedicurist (Medizinischer Fusspfleger/Podologe / podologue)
- 212-11 Pedicurist (Fusspfleger / pédicure)
- 213-00 Surgical instrument maker (Chirurgiemechaniker / mécanicien de matériel médico-chirurgical)
- 214-00 Hairdresser (Friseur / coiffeur)
- 215-00 Cosmetician (Kosmetiker / esthéticien)
- 215-11 Manicurist – Manufacturer of artificial nails (Manikürist-Hersteller künstlicher Nägel / manucure-confectionneur d'ongles artificiels)

### **Group 3 – Skilled trades of the mechanical industry** **(Métiers de la mécanique)**

- 301-00 Engine mechanic (Maschinenbauer / mécanicien en mécanique générale)
- 301-05 Gunsmith (Büchsenmacher / armurier)
- 301-11 Grinder (Geräteschleifer / affûteur d'outils)
- 302-00 Smith (Schmied / forgeron)
- 302-11 Blacksmith (Hufschmied / maréchal-ferrant)
- 303-00 Mechanic for industrial and construction machines (Industrie-und Baumaschinenbauer / mécanicien de machines et de matériels industriels et de la construction)
- 304-00 Automobile mechanic and electrician (Kradfahrzeugmechaniker und -elektroniker / mécanicien-électronicien d'autos et de motos)

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- 304-11 Operator of a gas station with vehicle maintenance service (Betreiber einer Tankstelle mit Wartungsdienst für Kfz / exploitant d'une station de service pour véhicules automoteurs)
- 304-12 Vulcaniser (Vulkanisierer / vulcanisateur)
- 304-13 Tire fitter (Reifenmonteur / monteur de pneus)
- 304-14 Bicycle and motorcycle mechanic (Zweiradmechaniker / mécanicien de cycles)
- 304-15 Vehicle recycler (Kraftfahrzeugverwerter / recycleur de véhicules automoteurs)
- 304-16 Manufacturer and fitter of radiators for vehicles (Kraftfahrzeugkühlerfabrikant und -instandsetzer / fabricant réparateur de radiateurs d'autos et de motos)
- 305-00 Car body maker (Karosseriebauer / constructeur réparateur de carrosseries)
- 305-11 Shipbuilder (Schiffsbauer / constructeur réparateur de bateaux)
- 305-12 Vehicle upholsterer (Kraftfahrzeugpolsterer / garnisseur d'autos et de motos-sellier)
- 306-00 Vehicle tinsmith (Kraftfahrzeugspengler / débosseleur-peintre de véhicules automoteurs)
- 309-00 Anchor maker (Ankerwickler / bobineur)
- 309-11 Gaming machine mechanic (Instandsetzer von Unterhaltungsspielen und -automaten / réparateur de jeux d'amusement et d'automates)
- 309-12 Food machine mechanic (Lebensmittelmaschinenmechaniker / mécanicien de machines utilisées dans l'alimentation)
- 309-13 Sewing and knitting machine mechanic (Näh- und Strickmaschinenmechaniker / mécanicien de machines à coudre et à tricoter)
- 312-00 Agríicultural and viticultural machine mechanic (Land- und Weinbaumaschinenbauer / mécanicien de machines et de matériel agricoles et viticoles)
- 315-00 Container maker (Kesselbauer / chaudronnier)
- 316-00 Galvaniser (Galvanisierer / galvaniseur)
- 317-00 Automobile expert (Kraftfahrzeuggutachter / expert en automobiles)
- 318-00 Driving instructor (Fahrlehrer / instructeur de conducteurs de véhicules automoteurs)
- 318-11 Taxi and car rental entrepreneur (Taxi- und Mietwagenunternehmer / loueur de taxis et de voitures de location)
- 318-12 Ambulance rental entrepreneur (Krankenwagenunternehmer / loueur d'ambulances)

### **Group 4 – Skilled trades of the construction and building industry (Métiers de la construction et de l'habitat)**

- 401-00 Constructor / brickmason (Bauunternehmer / *Maurer und Betonbauer* / entrepreneur de construction)
- 401-01 Road construction worker and paver (Strassenbauunternehmer und -pflasterer / *Strassenbauer* / entrepreneur de voirie et de pavage)
- 401-02 Flooring plasterer (Estrichleger / confectionneur de chapes)
- 401-11 Entrepreneur for earth, excavation and canalisation works (Erdarbeiten-, Aushub- und Kanalbauunternehmer / entrepreneur de terrassement, d'excavation de terrains et de canalisation)
- 401-12 Asphalt and bitumen manufacturer / worker (Asphalt- und Bitumen(Schwarzdecken)fertiger / *Asphaltierer* / entrepreneur d'asphaltage et de bitumage)
- 401-13 Scaffold rental entrepreneur and scaffolder (Gerüstverleiher und -monteur / *Gerüstbauer* / monteur d'échafaudages)
- 401-14 Joint maker (Fuger / poseur de jointements)
- 401-15 Dismantler of armoured concrete (Eisenbetonverschrotter / ferrailleur pour béton armé)
- 401-16 Stove setter (Kaminbauer / fumiste)

