



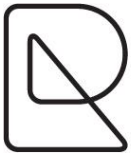
RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

BROCHURE RELATING TO THE SIMPLIFIED LIMITED LIABILITY COMPANY (SARL-S)

Filing formalism

VERSION 2.0



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ET DES SOCIÉTÉS

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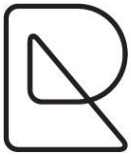
Filing formalism



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 completely 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.***



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

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1. General information

1.1 Generalities

The Simplified limited liability company (hereafter “SARL-S”) was implemented by the law of July 23, 2016 thus amending the law of August 10, 1915 on commercial companies and the law of December 19, 2002 relating to the trade and companies register as well as the accounting and the annual accounts of companies (la loi du 10 août 1915 sur les sociétés commerciales et la loi du 19 décembre 2002 sur le registre de commerce et des sociétés ainsi que la comptabilité et les comptes annuels des entreprises).

The SARL-S is a specific version of the Limited liability company with the following characteristics:

- The corporate purpose of the company must enter into the scope of the law of September 2, 2011 regulating the access to the professions of craftsman, trader and industrial as well as to certain liberal professions.
- The capital must be between 1 and 12,000 euros. Contributions take the form of contributions in cash or in kind.
- Only natural persons can be shareholders of a SARL-S and during the registration of a shareholder with the RCS its national ID number must be communicated to the RCS. If the shareholder does not have an ID number it will be created by the manager of the RCS at the moment of first time registration of the SARL-S.
- A natural person cannot be shareholder of more than one SARL-S.
- The SARL-S can only be managed by agents who are natural persons.

1.2 Registration procedure with the RCS

To access the online filing formalities, the user must first authenticate themselves on the LBR 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 substantial level of guarantee.

All information relevant to the authentication of the user can be found in the brochure «Guide de l'utilisateur», available on the website of the LBR, on the RCS Portal, menu «Other information».

1.2.1. Registration procedure

The registration procedure is the following:

- The information to register with the RCS is prescribed by law and inscriptions are carried out based on a dynamic requisition form available on the website of the LBR.
- The requisition form has to be submitted to the RCS. This submission has to be made on the website of the LBR via a secure connection.
- The requisition form has to be completed in one of the three official languages which are Luxembourgish, French or German.
- The articles of incorporation have to be attached to the request: it can be a private agreement or a notarial deed and it must be drafted in one of the three official languages, in fact Luxembourgish, French or German. The deed is to be published and to be recorded.
- Are also to be attached to the registration request, the declaration of honour concerning the status of the social capital subscribed to be paid up as well as supporting documents concerning the identity and the private residence of the shareholders.

1.2.2. Electronic format of the documents to be joined to the filing request

> Concerning the articles of incorporation to be published:

The document must meet the requirements of form prescribed by the ministerial regulation of May 27, 2016 laying down the criteria for presentation and form of documents intended for publication, which are:

- be submitted in PDF/A text format,
- not contain images,
- be drafted in black fonts commonly used in office automation on a white background,
- be presented in A4 format,
- reserve at the top of the front page a white horizontal zone of at least 35 millimeters in order to allow the affixing of the filing receipt,
- be submitted with a header, containing the trade name, the legal form and the precise address of the head office of the SARL-S.

> Other documents to be filed:

Concerning the documents to be filed and not intended for publication (ID card, declaration of honour, supporting documents of residence), they have to be submitted in PDF/A format.

For technical assistance you can contact the LBR helpdesk (tel. 26 428 1) or refer to the «frequent asked questions» (FAQ) available on the website of the LBR.

For every filing request accepted, a filing receipt will be sent to the applicant. This receipt will be materialized by a virtual label affixed on the first page of each document contained in the filing request transmitted in form of a PDF file. This label indicates the registration number of the SARL-S, the filing number and the filing date. Where appropriate, information regarding the recording by the RCS manager will also show on the label.

