

Luxembourg RCS – New Filing Obligations

On 6 September 2024, the Luxembourg Trade and Companies Register *Registre de Commerce et des Sociétés de Luxembourg*, (the "RCS") issued a public notice¹ and a guide² on new requirements that will apply to filings with the RCS.

Purpose and Scope

From 12 November 2024, the RCS will transition from PDF forms to online forms. This change aims to:

- (a) address practical difficulties associated with the PDF format; and
- (b) provide a more user-friendly interface for the RCS registration/update process.

These new forms introduce additional requirements regarding the information that must be provided on natural persons registered with the RCS.

New Requirement for a Luxembourg National Identification Number

In accordance with Article 12bis of the amended law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings³, all natural persons registered with the RCS in any capacity (e.g. shareholder, partner, director, manager, agent, auditor) must now provide their

Luxembourg national identification number ("LNIN").

Where a natural person does not have a LNIN, s/he will be required to provide specific data to the RCS solely for the purpose of creating a LNIN in the database of the Luxembourg National Register of Natural Persons ("Database"). In this context, the RCS will collect the following additional information:

- (a) nationality;
- (b) gender; and
- (c) private address.

The information will not be registered with the RCS but will be directly transmitted to the *Centre des technologies de l'information de l'Etat* for integration in the Database.

In addition, the applicant must file supporting documents consistent with and evidencing the above information, such as:

- (a) ID/passport; and
- (b) certificate of residence or utility bill⁴.

The individual for whom the LNIN was created will receive it by post and it will not be available or disclosed on the RCS. However, to the extent the natural person has authorised a third party to create the LNIN, such third party will have access to the LNIN in the filing receipt.

¹https://www.lbr.lu/mjrscs/jsp/webapp/static/mjrscs/en/mjrscs/pdf/Public_Notice_Forms_HTML_06Sept.pdf

²https://www.lbr.lu/mjrscs/jsp/webapp/static/mjrscs/en/mjrscs/pdf/FilingFormalism_NewFeatures2024.pdf

³ <https://legilux.public.lu/eli/etat/leg/loi/2002/12/19/n1/jo>

⁴ Proof of address is only required if the applicant's address does not appear on the identify document.

Updating Information for a Previously Registered Natural Person

Natural persons who are already registered with the RCS, i.e. prior to 12 November 2024, must also provide their LNIN. Initially, this update will be voluntary, but it will become mandatory after a (currently undetermined) transitional period.

Verification of Luxembourg Addresses

The new forms will enable the Luxembourg addresses provided to the RCS to be automatically checked against the National Register of Localities and Streets. This will ensure the consistency and accuracy of the information provided in the forms.

In exceptional cases, i.e. where an address is not yet included in the National Register of Localities and Streets, applicants can override the consistency check to input the correct address into the RCS.

How we can help

Our Luxembourg Funds & Investment Management and Corporate practices are currently working with clients to (i) identify registered individuals to ensure firms have a complete and accurate list of all those caught by the new requirements; (ii) collect the LNINs from those already in possession of one; and (iii) apply for a LNIN on behalf of those who do not currently have one. This latter step involves gathering certain information and supporting documentation from the individuals who do not have a LNIN.

Further Information

For further information, please reach out to your usual Maples Group contact or either of the contacts listed below.

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