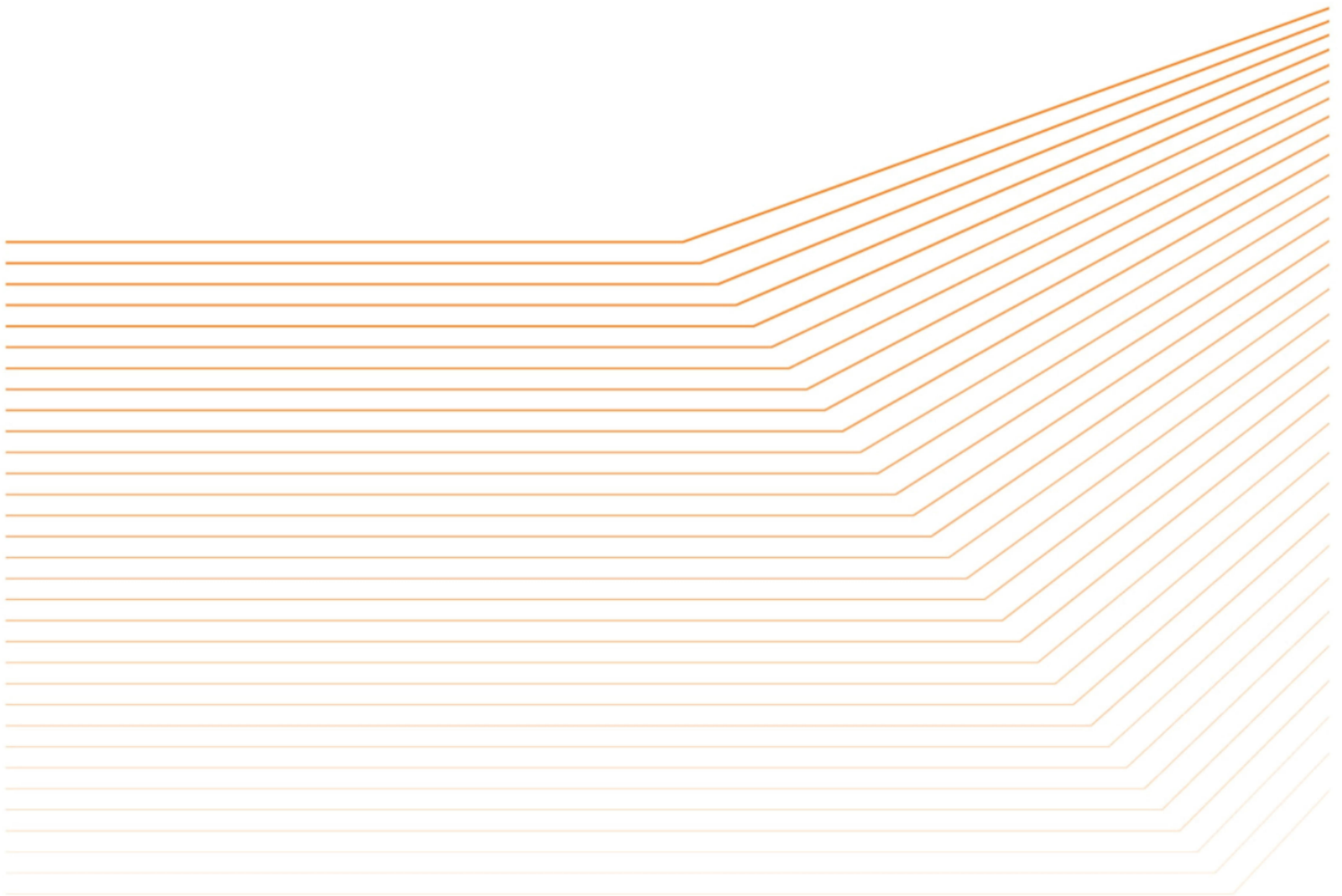




**RBE**

REGISTRE DES  
BÉNÉFICIAIRES EFFECTIFS

# FAQS



VERSION 5.1



**RBE**

REGISTRE DES  
BÉNÉFICIAIRES EFFECTIFS

## FAQS

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**RBE**

REGISTRE DES  
BÉNÉFICIAIRES EFFECTIFS

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## 1. About the RBE

### 1.1 What is the RBE?

The RBE is the database in which information on the beneficial owners declared by the entities referred to in the Law of 13 January 2019 establishing a Register of Beneficial Owners is stored. It is managed by the LBR, under the authority of the Minister of Justice.

This register contributes to the principle of transparency of legal persons by ensuring that information on the beneficial owners of legal persons is kept and made available.

