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Interest rates

Luxemburg

1 Is "statutory interest" provided for in the Member State? If so, how is "statutory interest" defined in this Member State?

The statutory interest rate is the interest rate set annually by law and applied in the event of late payment of a sum due, if no other rate has been agreed on previously by the parties.

2 If yes, what is the amount/rate and legal basis for it? If different rates of statutory interest are provided for, what circumstances and conditions apply?

Since the law of [18 April 2004](#), which transposed [Directive 2000/35/EC of 29 June 2000](#), the interest rate for late payment in commercial transactions (i.e. transactions between undertakings or between undertakings and public authorities which lead to the delivery of goods or the provision of services for remuneration) is determined separately, by reference to the marginal rate resulting from the variable-rate tender procedure for the main refinancing facility applied by the European Central Bank to its most recent, main financing operation carried out before the first day of each six-month period. In the event of late payment, this rate is to be increased by the margin (unless otherwise specified in the contract, in accordance with Section 3 of the amended law of 18 April 2004 on late payment and late payment interest rates).

3 If necessary, is there further information available on how to calculate statutory interest?

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4 Is there free online access available to the legal basis mentioned above?

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