1.3 Publication in the 'Recueil électronique des sociétés et associations' (RESA)

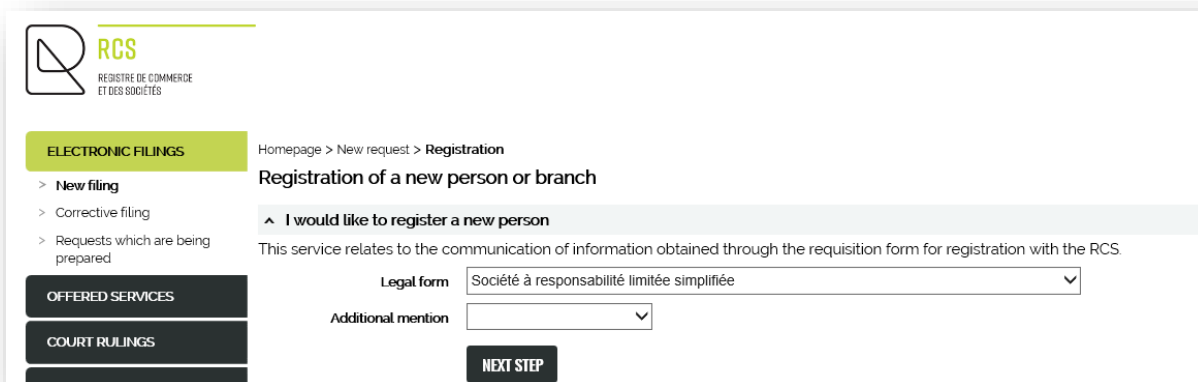
Publication will take place in RESA, managed by the manager of the RCS.

Documents intended for publication will normally be published as of acceptance of the filing request by the manager of the RCS. It is however possible to shift the publication to a later date, within a period of 15 days after the filing request, if the applicant has indicated a specific date of publication during the creation of the filing request.

The documents intended for publication must be submitted in PDF/A text format and must meet the technical characteristics prescribed by ministerial regulation, available on the website of the LBR (*for details, see 1.2 Registration procedure with the RCS*).

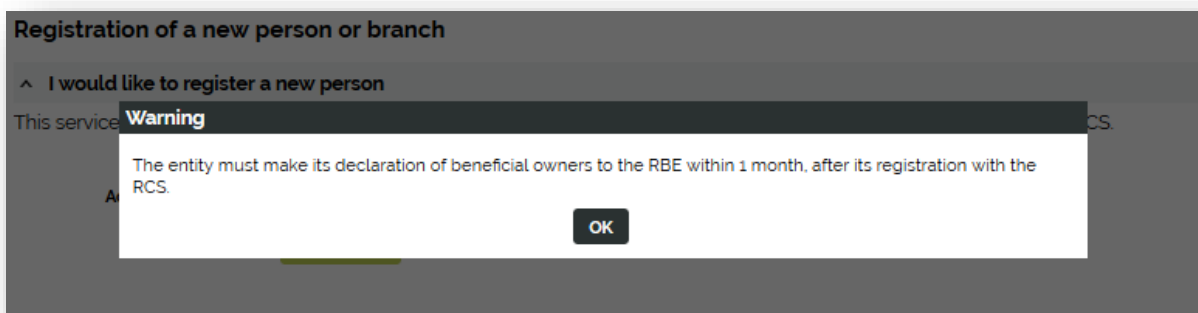
2. Registration

In order to register a SARL-S, you first have to connect to the website of the RCS and choose «new filing», then «registration» and select, in the drop-down menu proposed, the legal form «Société à responsabilité limitée simplifiée».



The screenshot shows the RCS (Registre de Commerce et des Sociétés) website interface. The header includes the RCS logo and the text 'REGISTRE DE COMMERCE ET DES SOCIÉTÉS'. The main navigation menu is on the left, with 'ELECTRONIC FILINGS' highlighted. Under 'ELECTRONIC FILINGS', there are options for 'New filing', 'Corrective filing', and 'Requests which are being prepared'. Below this, there are buttons for 'OFFERED SERVICES', 'COURT RULINGS', and 'SUBSCRIPTIONS'. The main content area shows the breadcrumb 'Homepage > New request > Registration' and the title 'Registration of a new person or branch'. A dropdown menu is open, showing 'I would like to register a new person'. Below this, a text box explains: 'This service relates to the communication of information obtained through the requisition form for registration with the RCS.' There are two dropdown menus: 'Legal form' (set to 'Société à responsabilité limitée simplifiée') and 'Additional mention'. A 'NEXT STEP' button is at the bottom right.

A message reminding the entity of the obligation of the entity to make its declaration of beneficial owners to the RBE within one month of its registration with the RCS, will automatically appear on the screen:



The screenshot shows a warning message box overlaid on the registration page. The message is titled 'Warning' and contains the text: 'The entity must make its declaration of beneficial owners to the RBE within 1 month, after its registration with the RCS.' There is an 'OK' button at the bottom right of the message box.

