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DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de la Justice

STATISTICS 2020 – 2021

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1. Introduction

Pursuant to article 44 of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 as amended by Directive (EU) 2018/843 and Directive (EU) 2019/2177, Member States should publish on a consolidated basis statistics on matters relevant to the effectiveness of their anti-money laundering (AML) and counter terrorist financing (CFT) systems.

Whereas section 2 provides indicators of size related to Luxembourg's financial and non-financial sectors, section 3 provides an overview of statistics elaborated by the Luxembourg's Financial Intelligence Unit, the *Cellule de renseignement financier* (CRF), pursuant to the requirements laid out in article 74-3 of the Law of 7 March 1980 on the organisation of the judiciary, as amended. Section 4 continues with statistics provided by the State Prosecutor's Office Statistical services (*Parquet Général, Service Statistique de la Justice*) related to Luxembourg the investigation and judicial phases of the national AML/CFT regime. This document concludes with sections 5 and 6 on the supervision of obliged entities in Luxembourg's financial and non-financial sectors, as defined in the Law of 12 November 2004 on the fight against money laundering and terrorist financing (2004 AML/CFT Law).

2. Statistical information relating to the size of the sectors under the scope of the 2004 AML/CFT Law

2.1 Financial sector

In 2021, Luxembourg's gross domestic product (GDP) at market prices amounted to EUR 73,3 billion, and thus contributed to around 0,51% of total European Union (EU) GDP¹. In a similar vein, the financial and insurance sectors are Luxembourg's largest economic sectors, contributed to approximately 25,2% of the national gross value added in 2021².

As at December 2021, Luxembourg's banking sector counted 124 credit institutions, including 19 German, 14 French, 15 Chinese and 12 Swiss banks and 25 982 employees. Total banking assets amounted to about EUR 951,7 billion in 2021³.

The Luxembourg insurance sector counted, amongst others, 39⁴ life-insurance undertakings and 45⁵ non-life insurance undertakings generating EUR 44 billion of gross written premium (GWP) in 2021⁶. As of end 2021, there were 192 reinsurance undertakings under Luxembourg Law generating EUR 12 billion of GWP. Nevertheless, the number of non-life insurance and reinsurance undertakings falling under AML/CFT scope were 19 and 36 entities respectively, generating EUR 974 million and EUR 446 million respectively in credit and suretyship branches. Luxembourg's insurance and reinsurance sector employed 13 238 people as of end 2021⁷.

2.2 Non-financial sector

More than 22 200 employees represented in 1 732 active entities provided legal and accounting services in 2020. Specifically, legal activities were offered by 4 373 persons in 435 active entities, whereas bookkeeping, accounting and auditing services were provided by 17 828 employees in 1 297 active entities⁸. Among the around 3 000 lawyers registered with the *Ordre des Avocats* (OA), 56,2% of lawyers registered with the *Ordre des Avocats de Luxembourg* (OAL) and the *Ordre des Avocats de Diekirch* (OAD) fell within the scope of point 12, article 2 (1) of the 2004 AML/CFT Law⁹. Note that accounting activities contributed to more than 3% of Luxembourg's total added value of EUR 59,159 billion in 2020¹⁰.

¹ Eurostat, *GDP at market prices, 2010-2021* ([link](#)).

² STATEC, *Gross value added by activity (NaceR2)(at current prices) (in millions EUR), 2000 - 2021* ([link](#)).

³ CSSF internal data.

⁴ The numbers include also Luxembourg branches of foreign financial institutions (FIs).

⁵ The numbers include also Luxembourg branches of foreign financial institutions (FIs).

⁶ Data provided by the CAA.

⁷ CAA annual report 2021/2022 ([link](#)).

⁸ Eurostat, *Business demography by size class, 2020* ([link](#)).

⁹ As of 15th September 2021.

¹⁰ Data provided by STATEC.

Real estate activities generated an overall added value of EUR 4,746 billion¹¹ and accounted for 3 937 active entities and 5 657 employments in 2020¹². Dealers in goods subject to the provisions of the 2004 AML/CFT Law generated a turnover of EUR 4,2 billion in 2021¹³. Luxembourg's gambling sector counted two service providers generating a total gross gaming revenue of EUR 99,7 million in 2021.

¹¹ STATEC, *Gross value added by activity (NaceR2) (at current prices) (in millions EUR), 2000 - 2021* ([link](#)).

¹² Eurostat, *Business demography by size class, 2020* ([link](#)).

¹³ Data provided by the AED.

3. Statistics: *Cellule de renseignement financier*

More detailed statistics and explanations regarding the *Cellule de renseignement financier* (CRF) can be found under: <https://justice.public.lu/fr/organisation-justice/crf.html>

The CRF is the national authority tasked with receiving and analysing suspicious transactions and activity reports (STR/SAR) and other information on events that could involve money laundering (ML), associated predicate offences or terrorist financing (TF).

In particular, it receives and analyses:

- Suspicious transaction and activity reports transmitted by a professional subject to the AML/CFT legislation as provided by article 5, paragraph 1, a) of the 2004 AML/CFT Law; and
- Information communicated by other AML/CFT competent authorities pursuant to article 74-2 (4) of the amended law of March 7, 1980 on the judiciary organisation.

The CRF disseminates, spontaneously and upon request, the results of its analysis and any other relevant information when there are reasonable grounds to suspect money laundering, associated predicate offences or terrorist financing, to the national judicial authorities, to the national AML/CFT competent authorities, as well as to its foreign counterparts. The spontaneous dissemination of information is carried out selectively in order to enable the recipient services and authorities to concentrate on cases and information relevant to the fulfilment of their respective missions.

The CRF cooperates with its foreign counterparts in accordance with the principles developed by the Egmont Group and, for cooperation at the European level, in accordance with the requirements of the Fourth Directive (Directive EU 2015/849 of the European Parliament and of the Council of 20 May 2015).

The table below provides an overview of human resources allocated to the CRF.

Table 1: Number of human resources allocated to the CRF (in FTE), situation as of end 2020 and 2021

| | 2020 | 2021 |
|--------------------------|-------------|-------------|
| Number of magistrates | 6 | 6 |
| Number of analysts | 14 | 18 |
| Number of IT specialists | 3 | 3 |
| Number of support staff | 5 | 6 |
| Total | 28 | 33 |

3.1 Statistical information regarding the reports filed by reporting entities to the CRF

In accordance with article 5, paragraph 1, a) of the 2004 AML/CFT Law, the CRF received 50 197 reports in 2021 and 40 782 in 2020. The breakdown between ML and TF reports is provided in the table below¹⁴.

Table 2: Number of reports received by the CRF, 2020 - 2021

| | 2020 | | 2021 | |
|----------------------------------|--------|-----|--------|-----|
| | ML | TF | ML | TF |
| Total number of reports received | 40 328 | 454 | 49 876 | 321 |

All reports received are subject to a triage and prioritisation process based on the CRF's internal risk-based approach. More precisely, the report processing includes three main phases (a) a common phase, including a quality control and the triage process, (b) a tactical analysis stage, which includes a further risk assessment process resulting into the assignment of a risk score and (c) an operational analysis stage. TF reports are per se scored as high risk and all TF reports are subject to an in-depth operational analysis.

3.2 Number of cases analysed by the CRF

Reports subject to an analysis are either integrated in a new or existing case in the goAML case management software. After having performed its analysis, the CRF may decide (among other measures) to proceed to national and/or international disseminations. The table below breaks down the number of cases handled in reference year, as well as the domestic and international disseminations. Note that one case may include multiple individual suspicious reports and that cases can be carried over from one year to another depending on the scope of the case, the development of the case and the intelligence gathered during the process, as well as the complexity of the case at hand.

