

On behalf of AMCHAM, Gareth Reynolds, Jean Ries and Paul Schonenberg presented Ambassador J. Randolph Evans with an official Luxembourg Flag and expressed sincere thanks and appreciation to the Ambassador for his strong leadership and hard work strengthening business and governmental ties between Luxembourg and the United States during his tenure as US Ambassador to Luxembourg. This official flag was flown in the private plane of Jean Ries all over Luxembourg in recognition of the tireless enthusiasm of Ambassador Evans to touch, positively impact and serve every village, town and city in Luxembourg in his role as the representative of the people of the United States. Well done and thank you, Ambassador Evans!

(Photo credit American Embassy Luxembourg©)

Dear AMCHAM members and friends,

Yesterday, 20 January 2021, J Randolph Evans left his posting as the US Ambassador to Luxembourg and returned to the United States, while at the same time the United States also inaugurated a new US President, Joe Biden, and Vice President, Kamala Harris. We wish the President and Vice President full success as they serve the people of the United States and hope they will be successful as well promoting peace, prosperity and making positive contributions to solve the many problems and challenges which exist around the world.

In this issue of our AMCHAM Newsletter, we acknowledge with deep appreciation and thanks the considerable beneficial services of Ambassador Evans to improve and strengthen the ties of cooperation and mutual support which have bound Luxembourg and the United States together for many years and hopefully will continue to bind us together for many years into the future!

Please read the going away letter from Ambassador Evans. He absolutely loved being here and did his very best in service to all of us. He will be missed and has our respect.

Next week we will introduce you to Casey Mace, the US Embassy Deputy Chief of Mission, who will take charge of the American Embassy mission here in Luxembourg until another US Ambassador is confirmed and arrives. We look forward presenting him to you via our exclusive interview next week.

As every week, we present a few additional short articles of business information to keep you informed and to aid the success of your enterprises and your employees. We likewise are very pleased to announce and give the contact details for our favourite Eye Doctor (and Newsletter contributor), Christine Hubert, who has finally opened her new satellite eye clinic offices in Luxembourg... and another good food recipe. Happy reading!

1. Personal Farewell Letter from Ambassador J. Randolph Evans

Friends,

When Linda and I arrived back in 2018, it was such a whirlwind of activity that it honestly took our collective breath away. It was exciting and fast.

On one day, I was in Washington, D.C. taking my oath from Vice President Mike Pence and then we were suddenly presenting my paperwork to Palace Protocol (to one of the most wonderful people in the world Ambassador Beatrice Kirsch) followed by an audience with Grand Duke Henri to present my credentials.

Immediately thereafter, I met my colleagues in the Diplomatic Corp. for the celebration of the Grand Duke's birthday; and then attended our Independence Day celebration at the Chief of Mission Residence at a hugely successful event thanks to Paperjam where I met so, so many people.

This beginning reflected itself the perfect combination of the Grand Duchy of Luxembourg's motto "Let's Make it Happen" and Embassy Luxembourg's motto of "Honoring Past While Looking to the Future." And for the time I have been here, that is what the great staff at the U.S. Embassy and I have done with Luxembourgers across the Grand Duchy.

In reflecting back, it is easy to focus on the really big things – things that no one thought possible, or in some cases cannot believe even now that we achieved together even as I leave. But my time here has confirmed that which I suspected before I arrived: The Grand Duchy is a treasure that few in my country seem to know about. So, from when I arrived and continuing forward, I have set out to share its beauty, talents, achievements, opportunities, and potential with everyone, especially those back in the United States.

From the sacrifices more than 75 years ago to the visions for the future, I believed our shared commitment in freedom, liberty, and hope could lead to great things. Thankfully, there were so many here in the Grand Duchy who shared those beliefs that it was like pushing on an open door.