### 1.2 What is the legal basis for the RBE?

Law of 13 January 2019 establishing a Register of Beneficial Owners ('the 2019 Law').

Grand-Ducal Regulation of 15 February 2019 on the terms and conditions of registration, payment of administrative fees and access to information entered in the Register of Beneficial Owners ('the GDR of 2019').

These texts entered into force on <sup>1</sup> March 2019.

### 1.3 Who manages the RBE

The RBE is managed by the economic interest grouping LUXEMBOURG BUSINESS REGISTERS (LBR).

## 2. Enrolment of Beneficial Owners in the RBE

### 2.1 Which entities are required to report their beneficial owner(s) in the RBE?

The entities required to register their beneficial owner(s) in the RBE are those registered in the RCS, with the sole exception of individual traders.

### 2.2 Is it necessary to contact the RBE when the entity is in liquidation at the time of the entry into force of the law of January 13, 2019?

- > If the entity has not yet closed the winding-up proceedings by the end of the 6-month transitional period, i.e. by 31 August 2019 inclusive, its beneficial owners shall be entered in the RBE.
- > If the entity in liquidation has completed its liquidation operations at the end of the 6-month transitional period, i.e. by 31 August 2019 inclusive, it is not required to register its beneficial owners in the GER.

### 2.3 What is a beneficial owner?

A beneficial owner is any natural person who ultimately owns or controls the entity by virtue of owning directly or indirectly a sufficient percentage of shares, voting rights or equity interest in the entity. It is therefore up to the entity to carry out this exercise by first assessing who owns its capital and to what extent (a holding strictly in excess of 25%) and then verifying who controls it (via a preponderant voting right, for example).

If, despite the search conducted, no beneficial owner could be identified, the senior management officials are considered to be the beneficial owner.

## 2.4 Who should determine the beneficial owners?

It is the entities covered by the law of 2019 that must establish who their beneficial owners are, whose identity must be declared to the RBE.

## 2.5 How to determine the beneficial owners?

- > 1<sup>st</sup> step: it is necessary to verify who holds the entity's capital and in what proportion (purely mathematical approach linked to the "capital ownership" criterion). If an individual holds more than 25% of the capital, he is presumed to be the beneficial owner. Therefore, this person is to be recorded in the RBE.
- > 2<sup>nd</sup> step: it is then necessary to verify who has the power to control the entity (this time the analysis focuses on the criterion of "control"). For example, if an individual shareholder holds less than 25% of the capital but has a preponderant voting right, the latter is the beneficial owner and should be recorded in the RBE.
- > These two steps are carried out **concomitantly** and not successively or eliminatorily. If, despite the searches carried out, no beneficial owner could be identified, the principal officer(s) are then considered as beneficial owners and, as such, are to be entered onto the RBE.
- > For more details, please refer to the brochure "Declaration of Beneficial Owners to the RBE - Explanatory Guide".

## 2.6 Who is the senior management official to be included in the RBE if applicable?

The notion of senior management official is to be understood in general as the legally prescribed management body and not just the chairman of a board of directors.

The senior management official may also be considered to be the Chief Executive Officer responsible for the day-to-day management or any other equivalent body, appointed by virtue of legal or statutory provisions, in which case only the Chief Executive Officer is then to be registered.

When the body identified as the senior management official includes one or more representatives of the State, the Minister responsible for the public establishment is to be registered in place of the State representatives.

## 3. How do I process with the RBE?

### 3.1 How to declare its beneficial owners?

The declaration of beneficial owners to the RBE is made online, on the portal dedicated to the RBE, via an electronic declaration form. This form is a structured and dynamic way of gathering all the information to be communicated to the RBE.

### 3.2 Does the online declaration require a connection to the LBR site?

- > To access the online declaration formality, the user must be connected to the site either by means of a product issued by Luxtrust SA or a Luxembourg eID card, or by an eIDAS electronic certificate, offering at least a level of substantial guarantee.
- > For users who do not have an internet connection or who do not wish to take electronic procedures, there is a help desk on the LBR's premises. It should be noted that this service is subject to a charge (see the "Rates" brochure).
- > Persons wishing to use the services of the helpdesk will be required to make an appointment by contacting the LBR helpdesk at 264281.

### 3.3 Who can report to the RBE?

Entries and amendments to the RBE are made :

- > In person, or
- > By proxy, or
- > By the notary, drafter of the constituting or amending act of the legal person, or
- > Through the assistance desk made available to the public by the LBR.

### 3.4 In what language can the form be completed?

The form is to be completed only in French, German or Luxembourgish.

