



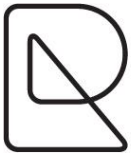
RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

GUIDELINES ON SUBMISSION AND PUBLICATION



VERSION 1.0



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

GUIDELINES ON SUBMISSION AND PUBLICATION



Foreword :

Notes presented by the Luxembourg Trade and Companies Register (“RCS”) manager:

- *Are of a general nature and are not aimed at any particular situation of a natural person or legal entity ;*
 - *Are of an explanatory and documentary nature ;*
 - *Aim at answering a number of questions raised by “RCS” users, are of no legal value, and no liability may be imparted to the “RCS” manager following these notes ;*
 - *Are not necessarily complete, exhaustive or up to date ;*
 - *May not be used as a substitute for legal or professional advice ;*
 - *Reflect only the opinion of the “RCS” manager on a number of issues, and is subject to any interpretation issued by Courts and Tribunals.*
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1. General Guidelines

1.1 Existence of a legal basis for filing and / or publishing

Completing a submission with the Luxembourg Trade and Companies Register (« RCS ») consists in submitting all documents to the « RCS » as required by the applicable law.

Due distinction must be made between the information required to register with the « RCS » as per the amended law of the 19th December 2002 on the Luxembourg Trade and Companies Register as well as accountancy and annual company accounts (“loi modifiée du 19 décembre 2002 concernant le registre de commerce et des sociétés ainsi que la comptabilité et les comptes annuels des entreprises”, hereafter “law of 2002”) and the information to be published within the RESA as per the amended law of 10th August, 1915 on commercial companies (“loi du 10 août 1915 sur les sociétés commerciales”), as well as any other specific regulations.

All information required by the « RCS » must be digitally transmitted to the « RCS » using one of the dedicated requisition forms. Please note that all information contained within the requisition forms submitted to, and accepted by the manager upon digital submission, are registered and filed exactly as they were submitted as on the abovementioned forms. The manager will not amend any contents or form of the latter in any way and does not have the authority necessary to amend any information contained within the requisition forms.

Any information required for publication must be submitted as notarial acts or privately drafted deeds.

All requisition forms and related documents for publication must be submitted to the « RCS », with the exception of special cases such as a submission for the publication of future events for example.

The « RCS » manager will only accept any acts, extracts of acts, minutes and documents legally required for registration or publication. Therefore the « RCS » manager will reject any document or information, of which the publication is not required by law.

1.2 Exception:

As per article 6 from the regulation of the 23rd January 2003 enforcing the law of 2002 the manager may accept a request for submission or publication of acts, extracts of acts, minutes or any documents which are not legally required.

The depositor must support his request for submission or publication in writing with sufficient evidence of dire and exceptional circumstances directly justifying the submission or publication.

This is an exceptional measure:



- ***This exception concerns first and foremost foreign laws, in a case where submission to the « RCS » or publication within an official journal is required by foreign law and that the registered person may not evade this action without grave prejudice.***
 - ***Acceptance of the submission or publication is left to the entire discretion of the « RCS » manager.***
 - ***In the event of a rejection from the latter, rights of appeal as detailed within article 21 of the law of 2002 are made available to the petitioner.***
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2. Filing multiple events

A single requisition form may be used to file several events into one submission to the « RCS », even if these events take place on different dates. The latest information on the registered person must be submitted to the “RCS”.

This disposition does not free the petitioner from their obligation with regards to the one month legal submission and publication deadline in any way.



Example: Multiple transfers of share ownership between partners of a private limited company, and the final result thereof, must be registered with the “RCS”.

3. Submission formalities

All requisitions are completed using dynamic requisition forms as set out within the amended Grand-Ducal regulation of the 23rd January 2003, enforcing the amended law of 2002. All such forms must be digitally submitted using the “RCS” website.

All submissions made to the « RCS » are subject to administrative fees in compliance with the pricing table as set out within the Grand-Ducal regulations.

3.1 Submitted documents

All submitted documents must comply with the following requirements :

- > Submission as a PDF/A file,
- > Perfect legibility,
- > Horizontal space of at least 35 mm, which must be left available on the top of the first page.

3.2 Documents filed for publication

Documents filed for publication must meet the following conditions:

- > to be transmitted to format PDF/A text and must neither contain images, nor have been digitized, or being “océrisés” (no optical character recognition method allowed),
- > be presented in A4 format, drafted with fonts commonly used in office automation. The list of fonts is specified by the manager of the RCS on its web site,
- > be written in black font on a white background
- > reserve at the top of the first page a white horizontal zone of at least 35 millimeters.

4. Submission and publication of complete deeds

The incorporation deed for partnerships, special partnerships corporate joint ventures, limited liability companies, cooperative companies and civil societies as well as any amendments to these deeds must be submitted and published in full as per article 100-10 from the amended law of 10th of August 1915 on trading companies (“loi du 10 août 1915 sur les sociétés commerciales”).

