

CASE HANDLING PROCEDURES OF THE LUXEMBOURG NATIONAL CONTACT POINT FOR RESPONSIBLE BUSINESS CONDUCT (LUXNCP)

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FRONT MATTER

INTRODUCTION

The *OECD Guidelines for Multinational Enterprises on Responsible Business Conduct* (the “Guidelines”) set out the leading international standard for how enterprises including investors should manage their impacts on people, the planet, and society.¹ They apply to all sectors, sizes, and ownership structures, whether privately or publicly owned, covering key sustainability areas such as human rights, labor standards, the environment and climate change, anti-corruption, disclosure, consumer interests, and the responsible use of technology. By integrating these principles into their operations, enterprises can prevent and address adverse impacts while contributing to sustainable development in the countries and communities where they operate.

Countries adhering to the Guidelines, including Luxembourg, have established National Contact Points for Responsible Business Conduct (NCPs) to promote their effective implementation and provide a forum for resolving issues regarding their observance. In this context, NCPs handle complaints, referred to as “specific instances”, which concern alleged non-observance of the Guidelines by an enterprise. Where appropriate, and in coordination with relevant ministries and agencies, NCPs may also support governmental efforts to develop, implement, and foster coherence of policies promoting responsible business conduct.

The NCP system provides a unique, government-backed non-judicial grievance mechanism for responsible business conduct. It offers a forum for individuals, organizations, and communities to raise concerns when they assess an enterprise has not observed the Guidelines. Specific instances are considered when they involve enterprises operating in or from an adhering country and are generally handled by the NCP of the country where the issues have arisen. In accordance with the Implementation Procedures attached to the OECD Council Decision on the Guidelines (the “Implementation Procedures”) and their Commentary, NCPs handle specific instances with the aim of facilitating dialogue and helping the parties reach a mutually agreeable, Guidelines-compatible solution.

This document sets out the procedure followed by the Luxembourg NCP when handling specific instances. It may be updated to remain consistent with the Implementation Procedures and with experience gained through the OECD NCP network. The Luxembourg NCP may, in the context of its stakeholder meetings and on a three-year basis, reflect on whether revisions to these procedures are needed, taking into account experience gained and feedback received from stakeholders.

NCP PURPOSE AND MANDATE

The Luxembourg National Contact Point (“NCP” or “LuxNCP”) was established by the Government of Luxembourg, in line with its commitment under the OECD Declaration on International Investment and Multinational Enterprises, to further the effective implementation of the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

Its purpose is to promote awareness of the Guidelines and to provide a non-judicial grievance mechanism for addressing issues raised in relation to their observance. In this role, the NCP assists the parties in resolving

¹ OECD, [Council Decision on the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct](#) (including the text of the Guidelines and their Implementation Procedures, latest revision 2023), OECD/LEGAL/0307.

specific instances by facilitating dialogue and supporting them in seeking mutually agreeable, Guidelines-compatible solutions, drawing on its expertise to guide the process.

The NCP operates within the Ministry of the Economy and carries out its functions independently, in accordance with the OECD Council Decision on the Guidelines and the Implementation Procedures.

CORE PRINCIPLES

The NCP handles specific instances in accordance with the core effectiveness criteria set out in the 2023 Implementation Procedures of the OECD Guidelines ensuring that its operations are visible, accessible, transparent, accountable, impartial, equitable, predictable, and compatible with the Guidelines.²

Parties to a specific instance are expected to engage in good faith throughout the procedure, including responding in a timely manner to NCP communications, providing accurate information, avoiding misrepresentation, respecting agreed confidentiality and genuinely engaging in the proceedings with a view to finding a Guidelines-compatible solution to the issues raised.

The NCP operates on a presumption of transparency, while respecting confidentiality where disclosure could prejudice the process, violate legal obligations, or compromise the privacy, safety, or other legitimate interests of the parties or individuals involved. To ensure fairness and predictability, the NCP shares relevant information with both parties and may, where necessary, exchange information with other NCPs, competent authorities, or independent experts under appropriate confidentiality safeguards. As a rule, the identity of the enterprise concerned is made public, while the names of individuals may be withheld where necessary to protect privacy or safety. The NCP processes personal data in accordance with applicable data-protection law, including the GDPR. Nothing in these procedures prevents parties from communicating publicly about a specific instance or its procedural stages, provided that such communication is made in good faith and respects applicable confidentiality obligations.