### 3.5 What supporting documents are to be submitted to the RBE?

- > In principle, no supporting documents should be attached.
- > In some cases, supporting documents must be attached to the declaration form:
  - A copy of an official document allowing to establish his identity, **if the beneficial owner to be registered in the RBE does not have a Luxembourg national identification number.**
  - A duly motivated request for restriction of access to information, **if the information of a beneficial owner is to remain non-public because of the risks to his or her person.**
  - A document certifying that the company has its securities admitted to trading on a regulated market, **if the company for which the declaration is to be made is a listed company.**

### 3.6 If supporting documents are to be attached, in which language should they be submitted?

#### 3.6.1. Copy of the official document establishing the identity of a beneficial owner

- > If the document is written in Latin characters, no translation is required.
- > If the document is not in Latin characters, it must be accompanied by a translation into French, German or Luxembourgish. A free translation is sufficient; it is not necessary to have the document translated by a sworn translator.

#### 3.6.2. Application for restriction of access to information of a beneficial owner and document certifying that the company is having its securities admitted to trading on a regulated market

These documents can be presented in French, German, Luxembourgish and English.

### 3.7 What are the deadlines for making a declaration?

Generally speaking, the registration of beneficial owners must take place within one month from the time the registered entity became aware or should have become aware of the event that makes registration or its modification necessary.

### 3.8 Is there a fee for reporting to the RBE?

The applicable rate, corresponding to the administrative costs, is set by Grand-Ducal regulation, i.e. 15€ excluding VAT for declarations (registration or modification).

### 3.9 How do I deregister a registered entity from the RBE?

As soon as an entity is deleted from the Trade and Companies Register (RCS), the entry in the RBE for that entity is automatically deleted. There are therefore no specific steps to be taken with the RBE to deregister an entity.

## 4. What information should be included in the RBE?

### 4.1 Concerning the beneficial owners or senior managers

#### 4.1.1. How to fill in the fields relating to surname and first name(s)

- > Person with a Luxembourg national identification number

The information relating to the surname and first name(s) to be included on the form must correspond exactly to the information in the National Register of Natural Persons.

- > Person who does not have a Luxembourg national identification number

The information to be communicated must be in accordance with the official document attached, making it possible to establish the identity of the person. If the person has more than one first name, all of them must be indicated on the form. As regards the field relating to the name, the information must be given as it appears on the official supporting document.

- > Please note that characters such as quotation marks, commas or parentheses are not to be entered in these fields.

#### 4.1.2. How to complete the nationality field?

The nationality of the beneficial owner to be registered is to be selected from a drop-down list proposed on the form.

If the person has more than one nationality, they are all to be entered onto the RBE.

If the person has a Luxembourg national identification number, the information to be communicated to the RBE must be in accordance with the entries in the National Register of Natural Persons.

#### 4.1.3. How do I fill in the date and place of birth fields?

The date of birth (day, month and year) and place (town and country) are to be entered onto the RBE and must be consistent with :

- > The information appearing in the National Register of Natural Persons, where the person has a Luxembourg national identification number,
- > The information given in the attached supporting document, for persons who do not have a Luxembourg national identification number.

NB: Note that if the person to be registered has a Luxembourgish national identification number, the date of birth will be automatically generated in the field provided for this purpose.

#### 4.1.4. How to complete the country of residence field?

The country of residence of the beneficial owner/senior management official to be entered should be selected from a drop-down list provided on the form.

#### 4.1.5. How to enter the precise address, private or professional?

- > Enter the business address or home address of the beneficial owner/senior management official.
- > It should be noted that for Luxembourg addresses, the information communicated to the RBE concerning the locality, street and building number must be consistent with the data in the National Register of Localities and Streets. An automatic check of the address is carried out directly on the declaration form to be completed by the declarant.
- > The National Register of Places and Streets can be consulted at the following address: <https://data.public.lu/en/datasets/adresses-georeferences-bd-adresses/>.
- > No proof of address is required.

#### 4.1.6. Which National Identification Number should be included in the RBE?

- > The Luxembourg national identification number (commonly known as the matricule number) is to be entered onto the RBE for beneficial owners/senior management officials with such a number. In this case, no supporting documents need to be attached.
- > For beneficial owners/senior management officials who do not have such a number, a foreign identification number must be provided to the RBE. In this case, a document allowing the identity of the person to be established must be attached to the declaration and the identification number to be entered in the RBE must be the same as the one shown on this supporting document.

#### 4.1.7. How to record the nature and extent of effective interests held?

- > The fields relating to the nature and extent of the beneficial interests held are proposed only if individual beneficial owners can be identified.
- > If senior management officers are to be reported, these fields are not proposed on the reporting form.
- > "Nature of effective interests" field: the information to be included in this field concerns only the nature of the interests held. These may be, for example, shares, equity interests or voting rights.
- > "Scope" field: the information to be included is specifically targeted at the precise scope of the effective interests held. It is not sufficient to indicate "strictly greater than 25%". It may be a percentage or proportion, for example.

