# THE CORPORATE IMMIGRATION REVIEW

FIFTH EDITION

EDITOR
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### Chapter 20

## LUXEMBOURG

Pierre Elvinger and Philippe Hoffmann<sup>1</sup>

### I INTRODUCTION TO THE IMMIGRATION FRAMEWORK

For more than 50 years Luxembourg has been a country of immigration. While initially immigration was mainly by Italian and Portuguese workers working in the industrial sectors, since the development of its financial centre Luxembourg has attracted nationals from countries all around the world. Luxembourg is now the European Union country with the highest proportion of foreigners.

Aside from requests for international protection for political reasons, the nature of immigration in Luxembourg is essentially economic immigration. In fact, access to the labour market is a central aspect of our immigration policy.

### i Legislation and policy

The amended Law of 29 August 2008 on free movement of persons and immigration (the Law) is the relevant law in Luxembourg for immigration issues, and is based on EU regulations. The Law was most importantly modified in 2011 by the Law of 8 December 2011 implementing the Blue Card Directive.

The Law is supplemented by several Grand-Ducal regulations covering practical aspects.

The Law distinguishes between the entry and stay of EU citizens and the entry and stay of third-country nationals ('foreigners' under the Law), with a sub-distinction between stays of more or less than three months. The nationals of Member States of the European Economic Area (EEA) (this including Norway, Iceland and Liechtenstein) and the Swiss Confederation are considered EU citizens for immigration purposes.

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### Entry and stay of EU citizens

To enter the Luxembourg territory, an EU citizen must have a valid ID card or passport. A stay of more than three months by an EU citizen on Luxembourg territory requires:

- a the existence of an employment relationship;
- b registration as self-employed;
- c sufficient resources for the EU citizen and his or her family members so as not to become a burden regarding social security and health insurance; or
- d registration in a private or public institution with study as a main purpose or, in this context, vocational training, and for the EU citizen to have sufficient resources for himself or herself and his or her family members so as not to become a burden regarding social security and health insurance.

The EU citizen must register with the relevant documents at the municipality of his or her residence within the first three months of arrival on Luxembourg territory. He or she will receive a certificate of registration as an EU citizen.

Family members, if they are also European citizens, may come with the EU citizen or join him or her provided they register at the municipality. If they are third-country nationals, they have to apply for a residence card within the first three months of entering Luxembourg territory.

### Entry and stay of third-country nationals

Third-country nationals who plan to enter Luxembourg territory must have a valid travel document (i.e., ID or passport) and, if required, a valid Schengen visa. The list of the countries whose nationals require a Schengen visa and those who are exempted is set by the amended Council Regulation (EC) No. 539/2001 of 15 March 2001.

For a stay of less than three months, third-country nationals require the valid documents mentioned above and make a declaration of arrival within three days of their arrival at the municipality where they are residing (except if they are residing in a hotel). If during the stay they intend to take up employment or to work as an independent, they require prior work authorisation.

Third-country nationals are only allowed to stay on Luxembourg territory for a maximum of three months during a reference period of six months. For third-country nationals coming to Luxembourg on a short business trip, such a stay is allowed for less than three months per year (see below).

For a stay of more than three months, the third-country national has to follow the procedure outlined below.

He or she requires a valid temporary residence authorisation, the application and granting of which must take place before entering Luxembourg territory, or have a valid long-term residence permit issued in another EU country.

The Law lists the categories of temporary residence authorisations that may be requested by a third-country national:

- a employee;
- *b* independent;
- c sportsperson;
- d student, pupil, trainee or volunteer or au pair;
- *e* researcher;

- *f* family member; or
- g for other private or particular reasons.

After issue of said authorisation, third-country nationals have three months from the date of issue to enter Luxembourg territory or, if they require a Schengen visa, three months to apply for the visa. The visa also has a maximum validity of three months.

On entering Luxembourg territory, the third-country national is required to declare his or her arrival within three days of arrival at the municipality, stating where he or she will be residing. He or she will also have to take a medical examination, find appropriate accommodation and submit a residence permit request within the first three months of the declaration of arrival. The issued permit will contain the applicant's biometric data. The issued permit has a fixed term, which is determined according to the category of permit, and is renewable.

### ii The immigration authorities

The Ministry of Foreign and European Affairs (the Ministry), and more precisely its Directorate of Immigration, is responsible for processing immigration files. This department of the Ministry is in charge of analysing all immigration requests and attached documents and issuing the approval or refusal for the residence authorisation and an adequate permit.