NCP members act impartially and declare any actual or potential conflicts of interest. Any member with a conflict does not participate in handling the specific instance. The Chair may reassign responsibilities or seek external support to safeguard the independence and integrity of the process.

The NCP ensures that all parties have an equal opportunity to present their views and participate effectively. It may take reasonable steps to address procedural or accessibility barriers that could hinder meaningful and equitable participation.

Retaliation, intimidation, or threats against any person or organization involved in a specific instance, including human-rights defenders, or against the NCP itself, are unacceptable. Should the NCP become aware of the threat of, or existence of, reprisals in connection with a specific instance, it will assess the situation and take steps within its capacity, and in consultation with relevant public authorities, as appropriate, with the aim of ensuring that persons at risk have adequate protection and that the proceedings can continue in a safe, accessible, equitable, and impartial manner. Before undertaking any action in this regard, the NCP will, where possible, consult with the person at risk. Appropriate measures may include, for example, keeping the identity of the person at risk confidential, suggesting that the person at risk be represented by a trusted third party,

² OECD Guidelines and Commentary on the Implementation Procedures, para 10.

documenting attempted reprisals in statements, engaging with the company on its leverage in addressing the alleged reprisals, reaching out to relevant authorities or assisting the person at risk in doing so.

The NCP promotes accountability through the publication of its statements, follow-up on any agreements or recommendations, and regular reporting to the OECD. Where appropriate, it may seek guidance or assistance from the Working Party on Responsible Business Conduct (WPRBC) or the OECD Secretariat on matters relating to the interpretation of the Guidelines.

PART I: SPECIFIC INSTANCE PROCEDURE

INTRODUCING A SPECIFIC INSTANCE

Any interested party, including individuals, local communities, NGOs, and worker organizations, may submit a specific instance to the Luxembourg National Contact Point (NCP) raising concerns regarding the observance of the OECD Guidelines by a multinational enterprise operating in or from Luxembourg. A submission may also be made through a duly authorized representative.

Submissions may be made in French, German, Luxembourgish, English, or another language agreed between the complainant and the NCP. They may be sent by post to Luxembourg National Contact Point, Ministry of the Economy, L-2937 Luxembourg, by email to pcn@eco.etat.lu, or delivered in person. Secure electronic communication can be arranged on request for sensitive material.

A voluntary questionnaire is available on the NCP website to help complainants structure their submission. Complaints may also be filed in free form. To facilitate a timely assessment, complainants are encouraged to provide:

- the name and contact information of the complainant(s);
- the name of the enterprise concerned and, where relevant, its parent or affiliated entities;
- the location, time period and a concise description of the alleged impacts;
- the relevant chapter(s) of the OECD Guidelines believed to be breached;
- how the issues relate to the enterprise's activities or those of its business relationships; and
- any supporting documents or evidence.

The NCP confirms receipt and is available to meet with the complainant to explain the procedure and, where needed, assist in framing the submission. Where there is a credible risk of retaliation, the NCP may, if necessary, keep the complainant's identity confidential from the enterprise

Information about new specific instances is normally made public together with the initial assessment, subject to the redaction of personal identities for security or privacy reasons and of legitimately confidential business information. On a case-by-case basis, the Luxembourg NCP may also make public, at an earlier stage, the fact that a specific instance has been received, while making clear that no assessment has yet taken place.

OVERVIEW OF THE CASE-HANDLING PROCESS

The Luxembourg NCP considers specific instances in accordance with the Implementation Procedures of the OECD Guidelines. The process consists of several stages designed to ensure fair, transparent, and predictable handling. While the stages are presented sequentially, they may overlap or be adjusted to the circumstances

of each case. The NCP may, at any stage, clarify information, seek advice, or consult with other NCPs or relevant stakeholders.

The stages of the procedure are as follows:

- **Acknowledgement and coordination:** The NCP confirms receipt of the submission and verifies that it contains the minimum information necessary to be considered a specific instance under the Guidelines. It may contact the complainant to clarify or complete the submission before forwarding it to the enterprise. The NCP also determines whether it is the appropriate entity to handle the case or whether it should be referred to or coordinated with another NCP or competent authority.
- **Initial assessment:** The NCP assesses whether the issues raised merit further examination, in line with the criteria set out in the Implementation Procedures.
- **Good offices (dialogue or mediation, or further examination):** Where the specific instance is accepted, the NCP offers its good offices to facilitate dialogue or mediation between the parties with a view to achieving a mutually agreeable solution consistent with the Guidelines.