## 4.2 Concerning listed companies

- > Where the registrant itself is a listed company, it need only enter onto the RBE the name of the regulated market on which its securities are admitted to trading and the country.
- > A supporting document must be presented when registering for the RBE.
- > This derogation applies only in this particular case and not in the case where the listed company is the shareholder of the registered company and not the registered company itself.

## 5. RBE Consultation

### 5.1 Is the RBE available for consultation?

No.

While the RBE had been open to the public since 1 September 2019, public access to the RBE was suspended on 22 November 2022, following a ruling by the Court of Justice of the European Union on the same date.

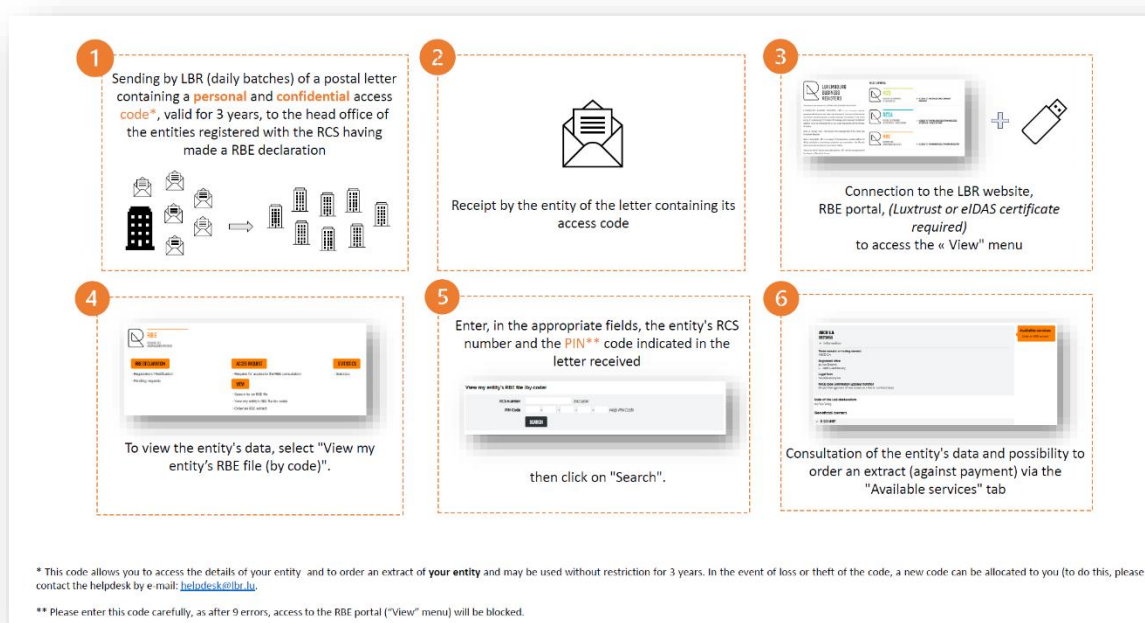


Indeed, this judgment, delivered in joined cases C 37/20 and 601/20, invalidated the provision of Directive 2018/843 of the European Parliament and of the Council of 30 May 2018 amending Directive (EU) 2015/849 on the prevention of the use of the financial system for the purpose of money laundering or terrorist financing and Directives 2009/138/EC and 2013/36/EU providing "that Member States must ensure that information on the beneficial owners of companies incorporated within their territory is accessible in all cases to any member of the general public".

## 5.2 How can the registered entity consult its data?

LBR has opened up specific access to entities so that they can consult their own RBE information and order an extract.

### Procedure diagram :



All entities registered with the RCS are assigned, by mail sent to its headquarters, a personal and confidential access code by post to their registered office once their RBE declaration has been made.

The entity can consult its RBE file directly on the LBR website (RBE portal) after authenticating itself using a Luxtrust or eIDAS certificate and entering its personal and confidential PIN code under the menu "Consultation" - "Consult my entity's RBE file (via code)".

The entity can order an extract (for a fee) from its own RBE file by clicking on "Order an RBE extract" on the right of the screen.

## 5.3 How can professionals subject to the amended law of 12 November 2004 on the fight against money laundering and terrorist financing consult the RBE?

Professionals subject to the amended law of 12 November 2004 on the fight against money laundering and terrorist financing have access to the RBE after signing an agreement with LBR or a one-off request form for access to the RBE.

