

Guide for micro-enterprises on the accessibility of products and services

Law of March 8, 2023



Table of contents

Fundamental Principles

1. What is the purpose of this guide?	4
2. Are you a micro-enterprise? This may interest you	5
3. What are the benefits of accessible products and services?	5
4. What products and services are involved?	6
5. Who monitors compliance with the EAA in Luxembourg?	7
6. Where to start?	7
1. Use accessibility self-assessment tools.	9
2. Create and implement checklists for different products and services.	10
3. How can cognitive accessibility be ensured?	10
4. How can audiovisual accessibility be ensured through subtitling and audio description?	12
5. How can we guarantee access to information?	12
6. Use an accessibility assessment method	13
7. Evaluate third-party products and services.	13
7. What is an accessibility plan and what is it for?	14
1. Assessment of accessibility needs	15
2. Formulating objectives and strategies	15
3. Implementation	15
4. Training and awareness	16
5. Evaluation and continuous improvement	16
6. Documentation and communication	16

Example

What products and services require this retailer's attention?	18
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Appendix: summary of legislation

Who does the EAA apply to?	23
What does the EAA cover?	23
Who is exempt from the legislation?	23
How is the EAA implemented in Luxembourg?	23
Enforcement	24
Exceptions to compliance	24

Fundamental Principles



1. What is the purpose of this guide?

The Law of March 8, 2023 relating to accessibility requirements applicable to products and services is the national transposition of the European Accessibility Directive of 17 April 2019 on the accessibility requirements for products and services (European Accessibility Act – EAA), which establishes how products and services must be designed so that everyone can use them easily, in particular people with disabilities. This law has been in force since **June 28, 2025**.

For the first time, economic operators are required to ensure that their products or services are accessible and easy to use for all citizens, including persons with disabilities, if those products or services fall within the scope of the law.

Would you like to know which products and services are covered and what the benefits of complying with these rules are? This guide is designed to answer these questions and help you understand the implications of the Law of March 8, 2023.

Making your products and services accessible is beneficial for everyone, not just people with disabilities. The accessibility of products and services

is also becoming more necessary due to an aging population, linguistic and cultural diversity, and other factors.

Economic operators who already offer accessibility are opening up to a wider market and are better prepared for the future, being able to compete even with large companies that are required to follow the same standards and will offer innovative and accessible products and services.

In addition to complying with the law, this guide offers strategies and tools to make your products and services more accessible. Implementing these improvements is not only a legal obligation, but also an opportunity to expand your market and improve the experience for all your customers.

By embracing product and service accessibility, your business will also be able to stand out in a market that is increasingly aware of the need for inclusion and accessibility.

2. Are you a micro-enterprise? This may interest you

This guide is specifically designed for micro-enterprises. Although these businesses are partially exempt from complying with certain rules of the Law of March 8, 2023, making their products and services accessible on a voluntary basis is not only the right thing to do, but can also offer a competitive advantage.

Micro-enterprises are those that employ fewer than 10 workers and have an annual turnover not exceeding €2 million, or a balance sheet total not exceeding €2 million.

For example, if a hair salon has an annual turnover of €1 million and employs four workers, it is not required to comply with certain accessibility requirements, even if it sells services online. But if, each

year, that same salon increases its revenue to \$2.1 million and retains the same number of employees, it will no longer meet the two requirements. It will therefore no longer be considered a micro-enterprise and will have to comply with accessibility criteria.

Even if your business is not required to fully comply with the law of March 8, 2023, following these best practices improves accessibility and allows you to offer better service to customers and attract new ones.

3. What are the benefits of accessible products and services?

Businesses benefit from:

- more opportunities for their accessible products and services;
- easier cross-border trade;
- cost reductions thanks to common accessibility rules across the EU.

People with disabilities and older people benefit from:

- a greater number of accessible products and services on the market;
- more competitively priced accessible products and services;
- fewer barriers to transportation, education, and the job market;
- a greater number of jobs available for which expertise in accessibility is required.

4. What products and services are involved?

The products concerned are:

- consumer IT equipment such as computers, smartphones, and tablets and their respective operating systems (the hardware and software that runs on them);
- payment terminals, check-in kiosks, ticket or transport ticket vending machines—excluding those on board means of transport;
- televisions connected to the internet (smart TVs) or equipment providing access to audiovisual services;
- e-readers.

