

# NEWSLETTER

## LUXEMBOURG RCS | NEW FILING FORMALITIES FOR THE RCS FROM NOVEMBER 12TH, 2024 ONWARDS

As announced by the Luxembourg Business Register (LBR) last year, the long-anticipated changes to the filing formalities for the Trade and Companies Register (RCS) will take effect on November 12th, 2024 (the « Implementation Date »). Below is a brief overview of the upcoming formalities:

### (1) Change of the format of RCS Filing Forms from «Offline PDF » to «Online HTML »

To address the well-known challenges associated with the RCS filing forms in PDF-format and to offer a more user-friendly interface, the format of the filing forms will switch, as of the Implementation Date, from downloadable PDFs that needed to be completed offline to online HTML forms to be filled out directly on the RCS portal.

From this date forward, all new filing requests initiated through the new online HTML forms must be completed exclusively by the applicant. Unlike the former offline PDF forms, which could be forwarded to third parties for data entry/enquiry, this option will no longer be available.

### (2) New formality for natural persons registered in the RCS: Notification of the « NINL »

With the switch from offline PDF forms to online HTML forms, the authorities have also decided that entities and persons registered with the RCS must provide, from the Implementation Date onwards, the Luxembourg national identification number (« NINL », also known as « matricule » or « CNS number » according to the amended law of June 19th, 2013, on the identification of natural persons) for any natural person associated with such registered entities or persons.

### Who is affected?

This requirement applies to all natural persons registered independent of their role (e.g. as a partner/shareholder, mandatary, accounting/audit reviewer, etc.) in the records of an RCS-registered entity, whether they are newly registered or already on file. The NINL must be provided when registering a natural person or when submitting a change request, while for other types of modifications, it will remain optional during a transitional period.

**The applicant must be in possession of the NINL when submitting the application to the RCS.**

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**According to the LBR, the NINL will not be disclosed to third parties, nor will it appear on any documents issued by the administrator, on prefilled forms, or on the RCS portal.**

### **What about individuals who do not yet have a NINL?**

While all individuals residing and/or working in Luxembourg have a NINL, some natural persons registered with the RCS (particularly foreign nationals) may not. In such cases, a NINL must be requested as part of the RCS filing, by including the following additional information to allow the LBR to create a NINL in the National Register of Natural Persons (Registre national des personnes physiques – RNPP):

- Gender;
- Nationality; and
- Private residence



**The LBR has confirmed that this information will not be recorded in the RCS but will be transmitted to the State Center of Information Technology (Centre des technologies de l'information de l'Etat) for inclusion in the RNPP.**



Certain documents must be attached as supporting evidence:

- Proof of identity, e.g. a copy of an ID card or passport; and if applicable; and
- Proof of private residence, e.g. a certificate of residence, a sworn statement certified by an appropriate authority or a utility bill for water, electricity, gas, phone or internet.

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## (3) Consistency Check for Luxembourg Addresses

In addition to the above, another key change concerns Luxembourg addresses of the registered offices of entities recorded with the RCS and the addresses of Luxembourg residents registered in an RCS file. These addresses will now be automatically verified by Luxembourg authorities.

Essentially, this verification means that the authorities will check the consistency of Luxembourg addresses recorded in the RCS. From the Implementation Date onwards, these addresses must match the information in the National Register of Localities and Streets (Registre national des localités et des rues – CACLR), which can be accessed at « [https://www.services-publics.lu/caclr/building\\_listing\\_form.action](https://www.services-publics.lu/caclr/building_listing_form.action) ».

Each Luxembourg address entered in the RCS filing form will be automatically checked for consistency. In case of discrepancies, an error message will appear, and the applicant must correct the address.



**The LBR notes that if an address to be registered is not yet listed in the CACLR, the applicant can override the consistency check and « force » the entry of such an address.**

The LBR has provided a guide (in German, English and French) entitled « **FAQ – Luxembourg National Identification Number** » which explains the new HTML forms and steps to be completed with the RCS.)

We will be happy to support you in implementing the new requirements of the RCS, which come into force on November 12th, 2024.

Our team of the « Corporate Administration Department » is at your disposal to provide you with comprehensive assistance in changing the new formalities. Do not hesitate to contact us.