The articles of incorporation, the declaration(s) of honour (concerning the status of the social capital subscribed to be paid up) and the supporting documents concerning the identity of the shareholder have to be attached in the appropriate section.

Status (1)	Document type Name (size) (2)	To be recorded by the RCS (3)	available for consultation by third parties (4)
	Constituting act (mandatory) ATTACH	<input type="checkbox"/>	Yes
Other document intended for publication			
The documents have to be submitted with this formatting PDF/A Text			
attached document(s) (not to be published)			
	Declaration(s) of honour (concerning the status of social capital to be paid up) (mandatory) ATTACH	<input type="checkbox"/>	Yes
Other document not intended for publication			
The documents have to be submitted with this formatting PDF/A			
Supporting documents concerning the identity of the shareholder			
These documents are to be joined for information checking purposes. They are neither published nor available for consultation by third parties.			
	Identification documents (mandatory) ATTACH		
The documents have to be submitted with this formatting PDF/A			

2.1 Cover page of the requisition form

Are already checked on the cover page boxes relating to the minimum of information to be transmitted at the time of registration.

Without disclosure of such information, the registration cannot be accepted by the manager of the RCS.

Données à inscrire			
<input checked="" type="checkbox"/> Dénomination ou raison sociale	page 2	<input checked="" type="checkbox"/> Associé(s)	page 4
<input type="checkbox"/> Enseigne(s) commerciale(s)		<input checked="" type="checkbox"/> Administrateur(s) / Gérant(s)	page 6
<input checked="" type="checkbox"/> Forme juridique	page 2	<input type="checkbox"/> Délégué(s) à la gestion journalière	
<input checked="" type="checkbox"/> Siège social	page 2	<input type="checkbox"/> Personne(s) chargée(s) du contrôle des comptes	
<input checked="" type="checkbox"/> Objet social	page 2	<input type="checkbox"/> Fusion / Scission	
<input checked="" type="checkbox"/> Capital social / Fonds social	page 2	<input type="checkbox"/> Transfert d'actifs, de branche d'activité, d'universalité, du patrimoine professionnel	
<input checked="" type="checkbox"/> Date de constitution	page 2	<input checked="" type="checkbox"/> Autorisation(s)	page 8
<input checked="" type="checkbox"/> Durée	page 3	<input type="checkbox"/> Liquidation volontaire	
<input checked="" type="checkbox"/> Exercice social	page 3		

2.2 Trade name or corporate name

This section has to be completed. The box «Dénomination ou raison sociale» is automatically checked on the cover page.

The trade name of the SARL-S to be indicated on the form must correspond to the trade name specified in the articles of incorporation.

Availability of the chosen trade name:

- > The manager of the RCS is obliged to control the availability of the denomination.
- > This control is made during the registration request of the legal entity.
- > However, it is possible to order a certificate of trade name availability on the website of the LBR, which attests to the availability or non-availability of the chosen trade name, before starting the registration request. The certificate may be issued in electronic format or on paper.
- > The control of the manager of the RCS is limited: he only verifies if the denomination is not identical to a denomination already registered with the RCS. This control is carried out without prejudice to the legal provisions relating to the protection of trademarks, unfair competition and more generally to respecting intellectual rights.

For further information the note «Trading name principles» relating to the principles applicable for denominations is available on the website of the LBR, on the RCS Portal, menu “general information”.

2.3 Head office

The head office of the company has to be established in Luxembourg. The minimum of information concerning the head office to be indicated in the articles is the municipality.

The inscription of the precise address has to be in accordance with the information indicated in the articles of incorporation. Besides, the town to be entered on the form must be consistent with the indication found in the articles of incorporation regarding the head office. Thus, if the articles of incorporation fix the head office in a municipality, the precise address of the head office has to be located in this municipality.

The name of the street has to be indicated entirely in the field «rue» of the requisition form (rue..., boulevard..., avenue...).

2.4 Corporate purpose

Indication of the corporate purpose is mandatory; it must enter into the scope of the law of September 2, 2011 regulating the access to the professions of craftsman, trader and industrial as well as to certain liberal professions.

The corporate purpose to be registered on the form must be consistent with the one indicated in the articles of incorporation. The corporate purpose has to be indicated entirely. If this is not the case, the box indicating that the corporate purpose is incomplete is to be checked.