Table 3: Number of cases analysed, handled and disseminations by the CRF, 2020 - 2021

| CRF cases | 2020 | 2021 |
|--|-------|-------|
| Handled in reference year | 1 682 | 2 094 |
| - National disseminations to competent AML/CFT authorities | 300 | 335 |
| - International disseminations with foreign Financial Intelligence Units (excluding XBD and XBR – please refer to section 3.3) | 1 553 | 1 801 |

Within a same case, there may be several national and/or international disseminations, either because of the number of AML/CFT competent authorities involved, the jurisdictions involved or because of the development and complexity of the case. This explains why the number of disseminations may be higher than the number of cases.

National and international cooperation is essential for Luxembourg's AML/CFT competent authorities.

¹⁴ It should be noted that these figures do not include exchanges with other national authorities and bodies, such as supervisory authorities, self-regulatory bodies and other authorities competent under special laws.

Thus, in line with Luxembourg’s status as an international financial center, one of the core functions of the CRF, besides the intense and robust domestic cooperation, is the exchange with its international counterparts in AML/CFT matters.

3.3 International cooperation

Article 74-5 of the Law of 7 March 1980 on the judiciary organisation provides a detailed framework for the CRF’s international cooperation. This provision relies, amongst others, on the principles laid down in the EU Directive 2015/849.

3.3.1 International cooperation with EU Member States

In addition to the number of cases that have been disseminated to the CRF’s foreign counterparts (see Table 3), the following table summarizes the number of international cross-border disseminations (XBD) and cross-border reporting (XBR) exchanges for the years 2020 and 2021 between the CRF and Financial Intelligence Units (FIUs) of other EU Member States.

Table 4: Outgoing and incoming international cooperation – European Union, 2020 - 2021

| | 2020 | 2021 |
|---|--------|--------|
| Cross-border reports (XBR) - outgoing | 26 557 | 24 216 |
| Cross-border dissemination (XBD) - outgoing | 1 222 | 1 460 |
| Cross-border dissemination (XBD) – incoming | 6 011 | 3 114 |

Table 5 and Table 6 provide a detailed breakdown of XBR and XBD by recipient EU Member State.

Table 5: XBR by recipient country, 2020 - 2021

| Recipient country | 2020 | 2021 |
|-------------------|--------|--------|
| Germany | 13 474 | 10 249 |
| Austria | 254 | 299 |
| Belgium | 306 | 490 |
| Bulgaria | 188 | 246 |
| Cyprus | 97 | 107 |
| Croatia | 56 | 104 |
| Denmark | 133 | 90 |
| Spain | 734 | 1 154 |
| Estonia | 128 | 181 |
| Finland | 123 | 101 |
| France | 1 177 | 2 436 |
| Greece | 109 | 103 |
| Hungary | 131 | 83 |
| Ireland | 449 | 2 984 |
| Italy | 1 091 | 1 782 |
| Latvia | 180 | 132 |
| Lithuania | 222 | 482 |
| Malta | 57 | 131 |

| | | |
|-----------------|---------------|---------------|
| Norway | 2 | 1 |
| The Netherlands | 626 | 1 281 |
| Poland | 309 | 480 |
| Portugal | 159 | 178 |
| Romania | 206 | 324 |
| United Kingdom | 4 608 | 37 |
| Slovakia | 95 | 103 |
| Slovenia | 183 | 98 |
| Sweden | 1 312 | 336 |
| Czech Republic | 148 | 224 |
| Total | 26 557 | 24 216 |

Table 6: XBD by recipient country, 2020 - 2021

| Recipient country | 2020 | 2021 |
|--------------------------|--------------|--------------|
| Germany | 155 | 176 |
| Austria | 12 | 17 |
| Belgium | 125 | 203 |
| Bulgaria | 6 | 13 |
| Cyprus | 14 | 18 |
| Croatia | 5 | 2 |
| Denmark | 8 | 16 |
| Spain | 62 | 97 |
| Estonia | 8 | 12 |
| Finland | 3 | 4 |
| France | 304 | 425 |
| Greece | 13 | 10 |
| Hungary | 12 | 14 |
| Ireland | 8 | 22 |
| Italy | 183 | 176 |
| Latvia | 4 | 12 |
| Lithuania | 4 | 24 |
| Malta | 12 | 6 |
| The Netherlands | 110 | 62 |
| Poland | 19 | 37 |
| Portugal | 41 | 44 |
| Romania | 21 | 29 |
| United Kingdom | 70 | 3 |
| Slovakia | 4 | 8 |
| Slovenia | 2 | 1 |
| Sweden | 9 | 17 |
| Czech Republic | 8 | 12 |
| Total | 1 222 | 1 460 |

3.3.2 International cooperation with non-European countries

The following table provides a breakdown of outgoing and incoming disseminations with non-European countries by region.

Table 7: International cooperation with non - European countries by region, 2020 - 2021

| Region | Outgoing (active) cooperation | | Incoming (passive) cooperation | |
|--|-------------------------------|------------|--------------------------------|-----------|
| | 2020 | 2021 | 2020 | 2021 |
| Europe (non-EU) and Central Asia | 225 | 218 | 52 | 68 |
| Albania | 3 | 1 | - | - |
| Andorra | 7 | 5 | 1 | - |
| Armenia | - | 2 | - | - |
| Azerbaijan | 2 | 2 | 1 | - |
| Belarus | 6 | 3 | 1 | 1 |
| Bosnia and Herzegovina | - | - | 1 | 2 |
| Georgia | 3 | - | - | - |
| Gibraltar | 12 | 5 | - | - |
| Guernsey | 1 | - | 4 | 2 |
| Iceland | 4 | - | - | 2 |
| India | 2 | 2 | 3 | 2 |
| Isle of Man | - | 2 | 1 | 2 |
| Jersey | 2 | 5 | 5 | 3 |
| Kazakhstan | 5 | 1 | 7 | 5 |
| Kosovo | - | 3 | 1 | - |
| Kyrgyzstan | - | 1 | - | - |
| Liechtenstein | 7 | 10 | 1 | 7 |
| Macedonia, The former Republic of Yugoslav | 1 | 1 | - | - |
| Moldova | 3 | 1 | 2 | 5 |
| Monaco | 15 | 23 | 2 | 0 |
| Montenegro | 1 | 7 | - | 3 |
| Norway | 12 | 9 | 1 | 8 |
| Russian Federation | 44 | 36 | 1 | 9 |
| San Marino | 0 | - | 1 | 2 |
| Serbia | 5 | 2 | - | 1 |
| Switzerland | 58 | 82 | 11 | 8 |
| Ukraine | 28 | 12 | 2 | 5 |
| Uzbekistan | 1 | 1 | 1 | 1 |
| Vatican | 3 | 2 | 5 | - |
| Americas | 142 | 139 | 24 | 22 |