If one or both parties decline mediation, or if dialogue does not resolve all issues, the NCP may continue its examination within the framework of its good offices process. This may include fact-finding or expert consultation to clarify outstanding matters.

- **Final statement:** The NCP issues a statement summarizing the process, including the parties' engagement in the proceedings, the outcome, and, where appropriate, its findings or recommendations, and where applicable and subject to confidentiality considerations, information on any agreement reached by the parties.
- **Follow-up:** The NCP follows up on the implementation of any agreements it has facilitated or recommendations it has made, where relevant. Where follow-up is conducted, the NCP will publish a follow-up statement, typically approximately one year after the case's conclusion, unless follow-up is not considered relevant, for example where the parties decline such follow-up or agree that the issues have been fully resolved.

The NCP seeks to complete the procedure within twelve months of receiving a complete submission (or fourteen months where coordination with other NCPs is required), acknowledging that complex circumstances may justify additional time. Where delays occur or are expected, the NCP keeps the parties informed.

Parties are expected to respect deadlines set by the NCP and to cooperate fully throughout the process. A lack of cooperation may lead the NCP to proceed on the basis of the information available.

Following the completion of each procedural stage, including the initial assessment, any final statement, and any follow-up stages, the NCP transmits the relevant public documents to the OECD Database of Specific Instances. Consistent with its procedures, the NCP may also issue public updates on the status of ongoing cases.

STAGE 1: ACKNOWLEDGEMENT & COORDINATION

Upon receipt of a submission, the NCP sends a confirmation of receipt to the complainant within five working days. This confirmation confirms receipt of the submission, clarifies that no assessment has yet been made, and informs the complainant that the submission and any related material may be shared with relevant authorities or independent experts by the NCP in accordance with these procedures.

Following this confirmation, the NCP carries out an administrative verification of whether the submission includes the minimum information required to be considered a specific instance under the OECD Guidelines, including the identity and contact details of the complainant, their interest in the matter, the enterprise concerned, and a description of the issues raised in relation to the Guidelines. This verification does not involve a substantive analysis of the issues raised. Where the submission appears incomplete or manifestly unfounded, the NCP may contact the complainant to request clarification or additional information. The NCP may defer forwarding the submission to the enterprise while this verification is ongoing.

At this stage, the NCP also considers whether it is the competent entity to handle the case. Where it is apparent from the submission that another NCP or a relevant authority would be better placed to address the issues raised, the NCP may consider referral accordingly.

Once the NCP has verified that the submission contains the required minimum information and that it is not manifestly inappropriate for handling by the NCP, the NCP notifies the complainant that it proceeds with the initial assessment. This notification does not indicate acceptance of the case for further examination unless expressly stated by the NCP. It also indicates that the submission and any additional material are shared with the parties to the procedure.

At the same time, the NCP forwards, by separate communication, the submission and any additional material to the enterprise concerned. Where a specific instance involves more than one adhering country, the NCP consults the other relevant NCPs and the parties to agree on which NCP takes the lead and coordinates the handling of the case. Normally, the NCP of the country where the issues have arisen in relation to the enterprise's activities or decisions acts as lead, unless the NCPs concerned and the parties agree on a different arrangement that better supports resolution.

STAGE 2: INITIAL ASSESSMENT

After consulting the parties on the issues raised and, where relevant, coordinating with other NCPs to designate a lead NCP, the Luxembourg NCP conducts an initial assessment to determine whether the specific instance should be accepted, in whole or in part, for further examination.

In making this decision, the NCP applies the criteria set out in the 2023 Implementation Procedures of the OECD Guidelines:

- **The identity of the party concerned and its interest in the matter**
The complainant must state its identity and explain its interest in the matter. A party has a legitimate interest if, for example, it is directly affected by the enterprise's activities, is authorized to represent those affected, or is an organization whose objectives are closely related to the issues raised.
- **Whether the issue is material, i.e. relevant to the implementation of the Guidelines; and substantiated, i.e. supported by sufficient and credible information**

The issue must fall within the material scope of the Guidelines and be presented as actual or potential conduct not in accordance with one or more of the recommendations in the Guidelines. It should be supported by sufficient and credible information. For the purposes of the initial assessment, information does not need to be proven or certain; it must be sufficiently credible to warrant further examination, without prejudging the merits of the case.

- **Whether the enterprise is covered by the Guidelines**

The enterprise should fall within the broad category of multinational enterprises operating in or from the territory of an Adherent to the Guidelines.