When United States Secretary of Commerce Wilbur Ross came to Luxembourg to sign the first Memorandum on Space between the United States of America and the Grand Duchy of Luxembourg thanks to the wonderful work of then Deputy Prime Minister Etienne Schneider, many were shocked and surprised. What few people knew was that it was only the beginning. With the help and support of Economy Minister Franz Fayot, Luxembourg would subsequently join the space sector elite in the world as a founding nation in the Artemis Accords.

And, when Buzz Aldrin, the second man to walk on the moon, came here to celebrate our Independence Day and the 50th Anniversary of Man walking on the moon, it was indeed "Legendary" as one newspaper described it. To have a whole host of leaders from our Congress join us made it even more special.

Luxembourgers and Americans alike shared their personal memories of where they were on THAT night – the night that Neil Armstrong and Buzz Aldrin walked on the moon.

Many had to have wondered, how can this new American Ambassador top that? But it was not a competition. It was the pursuit of a shared love of things we had in common. We had looked to the stars, but we had not forgotten how we had gotten to where we are today.

On the 75th Anniversary of the Battle of the Bulge, heads of state including Grand Duke Henri, Prime Minister Bettel, a Presidential Delegation (of which I was proudly a member), many more Senators and Members of Congress including Nancy Pelosi, the Speaker of the United States House of Representatives, along with members of the leadership in both political parties of the United States, and many more dignitaries from around the world came <u>to the Grand Duchy of Luxembourg</u>.

Among the very most important to attend were World War II survivors who had come back to say thank you to their fellow soldiers buried at the Luxembourg-American Military Cemetery. And we, tearfully, stood together and said 'thank you' to them for their sacrifice so that we might be free.

One of my favorite Luxembourgers wrote me and said: "It was an event like no Luxembourg has ever seen before or likely may ever see again." I knew it was special when, notwithstanding the forecast, the clouds parted, the rain stopped, and we pulled back the tents so that we could all look out and appreciate (with, as in my case and I am sure many others, a private prayer).

Those would have been enough, but we, working together, did not stop. We just kept getting things done. AMCHAM has been and will undoubtedly be an important part of those efforts. Paul Schonenberg, and the entire AMCHAM team have been there at every step of the way.

But all of these accomplishments have been a two-way street with Luxembourg leaders playing such a key role in delivering on great things for a promising future for this country. Deputy Prime Minister Francois Bausch, Gilles Feith, and Minister Henri Kox along with others including the unbelievable General Alain Duschene travelled to Washington, D.C. to visit with the Pentagon, Senators, and other senior leadership officials. And when Members of Congress came to Luxembourg, Speaker Fernand Etgen was the perfect host. It seemed he was always there when we needed him.

Meanwhile, back in Luxembourg, Finance Minister Pierre Gramegna and I worked to finally shake free the ratification of a tax treaty that had languished for over a decade. John Parkhouse, Bob Kneip and Jean Ries (and his wife Jeannine) would explain the terrain of things I did not know.

And Guy de Muyser and Victor Kneip would provide the context I needed to avoid mistakes that have side-tracked efforts in the past. Mars di Bartolomeo would occasionally remind me that friends do not agree on everything, but they can still be friends.

Roland and Silvia Gaul and Clervaux Mayor Emile Eicher kept finding creative and wonderful ways of celebrating our veterans and commemorating important historical events. He and Mayor Jean-Paul Schaaf found ways to commemorate and celebrate service, sacrifice, and victory earned 75 years ago. And, if there was a tank to be found, whether in Clervaux, Ettelbruck or Diekirch, I just had to jump up on it.

So many things happened, they are impossible to list. All of them came about because people with good hearts and great intentions worked together to make them happen. It was a beautiful sight to see. So, I wanted so many more to see what a spectacular country Luxembourg was – even amidst the Coronavirus that had shut us down.

With the help of President Koen Lenaerts of the European Court of Justice, we brought to Luxembourg sixteen of the most influential U.S. Ambassadors in Europe along with the President and Chairman of Export-Import Bank of the United States, the Counsellor to the Secretary of State, the former Speaker of the United States Congress, Mike Gold from NASA and Kevin O'Connell from the U.S. Department of Commerce to see what I had seen – the future - Luxembourg.