The services concerned are:

- electronic communications services, which include, for example, telephone and internet services;
- access to audiovisual media services (video on demand, replay, etc.);
- pre-recorded files (audio, video, etc.) available on the internet or an app, which are not considered archives;
- services related to passenger transport by plane, bus, train, and boat (including their websites and mobile applications), except as provided by law;
- electronic banking, online payment, and electronic money platforms;
- digital books;
- e-commerce;
- the 112 and 113 emergency numbers.

According to the European Commission, 87 million people in the EU are affected by disability. Making these products and services accessible to everyone will therefore make life easier for at least one in four European adults.

If the products or services you provide are not mentioned, they are not bound by law, but you can still choose to make them accessible voluntarily.

Specific requirements include, among other things, accessible user interfaces, accessible documentation, accessible technical support, and universal design that facilitates use by as many people as possible without requiring adaptation.

5. Who monitors compliance with the EAA in Luxembourg?

The Surveillance Authority for the accessibility of products and services (OSAPS) ensures that products and services comply with the law by monitoring them, supporting economic operators, and raising public awareness.

The OSAPS's tasks include:

- **checking the compliance** of products and services on the Luxembourg market;
- **establishing appropriate control mechanisms** to verify whether exemptions from the accessibility requirements provided for by law are justified;
- **providing guidelines and tools** to micro-enterprises;
- **informing the public** about the existence of OSAPS, its responsibilities and decisions, and raising awareness of accessibility.

6. Where to start?

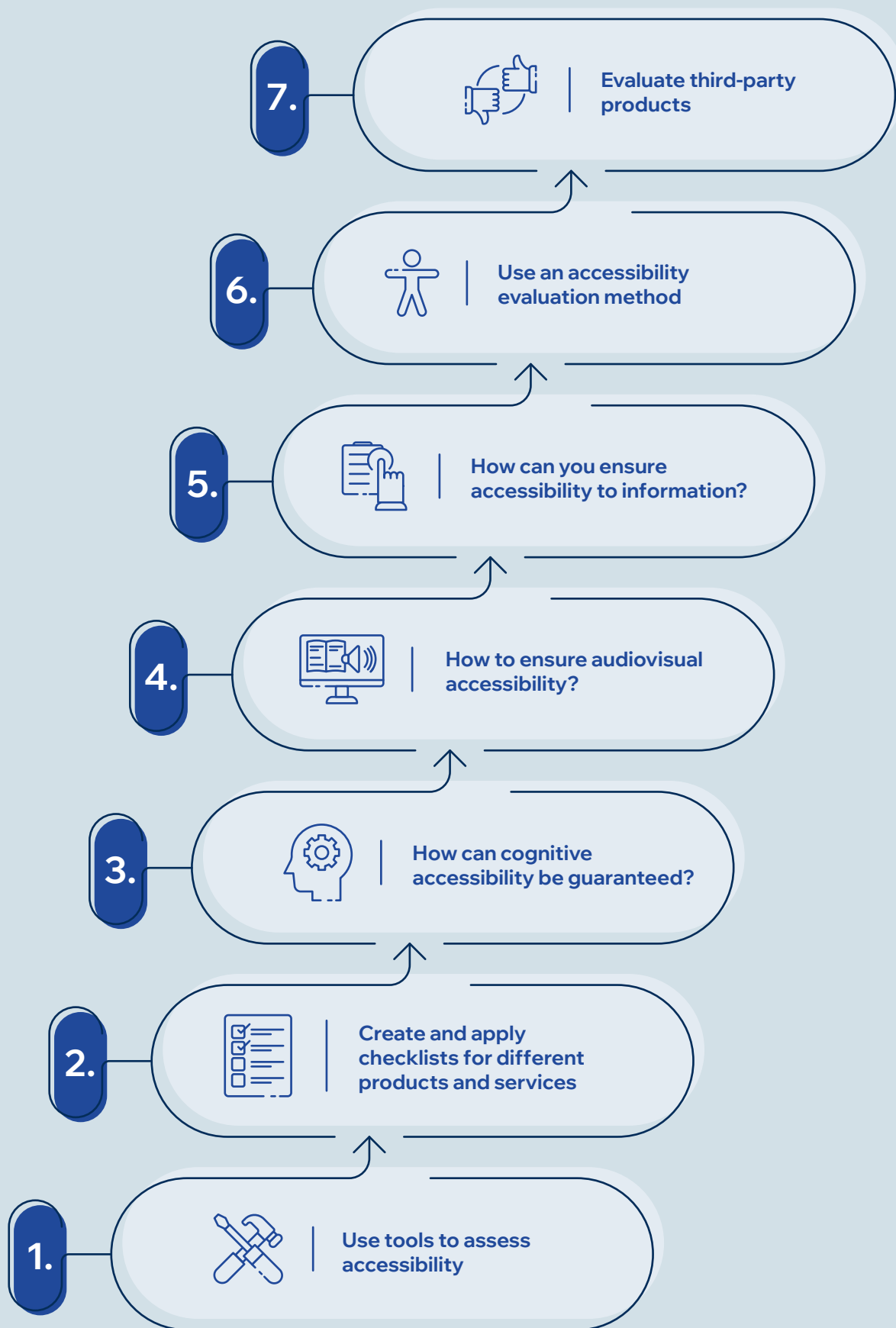
When assessing the accessibility of your business and its products and services, it is important to keep in mind that accessibility should be considered universal (physical accessibility, sensory accessibility, cognitive accessibility).