Deeds concerning general partnerships, standard limited partnerships or special partnerships are published as an extract, in compliance with article 100-7 from the abovementioned amended law from the 10th August, 1915 (“loi du 10 août 1915 sur les sociétés commerciales”). Contents of this extract are set out within article 100-8 of the amended law of 1915 (“loi du 10 août 1915 sur les sociétés commerciales”).

5. Registration of outdated historical events

The « RCS » manager accepts the submission of outdated historical events, that is to say events which happened in the past and were not registered within the applicable legal deadlines and are no longer relevant such as, for example, the unregistered and expired appointment of a Director.

A requisition form is not necessary for this purpose, only the document for publication will be accepted. The outdated historical event will not be registered with the « RCS ».

6. Registration of events coming into effect at a later date

The « RCS » manager accepts the submission of events coming into effect at a future date, as decided by the relevant department within the company. The submission formalities for such a case are as follows: submissions regarding these events must be forwarded within the legal deadline of one month from the definitive deeds. The requisition may however be submitted to the “RCS” on the effective date.

The relevant publication is to be transmitted on its own, without any requisition form. The latter will be submitted on the relevant effective date for this event.

The petitioner is solely liable for the timely execution of all administrative procedures, while the “RCS” manager may not be held accountable for this.

7. Corrective submission

This submission is used to amend a document previously submitted to the « RCS ».

General rules for submission also apply to all corrective submissions.

Any corrective submission may only concern material errors.

Accurate mention of the corrective nature of the document must be made, stating that the new file amends a previously submitted document, the number it relates to.

8. « RCS » monitoring duties

The « RCS » manager proceeds with an overall examination of requisition forms and publications prior to accepting their submission.

Should any doubt be cast on the legality of the requested registration, the « RCS » manager will conduct the following procedure:

- > he analyses within the submitted texts:
 - whether the information meant for publication, and the information submitted for registration based on the relevant requisition forms are coherent ;
 - whether the overall information to communicate are indeed reflected on the associated requisition form.
 - the existence of a legal basis prescribing the filing and/or the publication presented
- > he may suggest that the petitioner amends his submission, request any applicable additional information or evidence in compliance with article 21 (2) of the law of 2002;
- > finally, he may reject the requested registration as per article 21 (3) of the law of 2002.

The “RCS” manager does not proceed with the interpretation of any submitted documents; however he does execute any thereby introduced requisitions based on an overall check of the information submitted by the petitioner.



Les dépôts auprès du RCS sont effectués sous la responsabilité du requérant. Le gestionnaire du RCS n'est pas responsable du contenu de l'information déposée.

(art. 21(2) de la loi de 2002 concernant le RCS)

9. Guidelines to additional submission fees in the event of multiple regularisation requests

This measure is meant to answer accordingly to a number of bad habits developed by a category of petitioners, who fail to apply proper care to their submissions, thereby attracting attention through such a display of negligence when completing the required requisition forms.

This measure is aimed solely at a category of professional petitioners submitting regularly and in large amounts, and is not in any way intended for the occasional petitioner, or any representative thereof, who may be unfamiliar with the applicable submission procedures.

Payment of fees as per annex J of the relevant regulation may be collected by the manager upon notifying the petitioner via registered mail without a reply.

10. Submission of a General Assembly with the sole purpose of informing on not achieving the quorum, and submission of a General Assembly having reached the quorum and rejected its resolutions

The « RCS » manager only accepts any documents which are legally required for submission and/or publication. Therefore, general assemblies which failed to achieve a quorum, or general assemblies having reached the quorum and rejected its resolutions, may neither be submitted nor published.

11. Special cases in registration, submission and publication

11.1 Opening of a branch within the Grand Duchy of Luxembourg by a Luxembourgish company

No legal disposition requires a publication within the RESA upon creation of a branch within the Grand Duchy by a Luxembourgish company.

The « RCS » manager must reject any such publication.

Only the relevant requisition form must be presented with regards to registering a new branch.

11.2 Granting of discharges, or refusal thereof, to administrators, managers, auditors, reviewers and liquidators

In the absence of any legal requirement to this effect, no submission or publication must be submitted to the « RCS » with regards to this matter.

11.3 Note on optional requisition form fields

Input of optional information such as floor or building number within the petitioner's address, are not required in the absence of any such information.

Therefore, any submission requests containing any such signs as « / » or « n/a » will be returned to the petitioner by the manager.

12. Contact Us

Should you experience any technical issues, or have any further questions regarding the "LBR" website, please feel free to contact the "LBR" helpdesk using the following contact information:

Tel : (+352) 26 428 -1

Fax : (+352) 26 42 85 55

E-mail : helpdesk@lbr.lu

Helpdesk opening hours are Monday to Friday, 8AM to 5.30PM without interruption

www.lbr.lu