- **Whether there seems to be a link between the enterprise's activities and the issue raised in the specific instance**

The NCP considers whether the enterprise's activities are connected to the issues raised in a way covered by the OECD Guidelines. Such a connection may arise where the enterprise has "caused" the impact, "contributed" to it, or is "directly linked" to it through its operations, products or services by a business relationship.

- **The extent to which applicable law and/or parallel proceedings limit the NCP's ability to contribute to the resolution of the issue and/or the implementation of the Guidelines**

The NCP considers whether judicial or non-judicial processes, domestic or international, are underway, completed, or available and involve the same or closely related issues. Such proceedings, including other specific instances, do not prevent the NCP from offering good offices. The NCP assesses whether an offer of good offices could make a positive contribution to resolving the issues and to the implementation of the Guidelines without creating serious prejudice for either party or causing a contempt-of-court situation. Where appropriate, the NCP may consult relevant institutions, seek information from the parties, and may partially accept or temporarily suspend its examination.

- **Whether the examination of the issue would contribute to the purposes and effectiveness of the Guidelines**

The Guidelines aim both to encourage the positive contributions enterprises can make to economic, environmental, and social progress and to minimize adverse impacts associated with their operations, products, and services.

The purpose of the initial assessment is only to decide whether the issues raised warrant further examination; it is not intended to be unnecessarily onerous. Any further examination of the issues or of the merits takes place during the good-offices phase and, if applicable, when preparing the final statement.

As a point of departure, both sides are heard. The NCP may hold separate discussions with each party to clarify the issues raised. Where the NCP meets with one party, it informs the other that such a meeting has taken place. The NCP ensures that both parties have an opportunity to present their views and to comment on information relevant to the initial assessment.

The NCP may request additional information from the parties or other relevant sources. As a rule, each party's submissions are shared with the other. Information is withheld or redacted only where clearly justified; for example, to protect personal safety, privacy, or legitimately sensitive business information, such as commercial secrets. Where information cannot be shared for such reasons, the NCP ensures that a summary

is provided to preserve fairness. The NCP does not base its decisions on material that has not been made available to both parties.

The NCP prepares a draft initial assessment setting out its decision and reasons (acceptance in whole or in part, or rejection) and invites comments or factual corrections within ten working days. It considers any comments received and decides whether adjustments are warranted before finalizing the text.

If the NCP accepts the specific instance for further examination, it offers its good offices when sharing the initial assessment with the parties. The NCP invites each party to indicate whether it accepts the offer of good offices. The parties' responses are recorded in the initial assessment, which also notes whether dialogue or mediation proceeds.

The initial assessment normally includes: (i) the name of the enterprise concerned, and the names of other parties, with individual names withheld where necessary for security or privacy reasons; (ii) the substance of the submission with references to relevant parts of the Guidelines and a summary of the process to date; (iii) the reasons for accepting or rejecting, including which parts fall within or outside the scope of the Guidelines; and (iv) an outline of the next steps.

Acceptance of a specific instance for further examination does not mean that the issues have been fully considered or that the enterprise has acted inconsistently with the Guidelines; this clarification is stated in the initial assessment.

Once finalized, the initial assessment is shared with the parties, published on the NCP website, and transmitted to the OECD. At that time, the NCP may also publish the complaint and the enterprise's responses.

If the parties reach an agreement independently, or the complainant withdraws before the initial assessment is issued, the NCP may conclude its consideration without issuing a public statement.

The NCP aims to conclude the initial assessment within three months of receiving a complete submission (after any lead-NCP coordination, where relevant). If additional time is needed; for example, for translation or information gathering, the NCP keeps the parties informed to maintain predictability.

STAGE 3: GOOD OFFICES

When the initial assessment concludes that the issues raised warrant further examination and the parties have accepted the offer of good offices, the NCP facilitates dialogue to help them reach a mutually agreeable and Guidelines-compatible solution. Good offices are a voluntary, dialogue-based, and non-judicial process. They aim to create conditions for constructive engagement and, where appropriate, mediation or conciliation that help the parties resolve the issues raised and agree on measures consistent with the OECD Guidelines, including, where relevant, commitments by the enterprise to further the implementation of the Guidelines in the future and to address, in accordance with the Guidelines, any adverse impacts that may have occurred.

If either party declines the offer of good offices, the NCP proceeds to further examination of the case in light of the Guidelines.

DIALOGUE AND MEDIATION

Good offices may involve dialogue, mediation, conciliation, or other facilitated meetings. All forms are voluntary, non-judicial, and rely on the good-faith participation of the parties. The NCP may conduct mediation itself or, in consultation with the parties, appoint an external mediator or conciliation service.

