

## THE LBR MODIFIES REGISTRATION REQUIREMENTS

### Regulatory Alert

**29 September 2024**

Dear Ladies, dear Gentlemen,

We are pleased to provide you with our Regulatory Alert focusing on the **new filing requirements** applicable to the registration with the Trade and Companies Register (“**RCS**”).

On 1 October 2021, the Luxembourg Business Registers (“**LBR**”) first published a notice on the new obligation to communicate to the RCS the **Luxembourg national identification number of any individual registered in the RCS** in relation to a company (shareholder, director, manager, auditor, etc.). **Natural persons without a Luxembourg national identification number, such as foreign non-residents, will be required to provide information and documentation in order to obtain one.**

This change was initially set to occur in the 1<sup>st</sup> quarter of 2022, however, after a couple of months, it postponed without a new deadline being communicated.

Now in the 3<sup>rd</sup> quarter of 2024, the LBR recently published a new notice concerning these new filing requirements becoming effective as of **12 November 2024**.

The new notice lays down rules regarding the following:

- The new format of the RCS forms
- The registration of the Luxembourg national identification number for natural persons registered with the RCS
- The control of the consistency of the Luxembourg addresses

Kind regards,



Carl Hasse  
Compliance Team Co-leader

This alert is intended to provide general information on recent legal developments. It does not cover every aspect of the topics with which it deals.

This alert is not designed to provide legal or other advice and it is not a substitute for legal or any other type of advice.

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**TABLE OF CONTENTS**

EXECUTIVE SUMMARY..... 3  
REGULATORY REFERENCES ..... 5  
KEY CONTACTS..... 6

## EXECUTIVE SUMMARY

According to the recent notice issued by the LBR, the current RCS form in PDF format will be replaced by an online form, in HTML format, from **12 November 2024**.

With the implementation of a new online form, **any natural persons, including foreign non-residents**, registered within the file of an RCS registered entity **are concerned**, in any capacity whatsoever (as a shareholder, director, manager, auditor, etc.) and will have to provide their **Luxembourg national identification**. This information is **mandatory**. Failing this, it will not be possible for the depositor to finalise his filing procedure.

However, there are a few exceptions where this national identification number not required:

- When the natural person is a judicial representative, e.g. someone appointed with filing a procedure with the RCS
- When the natural person is an agent of a company governed by foreign law which has opened a branch in the Grand Duchy of Luxembourg

The registration of the Luxembourg national identification number for natural persons registered with the RCS will apply as follows:

- 1) **Natural persons having a Luxembourg national identification number** shall provide their “*matricule* number” or “CNS number”.
- 2) **Natural persons without a Luxembourg national identification number** (i.e. **foreign non-residents**) must apply for one through the RCS form, whereby the following information must be provided:
  - Last name
  - First names
  - Date, place and country of birth
  - Gender
  - Nationality
  - **Private home** address

The applicant must provide to the RCS supporting documents (not older than 6 months) for verification purposes:

- National identity card or passport
- Certificate of residence (or an official document from the regional authority), or a declaration of honour (stamped or countersigned by the regional authority responsible for confirming residential addresses: an embassy, a notary, a police station), or, if none of these documents can be produced: a water, electricity, gas, telephone or internet access bill

For documents that are not drawn up in French, German, Luxembourgish or English, a simple translation must be provided.

The supporting documents are kept for a period of 5 years by the RCS, as of the date of their submission.

The person for whom the Luxembourg national identification number was created will receive it **by post**. However, the depositor who requested the creation of this number from the RCS may also receive this information, if the person concerned has duly authorised the depositor, by ticking the relevant box on the RCS form. In this case, the newly created national identification number will appear in the filing proof that the depositor receives from the RCS.

- 3) **For natural persons already registered with the RCS** before the launch of the new HTML forms, the Luxembourg national identification number should be entered when performing the **next RCS filing**. Alternatively, if the entity does not have any filing to perform, it will be able to use a **new service called “Mise à jour de l’identifiant national luxembourgeois des personnes physiques inscrites au RCS”** for the sole purpose of updating/requesting the Luxembourg national identification number.

A **transitional period is foreseen** for persons registered with the RCS, the duration of which has not yet been communicated. After this period, the communication of the Luxembourg national identification number will be mandatory, even if the filing request does not concern a natural person. Consequently, **if this information is not provided, it will not be possible to finalise the RCS procedure.**

Any natural person, including **foreign non-residents**, (to be) registered with the RCS must henceforth provide their Luxembourg national identification number, or as the case may be, the supporting documents to request a Luxembourg national identification number, to the depositor filing on behalf of the entity.

The RCS states that the Luxembourg national identification number will not be published or made available by any other means.

An additional feature of the new RCS form will be an automatic check of the Luxembourg addresses registered in the RCS for consistency with the information in the National Register of Localities and Streets will be carried out when creating an RCS request.

The RCS has announced a **complete inaccessibility** of the entire LBR website ([www.lbr.lu](http://www.lbr.lu)) due to extensive maintenance work to be performed **on 12 November 2024**. Therefore, all pending RCS request must be submitted **before 11 November 2024**.

**Mebs recommends foreign non-residents** who are already registered in the RCS to first submit a single RCS request for one company to obtain their Luxembourg national identification number. Once the **foreign non-resident** obtains their Luxembourg national identification number, they should ensure, with the relevant depositors, that all their other RCS registrations are updated.

## REGULATORY REFERENCES

*RCS public notice: Filing Formalism – New Features*

Luxembourg Business Registers

[https://www.lbr.lu/mjrcs/jsp/webapp/static/mjrcs/en/mjrcs/pdf/FilingFormalism\\_NewFeatures2024.pdf](https://www.lbr.lu/mjrcs/jsp/webapp/static/mjrcs/en/mjrcs/pdf/FilingFormalism_NewFeatures2024.pdf)

## KEY CONTACTS

### **Eric Chinchon**

Partner  
[echinchon@mebs.lu](mailto:echinchon@mebs.lu)  
+352 263 845 211

### **Michael Lange**

Partner  
[mlange@mebs.lu](mailto:mlange@mebs.lu)  
+352 263 845 212

### **Emmanuel Bégat**

Partner  
[ebegat@mebs.lu](mailto:ebegat@mebs.lu)  
+352 263 845 221

### **Violaine Vilair**

Member of the Executive  
Committee  
[vilair@mebs.lu](mailto:vilair@mebs.lu)  
+352 263 845 230

### **Christophe Pessault**

Member of the Executive  
Committee  
[cpessault@mebs.lu](mailto:cpessault@mebs.lu)  
+352 263 845 216

### **Mats Lewicki**

Member of the Executive  
Committee  
[mlewicki@mebs.lu](mailto:mlewicki@mebs.lu)  
+352 263 845 233

### **Ruddy Gasparini**

Deputy Chief Financial Officer  
[rgasparini@mebs.lu](mailto:rgasparini@mebs.lu)  
+352 263 845 361

### **Carl Hasse**

Team Co-leader  
Compliance Department  
[chasse@mebs.lu](mailto:chasse@mebs.lu)  
+352 263 845 228

### **Pierre-Thibault Aveline de Rossignol**

Team Co-leader  
Compliance Department  
[p.avelinederossignol@mebs.lu](mailto:p.avelinederossignol@mebs.lu)  
+352 263 845 217