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- 401-17 Drilling and anchor worker (Bohr- und Verankerungsunternehmer / entrepreneur de forage et d'ancrage)
- 401-18 Landscaping worker (Landschaftsbauer / entrepreneur paysagiste)
- 402-00 Thermal, noise and sealing insulation worker (Kälte-, Akustik- und Abdichtungsisolierer / entrepreneur d'isolations thermiques, acoustiques et d'étanchéité)
- 403-00 Installer and heating technician (Installateur und Heizungsbauer / installateur chauffage-sanitaire)
- 405-00 Refrigeration plant mechanic (Kälteanlagenbauer / installateur frigoriste)
- 406-00 Electrician (Elektriker / électricien)
- 406-01 Neon sign manufacturer (Leuchtreklamenhersteller / installateur d'enseignes lumineuses)
- 406-11 Recycler of electric and electronic devices (Elektro- und Elektronikgeräteverwerter / recycleur d'équipements électriques et électroniques)
- 408-00 Joiner (Schreiner / menuisier-ébéniste)
- 408-03 Parquet layer (Parkettleger / parqueteur)
- 408-04 Installer of prefabricated parts for interior finishing (Monteur von Fertigteilen im Gebäudeinnenausbau / poseur-monteur d'éléments préfabriqués)
- 408-11 Manufacturer of packaging material and wood pallets (Hersteller von Verpackungsmaterial und Paletten aus Holz (fabricant d'emballages en bois et de palettes)
- 408-12 Restorer of furniture (Möbelrestaurator / restaurateur de meubles meublants)
- 408-13 Installer of windows, doors and prefabricated furniture (Monteur von Fenstern, Türen und Fertigmöbeln / poseur-monteur de fenêtres, de portes et de meubles préfabriqués)
- 408-14 Mortician (Bestattungsunternehmer / entrepreneur de pompes funèbres)
- 408-15 Builder of trade fair stands (Messestandbauer / constructeur de stands d'exposition)
- 409-00 Manufacturer and installer of shutters, blinds, shades and roller shutters (Hersteller-Monteur von Fensterläden, Jalousien, Markisen und Rollläden / fabricant poseur de volets, de jalousies, de marquises et de stores)
- 409-11 Installer of sun protection systems (Monteur von Sonnenschutzsystemen / poseur de systèmes de protection solaire)
- 410-00 Metal worker (Metallbauer / entrepreneur de constructions métalliques)
- 410-01 Manufacturer and installer of metal roofs and facings (Hersteller-Monteur von Metalldächern und -gebäudeverkleidungen (fabricant poseur de bardages et de toitures métalliques)
- 410-11 Manufacturer of signs and licence plates (Schilder- und Nummernschildermacher / fabricant de panneaux de signalisation et de plaques d'immatriculation)
- 410-12 Metal surface finishing (Metalloberflächenbehandler / entrepreneur de traitement de surfaces métalliques)
- 411-00 Stove heating and hot air heating installer (Ofenbauer / Ofen- und Luftheizungsbauer / constructeur de fours)
- 412-00 Manufacturer of lifts and hoists as well as escalators and hoisting devices (Personen- und Warenaufzug- sowie Rolltreppen- und Hebezeughersteller / installateur d'ascenseurs, de monte-charges, d'escaliers mécaniques et de matériel de manutention)
- 414-00 Roofer – tinsmith (Dachdecker-Klempner / couvreur-ferblantier)
- 414-11 Installer of security devices (Monteur von Sicherheitsvorkehrungen in Höhenbereichen / installateur de mesures de sécurité en altitude)
- 414-12 Chimney sweep (Schornsteinfeger / ramoneur)
- 414-13 Roof cleaner (Dachflächenreiniger / nettoyeur de toitures)

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- 416-00 Carpenter (Zimmerer / charpentier)
- 417-00 Marble cutter - stonemason (Marmorschleifer-Steinmetz / marbrier-tailleur de pierres)
- 418-00 Tile setter (Fliesen-und Plattenleger / carreleur)
- 419-00 Facade worker and stucco plasterer (Gipser-und Fassadenmacher / *Stuckateur / plafonneur-façadier*)
- 420-00 House painter (Anstreicher / peintre-décorateur)
- 420-11 Building and monument cleaner (Gebäude-und Monumentenreiniger / nettoyeur de bâtiments et de monuments)
- 421-00 Glazier (Glaser / vitrier-miroitier)
- 422-00 Stove fitter (Ofenbauer / constructeur-poseur de cheminées et de poêles en faïence)
- 423-00 Interior decorator (Raumausstatter / tapissier décorateur)
- 423-11 Curtain manufacturer (Gardinenhersteller / confectionneur de rideaux)
- 423-12 Carpet and laminate layer or layer for other synthetic floor coverings (Teppich-und Laminatbodenverleger und Verleger anderer synthetischer Bodenbeläge / poseur de tapis, de planchers stratifiés et d'autres revêtements de sol en matière synthétique)
- 423-13 Windowdresser – decorator (Schaufenstergestalter-Dekorateur / étalagiste décorateur)