| Region | Outgoing (active) cooperation | | Incoming (passive) cooperation | |
|----------------------------------|-------------------------------|-----------|--------------------------------|----------|
| | 2020 | 2021 | 2020 | 2021 |
| Argentina | 6 | 3 | 4 | 4 |
| Bahamas | 2 | 3 | - | - |
| Belize | - | 1 | - | - |
| Bermuda | 1 | 1 | - | - |
| Brazil | 25 | 28 | 3 | 2 |
| British Virgin Islands | 9 | 6 | - | - |
| Canada | 9 | 22 | 2 | 1 |
| Cayman Islands | 4 | 6 | - | 1 |
| Chile | 1 | 2 | 1 | - |
| Colombia | 1 | 1 | - | - |
| Costa Rica | 2 | 2 | - | - |
| Dominican Republic | - | - | - | 1 |
| Ecuador | 1 | - | - | - |
| Guatemala | 2 | 2 | - | - |
| Mexico | 9 | 6 | - | 1 |
| Panama | 4 | 3 | - | - |
| Paraguay | 1 | 1 | - | - |
| Peru | 4 | 3 | 1 | - |
| Saint Vincent and the Grenadines | - | 1 | - | - |
| United States of America | 56 | 44 | 13 | 12 |
| Venezuela | 5 | 4 | - | - |
| Asia Pacific | 69 | 68 | 8 | 6 |
| Australia | 5 | 8 | 2 | 2 |
| Bangladesh | - | - | 1 | 1 |
| Cambodia | 1 | - | - | - |
| Cook Islands | - | 1 | - | - |
| Hong Kong | 37 | 17 | 1 | - |
| Indonesia | 1 | 8 | - | - |
| Japan | 4 | 2 | - | - |
| Korea, Republic of | 1 | 1 | 1 | 1 |
| Malaysia | 5 | 4 | 1 | 1 |
| Marshall Islands | 1 | - | - | - |
| New Zealand | 2 | 3 | 1 | - |
| Philippines | - | 4 | - | 1 |
| Singapore | 9 | 10 | 1 | - |
| Taiwan | - | 2 | - | - |
| Thailand | 3 | 8 | - | - |

| Region | Outgoing (active) cooperation | | Incoming (passive) cooperation | |
|----------------------|-------------------------------|-----------|--------------------------------|-----------|
| | 2020 | 2021 | 2020 | 2021 |
| Africa | 58 | 59 | 2 | 9 |
| Algeria | 7 | 2 | - | 4 |
| Angola | 6 | 10 | - | - |
| Benin | - | 1 | - | 1 |
| Cameroon | 1 | 3 | - | - |
| Congo | 1 | 3 | - | - |
| Egypt | 2 | 2 | - | - |
| Gabon | - | 1 | - | - |
| Ghana | 1 | 1 | 1 | - |
| Ivory Coast | 2 | 1 | - | - |
| Madagascar | 1 | 1 | - | - |
| Mali | - | 2 | - | 1 |
| Mauritius | 2 | 4 | - | - |
| Morocco | 9 | 8 | - | - |
| Nigeria | 4 | 2 | 1 | - |
| Senegal | 5 | 2 | - | 1 |
| South Africa | 11 | 12 | - | 1 |
| Togo | 2 | - | - | - |
| Tunisia | 4 | 4 | - | 1 |
| Middle East | 44 | 54 | 3 | 20 |
| Israel | 21 | 16 | - | 3 |
| Jordan | - | 1 | - | - |
| Kuwait | - | - | 1 | - |
| Lebanon | 3 | 3 | - | - |
| Qatar | - | 1 | - | - |
| Saudi Arabia | - | 1 | - | 1 |
| Syrian Arab Republic | - | - | 1 | 10 |
| Turkey | 11 | 23 | 1 | 4 |
| United Arab Emirates | 9 | 9 | - | 2 |

With regard to incoming requests from EU Member States and non-European countries, note that the CRF answered all incoming requests for information received in 2020 and 2021.

3.4 Statistics related to the CRF's freezing measures

Between 2020 and 2021, the CRF issued 387 freezing instructions in order to secure a total amount of EUR 262 197 061,42.

Table 8: Freezing measures of the CRF, 2020 - 2021

| Predicate Offence | 2020 | | 2021 | |
|---|---------------------------|-------------------|--------------------------|-------------------|
| | Amount | Number of freezes | Amount | Number of freezes |
| Corruption | EUR 31 810 378,53 | 13 | EUR 9 657 168,48 | 4 |
| Fraud | EUR 40 424 941,77 | 87 | EUR 6 199 547,66 | 48 |
| Others | EUR 103 847 684,14 | 104 | EUR 117 407,14 | 3 |
| Criminal tax offences | EUR 12 901 563,86 | 5 | EUR 6 404 011,14 | 4 |
| Money laundering | EUR 29 168 024,35 | 31 | EUR 11 209 336,54 | 10 |
| Terrorism and terrorist financing | EUR 987 824,00 | 1 | EUR 3 579 824,91 | 4 |
| Counterfeiting and product piracy | EUR 1 517 145,36 | 24 | EUR 778 648,22 | 19 |
| Cash control | EUR 2 097 948,09 | 15 | EUR 81 775,00 | 1 |
| Illicit trafficking in narcotic drugs and psychotropic substances | EUR 13 442,97 | 1 | EUR 7 893,47 | 1 |
| Human trafficking and migrant smuggling | EUR 876 080,53 | 2 | EUR 184 589,85 | 1 |
| Sexual exploitation, including child sexual exploitation | EUR 20 187,57 | 1 | - | - |
| Market abuse | - | - | EUR 1 106,87 | 1 |
| Cybercrime | EUR 250 413,09 | 4 | - | - |
| Forgery | EUR 7 888,34 | 2 | - | - |
| Thefts | EUR 490,54 | 1 | - | - |
| Total | EUR 223 924 013,14 | 291 | EUR 38 221 309,28 | 96 |

4. Statistics: *Parquet Général, Service de Statistiques de la Justice*

The statistics presented in this section were provided by the *Service de Statistiques de la Justice*.

For further information about the functioning for the judiciary and complementary statistics, please refer to the booklets *La justice en chiffres, 2020 and 2021*, which can be found under:

https://justice.public.lu/fr/publications.html?r=f%2Faem_theme%2Ftags_theme%3Ajustice%5Cjustice-en-chiffres&

Note that the tables under this section mirror the designated categories of offences as set out in the glossary to the FATF Methodology. A detailed mapping of predicate offences to ML in Luxembourg is provided in Appendix 2.

4.1 Investigations

The following table provides the number of new cases opened for investigations by predicate offence in 2020 and in 2021.

Table 9: New notices opened for investigation by predicate offence by year – number of cases, 2020 - 2021

| Predicate offence | 2020 | | 2021 | |
|---|--------|-----------------|--------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Corruption and bribery | 28 | 4 | 22 | 3 |
| Counterfeiting and piracy of products | 8 | - | 3 | 2 |
| Counterfeiting currency | 100 | 4 | 52 | - |
| Cybercrime | 654 | 11 | 1 036 | 13 |
| Environmental crimes | 244 | 4 | 261 | 3 |
| Extortion | 119 | 5 | 132 | 7 |
| Fraud and forgery | 2 919 | 204 | 3 497 | 213 |
| Illicit arms trafficking | 309 | 6 | 294 | 6 |
| Illicit trafficking in narcotic drugs and psychotropic substances | 277 | 50 | 501 | 97 |
| Illicit trafficking in stolen and other goods | 236 | 41 | 234 | 40 |
| Insider trading and market manipulation | - | - | - | - |
| Kidnapping, illegal restraint, and hostage taking | 34 | 1 | 44 | 1 |
| Murder, grievous bodily injury | 506 | - | 496 | - |
| Participation in an organised criminal group & racketeering | 34 | 16 | 57 | 18 |
| Robbery or theft | 14 963 | 62 | 15 220 | 79 |
| Sexual exploitation, including sexual exploitation of children | 212 | - | 154 | - |
| Smuggling | 2 | - | - | - |
| Tax crimes | 67 | 6 | 135 | 16 |

| Predicate offence | 2020 | | 2021 | |
|---|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Terrorism and terrorist financing | 3 | - | 4 | - |
| Trafficking in human beings and migrant smuggling | 24 | 1 | 27 | - |

With regard to new notices opened for investigation, the table below provides the number of persons investigated in 2020 and 2021, by predicate offence.

