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**one-stop shop**

*to create*

Access to commercial  
professions

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**ENTREPRENEURSHIP**  
powered by the Luxembourg Chamber of Commerce

# Are you a trader?

Definition and conditions of access

## Definition of commercial activity

**Any economic activity which involves commercial transactions in line with the Luxembourg Commercial Code** (wholesale and retail trade, provision of commercial services, sale of beverages and hot dishes that are not consumed on the premises, services which are intellectual in nature and provided by a commercial company, industrial activities, etc.), **except skilled craft activities**, in accordance with the Grand-Ducal Regulation of 1 December 2011.

## Conditions of access to the profession

Any trader or self-employed commercial agent operating in the Grand Duchy of Luxembourg must have a **“trade” business permit** issued by the Luxembourg Ministry of the Economy, in accordance with the law of 2 September 2011.

The permit is granted to the business manager operating under his own name, or the company he runs:

- if he meets the legal requirements in terms of professional integrity  
> *supporting documents required*,
- and if the company has fixed business premises in Luxembourg (not a company “mailbox”) > *a lease agreement or residence certificate (if relevant) is required*.

## The profession can be accessed

The professional integrity has to be demonstrated accordingly (please see the check list).



## Completing the application

Requesting a business permit

Once completed, the application should be sent to the General Directorate for SMEs and Entrepreneurship of the Luxembourg Ministry of the Economy. The processing of the application is subject to the payment of a tax stamp of €24<sup>1</sup>.

### By post

Direction générale PME et Entrepreneuriat  
19-21, boulevard Royal  
L-2449 Luxembourg

### Online submission

MyGuichet - guichet.lu secure interactive platform

**Make sure to fill in your application correctly using the enclosed check list!**

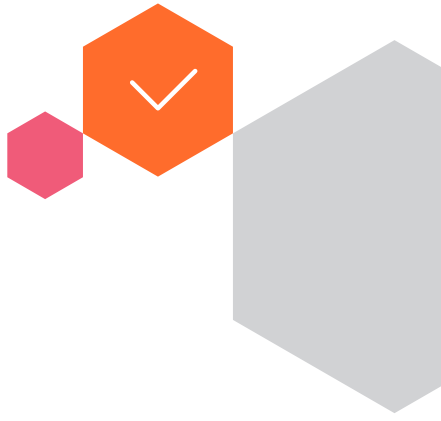
**Download all the relevant forms here:**

[www.guichet.public.lu/entreprises/en/formulaires](http://www.guichet.public.lu/entreprises/en/formulaires)

**Make sure to select the right business premises for your activity!**

According to the law, fixed premises means, inter alia, a physical installation in Luxembourg that includes an infrastructure suitable to the nature and scale of the concerned activity.

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- 1 transfer €24 to the account LU09 1111 7026 5281 0000, BIC code: CCPLLULL, Diekirch branch-revenue, stating: "business permit" or purchase of a tax stamp at the Land Registration and Estates Department.
  - 2 any third-country citizens (from outside the EU) who would like to settle in Luxembourg for more than three months to operate a self-employed activity need to follow a specific procedure, unless they are a family member of an EU citizen or deemed a resident of Luxembourg; have long-term residence status; or have international protection in Luxembourg. Contact organisation: Immigration Department - Foreign Services.
  - 3 most companies (public limited companies (SA), private limited companies (Sàrl), etc.) must then be constituted before a notary. The notary is responsible for registering the company at the Luxembourg Trade and Companies Register.



# Check list

Complete the check list below

## A. Resident for more than 5 years

### Main form

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- Completed “business permit” form

### Proof of integrity

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- copy of a recent criminal record in Luxembourg
- completed “sworn declaration” form

### Proof of fixed premises

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- either a copy of the lease agreement, or equivalent, or a residence certificate (as the case may be)

### Other attachments

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- copy of your identity card or residence permit<sup>2</sup>
- proof of payment of the tax of €24
- draft of the articles of association (companies only)<sup>3</sup>

## B. Resident for less than 5 years or a non-resident

### Main form

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- completed “business permit” form

### Proof of integrity

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- copy/copies of a recent criminal record(s) in the country/countries of residence
- notarial declaration of non-bankruptcy
- completed “sworn declaration” form

### Proof of fixed premises

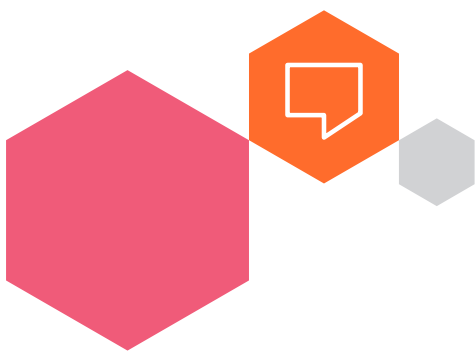
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- either a copy of the lease agreement, or equivalent, or a residence certificate (as the case may be)

### Other attachments

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- copy of your identity card or residence permit<sup>2</sup>
- proof of payment of the tax of €24
- draft of the articles of association or final statutes (companies only)<sup>3</sup>



## Find out more

Further information

### Main reference texts

- Luxembourg Commercial Code
- The law of 2 September 2011 governing the access to artisan, commercial, industrial and some liberal professions in Luxembourg

### Register for the course to access the profession

- House of Training  
**[www.houseoftraining.lu](http://www.houseoftraining.lu)**  
[customer@houseoftraining.lu](mailto:customer@houseoftraining.lu)

### Learn more about this sector

- Trade Confederation (clc)  
**[www.clc.lu/commerce](http://www.clc.lu/commerce)**
- Commercial Union of the City of Luxembourg (UCVL)  
**[www.cityshopping.lu](http://www.cityshopping.lu)**
- National Institute for Statistics and Economic Studies of the Grand Duchy of Luxembourg (STATEC)  
**[www.statec.lu](http://www.statec.lu)**

### Registration with the authorities

After obtaining the business permit, there are a number of steps that the person in charge of the management/operation of the future company must carry out, depending on the legal form chosen. For example:

- *registration by means of electronic filing with the Luxembourg Trade and Companies Register for sole proprietorships and partnerships,*
- *get registered with the Joint Social Security Centre (CCSS) and undertake an operating declaration (if intending to hire staff),*
- *get registered for Value Added Tax by submitting an initial declaration to the Land Registration and Estates Department.*



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**Would you like to take the next step?**  
Further details and relevant forms  
are available on [guichet.lu](http://guichet.lu)

Initiated by:



LE GOUVERNEMENT  
DU GRAND-DUCHÉ DE LUXEMBOURG  
Ministère de l'Économie

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