Two types of access are available to these professionals, depending on whether the exercise of their functions requires a regular or occasional need to consult the RBE.

### 5.3.1. Regular need to consult the RBE

Professionals who need to consult the RBE regularly must :

- > be in possession of a Luxtrust certificate, ;
- > sign an agreement with LBR;
- > complete a technical appendix.

Procedure diagram :



RBE files can be consulted directly on the LBR website (RBE portal) via the "Consultation" - "Search for an RBE file" menu.

Professionals will have the possibility to order an RBE extract (for a fee) by clicking on "Order an RBE extract" on the right of the screen.

Note that other users (who also have a Luxtrust certificate) can be added to the account created via an access management application.

### 5.3.2. Occasional need to obtain an RBE extract

Professionals who need to consult the RBE on a occasional basis must hold a Luxtrust or eIDAS certificate and submit a request to LBR via the website (RBE portal), via the "Request for access to consultation of the RBE" menu and then "One-off request to obtain an RBE extract".

A request for access form must be completed and returned electronically to LBR, together with a copy of the establishment authorisation issued for this professional.

Professionals will not be able to consult RBE files directly on screen, but will be able to order a RBE extract for an entity for which they need to obtain information.

#### **5.4 What information can be consulted by professionals subject to the amended law of 12 November 2004 on the fight against money laundering and terrorist financing?**

All the information recorded in the RBE concerning an entity may be consulted, with the **exception of** the address and identification number of the registered beneficial owners, as well as the information relating to a particular beneficial owner for whom a request to restrict access to his information has been accepted by the RBE manager or is in the process of being assessed.

#### **5.5 What is an extract from the RBE?**

A RBE extract is a document issued by the RBE manager containing the information recorded in the RBE for an entity. The extract reflects the current status of the information entered.

#### **5.6 What is a certificate of non-registration of beneficial owners?**

If no information has been entered in the RBE for an entity, it is also possible to order a certificate attesting to this fact.

#### **5.7 How do I request an extract or certificate from the RBE?**

A request for an extract or certificate is submitted via the LBR website.

Only professionals subject to the amended Act of 12 November 2004 on the fight against money laundering and terrorist financing may order an RBE extract or a certificate of non-registration.

☞ see points 5.2 and 5.3 of this brochure.

Registered entities also have the option of ordering an RBE extract containing their own data.

#### **5.8 Is there a charge for extracts and certificates?**

A fee is charged for these documents. The amount is set by Grand-Ducal regulation (see "tariffs" page).

#### **5.9 In what form can the administrator issue extracts or certificates?**

Extracts and certificates may be issued in electronic format or on secure paper. They bear the manager's electronic or handwritten signature respectively.

## **6. ASBL / Foundation and RBE**

### **6.1 Does a NPO have to apply to the RBE?**

Yes, NPOs are subject to the law of 13 January 2019 and they must :

- > Identify the identity of their beneficial owners,
- > Report their beneficial owners to the RBE.

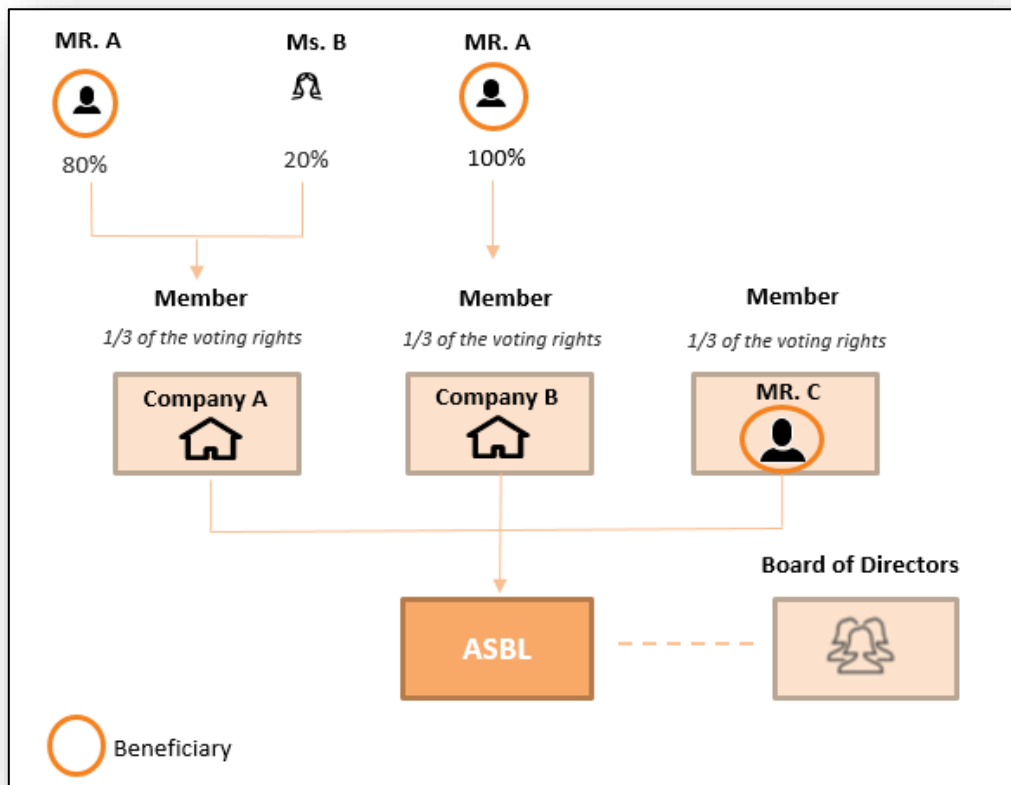
### **6.2 How should the NPO determine its beneficial owners?**