Assessing and improving accessibility in your business is an ongoing process that can begin with a few basic steps.

These steps help identify areas for improvement and implement effective changes to make your business more inclusive. These steps can be compared to the steps of a staircase, where each step upward leads to improved accessibility in the business.

Here is a suggested sequence of steps

Image 1: process for evaluating and improving accessibility in a company



1. Use accessibility self-assessment tools.

Start by conducting a self-assessment of your company to determine its current accessibility performance. There are tools available that can help you automatically evaluate certain aspects of your website and mobile applications (digital accessibility). These tools often provide preliminary reports that highlight areas for improvement.

Below is a selection of automated tools to assist you in assessing accessibility.

For websites:

- [Axe browser extension](#)
- [Wave browser extension](#)

For mobile applications:

- for iOS: [Accessibility Inspector](#)
- for Android: [Accessibility Scanner](#)

For MS Office documents:

- [Accessibility Checker](#)

For PDF documents:

- [PDF Accessibility Checker](#)

For e-books:

- [Ace by DAISY App](#)

All of the tools listed here are free. It should be noted that these tools cannot detect 100% of accessibility issues. It is also important to always use critical thinking when using these tools, as they may produce erroneous results under certain circumstances.

2. Create and implement checklists for different products and services.

Develop specific checklists with accessibility checkpoints for each area of your business.

For example:

- **Web:** Ensure that your website complies with European standard EN 301 549, which includes WCAG 2.1 criteria at levels A and AA, as well as other additional requirements. More specifically, they must comply with the criteria set out in Table A.1 of the standard. If necessary, seek assistance from the agency that developed your website or from a specialized external consultant.
- **Mobile applications:** Evaluate your applications in accordance with European standard EN 301 549 to ensure that they are fully accessible, including navigation and options for adjusting text size and color contrast. More specifically, they must comply with the criteria set out in Table A.2 of the standard. If necessary, seek assistance from the agency that developed your applications.
- **Testing product accessibility** is not a one-time activity, but an ongoing process that requires planning, evaluation, and improvement. By using these strategies, you can ensure that your product is accessible and sustainable for your users and the environment.
- **Customer service:** Implement protocols for accessible customer service, including communication options such as live chat, text, and visual assistance.

3. How can cognitive accessibility be ensured?

Cognitive accessibility, in the digital context, refers to the design of web interfaces and content that are understandable and usable by everyone, including people with comprehension, memory, attention, or other cognitive challenges. It involves making information accessible and easy to process, taking into account the diversity of ways in which individuals perceive and process information.

To improve cognitive accessibility, you can adopt several approaches (non-exhaustive list):

Clarity and simplicity of language:

Use clear, concise, and simple language, avoiding technical jargon or complex sentences.

Clear and consistent structure:

Organize content in a logical and hierarchical manner, with well-defined headings, lists, and paragraphs.

Visual aids:

Incorporate images, diagrams, pictograms, and other visual aids to facilitate understanding.

Intuitive navigation:

Provide clear and simple navigation options, such as hierarchical navigation menus, search functions, and well-labeled links.