### **Group 5 – Skilled trade of the communication, multimedia or event industry** **(Métiers de la communication, du multimédia et du spectacle)**

- 501-00 Electrician for audiovisual devices and installations (Elektroniker audiovisueller Geräte und Installationen / électronicien d'installations et d'appareils audiovisuels)
- 501-01 Manufacturer and fitter of collective antenna networks (Hersteller-Instandsetzer von Kollektivantennennetzen / constructeur réparateur de réseaux de télédistribution)
- 502-00 Electrician for office devices and information technology (Bürogeräte-und Informatikelektroniker / électronicien en bureautique et en informatique)
- 503-00 Electrician for communication and information technology (Kommunikations-und Informatikelektroniker / électronicien en communication et en informatique)
- 503-01 Installer of alarm and security systems (Alarm-und Sicherheitsanlagenmonteur / installateur de systèmes d'alarme et de sécurité)
- 510-00 Printer (Drucker / imprimeur)
- 510-01 Media Operator (Media Operator / opérateur média)
- 510-02 Screen printer (Siebdrucker / sérigraphie)
- 510-11 Operator of a graphical studio (Betreiber eines graphischen Ateliers / exploitant d'un atelier graphique)
- 512-00 Bookbinder (Buchbinder / relieur)
- 512-11 Cardboard manufacturer (Kartonagenhersteller / cartonnier)
- 512-12 Modeller (Modellbauer / maquettiste)
- 513-00 Photographer (Fotograf / photographe)
- 513-11 Film developer (Filmentwickler / exploitant d'un laboratoire de développement de films)
- 514-11 Foto technician (Bildtechniker / opérateur d'images)
- 520-11 Sound engineer (Tontechniker / opérateur de son)
- 521-00 Musical instrument maker and fitter (Musikinstrumentenbauer und -reparateur / fabricant réparateur d'instruments de musique)
- 521-11 Tuner of musical instruments (Musikinstrumentenstimmer / accordeur d'instruments de musique)
- 530-11 Illuminating engineer (Licht-und Beleuchtungstechniker / opérateur de lumière et d'éclairage)
- 540-11 Manufacturer of stage properties (Theaterrequisitenhersteller / accessoiriste)

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540-12 Stage decorator (Theater-und Filmdekorateur / décorateur)

540-13 Stage designer (Bühnenbildner / sculpteur de théâtre)

540-14 Make-up artist (Maskenbildner / maquilleur)

### **Group 6 – Arts and crafts and other skilled trades (*Métiers de l'art et métiers divers*)**

609-00 Swimming instructor (Schwimmlehrer / instructeur de natation)

611-11 Weaver (Weber / tisserand)

611-12 Manufacturer of ornamental trimmings (Posamentierer / lissier)

611-13 Embroiderer (Sticker / brodeur)

611-14 Manufacturer of church ornamentation (Kirchenschmuckhersteller / fabricant d'ornements d'église)

611-15 Glas blower (Glasbläser / souffleur de verre)

611-16 Glas cutter and engraver (Glas-und Kristallschleifer und -graveur / tailleur-graveur sur verre et cristal)

611-17 Engraver (Graveur / graveur)

611-18 Hallmarking manufacturer (Punzierer / repousseur sur métaux)

611-19 Tinker (Verzinner / étameur)

611-20 Art founder (Kunstgiesser / fondeur d'art)

611-21 Manufacturer of costume jewellery (Hersteller von Modeschmuck / fabricant d'articles de fausse-bijouterie)

611-22 Manufacturer of toys and souvenirs (Spielzeug- und Souvenirobjektehersteller / fabricant de jouets et d'objets de souvenirs)

611-23 Sundial manufacturer (Sonnenuhrenhersteller / constructeur de cadrans solaires)

611-24 Chandler (Kerzendreher / cirier)

611-25 Chair and basket maker (Stuhl-und Korbmacher / empailleur-vannier)

611-26 Manufacturer of artificial flowers (Kunstblumenhersteller / fabricant de fleurs artificielles)

611-27 Lacquerer of wood (Holzlackierer / peintre laqueur sur bois)

611-28 Frame maker (Bilderrahmer / encadreur)

611-29 Potter (Töpfer-Keramiker / potier-céramiste)

611-30 Enameller (Emaillierer / émailleur)

611-31 Manufacturer of knitwear (Strickwarenhersteller / tricoteur)

611-32 Artistic locksmith (Kunstschmied / ferronnier d'art)

611-33 Artistic glazier (Kunstglaser / vitrier d'art)

611-34 Stonemason (Steinmetz / sculpteur de pierres)

611-35 Bookbinder (Buchbinder / relieur d'art)

611-36 Turner – woodcarver (Holzbildhauer-Drechsler / sculpteur-tourneur sur bois)

611-37 Mosaic manufacturer (Mosaikhersteller / mosaïst)