- > In concrete terms, the ASBL must first of all take a look on its members (or associates) and check whether one of them controls them directly or indirectly.

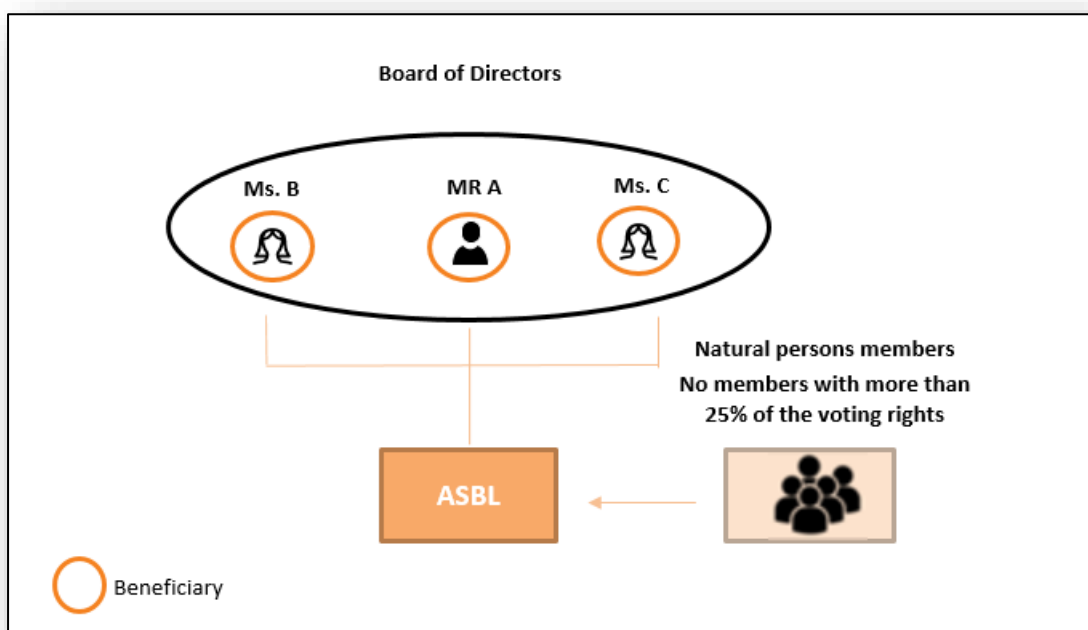
- > In most cases, in particular if the ASBL has more than three members and the members are natural persons, a person who directly or indirectly controls the ASBL cannot be identified. It is then up to the members of the management body or the delegate for day-to-day management or any other equivalent body, appointed by virtue of the legal or statutory provisions of the ASBL, to be registered in the RBE.

In this case, the RBE makes it clear that the persons in question have been registered as the senior management officials and not as the person owning or controlling the NPO.

Ex of holding by members or associates :



Ex where no member or partner could be identified as beneficial owner :



### 6.3 Who does the NPO have to register in the RBE?

In most cases, the NPO must register the members of its management body (its directors) in the RBE.

May also be considered to be the senior management official, the Chief Executive Officer for the day-to-day management or any other equivalent body, appointed by virtue of legal or statutory provisions, in which case only the Chief Executive Officer is then to be registered.

### 6.4 How much does a RBE process cost?

- > A declaration to the RBE, whether it is a registration or a modification, costs 15€ VAT excluded.
- > If the ASBL uses the services of the LBR assistance desk, the costs of this desk are €20 excluding VAT and are added to the declaration costs. In this case, the procedure costs 35€ excluding VAT.