Yet, one issue lingered for me – the unfinished business of issues remaining from the Holocaust including Cinqfontaines, dormant accounts, and Holocaust survivors. Many told me it could not be done, and certainly could not be done in the time I had as Ambassador. But we have moved forward to bring closure to these issues as well.

Make no mistake, I know that I have been no ordinary diplomat. I love to laugh, climb up on tanks, participate in WWII re-enactments, pay special tributes to the only woman in the Luxembourg American Military Cemetery (Nancy Leo), and go to every commemoration – no matter how big or small. Time spent with Prince Guillaume and Princess Sibilla, two of the most brilliant people I know, exploring the current events of the day were and the future for us all were indescribable.

Amidst these wonderful memories, I have not been oblivious to pain and suffering both our countries face now from the COVID 19 – praying constantly, crying occasionally, and doing everything I can to help both countries get through this horrible pandemic. In these times, Luxembourg deserved and got a United States Ambassador who cared and helped with all the will and power I had.

So now, I take leave with many more friends than I started and with a solid appreciation that the leaders in the U.S. and Luxembourg know much more about each other, have many more platforms from which to do great things, and are ready, willing and able to "Let's make it happen" including "Honoring the past while looking to the future."

Thank you for that. Linda and I will carry it in our hearts for all the days of my life.

2. First-hand experience of one of our Corporate Members of the Covid Government restrictions from the Managing Director of House 17



The different business interruptions / closings due to Covid – 19 put the majority if not all actors in the Horesca industry under an enormous pressure, financially and from a psychological point of view. All actors are somehow "touched "by these events, whether we do take restaurants / bars / Private Members Clubs, cafes, night Clubs and all others into consideration. For some specific sectors, there has not been a single day of activity (and hence income) since the first lockdown was ordered in March 2020. But one should not forget the suppliers of the professionals active in the Horesca industry; they are directly linked to this evolution which has hit the entire value chain. While certainly not less dramatic, their suffering is more silent, as their activities are often not directly facing the public.

This industry is known to operate with limited cash reserves (if any) due to high fixed costs (employee and social costs / rent and operational expenses) and modest gross margins from its core activities. These business interruptions as seen twice in 2020 put enormous pressure on the cash flow generation and as well the cash situation and development.

Close to zero revenues could be generated by the different players in the industry during these periods (exception - some take away). This makes it hardly possible to follow up with payments of operating expenses and is very difficult to manage in the medium to long term low to zero income environment in which the industry has been forced to operate for the major part of 2020. In our specific case as Private Members Club with a Club restaurant, we do not only suffer from a dramatic drop in income over the year, a relatively constant cost basis, mainly due to rent, but Members are due to the current situation hesitant to pay their annual fees mainly due to a lack of access to the premises and the total cancellation of all activities usually offered by our Club, as well the uncertainty of the next steps to come.

The newly implemented and partially already existing state aids in Luxembourg are generous compared to other countries and the administrative handling of these duties is highly professional. We are fully aware that the situation is as well new and "unexpected" for the public administrations and clearly not easy to coordinate and to manage.

What seems to be not fully understood or considered by the state and its entities concerns the urgency of these different payments in order to be able to survive as an institution and / or to meet key expenses and keep the employees committed for the time "after". While there is a merit to maintain a certain level of procedural safeguards in the context of public money being spent, the slow pace in handling the financial support and addressing the legitimate and duly documented requests of the industry is difficult to understand by reading all the articles and explications from the representatives of the HORECA and the exchanges they claim to have with the ministry and the government.