At the outset of the process, the NCP and the parties agree on a basic framework for engagement covering, where relevant, the goal, scope, timetable, format, participants, working language, and arrangements for confidentiality or public communication. Sessions may take place in person, virtually, or in hybrid format. The NCP may adapt the location or format of dialogue or mediation, where necessary, to ensure safe and equitable participation by the parties.

Participation in good offices requires good-faith engagement, including timely responses, respect for confidentiality, no misrepresentation, no reprisals, and a genuine effort to reach a constructive solution. The NCP facilitates the participation of relevant parties and, where helpful and in consultation with the parties, may involve other stakeholders whose engagement could support resolution.

A successful dialogue or mediation normally results in an agreement or joint statement signed by the parties. The NCP encourages the parties, where possible, to include clear and practical measures in their agreement, such as actions to be taken, by whom, and within what timeframe. Any agreement reached through good offices must be consistent with the OECD Guidelines; i.e. consistent with the recommendations made there to companies. Before referencing an agreement in the final statement, the NCP or mediator confirms that it appears consistent with the Guidelines. Subject to the parties' consent, the NCP may annex or summarize the agreement in its final statement. Where an agreement addresses only part of the submission, the NCP may continue its consideration of any remaining issues.

Dialogue or mediation may lead to:

- Agreement: reflected in the final statement (annexed or summarized, as agreed);
- Partial agreement: agreed points reflected in the final statement; unresolved issues may be examined further;
- No agreement, withdrawal or failure to engage in good faith: the NCP proceeds to further examination or, if appropriate, closes the case.

Framework for Mediation

If the parties agree to mediation, the NCP or appointed mediator convenes a short pre-mediation meeting to confirm the framework for the process, including the scope, format, timetable, participants, and confidentiality arrangements.

The parties are expected to participate in good faith and not to use mediation to gather information or delay resolution of the issues. Constructive participation normally requires the involvement of representatives who are empowered to take decisions on behalf of their organizations.

Confidentiality applies to non-public information exchanged during mediation, except where disclosure is necessary to obtain legal or other professional advice within an organization. The parties are reminded to respect agreed confidentiality obligations and act with good faith and accuracy when making public statements during good offices. In cases of serious breaches of confidentiality or persistent bad-faith conduct, the mediator may discontinue the process.

FURTHER EXAMINATION BY THE NCP

If either party declines mediation, or if dialogue does not resolve all issues, the NCP continues its consideration through further examination. The purpose of further examination is to clarify the facts and assess the enterprise's conduct in relation to the Guidelines.

The NCP may request additional information from the parties, consult relevant authorities and experts, coordinate with other NCPs, and, where appropriate, undertake fact-finding, including field visits or technical assessments. The NCP keeps the parties informed of the methods used and exchanges information between them in line with its transparency and confidentiality rules.

Further examination concludes when the NCP has reviewed the available information and assessed the enterprise's conduct in relation to the OECD Guidelines.

STAGE 4: FINAL STATEMENT

The specific instance procedure concludes with the publication of a final statement by the NCP. The statement summarizes the process, presents the outcome, and, where relevant, provides guidance on resolving issues and implementing the OECD Guidelines.

The final statement normally includes:

- the date when the submission was received;
- information on the parties involved;
- a summary of the issues raised and the relevant provisions of the OECD Guidelines;
- a description of the process followed by the NCP; and
- an overview of the parties' engagement, including their cooperation and participation in good faith.

Where the parties have reached an agreement, the final statement summarizes the outcome and the steps taken by the NCP to facilitate it. Subject to the parties' consent, the agreement, or a summary of it, may be included in the final statement.

Where no agreement is reached, or where good offices were not accepted, the final statement sets out, as applicable, the reasons an agreement was not achieved or why further examination was required. It may also include, where applicable, a determination on whether the enterprise's conduct was consistent with, or constituted non-observance of, the OECD Guidelines, examples of good practices, and recommendations on how to implement the Guidelines.

Before publication, the NCP shares a draft of the final statement with the parties and invites comments or factual corrections within ten working days. The NCP considers any comments received before finalizing the text.

The final statement is published on the NCP website and transmitted to the OECD for inclusion in the public Database of Specific Instances. Publication may be accompanied by a press release. To promote policy coherence, the NCP informs relevant public authorities of its statements, as appropriate. The NCP may also, where relevant, inform relevant public authorities of the good faith engagement, or absence thereof, of the

parties in the process. The NCP may recommend appropriate measures to public authorities accordingly. The NCP communicates transparently with the parties about any intended or actual steps in this regard.