The Luxembourg representatives located in embassies or consulates established in third countries are in charge of the issue of passports and visas. These representatives are in contact with another Ministry department, the Luxembourg Passport and Visa Service.

The municipalities are also involved in the immigration procedure, as they have responsibility for certain administrative formalities that have to be observed upon entering Luxembourg territory (i.e., the issue of registration certificates and the certification of documents).

Finally, police agents and officers, agents in charge of controls at the airport and customs agents with responsibility for the control of persons on the territory of the Grand-Duchy of Luxembourg also intervene.

### iii Exemptions and favoured industries

In principle, EU citizens and their family members do not have to apply for prior work authorisation if they intend to work in Luxembourg (either as an employee or an independent). Also, the nationals of a Member State of the EEA (this including Norway, Iceland and Liechtenstein) and the Swiss Confederation need not apply for a prior work authorisation, as they are considered EU nationals, as explained above.

Third-country nationals who intend to take up employment or to work as an independent during a stay of less than three months in Luxembourg require prior work authorisation, except:

- a staff from fairground attractions, circuses and other travelling establishments;
- b workers in the entertainment industry without regular employment;
- c sportspeople (although their trainers must have work permits);
- d invited researchers, conference speakers or university lecturers;

- e persons who travel for business purposes (i.e., to visit business partners, to research and develop professional contacts, to negotiate and enter into a contract, to participate in trade shows, fairs or exhibitions, or to attend boards or general meetings of companies); and
- f service providers in the same business group (excluding subcontractors).

Third-country nationals wishing to stay in Luxembourg for less than three months in a six-month reference period for a tourist or family visit (without undertaking work) do not require preliminary authorisation to do so. They must, however, declare their arrival at the municipality of residence and prove financial independence for their length of stay.

### II INTERNATIONAL TREATY OBLIGATIONS

As Luxembourg is a Member State of the EU, its primary and secondary legislation is applicable. EU law was transposed in the Law to provide the free movement of EU citizens in Luxembourg, with the right for them to work freely in Luxembourg like any other Luxembourg national, without discrimination.

However, because of the transitional provisions contained in the accession treaties, Croatian nationals have to apply for a work authorisation to take up employment or to work as an independent in Luxembourg; this obligation is applicable until 1 July 2015. Since the bilateral agreements of 1999 concluded between Switzerland and the EU, Swiss nationals have the same access to the employment market as EU citizens. Also, nationals of a Member State of the EEA can come to work in Luxembourg without having to apply for a work authorisation.

### III THE YEAR IN REVIEW

In 2014, there were only minor amendments to the Law:

- a the law of 9 April 2014 amended an article concerning human trafficking; and
- b the law of 26 June 2014 amended and completed provisions applicable to persons who are banned from entry into Luxembourg territory.

### IV EMPLOYER SPONSORSHIP

### i Work permits

The terms of employer sponsorship must be distinguished according to the nationality of the person.

### Croatian nationals

If the person is a Croatian national, he or she is required to apply for a work authorisation. The person does not have to wait for the prior issue of the authorisation before entering Luxembourg territory. However, he or she requires the authorisation to register at the municipality of his or her residence and to be allowed to start working in Luxembourg. In practice, the time frame for obtaining such an authorisation is from two to three months

from submission of the request with all the required documents. Only a single authorisation is required (i.e., no renewal is necessary) if the authorisation is valid for one year.

However, Croatian nationals do not require a prior work authorisation if they are regarded as highly qualified workers (see Section IV.i, 'Highly qualified workers', *infra*), researchers, trainees, students or family members of an EU national who does not require a work authorisation. However, they must request a statement from the Ministry confirming the exemption to be able to register at the municipality.

For the submission of the work authorisation or exemption statement request (in the form of a letter providing the reasons for the request) to the Ministry, the following documents must be enclosed:

- *a* a copy of the employment contract, dated and signed by both parties;
- *b* a copy of the ID card or of the full passport (including blank pages);
- *c* a copy of any diplomas (a simple copy is sufficient if the diplomas have been issued by an EU country; in all other cases, a certified accurate copy is necessary);
- d a copy of the person's signed curriculum vitae;
- e proof that the position of the Croatian worker was declared vacant to the National Employment Administration (ADEM); and
- *f* a mandate or proxy.

If the above documents are not in English, French or German, a certified accurate translation made by a sworn authorised translator must be attached.