Employers are forced to pre finance in average 2 months of salaries for their employees before being reimbursed partially by the Luxembourg Employment Agency (ADEM). With limited cash reserves and in addition existing difficulties to get access to the banks (due to the sector reputation), it is without private investors or cash injections done by the owners directly, financially close to impossible to find a way out. The absence of our Club Members due to the "home offices" and the limited accessibility to the premises put us in a similar stretched situation as most others.

All other operating expenses beside the salaries and related charges do become a "second priority" since it is just simply not possible to follow all payment requests without or very little revenues.

Even considering the very "generous" established repayment plans from the state for other payment obligations beside the salaries, the realization and commitment to these plans will be for most actors very difficult to be maintained without or with very limited revenues. This will result in additional debts and finally in laying off employees and this cannot be in the interest of all of us.

We would therefore suggested taking a long term approach to the concerns of the sector, the main concern should be to keep businesses afloat now by helping them materially (rent reductions or waivers for properties owned by the state, etc) allowing the Horesca sector (and its suppliers) to be able to resume their business activities without major impediments at the end of the sanitary emergency. This will allow to ensure an increased level of tax income for the state and the municipalities once business is "back to normal" and will considerably reduce unemployment over the coming years.

Knowing not all entities can be helped, one should not forget that the current circumstances are the results of a "force majeure" or the famous "black swan".

Insurance policies are excluding such "happenings" within the business interruption part of the insurance contracts. However, a step towards the insured companies or business owners would have been expected, but so far there was no reaction nor any approach visible.

Thomas Duerr Managing Director House 17

3. Accidental Americans demand that Belgium and Luxembourg halt illegal transfers of personal data to the U.S



The Association of Accidental Americans (AAA) today filed two simultaneous complaints in Belgium and Luxembourg, demanding an immediate halt to the transfer of European citizens' personal data to the United States.

Under the U.S. Foreign Account Tax Compliant Act (FATCA) of 2010, financial institutions all over the world are required to send the U.S. administration the tax data of all customers considered to be « U.S. Persons ». These include « Accidental Americans, » or people with little or no links to the United States.

Most countries have signed bilateral intergovernmental agreements (IGAs) with the United States to implement the legislation. In most cases, those countries' tax authorities are in charge of transferring the data.

The transfers are massive and automatic. This means that the financial institutions and tax authorities of European Union (EU) member states are violating European and national legislation on the protection of personal data and privacy. The violation of these fundamental rights is particularly detrimental to Accidental Americans, who did not choose to be American citizens.

« The bottom line is that the European Member States violating european and their own national legislation in order to enforce that of the United States, » says AAA president Fabien Lehagre. « This is just one example of the pernicious impact of the extraterritoriality of U.S. law. »

The AAA has already asked the European Commission to initiate an infringement procedure against France, since the country's highest administrative court, the Council of State, refused to recognize the illegality of these transfers.

The international law **firm NautaDutilh** is representing the AAA in its demand for Belgium and Luxembourg to halt immediately the transfer of personal data to the United States. In Belgium, NautDutilh filed a complaint for the Association of Accidental Americans of Belgium (AAAB) with the data protection authority, and a pre- complaint with the country's tax authorities. It filed a similar pre-complaint for the French AAA with the Luxembourg tax authorities.

If the authorities in either country refuses to halt these transfers, the associations will take the cases to court—the Council of State in Belgium and the Administrative Court in Luxembourg. The likely outcome would be for these courts to present preliminary questions to the Court of Justice of the European Union.

Founded in 2017 by Fabien Lehagre, the Association of Accidental (AAA) now has more than 1,200 members. It represents and defends them against the extraterritoriality of American law. The term Accidental American refers to citizens who are American citizens by birthright, but have little or no contact with the United States. These people have never lived, worked or studied there, and have no U.S. social security number. The term did not exist before FATCA became law in 2010. Until then, most of the people concerned were unaware that they were U.S. citizens, and considered by the Internal Revenue Service to be U.S. taxpayers. The United States and Eritrea are the only two countries in the world basing their tax systems on citizenship rather than residency.