But you can also call on expert cognitive accessibility services that implement existing cognitive accessibility standards (e.g., [ISO 24495-1](#), which supports the practice of clear and simple language by providing principles and guidelines for anyone who creates documents. It applies to all languages and describes best practices for implementing the plain language writing process), as well as assessment methodologies.

These services have diverse professional teams, including cognitive accessibility validators and/or evaluators.

To further improve the information, you can also choose to write it in [Easy-to-read or plain language](#) (see point 5 below).

4. How can audiovisual accessibility be ensured through subtitling and audio description?

Any video in which one or more people speak must have subtitles.

There are two types of subtitles: subtitles for deaf and hard-of-hearing people (which are in the language of the video) and translation subtitles (in a language other than that of the video). For accessibility, subtitles for deaf and hard-of-hearing people are required by the EN 301 549 standard, but translation subtitles contribute to greater dissemination of content, particularly in our multilingual context. Subtitles for the deaf and hard of hearing transcribe not only speech but also all the audio information necessary for understanding (e.g., identification of speakers, noises, etc.).

If possible, choose subtitles that are not embedded in the video (closed captions, as opposed to open captions, which are embedded in the video), as these can be turned on or off by the user and can also be adapted to suit individual needs for character enlargement.

Consider providing a text transcript with each of your videos, as this allows the widest possible audience to access your content, including people who are deaf, blind, deaf-blind, and those who prefer to read in order to absorb the content at their own pace. A text transcript is simply a text that provides access to everything that is said in a video, as well as all the descriptive information necessary for understanding.

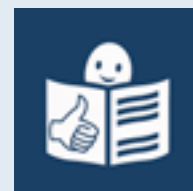
Choose technology and service providers for captioning (for people with hearing impairments) and audio description (for people with visual impairments) that guarantee a high-quality service.

For information, the YouTube platform offers a free automatic subtitling feature in French, German, and English, among other languages. As automatic subtitling is not yet sufficiently reliable, it is essential to have the subtitles proofread to avoid any errors and to comply with legal requirements.

5. How can we guarantee access to information?

Easy-to-read and easy-to-understand language and plain language help to ensure that everyone can participate in communication.

People who communicate in Easy-to-read use short sentences and simple words. This results in clear messages that can be understood by as many people as possible. Images can also facilitate understanding. Easy to read helps people who have difficulty reading to understand texts.



Communication in plain language can help people with various reading difficulties, as it also uses shorter sentences and words and fewer commas. Until now, there have been no strict rules for plain language, but since June 2023, the international standard ISO 24495-1: 2023 for plain language can be used as a guide.

Communication in Easy-to-read or plain language is an important support for people with reading and spelling difficulties and for students who need reading support.

It is not necessary to convert all information into simplified language, but you can, for example, limit yourself initially to translating important customer information into simplified language.

Specialists can help you make your information accessible, for example by advising you on a specific project, such as a brochure, or on how to proceed in your company.

[Klaro](https://klaro.lu/) is the official center for Easy-to-read in Luxembourg. It ensures that Easy-to-read is used in the same way throughout the country.

<https://klaro.lu/>

6. Use an accessibility assessment method

Use an evaluation method that involves checklists. This method should combine the use of automated self-assessment tools and manual evaluation techniques. Finally, to make your products and services more user-friendly, you could organize tests with users with functional limitations and people with disabilities.

7. Evaluate third-party products and services.

If your company imports or distributes third-party products and services, use their user manuals, self-assessment tools, and accessibility checklists to evaluate these products and services before deciding to include them in your offering. This is necessary to ensure that the products and services meet accessibility standards and do not create barriers for your customers.