Within three months of arrival in Luxembourg and upon receipt of the work authorisation or exemption statement, the person has to register at the municipality of his or her residence, and show his or her work authorisation or exemption statement and ID card or passport.

Family members can accompany or join the employee. The following are considered family members:

- a the spouse;
- b the partner with whom the EU citizen is in a registered civil partnership in accordance with the terms of substance and form set by the amended Law of 9 July 2004 on the legal effects of certain partnerships;
- c the direct descendants, and the direct descendants of the spouse or of the partner referred to in (b), who are aged under 21 or who are dependants; and
- d the direct ascendants who are dependants of the EU citizen and the direct ascendants who are dependants of the spouse or of the partner referred to in (b).

The Ministry may also allow other family members to accompany or join the EU citizen if:

- a in the country of origin, the family member was dependent on or in the household of the EU citizen; or
- b the EU citizen has to take personal care of the family member on serious health grounds.

Once in Luxembourg, the family members have to register or request a residence card at the municipality within the first three months of their arrival (see above). The residence card is issued for five years, or for a period corresponding to the length of stay of the EU citizen on whom they are dependent.

### Third-country nationals

The status of workers, highly qualified workers and transferees or secondees differs, but the conditions regarding the required documentation, timescales, the accompaniment of family members and appeals are more or less the same for all three categories.

As explained above (see Section I.i, *supra*), third-country nationals must apply for a prior temporary residence authorisation and, once in Luxembourg and after accomplishment of the various steps, submit a request for a residence permit. The work authorisation is included in the temporary residence authorisation and in the residence permit, so no separate request must be submitted.

### Workers

A residence permit to work as an employee is granted to the third-country national by the Ministry if the following requirements are fulfilled:

- *a* it is not prejudicial to the priority of employment enjoyed by some workers under Community provisions;
- b the exercise of the activity serves the economic interests of the country;
- c the third-country national has the required qualifications for the exercise of the activity; and
- d the third-country national is in possession of an employment contract for a vacancy declared to the ADEM under the forms and conditions as provided by the relevant applicable legislation.

These conditions are considered by the Ministry, the ADEM and a special committee.

The issued residence permit for a worker has an initial maximum validity of one year and is valid for a sole sector and one profession, with any employer.

The permit is renewable on request if the above conditions are still met, and it confers the right to a residence permit for a maximum three years for any sector and any profession, with any employer.

### Highly qualified workers

The Law defines highly qualified jobs as:

the job of a worker who exercises a paid employment for which he possesses the required and specific skills, evidenced by high professional qualifications that are either sanctioned by a higher-education diploma, or by professional experience of a minimum of five years that is comparable with a higher-education diploma, and that are relevant to the profession or sector specified in the employment contract.

A residence permit to work as a highly qualified worker is granted to the third-country national by the Ministry if the following conditions are met:

- *a* the third-country national has a valid employment contract for a job as described above with a minimum duration of one year;
- b the third-country national presents a document certifying that he or she has the relevant high professional qualifications for the activity or sector mentioned in the

- employment contract, or that he or she fulfils the requirements for the regulated profession as mentioned in the employment contract; and
- c the third-country national has earnings at least equal to the salary set by Grand-Ducal Regulation.<sup>2</sup>

The residence permit for highly qualified workers is called the EU Blue Card and gives highly qualified workers a particular status. It authorises the employee to undertake the specific activity he or she has been admitted for, and to do so for any employer.

After two years, the highly qualified worker benefits from equal treatment with nationals for highly qualified jobs (except for some public functions).

The EU Blue Card is granted for two years, or for the duration of the employment contract plus three months. It is renewable on request if the conditions are still met.

### Transfers and secondments

The Law provides that non-EU employees can be transferred from their home company to a Luxembourg company on a temporary basis if the home company and the host company are part of the same economic and social entity as defined by the Luxembourg Labour Code (the Labour Code).

The Labour Code defines the economic and social entity as a certain number of entities, each of them being autonomous or distinct (or both) from a legal point of view but which do not appear to be independent or autonomous. To establish the existence of an economic and social entity, the Law has expressly taken up, *inter alia*, the following criteria, which have been determined previously by case law:

- a the two companies must have common or complementary infrastructures and depend on a common, complementary or coordinated strategy;
- b their economic beneficiaries must be at least partly identical or linked;
- c their shareholders must be at least partly common or linked;
- d their executive organs must be entirely or partly composed of the same persons or persons representing the same entity; and
- *e* they must also have a community of employees linked by common or complementary interests or bound by a similar social status.