### 6.5 Do NPOs have to attach a supporting document?

The only document that may be transmitted is a copy of an identity document of the natural person to be registered, where the latter does not have a Luxembourg national identification number (matricule number). A "free" translation into French, German or Luxembourgish must be attached only if this document is not written in Latin characters.

### 6.6 Must an identity document be attached to the application if the person to be registered has a Luxembourg national identification number (matricule number)?

No.

However, the information to be communicated must be consistent with that contained in the person's identity document.

### 6.7 How do I complete the declaration process?

The process is carried out online, by connecting to the LBR site, RBE portal. The secure connection requires the use of a Luxtrust certificate or a Luxembourg eID card, or an eIDAS electronic certificate, offering at least a level of substantial guarantee (see guide "connection procedure").

It is then necessary to identify the ASBL on the RBE portal, indicating its RCS registration number. Once the non-profit organization has been identified, two options are proposed: registering beneficial owners or registering senior managers.



The declaration is then made by completing the fields provided and attaching supporting documentation, if necessary.

## 6.8 When does the NPO have to apply to the RBE?

Generally speaking, entries and amendments to the RBE must be made within one month from the time when the ASBL became aware, or should have become aware, of the event which makes the entry or amendment necessary.

Since in most cases the members of the Board of Directors of the NPO are to be entered onto the RBE, any change in the composition of the Board must be communicated to the RBE.

In this hypothesis, two distinct steps will have to be taken:

- Electronic filing with the RCS,
- Electronic reporting to the RBE.

## 6.9 Details of the information to be entered

### 6.9.1. What is the National Identification Number?

- > In Luxembourg, this is the "matricule" number issued by the services of the National Register of Natural Persons. It can be found, for example, on the Social Security identification card.
- > Abroad, this is any number that officially identifies the individual. This number to be entered onto the RBE must be the same as the number on the supporting document attached to the declaration request.

### 6.9.2. How to fill in the fields relating to surname and first name(s)

- > The surname and given name(s) to be included on the form must match **exactly** the information on the person's identification.
- > Please note that characters such as quotation marks, commas or parentheses are not to be entered in these fields.

### 6.9.3. Which address should be entered?

- > The business address or home address of the person must be entered.
- > For Luxembourg addresses, the information communicated to the RBE concerning the locality, street and building number must be consistent with the data in the National Register of Localities and Streets. An automatic check of the address is carried out directly under the "Adresse privée ou professionnelle précise »." section.

## 6.10 Who do foundations have to register with the RBE?

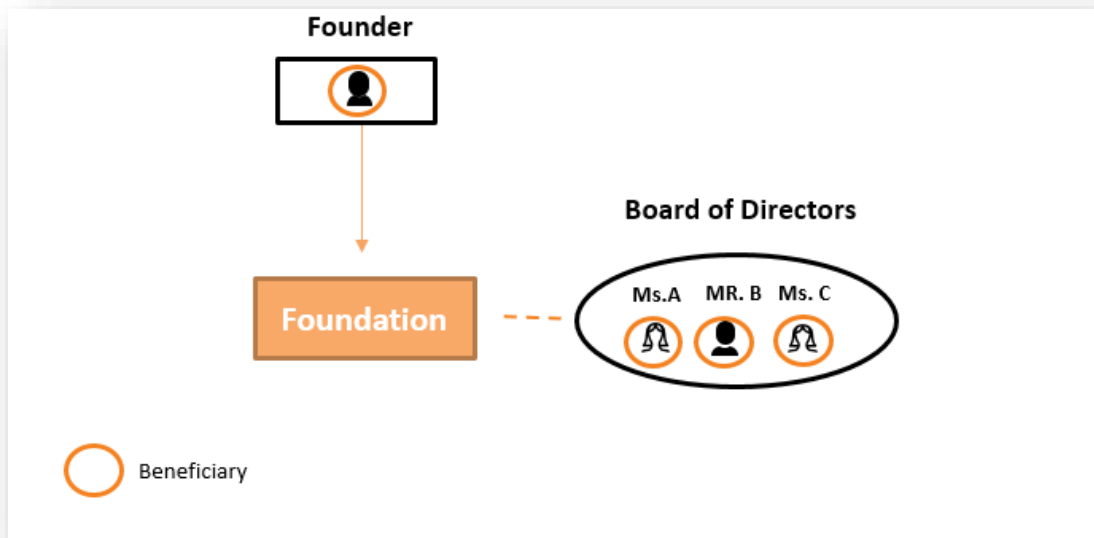
### 6.10.1. Definition of the beneficial owner of a foundation