Table 10: New notices opened for investigation by predicate offence by year – number of persons, 2020 - 2021

| Predicate offence | 2020 | | 2021 | |
|---|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Corruption and bribery | 42 | 15 | 68 | 39 |
| Counterfeiting and piracy of products | 12 | - | 8 | 7 |
| Counterfeiting currency | 82 | 12 | 42 | - |
| Cybercrime | 257 | 16 | 627 | 31 |
| Environmental crimes | 255 | 6 | 329 | 9 |
| Extortion | 129 | 17 | 126 | 16 |
| Fraud and forgery | 3 201 | 458 | 3 904 | 531 |
| Illicit arms trafficking | 426 | 21 | 423 | 22 |
| Illicit trafficking in narcotic drugs and psychotropic substances | 475 | 73 | 733 | 167 |
| Illicit trafficking in stolen and other goods | 384 | 104 | 446 | 136 |
| Insider trading and market manipulation | - | - | - | - |
| Kidnapping, illegal restraint, and hostage taking | 46 | 1 | 70 | 1 |
| Murder, grievous bodily injury | 715 | - | 682 | - |
| Participation in an organised criminal group & racketeering | 115 | 72 | 219 | 114 |
| Robbery or theft | 6 576 | 123 | 7 665 | 184 |
| Sexual exploitation, including sexual exploitation of children | 244 | - | 186 | - |
| Smuggling | 4 | - | - | - |
| Tax crimes | 80 | 7 | 197 | 57 |
| Terrorism and terrorist financing | 3 | - | 4 | - |
| Trafficking in human beings and migrant smuggling | 32 | 1 | 39 | - |

4.2 Prosecution

The table below provides the number of cases prosecuted in 2020 and in 2021, by predicate offence.

Table 11: Prosecution by predicate offence by year – number of cases, 2020 - 2021

| Predicate offence | 2020 | | 2021 | |
|---|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Corruption and bribery | 10 | 1 | 4 | - |
| Counterfeiting and piracy of products | - | - | - | - |
| Counterfeiting currency | 1 | 1 | 5 | 1 |
| Cybercrime | 3 | 1 | 5 | - |
| Environmental crimes | 15 | 1 | 40 | - |
| Extortion | 17 | 2 | 26 | 5 |
| Fraud and forgery | 374 | 61 | 470 | 80 |
| Illicit arms trafficking | 104 | 9 | 110 | 6 |
| Illicit trafficking in narcotic drugs and psychotropic substances | 152 | 70 | 165 | 81 |
| Illicit trafficking in stolen and other goods | 84 | 32 | 73 | 22 |
| Insider trading and market manipulation | - | - | - | - |
| Kidnapping, illegal restraint, and hostage taking | 13 | - | 20 | 3 |
| Murder, grievous bodily injury | 119 | - | 123 | - |
| Participation in an organised criminal group & racketeering | 20 | 6 | 27 | 14 |
| Robbery or theft | 1 020 | 64 | 1 124 | 65 |
| Sexual exploitation, including sexual exploitation of children | 32 | 1 | 26 | - |
| Smuggling | 2 | - | 4 | - |
| Tax crimes | 7 | 1 | 19 | 3 |
| Terrorism and terrorist financing | 2 | - | 1 | - |
| Trafficking in human beings and migrant smuggling | 4 | 2 | 8 | 3 |

The following table provides the number of persons prosecuted in 2020 and in 2021, by predicate offence. Note that the number of persons concerned are suspects who are linked to the predicate offence.

Table 12: Prosecution by predicate offence by year – number of persons concerned, 2020 - 2021

| Predicate offence | 2020 | | 2021 | |
|---|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Corruption and bribery | 12 | 1 | 5 | - |
| Counterfeiting and piracy of products | - | - | - | - |
| Counterfeiting currency | 1 | 1 | 5 | 1 |
| Cybercrime | 4 | 1 | 6 | - |
| Environmental crimes | 16 | 1 | 50 | - |
| Extortion | 25 | 2 | 39 | 6 |
| Fraud and forgery | 509 | 103 | 710 | 149 |
| Illicit arms trafficking | 145 | 24 | 133 | 8 |
| Illicit trafficking in narcotic drugs and psychotropic substances | 243 | 100 | 208 | 101 |
| Illicit trafficking in stolen and other goods | 154 | 67 | 112 | 40 |
| Insider trading and market manipulation | - | - | - | - |
| Kidnapping, illegal restraint, and hostage taking | 20 | - | 24 | 3 |
| Murder, grievous bodily injury | 131 | - | 129 | - |
| Participation in an organised criminal group & racketeering | 50 | 14 | 73 | 45 |
| Robbery or theft | 1 160 | 112 | 1 144 | 93 |
| Sexual exploitation, including sexual exploitation of children | 39 | 2 | 35 | - |
| Smuggling | 4 | - | 6 | - |
| Tax crimes | 8 | 1 | 25 | 6 |
| Terrorism and terrorist financing | 2 | - | 3 | - |
| Trafficking in human beings and migrant smuggling | 9 | 4 | 18 | 4 |

4.3 Convictions

The table below provides the number of persons convicted of prison sentences in 2020 and 2021, by predicate offence.

Table 13: Prison sentences (without suspended prison sentences) by predicate offence¹⁵ by year – number of persons convicted, 2020 - 2021

| Predicate offence | 2020 | | 2021 | |
|--------------------------|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Corruption and bribery | - | - | 1 | - |
| Extortion | 7 | 5 | 8 | 4 |
| Fraud and forgery | 63 | 14 | 57 | 24 |
| Illicit arms trafficking | 1 | 1 | 3 | 2 |

¹⁵ For predicate offences not listed in this table, please note that the number of persons convicted in both 2020 and in 2021 is nil (i.e. “-”).

| Predicate offence | 2020 | | 2021 | |
|---|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Illicit trafficking in narcotic drugs and psychotropic substances | 75 | 64 | 47 | 37 |
| Illicit trafficking in stolen and other goods | 11 | 2 | 12 | 2 |
| Kidnapping, illegal restraint, and hostage taking | 2 | 1 | 2 | - |
| Murder, grievous bodily injury | 6 | - | 6 | 1 |
| Participation in an organised criminal group & racketeering | 8 | 7 | - | - |
| Robbery or theft | 206 | 47 | 200 | 58 |
| Sexual exploitation, including sexual exploitation of children | 2 | - | 2 | - |

The following table provides the number of persons convicted of suspended prison sentences in 2020 and 2021, by predicate offence.

Table 14: Suspended prison sentences by predicate offence¹⁶ by year – number of persons convicted, 2020 - 2021

| Predicate offence | 2020 | | 2021 | |
|---|-------|-----------------|-------|-----------------|
| | Total | Out of which ML | Total | Out of which ML |
| Corruption and bribery | 2 | 2 | - | - |
| Counterfeiting currency | 1 | 1 | 3 | 2 |
| Cybercrime | 2 | 2 | - | - |
| Extortion | 6 | 1 | 13 | 4 |
| Fraud and forgery | 93 | 32 | 128 | 57 |
| Illicit arms trafficking | 10 | 5 | 9 | 6 |
| Illicit trafficking in narcotic drugs and psychotropic substances | 85 | 76 | 78 | 73 |
| Illicit trafficking in stolen and other goods | 13 | 13 | 8 | 8 |
| Kidnapping, illegal restraint, and hostage taking | 1 | - | 2 | - |
| Murder, grievous bodily injury | 35 | - | 24 | - |
| Participation in an organised criminal group & racketeering | 9 | 9 | 4 | 4 |
| Robbery or theft | 119 | 34 | 123 | 40 |
| Sexual exploitation, including sexual exploitation of children | 18 | 1 | 11 | - |
| Tax crimes | 4 | 1 | 1 | - |
| Trafficking in human beings and migrant smuggling | 2 | 1 | - | - |

¹⁶ For predicate offences not listed in this table, please note that the number of persons convicted of suspended prison sentences in both 2020 and in 2021 is nil (i.e. “-”).