STAGE 5: FOLLOW-UP

The NCP carries out follow-up, where relevant, on agreements facilitated and on recommendations or determinations made following its examination of the issues. The purpose of the follow-up is to assess progress in implementing outcomes and to promote continued alignment with the OECD Guidelines.

The NCP normally invites the parties to a follow-up meeting within twelve months after publication of the final statement. The meeting serves as an opportunity for the parties to report on the implementation and effectiveness of any agreement, or, where no agreement was reached, on progress in carrying out the NCP's recommendations or other actions taken to address the issues raised.

Following the meeting, and/or based on information otherwise provided by the parties, the NCP prepares a follow-up statement summarizing progress reported by the parties. The statement may include the NCP's observations, determinations, or further recommendations, as appropriate.

The follow-up statement is published on the NCP website and transmitted to the OECD for inclusion in the Database of Specific Instances.

PART II: SUPPORTING PROVISIONS

INDICATIVE TIMEFRAMES

The NCP strives to handle specific instances in a timely and predictable manner. The following timeframes are indicative and may vary depending on the complexity of the issues raised, the cooperation of the parties, or coordination with other NCPs. When delays occur or are expected, the NCP keeps the parties informed to maintain transparency and predictability.

STAGE	ACTIVITY	TIME FRAME
Acknowledgement and Coordination	(a) Acknowledgement of receipt of the submission and forwarding it to the enterprise concerned.	Within five working days after receipt of the submission.
	(b) Coordination with other NCPs to determine the lead NCP, where relevant.	Normally completed within two months after receipt of the submission.
Initial Assessment	Assessment of whether the issues raised merit further examination and preparation of the initial assessment.	Normally completed within three months after receipt of a complete submission (with a possible extension where justified).
Good Offices (Dialogue/Mediation or Further Examination)	After consulting the parties, the NCP sets a reasonable timeframe to resolve the issues raised. This stage is normally completed within six to twelve months, with the possibility of extension where additional fact-finding is needed or where an extension is otherwise justified.	Normally completed within six to twelve months after the initial assessment, whether through good offices or further examination, with the possibility of extension where justified.

Final Statement	Drafting, party fact-checking (10 working days), finalization and publication of the final statement.	Normally completed within three months after the conclusion of good offices or further examination.
Follow-up	Preparation and publication of a follow-up statement on the implementation of agreements, recommendations, or determinations.	Normally within twelve months after publication of the final statement.

ASSISTANCE TO THE PARTIES

The NCP ensures that all parties have a clear understanding of the procedure and the requirements for submissions so that they can participate effectively. Where needed, the NCP may provide additional clarification or information, particularly to help complainants understand how to meet the submission criteria, while remaining neutral and without taking a position on the merits of the case.

The NCP does not provide financial assistance to the parties. However, it may bear costs directly related to the conduct of the procedure, including mediation, conciliation, fact-finding, or the engagement of independent experts. Where appropriate, and in order to enable effective and equitable participation, the NCP may also cover certain practical expenses of participants, such as travel or translation, and take reasonable steps to address language or accessibility needs in meetings or written exchanges.

APPLICABILITY

These Rules of Procedure apply as of 1 February 2026.

USEFUL INFORMATION AND CONTACTS

- Further information on the Luxembourg NCP, its procedures, and templates for submitting a specific instance is available on the NCP's official website: <https://pcn.gouvernement.lu/en.html>
- General information on the OECD Guidelines for Multinational Enterprises, the Implementation Procedures, and the Database of Specific Instances is available on the OECD website: <https://www.oecd.org/en/topics/policy-issues/responsible-business-conduct.html>
- Enquiries or submissions may be addressed to:
Luxembourg National Contact Point for Responsible Business Conduct
Ministry of the Economy
19–21 Boulevard Royal, L-2449 Luxembourg
pcn@eco.etat.lu

Other relevant contacts

The organisations listed below represent trade unions, business, and civil society respectively at the OECD, and may provide information or advice to parties, including complainants, before or during the specific instance process.

- **Trade Union Advisory Committee to the OECD (TUAC)**
1, rue Viala, 75015 Paris – France
tuac@tuac.org

- **Business at the OECD (BIAC)**
13/15, Chaussée de la Muette, 75016 Paris – France
biac@biac.org
- **OECD Watch**
The Netherlands
info@oecdwatch.org