- > Article 1 3° of the Law of 13 January 2019 makes a reference to Article 1, paragraph 7 of the amended Law of 12 November 2004 on the fight against money laundering and terrorist financing, as regards the definition of the notion of "beneficial owner".
- > Thus, it follows from point (c) of the above mentioned Article that foundations are treated in the same way as legal arrangements and trusts as regards the determination of their beneficial owners. The beneficial owner of a foundation is therefore any natural person who has a function similar or equivalent to those existing in legal arrangements and trusts, namely
  - The constituent,
  - Any fiduciary or trustee,
  - The protector, if any:
  - The beneficiaries or, where the persons who will be the beneficiaries of the construction or legal entity have not yet been designated, the category of persons in whose main interest the construction or legal entity was established or operates,
  - Any other natural person exercising ultimate control, whether through direct or indirect ownership or by other means.
- > Similar or equivalent functions within a foundation under Luxembourg law are :
  - The founder of the foundation,
  - The members of the legally prescribed management body, who exercise control over the foundation.

Due to the nature of the foundation, which is intended to carry out a work of a philanthropic, social, religious, scientific, artistic, educational, sporting or tourist nature, the notion of beneficiary of the construction or existing legal entity within trusts or trusts does not apply to the foundation. Similarly, the foundation is not aware of the functions of protector, trustee or trustee.

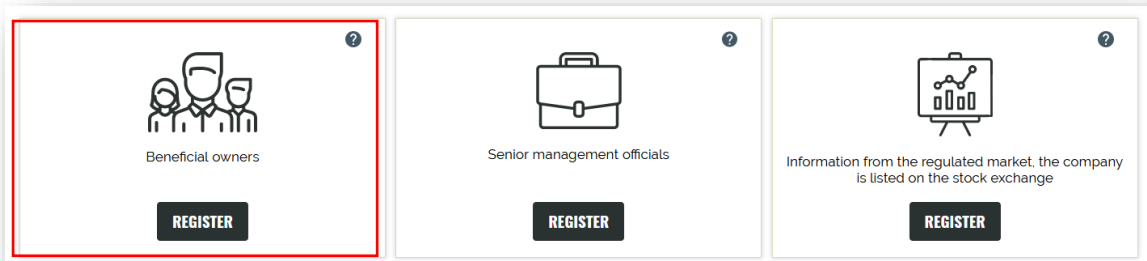
- > In this context, Foundations must include in the RBE the members of their management body (its directors), as well as the founder.

Ex:



### 6.10.2. How do I register the beneficial owners of a foundation?

- > The process is carried out online, by connecting to the LBR site, RBE portal. The secure connection requires the use of a Luxtrust certificate or a Luxembourg eID card or an eIDAS electronic certificate, offering at least a level of substantial guarantee (see guide "connection procedure").
- > It is then necessary to identify the foundation on the RBE portal, indicating its RCS registration number. Once the foundation has been identified, a declaration form is proposed.



- > In this context, the declaring person must select "Register beneficial owners", in order to communicate information relating to the founder and members of the board of directors of the foundation.
- > The field in the form relating to the nature of the interests held may be completed in such a way as to show in which capacity the person is the beneficial owner.

Ex:

[Supprimer](#)

Nature des intérêts effectifs \*

Fondateur

Ex : parts sociales, actions, participations au capital ou droits de vote.  
Ce champ ne doit pas contenir de chiffre, indiquez uniquement la nature.  
Les champs doivent être complétés en langue administrative (français, allemand ou luxembourgeois).



[Supprimer](#)

Nature des intérêts effectifs \*

Administrateur

Ex : parts sociales, actions, participations au capital ou droits de vote.  
Ce champ ne doit pas contenir de chiffre, indiquez uniquement la nature.  
Les champs doivent être complétés en langue administrative (français, allemand ou luxembourgeois).

- > The field of the form relating to the scope of interests held being a mandatory field can be completed as follows :

Etendue \*

-

Ex : 40%  
Veuillez indiquer des chiffres. Il peut s'agir par exemple d'un pourcentage ou d'une proportion.

---

***The notes presented by the LUXEMBOURG BUSINESS REGISTERS :***



- ***are of a general nature and do not relate to the specific situation of any natural or legal person ;***
  - ***are of a documentary and explanatory nature;***
  - ***are intended to answer a number of questions that users of the RCS or the RBE may have;***
  - ***have no legal value and do not engage the responsibility of the LUXEMBOURG BUSINESS REGISTERS ;***
  - ***are not necessarily complete, exhaustive, accurate or up to date;***
  - ***does not constitute professional or legal advice;***
  - ***represent only the opinion of the LUXEMBOURG BUSINESS REGISTERS on a number of issues, subject to the interpretation that may be given by the Courts and Tribunals.***
-