For further information, please contact:

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4. SME vouchers: €20 million grant fund to help SMEs maximise their intellectual property assets

As of today, small and medium-sized businesses (SMEs) can apply for financing under a €20 million grant scheme to help EU companies to make better use of intellectual property rights. With the support of the Commission and the European Union Intellectual Property Office (EUIPO), the <u>Ideas Powered for Business SME Fund</u> aims to help firms develop their intellectual property (IP) strategies and protect their IP rights, at national and EU level. Commissioner for Internal market Thierry Breton said: "*The coronavirus pandemic has hugely impacted SMEs. We want to help SMEs capitalise on their innovations and creativity to support their recovery.*" Open to all enterprises in the EU that fit the <u>official definition of a SME</u>, the new scheme offers financial support in form of reimbursements for IP scan services (IP pre-diagnostic) and trademark and design application, up to a maximum amount of €1,500 per business. Today, the fund opens the first of the five application windows that will run throughout 2021. The new scheme (also called IP Voucher) is the first key action of the Commission's <u>IP Action Plan</u> published in November 2020. The requirements, timing and other information relevant to the scheme can be found here.

5. The EU-UK Trade and Cooperation Agreement

Protecting the European Union's interests, ensuring fair competition, and continued cooperation in areas of mutual interest https://ec.europa.eu/info/relations-united-kingdom/eu-uk-trade-and-cooperation-agreement_en

6. Dr Cristina Hubert – New Eye Doc on the Block!!

Many of our Amcham Newsletter readers will remember the excellent articles on protecting our eyes and various eye problems from our contributor Dr Cristina Hubert, Dr Hubert has now opened her Luxembourg practice and the details are below, so if you need an eye doctor, please contact her!

2A rue Pletzer 8080 Bertrange, 5 Parking places Behind the building one handicap place. All handicap facilities available.

Appointments available via phone 28669668 or via the online agenda

https://hubertvision.mikrono.com/



Roasted Butternut & Lentil Salad with Goat Cheese

Ingredients

7.

1 medium butternut squash, peeled, seeded, cut into 1-inch pieces

2-3 Tbsp(30-45 mL) canola oil

salt and pepper, to taste

1-19 oz (540 mL) can lentils, drained and rinsed

1/2 cup (125 mL) walnuts, toasted

1/2 cup (125 mL) crumbled goat cheese

1/4 cup (60 ml) tahini (sesame seed paste)

juice of a lemon (about 3 Tbsp)

Directions

Preheat the oven to 450°F.

Spread the squash out on a large rimmed baking sheet, drizzle with oil and toss with your hands to coat.

Spread out in a single layer on the sheet and sprinkle with salt and pepper.

Roast for 30 minutes, stirring once or twice, until the squash is tender and golden.

Toss the warm (or cooled) roasted squash with the lentils, walnuts, and goat cheese.

In a separate bowl, whisk together the tahini and lemon juice (add a bit of water, if it is too thick) and drizzle overtop the squash and lentil mixture.

Toss to coat.

8. Future Amcham Events

30th January 2021 – Opportunities for 2021 – Toastmasters of Luxembourg.

https://www.amcham.lu/events/opportunities-for-2021-are-your-presentations-sexy/

10th February 2021 – Live Webinar with Ambassador Stronk direct from US. https://www.amcham.lu/events/us-post-election-impact-on-luxembourg-and-europe/

AMCHAM offers to each of you and your families our best wishes for your health and happiness. Be strong. Stay connected with your families and friends by phone and email. Use this time wisely and productively so you come out of this crisis stronger than when you started. For all those who don't know AMCHAM yet, please find our website here: https://www.amcham.lu/about-us/mission-statement/ and particularly our mission statement here: https://www.amcham.lu/about-us/mission-statement/ and how you can join AMCHAM here: https://www.amcham.lu/membership/ If you need us, we are here and will do all we can do to help. Feel free to pass on our newsletter to your colleagues and friends.