

Luxembourg Tax Alert

Brexit: Immigration and social security rights for UK nationals – recent guidelines published by the Luxembourg government

23 January 2019

On 18 January 2019 the Luxembourg government published the guidelines for UK nationals in case of a Brexit agreement or no agreement concluded between the UK government and the European Union. The Luxembourg immigration, social security and other rights have been clarified based on the different possible scenarios. More practical information should follow in the coming weeks.

The below table summarizes different consequences and implications for UK nationals and their family members in Luxembourg during and after the transition period.

Person covered	Withdrawal Agreement with EU	Period covered	Residence Permit	Social Security	Other Rights
UK nationals and family members	Agreement	Transitional period (from March 29, 2019 until December 31, 2020)	Same conditions as for EU citizens: <ul style="list-style-type: none"> - Right to remain in Luxembourg - Possibility to apply for a permanent residence permit 	No changes for social security rights during the transition period: European regulations on Social Security remain applicable	Same rights as EU citizens for: <ul style="list-style-type: none"> - Access for employment market (private and public sectors) - Recognition of diplomas and professional qualifications - Financial aid for university students
		As from January 1, 2021	New residence card: <ul style="list-style-type: none"> - Issued automatically before end of transition period - Existing residence documents remain valid until new card is issued 	Application of Luxembourg domestic law Exception : European regulations on Social Security still applicable for specific cases (e.g., UK nationals resident in Luxembourg at December 31, 2020)	
	No Agreement	From March 29, 2019 until March 30, 2020	UK nationals already living in Luxembourg: <ul style="list-style-type: none"> - Right to remain in Luxembourg under existing residence document - Application for a residence permit (as a third country national) should be filed before December 31, 2019 UK nationals arriving to Luxembourg after March 29, 2019: Same residence permit process as for third country nationals applies	Application of Luxembourg domestic law: mandatory affiliation to Luxembourg social security for individual working in Luxembourg	No longer benefiting from EU citizens rights: <ul style="list-style-type: none"> - Restrictions on access to private employment market - No entitlement to positions in public sector - Restrictions on recognition of diplomas and professional qualifications - Limited access to financial aid for students
As from April 1, 2020		UK nationals considered as third country nationals			

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For more information, do not hesitate to contact our Immigration team. We will happy to assist you.

Your contacts

Raymond Krawczykowski

Partner | Tax Business Leader

Tel : +352 45145 2500

rkrawczykowski@deloitte.lu

Pierre-Jean Estagerie

Partner – Deloitte Private Leader

Tel : +352 45145 4940

pjestagerie@deloitte.lu

Marleen Vandenput

Director – Global Employer Services

Tel : +352 451 454 216

mavandenput@deloitte.lu

Deloitte Luxembourg

560, rue de Neudorf

L-2220 Luxembourg

Tel: +352 451 451

Fax: +352 451 452 401

www.deloitte.lu

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