4.4 Seizures and confiscations

The following tables provide statistics on national seizures and confiscations in 2020 and 2021.

Table 15: National seizures, 2020 - 2021

| | 2020 | 2021 |
|---|---|--|
| National seizures | EUR 146,8 million USD 3,5 million CHF 0,049 million | EUR 19,53 million USD 2,89 million |
| Outgoing mutual legal assistance seizures | EUR 0,438 million USD 1,932 million | EUR 0,461 million CHF 0,072 million |

Table 16: National confiscations, 2020 - 2021

| | 2020 | 2021 |
|---------------------------------|--------------------------|--|
| Confiscation | EUR 0,305 million | EUR 0,638 million GBP 0,157 million |
| Restitution | EUR 3,217 million | EUR 0,208 million |
| Reintegration | EUR 0,086 million | EUR 0,380 million |
| Total (with restitution) | EUR 3,608 million | EUR 1,226 million GBP 0,157 million |

5. Statistical information relating to the size and supervision of the Luxembourg financial sector

More detailed statistics and explanations regarding the *Commission de Surveillance du Secteur Financier* (CSSF) and *Commissariat aux Assurances* (CAA) can be found under <https://www.cssf.lu> and <https://www.caa.lu/>.

The *Commission de Surveillance du Secteur Financier* (CSSF) is the financial sector’s prudential and AML/CFT supervisory authority. The CSSF supervises a broad range of financial sector professionals, including: banks, payment and e-money institutions (Pis/EMIs), agents and e-money distributors acting on behalf of Pis/EMIs established in other European Member States, investment firms, collective investments and their managers, specialised and support professionals of the financial sector (PFS) and market operators. Since March 2020, the CSSF is also the AML/CFT supervisory authority for virtual asset service providers (VASPs) established or offering their services in Luxembourg.

The *Commissariat aux Assurances* (CAA) is the insurance sector’s prudential and AML/CFT supervisor (including insurers, reinsurers, intermediaries, professionals of the insurance sector and CAA-supervised pension funds).

5.1 Statistics related to sectors supervised by the CSSF

The following table provides i) the number of entities subject to the CSSF’s AML/CFT supervision pursuant to article 2 and 2-1 (1) of the 2004 AML/CFT Law; and ii) data measuring the size and importance of the respective sectors.

Table 17: Data relating to entities subject to CSSF AML/CFT supervision, situation as of end 2020 and 2021

| | 31 December 2020 | | 31 December 2021 | |
|------------------|--------------------|---|--------------------|--|
| | Number of entities | Indicator(s) of economic importance | Number of entities | Indicator(s) of economic importance |
| Banks | 128 | Assets: EUR 849,3 billion Number of employees: 26 119 | 124 | Assets: EUR 951,7 Number of employees: 25 982 |
| Investment firms | 98 | Revenue: EUR 1,37 billion ¹⁷ Number of employees: 1 776 | 101 | Revenue: EUR 1,45 billion ¹⁸ |

¹⁷ Excludes revenues generated by traders/market-makers.

¹⁸ Excludes revenues generated by investment firms authorized to carry out activities of dealing on own account, of underwriting of financial instruments and / or placing of financial instrument on a firm commitment basis and of placing of financial instruments without a firm commitment basis.

| | | | | |
|--|---------------------|--|------------------|--|
| | | | | Number of employees: 1 903 |
| Collective investments | 1 215 ¹⁹ | Assets under Management (AuM): EUR 4 397 billion ²⁰ | 1 190 | AuM: EUR 5 234 billion |
| Regulated securitisation vehicles | 2 | AuM for authorised securitisation undertakings acting as a <i>fiduciaire</i> in a <i>fiducie</i> : EUR 2,4 billion | 3 | AuM for authorised securitisation undertakings acting as a <i>fiduciaire</i> in a <i>fiducie</i> : EUR 3,5 billion |
| Pension funds | 12 | AuM: EUR 1,768 billion | 12 | AuM: EUR 1,853 billion |
| PIs/EMIs providing money value or transfer services | 25 ²¹ | Total balance sheet assets: EUR 5,8 billion | 25 ²² | Total balance sheet assets: EUR 7,2 billion |
| Agents and e-money distributors acting on behalf of PIs/EMIs established in other European Member States | 25 | Processed transactions worth EUR 232,7 million of inflows and transactions worth EUR 294,9 million of outflows | 22 | Processed transactions worth EUR 11 million of inflows and transactions worth EUR 78 million of outflows |
| VASPs | 0 ²³ | N/A | 6 | Virtual Assets (VAs) held in custody (safekeeping): EUR 2,6 billion Buy and Sell orders: EUR 106,8 billion |
| Specialised PFS ²⁴ | 97 | Revenue: EUR 1,04 billion | 95 | Revenue: EUR 1,34 billion |

¹⁹ Number of authorised and registered investment firms (footnote also applies to 2021 figure).

²⁰ AuM for authorised investment firms (footnote also applies to 2021 figure).

²¹ Including 4 branches of PI/EMI established in another EU Member State.

²² Including 3 branches of PI/EMI established in another EU Member State.

²³ The Law of 25 March 2020 includes VASPs within the CSSF's AML/CFT supervision.

²⁴ All Specialised PFS are included in this category (i.e. including "other Specialised PFS"). To avoid redundancies, entities which are both Specialised PFS and Support PFS are included in the Support PFS category and the market operator which has a Specialised PFS license is included in the Market operators category.

| | | | | |
|------------------|----|--------------------------------------|----|--------------------------------------|
| Support PFS | 71 | Revenue: EUR 2,07 billion | 69 | Revenue: EUR 2,16 billion |
| Market operators | 1 | Debt value raised: EUR 1 425 billion | 1 | Debt value raised: EUR 1 279 billion |

5.2 Statistics related to sectors supervised by the CAA

The following table provides i) the number of entities subject to the CAA's AML/CFT supervision pursuant to article 2 and 2-1 (2) of the 2004 AML/CFT Law; and ii) data measuring the size and importance of the respective sectors, namely GWP (unless otherwise stated).

Table 18: Data relating to entities subject to CAA AML/CFT supervision, situation as of end 2020 and 2021

| | 31 December 2020 | | | 31 December 2021 | | |
|--|--|------------------------------------|---|--|------------------------------------|---|
| | Number of entities ²⁵ (Total) | Number of entities (AML/CFT scope) | Indicator(s) of economic importance (AML/CFT scope) | Number of entities ²⁶ (Total) | Number of entities (AML/CFT scope) | Indicator(s) of economic importance (AML/CFT scope) |
| Insurance undertakings (life) | 38 | | EUR 22 billion | 39 | | EUR 29 billion |
| Insurance undertakings (non-life) | 46 | 18 | EUR 800 million | 45 | 19 | EUR 974 million |
| Pension funds | 3 | | EUR 81 million | 3 | | EUR 82,8 million |
| Reinsurance undertakings under Luxembourg law | 199 | 37 | EUR 384 million | 192 | 36 | EUR 446 million |
| Insurance/reinsurance brokerage firms under Luxembourg law ²⁷ | 113 | | GWP in life: EUR 2,1 billion | 112 | | GWP in life: EUR 2,7 billion |
| Insurance/reinsurance brokers | 5 | | | 5 | | |
| Insurance sub-brokers | 511 | | N/A ²⁸ | 508 | | N/A ²⁸ |
| Insurance agencies | 331 | | N/A ²⁹ | 318 | | N/A ²⁹ |
| Professionals of the insurance sector | 24 | 13 | Turnover: EUR 87 million | 25 | 13 | Turnover: EUR 96 million |

²⁵ The numbers include also Luxembourg branches of foreign financial institutions (FIs).

²⁶ The numbers include also Luxembourg branches of foreign FIs.