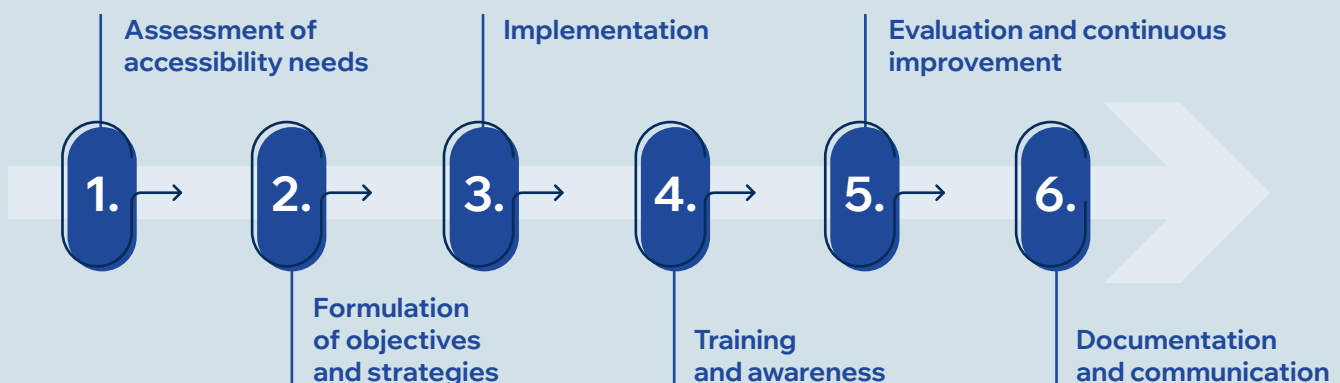
7. What is an accessibility plan and what is it for?

Developing an accessibility plan for your business involves several strategic steps that will help you ensure that your products and services are accessible to all users, including people with disabilities and functional limitations. Consulting with relevant entities and services, periodically reviewing and monitoring the accessibility measures

implemented and their quality, using technological advances, and keeping up with the changing needs and expectations of the people for whom the services are intended are particularly important.

Here is an example of how to develop an accessibility plan (see image 2).

Image 2: process for developing an accessibility plan



Manufacturers
Importers/Distributors
Service providers

| 1. Assessment of accessibility needs

- **For manufacturers:** assess the current design of your products to identify barriers to accessibility. Consider all aspects of the product, including the physical and digital interface.
- **For importers and distributors:** review and select products that already comply with international or local accessibility standards. Request accessibility information and certifications from your suppliers.
- **For service providers:** analyze your current services to identify areas where accessibility can be improved, for example in the following areas: communication, customer interaction, and digital accessibility.

| 2. Formulating objectives and strategies

- Set clear goals for improving the accessibility of your products or services. Set specific, measurable, and achievable goals.
- Develop strategies that include adopting assistive products, redesigning interfaces to ensure accessibility, and training employees on accessibility.

| 3. Implementation

- **For manufacturers:** Incorporate improvements into the design of new products or make changes to existing products. Ensure that new product development takes universal design principles into account from the outset.
- **For importers and distributors:** Implement quality controls to ensure that all imported and distributed products meet accessibility standards before reaching the customer.
- **For service providers:** Improve how you communicate with your customers, for example by providing information in accessible formats (captioned videos, audio description, Easy-to-read and plain language, etc.).

| 4. Training and awareness

Organize workshops and training activities for all your staff on the importance of accessibility and how they can contribute to it in their specific roles.

| 5. Evaluation and continuous improvement

- Set up feedback mechanisms with your users to better understand their needs and adapt your products and services accordingly.
- Regularly review and update your accessibility plan to adapt it to new technologies and regulations.
- Use accessibility evaluation methods that employ automated techniques, supplemented by manual techniques and user testing, including users with functional limitations and people with disabilities.

| 6. Documentation and communication

- Although not mandatory for micro-enterprises, document your processes and accessibility improvements so that you have a record that you can present to your customers and regulatory authorities.
- Communicate your progress and lessons learned in accessibility.

Example



If it helps, here is an example

Below is an example of how to implement accessibility recommendations.

This is not intended to cover all cases and possibilities but is an example to illustrate and understand their application and scope. Based on the assessment

of your products and/or services, you will be able to determine the type of accessibility tools to implement.

To illustrate the purpose of this guide, we have chosen the case of a business that also has an online store.

What products and services require this retailer's attention?

Products that can be found in a store (e.g., self-checkout machines or self-service payment terminals):

Products (such as self-checkout machines or self-service payment terminals) are accessible when people with disabilities can find, access, and use them in the usual way, without particular difficulty and, in principle, without outside help. Products, instructions for using these products, and their user interfaces must meet accessibility requirements for people with disabilities (accessing, perceiving, using, understanding, and operating the product).