Another requirement is that the work contract between the transferred employee and the home company is of undetermined duration.

The residence permit for a transferred employee is valid for one year only and can be renewed once for another year if the conditions are still met.

In terms of secondment, the Law indicates that a non-EU citizen can be seconded temporarily to Luxembourg to the host company in the context of a transnational service to be provided as defined by the Labour Code.

The Labour Code provides that the secondment of employees occurs when the work relationship between the employee and the home company during the secondment is maintained. The secondment can occur for a short time, during which the employee

<sup>2</sup> Currently, the annual salary is set as of 20 March 2015 at €69,858.

is sent to Luxembourg, to a company belonging to the home company or to a company belonging to the group of which the home company is also a member. The seconded employee is an employee who usually works abroad (i.e., not in Luxembourg) and is executing his or her work for a limited period in Luxembourg.

The Law requires that the work contract between the seconded employee and the home company not established in a Member State of the EU or the EEA or in the Swiss Confederation, is of an undetermined duration and that the start date of this work contract must be at least six months prior to the requested start date of the secondment.

If the home company is established in a Member State of the EU or the EEA or in the Swiss Confederation, or has a branch established therein through which it employs its workers, the work contract may be of determined duration and no seniority is required. Also no prior work authorisation is required in this case, subject to the seconded worker having a residence permit delivered by the Member State of the home company and valid for the duration of the secondment. If the secondment is due to last longer than three months, the non-EU citizen will be issued a residence permit as a 'salaried worker of a Community service provider'.

In any case, the residence permit of a seconded employee is valid for the duration of the period during which the services to be rendered on behalf of the company by whom he or she is seconded are to be provided. The permit can be renewed under exceptional circumstances if these services have to be continued over a longer period.

### Documentation, timescales, appeals and accompaniment of family members

For prior residence authorisation and the residence permit, certain documents must be enclosed along with the motivation letter providing the reasons and legal grounds for the request. All documents must be in English, French or German. If this is not the case, a certified accurate translation made by a sworn authorised translator must be attached.

The following documents must be attached to the temporary residence authorisation request:

- a a certified accurate copy of all pages of the valid passport (including blank pages);
- b an extract of any criminal record or an affidavit;
- *c* a full certified accurate copy of the birth certificate;
- d a full *curriculum vitae* with a signature on each page;
- *e* a certified accurate copy of the graduate and postgraduate qualifications;
- f a copy of the employment contract, dated and signed by both parties (in the case of a transfer or a secondment, a certified accurate copy of the employment contract entered into between the worker and the home company);
- g the original current certificate issued by the ADEM (not required for highly qualified, transferred or seconded workers);
- a copy of the employment contract or the transfer agreement between the hosting firm and the transferred worker mentioning the duration of the transfer (in the case of a transfer);
- *i* a certificate of affiliation to social security in the country of providence (in the case of a transfer);
- *j* a certified accurate copy of the assignment letter, dated and signed by both the home company and the worker (in the case of a secondment);

- *k* proof of a valid health insurance and an accident insurance for the duration of the secondment (in the case of a secondment);
- a certified accurate copy of the service agreement, dated and signed by both the home company and the host company (in the case of a secondment); and
- *m* a certified accurate copy of a document providing a health insurance policy (in the case of a transfer or a secondment).

The following documents have to be enclosed with the residence permit request:

- a copy of the arrival declaration;
- *b* a residence certificate;
- c proof of appropriate accommodation (lease contract); and
- d evidence of payment of the tax ( $\in$ 80 per new permit).

In practice, the time frame for obtaining a temporary residence authorisation is between two and three months.

For workers, the Law sets a maximum delay of four months for the issue of the response to the residence authorisation request, and for highly qualified workers the Law sets a maximum delay of 90 days; the Law does not set a response time for the other categories of workers.

It follows from the principles of administrative law in Luxembourg that the absence of a response from the Ministry within the three months following the submission of a request must be taken as an implicit refusal. In practice, the timescale for obtaining a residence permit is six to eight weeks.

Two types of appeals are possible against a refusal: an administrative appeal (optional), which is submitted to the Ministry, or an appeal before the administrative tribunal. After the response to the administrative appeal, it is still possible to appeal to the administrative court but only against the decision issued after the administrative appeal. The time limit for introducing an appeal is three months after the notification or the knowledge of the decision, or the implicit refusal decision.

