

# ACTION POINTS FOR START-UPS



Building on the framework provided by the Roadmap for the Development of the Start-up Ecosystem in Luxembourg “From Seed to Scale”, the **Ministry of the Economy** and the **Ministry of Finance** are moving forward to provide concrete support to start-ups and scale-ups, emphasizing their role as a key vector of innovation for our economy and a cornerstone of Luxembourg’s drive towards further enhancing its international competitiveness.

These action points outline specific and tangible measures to be implemented within the current legislative timeframe. The initiatives are aimed at continuing the provision of effective support to the current early-stage **start-up community** while setting a clear focus for the upcoming years to equip our ecosystem with the right tools to support scale-ups in their ambition to grow and especially those who aim to deploy their innovative solutions to Europe from Luxembourg.

## START-UPS

Further encourage the emergence of early-stage innovative ventures by incentivizing **private investments**, backing deep tech **spin-offs**, and building **sector specific incubation** infrastructure designed to their needs.

**1** Introduce a **tax credit** for **investment in young innovative companies** by individual taxpayers, to promote and encourage the development of these young innovative companies

**2** Facilitate the creation and financing of deep tech **spin-offs** while further developing **sectorial incubators** in strategic sectors of economic diversification such as automobility, healthtech and space

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# SCALE-UPS

## Access to finance and international growth

Make Luxembourg the location of choice for **access to finance and international growth** for scale-ups by developing targeted support mechanisms and programmes. Foster **deeper collaboration** between the private and the public sector, as well as relevant industry associations, to help direct more financial resources to high-potential businesses.

**3** Set in place a **dedicated programme for fast growing scale-ups** and create a group of Entrepreneurs in Residence to support their **international development**

**4** Assess the opportunity, feasibility and the most relevant and innovative financial programmes to **channel further investment to venture capital**, including but not limited to the development of fintechs

## Talent attraction and retention

Leverage existing and develop new measures for to ensure **Luxembourg remains attractive for global talent** to join a Luxembourg based start-up or scale-up and establish a one-stop shop to ease their settling in Luxembourg. Continuously review the regulatory framework for talent attraction.

**5** Enable a tax environment favourable to talent attraction and retention, such as the existing **tax regime for highly skilled and qualified expat workers**, while also working towards a dedicated **tax-advantaged employee share option scheme**

**6** Create a **talent desk**, which will be the first point of contact for advising and guiding foreign talent looking to join a Luxembourg based start-up or scale-up

# ECOSYSTEM

## New technologies and expertise

Become a hub of choice for innovation driven entrepreneurs by leveraging on the **country's expertise in priority sectors** and on the deployment at national level of **cutting-edge technology infrastructures (HPC, Quantum and AI)**.

**7** Leverage on the expertise of the financial center to **further attract fintechs** to Luxembourg and **increase general VC representation**. Develop an **AI Experience Center** housed at the LHoFT

**8** Implement the **AI Factory** project in Luxembourg in particular within the financial, space, cybersecurity and sustainability sectors

## Foster community-building

Encourage complementarity of activities in the start-up ecosystem and address connectivity gaps between different activity sectors as well as between founders, investors and mentors. **Support events that increase the connectedness within the start-up ecosystem** and with the Luxembourg economy.

**9** Establish the **Luxembourg Venture Days as a leading international event** to connect start-ups and scale-ups with investors

**10** LHoFT and Startup Luxembourg will develop a series of events to connect the Fintech community with priority innovation sectors such as space, healthtech, automobility and digital technologies connecting, relevant stakeholders to **increase cross-sectorial connectivity and synergies**