Websites, for pages to be accessible, as well as **mobile applications** and, if you offer catalogs and promotional brochures, ensure that they are synchronized with text and audio, so as to take advantage of **electronic readers**.

Consider how you provide information about your products, ensuring that this information is available through more than one sensory channel (visual,

tactile, auditory), using an appropriate font size with sufficient contrast and adjustable spacing, and providing it in a clear and easy-to-understand manner.

If you also want to include instructions for using your products, these must also be accessible and available through more than one sensory channel (visual, auditory, tactile). You must ensure that they are presented in a clear, easy-to-understand, and perceptible manner, and that the text is presented in formats compatible with assistive technologies, taking particular care to include alternatives for non-text content.

You must also ensure that you do not require accessibility features to be activated beforehand.

As we pointed out earlier, it is important to have different visual, auditory, audio, video, and tactile communication alternatives, and to be able to adjust the brightness and contrast of the screen, as well as the intensity of the light.

Regarding interoperability with assistive software and technologies, you should pay particular attention to the integration of alternatives, both for the transmission of information in color and for sound signals with visual or tactile alternatives, as well as the integration of enhancements for the clarity of visual elements. With regard to sound volume and quality, you should reduce interference and, in terms of manual control, you should offer alternatives for parts that are perceptible in terms

of fine motor skills and touch, avoiding the use of visual or tactile elements and simultaneous controls in all cases.

It is always advisable to avoid demanding modes of operation that require a long reach and considerable force.

Similarly, modes of use that can trigger photosensitivity seizures should be avoided.

It is also important to facilitate privacy when using accessibility features, adding alternatives to biometric identification (passwords).

In terms of timing and functionality, you should be consistent and offer flexible spaces and schedules for interaction; prevent the need for assistive technology programs and devices; self-service terminals will integrate speech synthesis and the use of headphones.

Consider that guidance messages can be transmitted through more than one sensory channel and ensure that you can increase response time if necessary; not to mention compatibility with hearing technologies (hearing aids, telephone coils, cochlear implants, etc.) and that there is no interference with assistive devices.

I Services that may be offered by a merchant:

Services de communication électronique: ensure that real-time chat allows for text and voice communication.

Audiovisual communication services: ensure that videos providing information about the products sold and services provided are equipped with appropriate subtitles and audio description.

E-commerce services: ensure that the entire online sales process is accessible, with secure payment options and booking confirmations in accessible formats, providing information on the accessibility of the products and services for sale, and ensuring that identification, security, and payment are accessible.

For services, as with products, provide accessible information about how the service works and its accessibility features through multiple sensory channels, ensuring that the presentation is clear, easy to understand, and easy to perceive, with easy-to-understand text and images compatible with assistive technologies, alternative images compatible with assistive technologies, and alternative presentation of non-text content.

If you offer accessible **support services**, take special care to ensure that contact points, telephone and technical support, and training are all accessible.

In particular, it is important that these support services are not only available by telephone, but also via text-based media (email, chat, etc.).

For **electronic communication** services **via videoconferencing**, provide a real-time chat service for deaf people. Ensure that emergency communications are synchronized across multiple channels. In electronic program guides, ensure that they are perceptible and that they are not used for functional safety reasons, including subtitles, audio description, and clear and easily understandable information and communication.

In the field of **transportation**, ensure that vehicles, infrastructure, information, and assistance are accessible.

With regard to information on **smart ticketing terminals** and additional services, such as **e-commerce** and online shopping, ensure that identification methods, electronic signatures, and payment services are provided in an understandable manner and that the information presented is understandable in spoken and written languages (in particular level B2 of the Common

European Framework of Reference for Languages, which is mandatory for information on **banking services**).

For **e-books**, ensure that text and audio are synchronized when both are present, that files are compatible with assistive technologies, that the configuration is dynamic, and that the presentation is flexible for accessing and navigating content¹

| Accessibility of information:

For products: If you need to package or label a product in your business, it would be useful to keep in mind that accessibility must also be taken into account in the information on opening, closing, using and disposing of the packaging, in the accessibility features indicated on the packaging itself, and in the instructions. Instructions should be accessible through more than one sensory channel and presented in a way that is clear, easy to understand and perceptible, with appropriate font size, sufficient contrast, adjustable spacing and alternative presentation of non-text content.