Family members are allowed to accompany or join the employee under certain conditions. The Law provides that the following are considered as family members who can accompany or join the employee:

- a the spouse;
- the partner with whom the employee is in a registered civil partnership in accordance with the terms of substance and form set by the amended Law of 9 July 2004 on the legal effects of certain partnerships; and
- c the unmarried children aged under 18 of the employee, or of his or her spouse or partner, as defined in (b), on the condition that they have custody and charge of them or, in the case of shared custody, provided that the other guardian has agreed.

The Law provides that the Ministry may allow the following additional family members to accompany the employee:

the direct ascendants in the first degree of the employee, or of his spouse or partner, provided that the ascendants are dependent on him or her and that they are deprived of the necessary family support in the country of origin; and

*b* the adult unmarried children of the employee, or of his spouse or partner, when they are objectively unable to meet their own needs because of their health.

Workers and seconded employees are only entitled to have their family join them after 12 months on Luxembourg territory, except for those minor children of whom they alone have custody. Highly qualified workers and transferred employees are entitled to bring their family directly when they come to Luxembourg.

For an application for a residence authorisation request as a family member, the following documents must be enclosed:

- a certified accurate copy of all the pages of the passport (including blank pages);
- b a certified accurate copy of the birth certificate;
- c an extract of any criminal record or an affidavit; and
- d a certified accurate copy of the marriage certificate or registered civil partnership.

The documents to be submitted for a residence permit request are the same as those described above. In practice, the timescale for obtaining a residence authorisation is two to three months, and six to eight weeks for the residence permit.

In principle, a first permit for a family member is issued for one year and is renewable on request. The renewed permit then has, in principle, the same expiry date as that applicable to the person upon whom the family member depends, but in any case such a permit may not have a longer duration.

For the family members of highly qualified workers, the expiry date of the first permit is the same as that applicable in the case of the person upon whom they depend.

If the above-mentioned family members are not allowed to come to Luxembourg because one of the conditions is not fulfilled, or if other family members want to join the employee, an alternative way for them to come to Luxembourg is by introducing a residence request 'for private reasons'.

The Law provides that the Ministry must issue a response to such a request no more than nine months after its submission or, in the case of family members of a highly qualified worker, no more than six months after submission of the request.

### ii Labour market regulation

Before signing an employment contract to hire a third-country national for any type of work permit, the Luxembourg company must make a declaration of the job vacancy at the ADEM, which must contain the employer's identity, the job description, the requested candidate profile, the work conditions and the salary offered, and it must be signed.

The vacancy will be posted on the intranet website of the ADEM for two months to enable Luxembourg citizens and other EU nationals to apply for the job. Indeed, Luxembourg citizens and EU nationals must be given priority as candidates. Within a reasonable period, the Luxembourg company may indicate to the ADEM that the vacancy is no longer open.

After a waiting period of three weeks, during which the ADEM may submit to the employer a suitable candidate for the declared position, the employer is authorised to request from the ADEM a certificate confirming the unavailability of a suitable candidate and attesting the employer's right to employ a person of his choice for the vacancy.

For highly qualified jobs, the Luxembourg company does not have to wait to be authorised to sign the employment contract.

In the case of a secondment, an additional procedure has to be followed with the Inspectorate of Labour and Mines, which must be notified by the home company of the secondment of employees to Luxembourg.

The home company has to choose an *ad hoc* representative in Luxembourg that will keep all compulsory documentation to be prepared in the case of an inspection by the Inspectorate of Labour and Mines.

### iii Rights and duties of sponsored employees

Sponsored employees will be subject to Luxembourg labour law regulations.

If the sponsored employee intends to leave the country for more than six months during a one-year period, he or she has to return the residence permit to the Ministry and make a declaration of departure at his or her municipality of residence. In practice, under certain conditions, an absence of 12 months is possible without having to return the permit and make a declaration of departure.

Under certain conditions, the employee can obtain a long-term residence permit after a five-year uninterrupted stay in Luxembourg. This long-term residence permit is granted for five years and is automatically renewable on demand.

For highly qualified workers who wish to obtain a long-term residence permit the conditions regarding the estimation of the five-year uninterrupted residency are less stringent, since years of residency spent in another EU country will also be considered provided that the two years immediately preceding submission of the request were spent on Luxembourg territory with a permit as a highly qualified worker.