²⁷ Brokers can have licence in both life and non- life activities but are not necessarily active in activities falling under the AML/CFT scope.

²⁸ N/A, as they are engaged in insurance intermediation for and on behalf of one or several Luxembourg-based insurance undertakings.

²⁹ N/A, as they distribute insurance products under the responsibility and on behalf of brokerage firms or brokers.

5.3 Statistics related to the number of breaches identified based on supervisory actions and sanctions/administrative measures applied by supervisory authorities in the financial sector

In 2021 (2020), the CSSF sent 32 (42) injunction letters.

Pursuant to article 8-4 of the 2004 AML/CFT Law, Luxembourg financial sector AML/CFT supervisors have imposed the following administrative sanctions/fines per year of inspection:

Table 19: Statistics related to sanctions in accordance with article 8-4 of the AML/CFT Law by supervisory authorities of the financial sector, 2020 - 2021

| | 2020 | 2021 ³⁰ |
|--|------|--------------------|
| Number of administrative sanctions (Art 8-4 (2) (a) (b) (c) (d) (e)) | 1 | 1 |
| Number of administrative fines (Art 8-4 (2) (f)) | 13 | 14 |

³⁰ 2021 on-site inspections are still being finalized. Statistics are not yet final.

6. Statistical information relating to the size and supervision of the Luxembourg non-financial sector

More detailed statistics and explanations regarding the supervisors of the non-financial sector can be found under:

- <https://aed.gouvernement.lu/fr.html>;
- <https://pfi.public.lu/fr.html>;
- <https://ire.lu/>;
- <https://oec.lu/>;
- <http://www.notariat.lu/>;
- <https://www.barreau.lu/>;
- <https://avocats-diekirch.lu/>; and
- <https://huissier.lu/>

The *Administration de l'Enregistrement, des Domaines et de la TVA* (AED) is the AML/CFT supervisory authority for real estate agents and real estate developers, some service providers³¹, some dealers in high value goods³², providers of gambling services and Freeport operators.

Legal professions, chartered professional accountants and auditors in Luxembourg are supervised by self-regulatory bodies (SRBs) for AML/CFT purposes:

- The *Institut des réviseurs d'entreprises* (IRE) is in charge of ensuring AML/CFT supervision among its members, notably (approved) statutory auditors and (approved) audit firms;
- The *Ordre des experts-comptables* (OEC) is in charge of ensuring AML/CFT supervision among chartered professional accountants;
- The *Chambre des notaires* (CdN) is in charge of ensuring AML/CFT supervision among notaries;
- The *Ordre des avocats* (OA) is in charge of ensuring AML/CFT compliance of lawyers carrying out services subject to the 2004 AML/CFT Law in Luxembourg; and
- The *Chambre des huissiers* (CdH) is in charge of ensuring AML/CFT compliance of bailiffs.

6.1 Statistics related to sectors supervised by the AED

The following table provides i) the number of entities subject to the AED's AML/CFT supervision pursuant to article 2 and 2-1 (8) of the 2004 AML/CFT Law; and ii) data measuring the size and importance of the respective sectors, namely in terms of turnover (unless otherwise stated).

³¹ Accountants, business centers and professionals providing directorship services that are not supervised by another supervisory authority or SRB.

³² Natural or legal persons trading in goods, to the extent that the payments are made in cash for an amount of EUR 10 000 or more, where a transaction is executed in a single operation or in several operations which appear to be linked.

Table 20: Data relating to entities subject to AED AML/CFT supervision, situation as of end 2020 and 2021

| | 31 December 2020 | | 31 December 2021 | |
|---|--------------------|---------------------------------------|--------------------|---------------------------------------|
| | Number of entities | Indicator(s) of economic importance | Number of entities | Indicator of economic importance |
| Real estate agents and real estate developers | 4 055 | EUR 4,6 billion | 4 410 | EUR 4,2 billion |
| Dealers in goods ³³ | 957 ³⁴ | EUR 4 billion | 928 ³⁴ | EUR 4,2 billion |
| Providers of gambling services | 2 | EUR 76,5 million gross gaming revenue | 2 | EUR 98,7 million gross gaming revenue |
| Freeport operators | 4 | EUR 6,6 million | 5 | EUR 6,3 million |
| Service providers ³⁵ | 1 382 | EUR 314 million | 1 392 | EUR 301 million |

6.2 Statistics related to self-regulatory bodies

The following table resumes the number of professionals supervised by each of the respective SRB pursuant to article 2 and 2-1, paragraphs 3 to 7 of the 2004 AML/CFT Law.

³³ Please note that the figures provided in this column include jewelers, dealers in precious metals, clocks, art, antiques, luxury goods and cars pursuant to article 2 of the 2004 AML/CFT Law.

³⁴ Please note that this figure includes the five biggest dealers in luxury goods accounting for 95% of the sector's turnover.

³⁵ Please note that the figures provided in this column include accountants, business centers and professionals providing directorship services that are not supervised by another supervisory authority or SRB.

Table 21: Data relating to entities subject to AML/CFT supervision of an SRB, situation as of end 2020 and 2021 (unless otherwise stated)

| SRB | | 2020 | 2021 |
|-----|---|---|---|
| IRE | Number of approved statutory auditors (of which are sole practitioners) | 581 (11) ³⁶ | 580 (14) ³⁷ |
| | Number of audit firms | 80 ^{38,36} | 70 ³⁹ |
| OEC | Number of chartered professional accountants (of which are independent professionals) | 1 162 (58) | 1 203 (59) |
| CdN | Number of notaries ⁴⁰ | 36 | 36 |
| OA | Number of lawyers registered with the Bar | 2 946 OAL members ⁴¹ Approximately 50 OAD members | 3 023 OAL members ⁴² Approximately 50 OAD members |
| CdH | Number of bailiffs ⁴³ | 19 | 19 |

SRBs are usually composed of the Council, the General Assembly and the Disciplinary Council.

- The General Assembly gathers all members of the SRB at a yearly basis;
- The Council is composed of a president and members that are elected by the General Assembly among the SRB's members. The Council, and more specifically, the president represents the respective SRB judicially and extra-judicially. They hold ultimate responsibility of AML/CFT matters; and
- The Disciplinary Council is composed of members of the Luxembourg District Court and members of the SRB's Council. For most SRBs, the Disciplinary Council is composed of 5 members, including the President of the District Court of Luxembourg, and four members of the SRB (including the Council's President⁴⁴). The Disciplinary Council exercises the power of discipline over all members

³⁶ Statistics as at 16 June 2020.

³⁷ Statistics as at 18 May 2021.

³⁸ Statistics as at 16 June 2020.

³⁹ Statistics as at 18 May 2021.

⁴⁰ Note that the Law of 9 December 1976 on the organisation of the notarial profession fixes the number of notaries.

⁴¹ As of 15 September 2020, 61,2% of OAL members fall within the scope of point 12 of article 2 (1) of the 2004 AML/CFT Law.

⁴² As of 15 September 2021, 56,2% of OAs members fall within the scope of point 12 of article 2 (1) of the 2004 AML/CFT Law.

⁴³ Note that the Law of 4 December 1990 on the organisation of Court Bailiffs fixes the number of bailiffs.

⁴⁴ Note that this statement does not apply to

- The OEC: Pursuant to article 24 of the Law of 10 June 1999 organising the profession of Chartered Professional Accountants (1991 CPAs Law), the President cannot sit on the Disciplinary Council;
- The IRE: Pursuant to article 73 of the Law of 23 July 2016 concerning the audit profession, the President of the IRE "may not sit on the Disciplinary Board".

of the profession for violations of legal and regulatory requirements concerning the profession and professional misconduct and negligence.

