

# New RCS filing formalities

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On 1 October 2021, the Luxembourg Business Register (“**LBR**”) issued a public notice detailing a new set of rules regarding the filing process with the Luxembourg Trade and Companies Register (“**RCS**”).

In line with the LBR's objectives to enhance digitalisation as well as facilitating the document filing process with the RCS, these new rules strengthen the requirements for the identification of natural persons and introduce a new technical process in its forms.

**What is new?** The most significant change made to the existing filing process is that any individual registered with the RCS in any capacity whatsoever will have to be identified by a Luxembourg national identification number (“**LNIDN**”) upon filing.

Furthermore, as a new technological process will apply, whereby the traditional PDF format will be replaced by HTML forms, a check on the consistency of the Luxembourg addresses referenced in the RCS filing application will be performed against the information in the National Register of Localities and Streets.

## **What does it mean?**

- **Scenario 1: Individuals already registered with the RCS.**

The LNIDN of all individuals (shareholders, directors/managers, supervisory auditors etc.) already registered with the RCS will have to be communicated to the RCS (initially on a voluntary basis or on the occasion of a new registration of an individual in the RCS file) and registered through the new HTML format, failing which any new filing for the entity will not be accepted (after the expiry of the initial phase).

For those individuals who have not yet obtained an LNIDN, a specific procedure will be put in place to request the creation of the LNIDN on the RCS portal, for which fees will apply in certain circumstances (after the expiry of the initial phase).

- **Scenario 2: Individuals who do not have an LNIDN and are not yet registered with the RCS .**

Individuals without an LNIDN will be required to go through a dedicated process in which the filing

applicant will have to provide a copy of his/her passport or ID card and specific information such as on the gender, private address and the nationality (additional information such as evidence of private domicile address may be requested during the process). A third-party representative will be able to introduce the request.

**When does it apply?** These new RCS filing formalities will apply from 31 March 2022 (initial phase). The LBR also specifies that the expiry date of the initial phase will be communicated to the public in due course.

## For any questions, please contact

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For any further information please contact us or visit our website at [www.elvingerhoss.lu](http://www.elvingerhoss.lu).

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