For services: Accessible information about services refers to measures that enable everyone, including persons with disabilities, to use the services and understand the information they provide. This includes providing information in a variety of formats (text, audio, video), designing websites and mobile applications that comply with accessibility standards, offering appropriate assistance (call centres, etc.) and implementing inclusive policies.

¹ In this context, one can, for example, rely on the EPUB standard, which is a widely used open standard file format for e-books, documents, and other publications.

Appendix: summary of legislation



Who does the EAA apply to?

The EAA applies to any economic operator that wishes to place the products concerned on the European market and provide the services concerned in the EU, regardless of where that company is established.

What does the EAA cover?

European Directive 2019/882 covers products and services that have been identified as most important for people with disabilities. All economic operators, including micro-enterprises that market products, must apply the EAA's accessibility requirements, if these do not fundamentally alter the product or impose a disproportionate burden on the company.

Who is exempt from the legislation?

The EAA treats micro-enterprises differently from other economic operators regarding the compliance of services and the provision of certain information. A micro-enterprise is defined as an enterprise which employs fewer than 10 workers and whose annual turnover does not exceed €2 million or whose annual balance sheet total does not exceed €2 million.

How is the EAA implemented in Luxembourg?

European Directive 2019/882 is implemented in Luxembourg law by the Law of March 8, 2023, on accessibility requirements for products and services. The Law of March 8, 2023 contains the accessibility requirements set out in the EAA, but it also includes information on the Surveillance Authority for the accessibility of products and services (OSAPS), which is responsible for monitoring the products and services in question in Luxembourg.

Enforcement

The Surveillance Authority for the accessibility of products and services (OSAPS), which is responsible for compliance, has several means at its disposal to enforce the directive and Luxembourg law on accessibility, including administrative fines and the authority to temporarily withdraw products and services that do not comply with legal requirements. In carrying out its tasks, OSAPS works closely with the Customs and Excise Administration (ADA), the Grand Ducal Police, the Luxembourg Institute for Standardization, Accreditation, Safety and Quality of Products and Services (ILNAS), and others.

Exceptions to compliance

There are two possibilities for exemption from the accessibility requirements set out in European Directive 2019/882. However, you must meet certain conditions. It is important to note that exceptions must be applied in exceptional cases and that, in all cases, European Directive 2019/882 still requires the economic operator to make the product or the service as accessible as possible.

If economic operators invoke one of these exceptions, they must inform the Surveillance Authority for the accessibility of products and services (OSAPS). Micro-enterprises operating in the product sector are exempt from the obligation to provide evidence to support their assessment, but they must keep relevant information relating to the use of either exception in case it is requested.

| Fundamental change

A fundamental modification is a significant change that results in a fundamental change in the basic nature of a product or service.

Example: To understand the concept of a fundamental modification, let's take the example of a speaker that connects to a mobile device to play music. Requiring a modification to the speaker so that it transmits visual information would constitute a significant change to the product that would result in a fundamental change to its essential nature, which is to provide sound.

| Disproportionate burden

In the context of the ADA, disproportionate burden compares the burden of implementing an accessibility requirement with the benefits of doing so. However, anyone claiming disproportionate burden must assess the cost to the user if the accessibility feature is not present. The cost to the user must then be weighed against the cost (and benefits) of implementing an accessibility requirement for the economic operator. If, after taking all these considerations into account, the burden of applying an accessibility requirement disproportionately outweighs the potential benefits, the economic operator is exempt from that requirement.

Here are some key characteristics of disproportionate burden that economic operators should be aware of:

- Disproportionate burden must be assessed when applying each accessibility requirement. This means that economic operators must assess each requirement independently, one by one, and determine the cost and benefits of each individual re for which you will claim disproportionate burden, before claiming it.
- Disproportionate burden should be understood as measures that would impose an excessive additional organizational or financial burden on the economic operator, while considering the likely benefits for persons with disabilities.
- Economic operators cannot invoke disproportionate burden if they receive funding to improve accessibility.

Although micro-enterprises are not subject to the same documentation requirements for fundamental modifications or disproportionate burdens, economic operators invoking either of these exemptions must nevertheless be prepared to provide relevant information in accordance with the criteria set out in the legislation if requested to do so by Surveillance Authority for the accessibility of products and services (OSAPS).

Surveillance Authority for the accessibility of products and services

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