A dedicated secretariat supports the different bodies of the respective SRB in the fulfilment of its tasks. These tasks consist, for example, in defending the rights and interests of the profession and in ensuring the compliance of professional standards and obligations provided by the 2004 AML/CFT Law.

To ensure the latter, additional AML/CFT related resources were deployed. Most SRBs created a specific (sub)-body/committee in charge of AML/CFT matters, such as inspections, and/or increased their AML/CFT dedicated resources within their secretariat.

For each SRB listed in article 2-1 of the 2004 AML/CFT Law, the table below provides the number of members/people allocated to the different bodies.

Table 22: Human resources dedicated to AML/CFT activities, situation as of end 2021

| SRB | Number of people sitting within the Council | Number of people sitting within the Disciplinary Board | Number of people within the Secretariat |
|-----|---|--|---|
| IRE | 7 | 5 | 4 |
| OEC | 7 | 5 | 6 |
| CdN | 7 | 5 | 4 |
| OA | 15 | 5 | 5 |
| CdH | 3 | No Disciplinary Board within the CdH ⁴⁵ | 1 |

The above-mentioned SRBs send out, on a regular basis, risk assessment questionnaires to all supervised entities. Further information on SRBs' supervised professionals/entities can be found in Table 21 above.

6.3 Statistics related to the number of breaches identified on the basis of supervisory actions and sanctions/administrative measures applied by the AED and SRBs in the non-financial sector

In accordance with article 8-4 of the 2004 AML/CFT Law, the AED has imposed the following administrative measures:

Table 23: AED administrative measures pursuant to article 8-4 of the 2004 AML/CFT Law, 2020-2021

| | 2020 | 2021 |
|----------------------|------|------|
| Number of warnings | 5 | 5 |
| Number of reprimands | 5 | 18 |
| Number of fines | 46 | 90 |

⁴⁵ Pursuant to article 31 of the Law of 4 December 1990 on the organisation of Court Bailiffs, the District Court (civil chamber) exercises the power of discipline over court bailiffs for violations of the obligations arising from the AML/CFT legislation.

Luxembourg SRBs have mechanisms in place to follow up in case of AML/CFT-related findings or non-compliance and verify that appropriate corrective actions are taken by the supervised professionals. As for sanctions, SRBs have a broad range of punitive measures at their disposal and use them effectively in case of infringements of legal requirements. The following is a non-exhaustive list of key enforcement/remediation measures taken by the different SRBs:

Table 24: Key enforcement measures used by SRBs, 2020 - 2021

| | 2020 | 2021 |
|-------------------------|---|--|
| IRE⁴⁶ | Six injunctions were issued pursuant to article 8-2 (2), letter e) of the 2004 AML/CFT Law ⁴⁷ . In addition, six close monitoring controls (<i>contrôle rapproché</i>) were decided between June 30, 2020 and June 30, 2021. | One injunction was issued pursuant to article 8-2 (2), letter e) of the 2004 AML/CFT Law ⁴⁸ . In addition, five close monitoring controls (<i>contrôle rapproché</i>) were decided between June 30, 2021 and June 30, 2022. |
| OEC⁴⁹ | 22 close monitor controls (<i>contrôle rapproché</i>) were launched following identification of deficiencies detected during on-site inspections. | 23 close monitor controls (<i>contrôle rapproché</i>) were launched following identification of deficiencies detected during on-site inspections. |
| OA | 13 members of the OAL were disbarred, seven OAL members were sent before the Disciplinary Council, five disciplinary proceedings were opened and four fines were imposed in the judicial year 2020/2021. | 34 disciplinary proceedings were opened, 12 OAL members were sent before the Disciplinary Council, five injunctions were issued, four follow-up inspections were performed in the judicial year 2021/2022, one OAL member were disbarred, and four fines and one warning were imposed. |
| CdH | | One on-site inspections detected AML/CFT shortcomings. Pursuant to the article 29 of the amended Law of 4 December 1990 on the organisation of Court Bailiffs, the file was transmitted to the State Prosecutor's Office. |

Note that the Law of 25 March 2020 strengthened the enforcement and sanctioning powers of the SRBs.

⁴⁶ A complete overview of the IRE's activities and enforcement measures can be found in their annual reports. IRE's annual reports are published on their website and can be found here: [link](#)

⁴⁷ Injunctions issued in 2021 following the 2020/2021 control campaign.

⁴⁸ Injunctions issued following the 2021/2022 control campaign: one in 2022 and four injunctions in 2023.

⁴⁹ Figures as of 8 September 2023, as controls for year 2020 and 2021 are still ongoing, figures are not yet finalised. Sanctions are published on the OEC's website and can be found here: [link](#)

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Appendix 2 Mapping of FATF crime categories to Luxembourg predicate offences

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) | |
|---|-----------------------------------|--|-------------------------------|----------------|
| Fraud and forgery | Code pénal (CP) | 489 to 490, 577 (Banqueroute frauduleuse) | 506-1, item 10 | |
| | | 491 to 492 (Abus de confiance) | 505-1, item 10 | |
| | | 493 (Abus de faiblesse) | 506-1, item 10 | |
| | | 494 (Usure) | 506-1, item 10 | |
| | | 495 (Production frauduleuse d'une pièce en justice) | 506-1, item 10 | |
| | | 496 (Escroquerie et tentative d'escroquerie) | 506-1, item 10 | |
| | | 496-1 to 496-4 (Escroquerie à la subvention) | 506-1, item 5 | |
| | | 175 (Contrefaçon de titres représentatifs de droits de propriété, de créances ou de valeurs mobilières autres que des signes monétaires) | 506-1, item 28 | |
| | | 177, 178, 179 to 182, 186 (Contrefaçon ou falsification de sceaux, timbres, poinçons, marques) | 506-1, item 28 | |
| | | 184, 185, 187, 187-1, 188, 190, 191, 192, 192 (Contrefaçon ou falsification de sceaux, timbres, poinçons, marques) | 506-1, item 8 | |
| | | 193, 194 to 197 (Faux en écritures) | 506-1, item 28 | |
| | | 208 (Faux certificat commis par un fonctionnaire dans l'exercice de sa fonction ; usage de faux certificat) | 506-1, item 28 | |
| | | 211 and 212 (Faux commis dans les dépêches télégraphiques) | 506-1, item 28 | |
| | | 215, 216, 221, 223 (Faux témoignage et faux serment) | 506-1, item 28 | |
| | | 507 (D'avoir frauduleusement détruit ou détourné des objets mobiliers, renversé, dégradé ou détruit des objets immobiliers saisis sur lui) | 506-1, item 28 | |
| | | Loi modifiée du 10 août 1915 concernant les sociétés commerciales (L-10.08.1915) | 171-1 (Abus de biens sociaux) | 506-1, item 28 |
| | | | 165 (Faux bilans) | 506-1, item 28 |
| Tax crimes | Loi générale des impôts | § 396 alinéas (5) and (6) (Fraude fiscale aggravée et escroquerie fiscale) | 506-1, item 25 | |

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) |
|---|--|--|-----------------------------------|
| | (LGI) | en matière d'impôts directs) | |
| | Loi du 28 janvier 1948 tendant à assurer la juste et exacte perception des droits d'enregistrement (L-28.01.1948) | 29, alinéa 1 and 2 (Fraude fiscale aggravée et escroquerie fiscale en matière de droit d'enregistrement) | 506-1, item 26 |
| | Loi modifiée du 12 février 1979 concernant la taxe sur la valeur ajoutée (L-12.02.1979) | 80, paragraphe 1 ^{er} (Fraude fiscale aggravée et escroquerie fiscale en matière de TVA) | 506-1, item 27 |
| Drug trafficking | Loi modifiée du 19 février 1973 concernant la vente de substances médicamenteuses et la lutte contre la toxicomanie (L-19.02.1973) | 8.1 a) and b) | 8-1 L-19.02.1973 ⁵⁰ |
| | Loi du 11 janvier 1989 réglant la commercialisation des substances chimique à activité thérapeutique (L-11.01.1989) | 5 | 506-1, item 15 |

⁵⁰ Article 8-1 of the 1973 Drug Trafficking Law defines the money laundering offence with regards to drug trafficking (as defined in Article 8 a. and b. of the same law). The definition of money laundering under this law is quasi-identical to the money laundering definition of Article 506-1 of the Penal Code.