### V INVESTORS, SKILLED MIGRANTS AND ENTREPRENEURS

The Law classifies skilled migrants under workers (highly qualified workers).

For third-country investors and entrepreneurs, the type of residence authorisation and residence permit depends on the status that the person intends to have in Luxembourg (for EU citizens, see Section I.i, *supra*). If the person intends to engage in an activity (i.e., setting up a business), an authorisation and permit as an independent should be requested. If the person does not intend to engage in an effective activity (i.e., a directly paid activity), an authorisation and permit for private reasons should be requested.

### i Residence authorisation as an independent

The Law provides that the third-country national can apply for a residence authorisation as an independent if the following requirements are met:

- he or she has the appropriate qualities for the exercise of the intended activity and, where applicable, for inclusion on professional registers; and provided that, where applicable, he or she fulfils the conditions to obtain a trade authorisation;
- *b* he or she provides evidence that he or she has adequate resources for the exercise of the intended activity in Luxembourg; and
- c the activity serves the economic interests of the country.

Any applicant for a trade authorisation or for ministerial approval on behalf of a company or branch of a company, an association or group, or for the exercise of a craft, industrial, commercial or agricultural activity on Luxembourg territory, is considered to be an independent. The above-mentioned conditions are considered by the Ministry and by a special committee.

The residence permit issued for an independent is valid for a maximum of three years and is renewable on request if the conditions are still met.

### ii Residence authorisation for private reasons

A person who wants to immigrate to Luxembourg with no intention to work may apply for a residence authorisation and residence permit for private reasons. With this type of authorisation, the third-country national can exercise any unpaid activity, such as making investments or participating in board meetings.

The Law provides that, among other things, the Ministry may grant such authorisation to the third-country national who provides evidence that he or she can live on his or her own sufficient resources.

In practice the conditions to be fulfilled to obtain an authorisation for private reasons are very carefully considered by the Ministry. While this decision lies within the discretion of the Ministry, it may be challenged before the Administrative Court.

A residence permit for private reasons is issued for a maximum of three years and is renewable on request if the requirements are still fulfilled.

### VI OUTLOOK AND CONCLUSIONS

Luxembourg has adopted efficient immigration legislation and has put into place measures to respond in a time-efficient way to the increasing corporate immigration by third-country nationals who want to work in Luxembourg.

The latest major change, which was followed by the amendment of the tax legislation, relates to highly qualified jobs and reflects the aim to attract highly qualified workers to Luxembourg to ensure competitiveness. Indeed, the Law of 8 December 2011 has significantly changed the status of highly qualified workers to allow more flexibility. Hence, the EU Blue Card will allow families to reside in Luxembourg without having to apply for prior residence authorisation, provided that in the month of their arrival in Luxembourg they present a EU Blue Card request to the Ministry; upon receipt of this, the applicant will be entitled to work as a highly qualified worker in Luxembourg. The EU Blue Card, therefore, will give highly qualified workers more freedom in terms of cross-border job changes.

As a future prospect, the creation of a status category for private investors is also currently under discussion. The matter is being analysed.

### Appendix 1

# ABOUT THE AUTHORS

### PIERRE ELVINGER

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Pierre Elvinger's practice is concentrated on commercial, civil and employment litigation. In addition to litigation, he advises on commercial, civil, urban, environmental and employment law.

He is *maître en droit* and became a member of the Luxembourg Bar in 1991, and was a member of the Council of the Luxembourg Bar. He has been a partner at Elvinger, Hoss & Prussen since 1996.

He studied tax law at the Institut für Steuerrecht at the University of Cologne and presented a national report to the Congress of the International Fiscal Association in London in 1991 on the tax treatment of losses.

Mr Elvinger is a founding member and, as of January 2012, president of, the Employment Law Specialists Association incorporated in June 2007, which, in February 2008, organised a conference on the transfer of undertakings, where he appeared as a speaker. He is the co-author of an article published in the *Annales du Droit Luxembourgeois* in 2004 entitled 'Le domicile en droit du travail et en droit social'.

He is fluent in Luxembourgish, French, English and German.

### PHILIPPE HOFFMANN

Elvinger, Hoss & Prussen

Philippe Hoffmann became a member of the Luxembourg Bar in 2010 and joined Elvinger, Hoss & Prussen in the same year.

He holds a master's degree in European law from the Université Catholique de Louvain-la-Neuve (Belgium). He is fluent in Luxembourgish, French, English and German.

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