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) |
|--|---|--|----------------------------------|
| Corruption and bribery | Code pénal (CP) | 240 (Détournement de deniers publics) | 506-1, item 28 |
| | | 243 (Concussion à l'aide de violences et menaces) | 506-1, item 28 |
| | | 246 to 253 (Corruption active et passive) | 506-1, item 6 |
| Participation in an organised criminal group and racketeering | Code pénal (CP) | 322 to 324ter (Association de malfaiteurs et organisation criminelle) | 506-1, item 2 |
| Counterfeiting and piracy of products | Loi du 18 avril 2001 sur le droit d'auteur (L-18.01.2001) | 82 to 85 (Droits d'auteur) | 506-1, item 17 |
| | Code pénal (CP) | 191 (Contrefaçon de marques) | 506-1, item 8 |
| | | 309 (Violation du secret d'affaires) | 506-1, item 8 |
| Smuggling | Loi générale sur les douanes et accises (LGDA) | 220 and 231 (Contrebande) | 506-1, item 23 |
| Robberies or theft | Code pénal (CP) | 461, 463, 464 (Vol simple, vol domestique) | 506-1, item 9 |
| | | 467 to 469, 471 to 473 (Vol qualifié) | 506-1, item 28 |
| Sexual exploitation, including sexual exploitation of children | Code pénal (CP) | 372 (Attentat à la pudeur : avec violence ou menaces ; sur enfant de moins de 16 ans) | 506-1, item 28 |
| | | 379 (Exploitation de la prostitution) | 506-1, item 3 |
| | | 379bis, 380 (Proxénétisme) | 506-1, item 3 |
| | | 383, 383bis, 383ter, and 384 (Outrages publics aux bonnes mœurs et dispositions particulières pour protéger la jeunesse) | 506-1, item 4 |
| Trafficking in human beings and migrant | Code pénal (CP) | 382-1 and 382-2 (Traite des êtres humains) | 506-1, item 3 |
| | | 382-4 and 382-5 (Trafic illicite des migrants) | 506-1, item 3 |

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) |
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| smuggling | | | |
| Illicit trafficking in stolen and other goods | Code pénal (CP) | 506 (Recel) | 506-1, item 28 |
| | Loi du 21 mai 1966 concernant a) les fouilles d'intérêt historique, préhistorique, paléontologique ou autrement scientifique ; b) la sauvegarde du patrimoine culturel mobilier (L-21.05.1966) | 10 L-21.05.1966 | 506-1, item 14 |
| Environmental crimes | Loi modifiée du 19 janvier 2004 concernant protection de la nature et des ressources naturelles (L-19.01.2004) | 64 | 506-1, item 18 |
| | Loi modifiée du 21 juin 1976 relative à la lutte contre la pollution de l'atmosphère (L-21.06.1976) | 9 | 506-1, item 19 |
| | Loi modifiée du 10 juin 1999 relative aux établissements classés | 25 | 506-1, item 20 |

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) |
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| | (L-10.06.1999) | | |
| Insider trading and market manipulation | Loi du 9 mai 2006 relative aux abus de marché (L-09.05.2006), article 32 | 32 (Abus de marché, délit d'initié) | 506-1, item 24 |
| Terrorism and terrorist financing | Code pénal (CP) | 135-1 to 135-6, 135-9, 135-11 to 135-13 | 506-1, item 1 |
| Illicit arms trafficking | Loi modifiée du 15 mars 1983 sur les armes et munitions (L-14.03.1983) | 28 L-15.03.1983 | 506-1, item 7 |
| Kidnapping, illegal restraint and hostage taking | Code pénal (CP) | 364 (Enlèvement d'un enfant âgé de moins de 7 ans) | 506-1, item 28 |
| | | 368 à 370 (Enlèvement de mineurs) | 506-1, item 3 |
| | | 434, 435, 436, 437, 438, 438-1, 442 (Détenion illégale et arbitraire de plus d'un mois : sur faux ordre de l'autorité publique, faux costume ; menace de mort) | 506-1, item 28 |
| | | 442-1 (Prise d'otages) | 506-1, item 28 |
| Extortion | Code pénal (CP) | 470 (Extorsion) | 506-1, item 28 |
| Counterfeiting currency | Code pénal (CP) | 160, 161, 162, 163, 164, 165, 168, 169, 170, 173, 176, 177, 178, 180 (Fausse monnaie) | 506-1, item 28 |
| Murder, grievous bodily injury | Code pénal (CP) | 112-1 (Attentat contre les personnes jouissant d'une protection internationale) | 506-1, item 1 |
| | | 136bis to 136 quinquies (Violations graves du droit humanitaire international) | 506-1, item 28 |
| | | 260-1 to 260-3, 260-4 (Torture) | 506-1, item 28 |
| | | 348 to 350, 352 (Avortement) | 506-1, item 28 |

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) |
|---|--|---|---------------------------|
| | | 372 alinéas (2) and (3) (Attentat à la pudeur) | 506-1, item 28 |
| | | 375 to 378 (Viol) | 506-1, item 28 |
| | | 393 to 397 (Meurtre, assassinat, parricide, infanticide, empoisonnement) | 506-1, item 28 |
| | | 400 to 401 (Coups et blessures volontaires : maladie incurable ; incapacité permanente ; perte organe ; mutilation ; mort) | 506-1, item 28 |
| | | 401bis (Coups et blessures volontaires sur enfant moins 14 ans accomplis) | 506-1, item 28 |
| | | 403 to 404 (Empoisonnement : maladie incurable ; incapacité permanente ; perte organe ; mort) | 506-1, item 28 |
| | | 407 and 408 (Entrave à convoi ferroviaire : maladie ; incapacité de travail ; maladie incurable ; incapacité permanente ; perte organe ; mutilation grave) | 506-1, item 28 |
| | | 409 paragraphes 2 to 5 (Coups et blessures sur conjoint : préméditation ; maladie ; incapacité temporaire ; maladie incurable ; incapacité permanente ; perte organe ; mutilation grave ; mort) | 506-1, item 28 |
| | | 438 (Séquestration illégale-torture-maladie incurable-mort) | 506-1, item 28 |
| | | 474 to 475 (Vol commis à l'aide de violences et menaces : mort ; meurtre commis pour faciliter le vol ou l'extorsion ou pour en assurer l'impunité) | 506-1, item 28 |
| | | 518, 520, 522 (Incendie volontaire/Explosions) | 506-1, item 28 |
| | | 530 to 532 (Destruction volontaire d'objets mobiliers d'autrui : violences ou menaces ; maladie ; lésion corporelle ; meurtre) | 506-1, item 28 |
| Piracy | Loi du 14 avril 1992 instituant un code disciplinaire et pénal | 64 | 506-1, item 28 |

| Predicate offence (as per Threats Assessment) | Law(s) defining predicate offence | Relevant article(s) within the law (and actual designation in Luxembourg law) | ML predicate offence (CP) |
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| | pour la marine (L-14.04.1992) | | |
| Cybercrime | Code pénal (CP) | 509-1 à 509-7 (Certaines infractions en matière informatique) | 506-1, item11 |
| | Loi du 14 août 2000 relative au commerce électronique (L-14.08.2000) | 48 (Spam) | 506-1, item 12 |