2.5 Social capital

The social capital is a mandatory field and the «type» is automatically «fixe».

The social capital has to be paid up in its entirety upon the incorporation, the appropriate field therefore displays the indication «Total».

The amount of the capital as well as the currency must be indicated, such as they appear in the articles of incorporation.

Regarding the status of the social capital subscribed to be paid up, a declaration of honour has to be attached to the filing request:

- > It must be uploaded in the specific section «Declaration(s) of honour (concerning the status of social capital to be paid up)» in PDF/A format.
- > It is a proof of paying up the contributions:
 - **in cash:** it indicates that the amount of the capital was actually brought to the company and that it has been fully paid up
 - **in kind:** it gives a description of the transmitted material assets and their value.
- > The declaration must be signed by each shareholder (handwritten signature or simple apposition of last and first names of the shareholders at the bottom of the page)

- > Models of the declaration of honour depending on whether the company consists of one or several shareholders are available on the website of the LBR.

2.6 Incorporation date

This field has to be completed; the box «Date de constitution» is automatically checked on the cover page.

Must be indicated the date on which the company was incorporated.

2.7 Duration

The box «Durée» has to be completed.

If the duration of the existence of the company is not specified in the articles of incorporation, the indication «illimitée» is to be selected.

If the date on which the company ends is specified in the articles of incorporation, the indication «déterminée» is to be selected and the end date is to be entered in the field provided for this purpose.

The image shows a digital form titled "Durée". On the left, there is a dropdown menu with the label "Durée". The menu is open, showing two options: "Illimitée" and "Déterminée". To the right of the dropdown is a text input field with the label "Date de fin". This input field is highlighted with a green rectangular border.

2.8 Financial year

Completing this field is also mandatory, the box «Exercice social» is automatically checked on the cover page.

Information to be entered must be in accordance with that indicated in the articles of incorporation, if however the financial year is mentioned in the articles.

The first financial year starts with the date of incorporation of the company.

2.9 Shareholder(s)

2.9.1. Documents to be joined

As part of the registration of the SARL-S a document of identification (ID card or passport) of each of the shareholders must be attached to the filing request. It must be uploaded in the section provided for this purpose.

Supporting documents concerning the identity of the shareholder

These documents are to be joined for information checking purposes. They are neither published nor available for consultation by third parties.

Status (1)	Document type Name (size) (2)
	Identification documents (mandatory, for control purposes)

[Attach](#)

The documents **have to** be submitted with this formatting [PDF/A](#)

2.9.2. Natural persons shareholders

The box «Associé(s)» is automatically checked on the cover page of the requisition form. Only natural persons can be shareholders. Therefore, the drop-down list only offers the inscription of natural persons.

1 **Nouvel associé :**

Type de personne

Personne physique

2.9.3. National ID number

In addition, the national ID number (matricule) of each shareholder of the SARL-S already having such a number must be indicated on the form.

Type de personne

Personne physique

SS_46_PhysicalPerson

Personne physique

Numéro d'identification national

L'associé ne dispose pas encore de numéro d'identification national

Nom

Prénom(s)

Date de naissance JJ/MM/AAAA

Lieu de naissance

Pays de naissance

If a shareholder does not have such an ID number, it will be created by the manager of the RCS at the moment of registration of the SARL-S. In that case the box «l'associé ne dispose pas encore de numéro d'identification national» must be checked. A special input form is opened thereby to allow the entry of information necessary for the creation of the ID number.

Type de personne
Personne physique

SS_46_PhysicalPerson

Personne physique

Numéro d'identification national
 L'associé ne dispose pas encore de numéro d'identification national

Les informations à renseigner dans ce cadre sont nécessaires à la création d'un nouveau numéro d'identification national pour cette personne. Elles ne seront pas inscrites au RCS et n'apparaîtront pas sur l'extrait délivré par le RCS.

Nationalité Sexe

Domicile privé

Numéro Rue SS_41_Address_Ext

Bâtiment Etage

Code postal Localité Pays

Nom Prénom(s)

Date de naissance JJ/MM/AAAA Lieu de naissance Pays de naissance

Adresse privée ou professionnelle

Numéro Rue SS_41_Address_Ext

Bâtiment Etage

Code postal Localité Pays

Data entered in this section is not available for third parties.

If the address entered in the field «domicile privé» is different from the one showing on the document of identification, or if this does not indicate the address of the shareholder, a proof of address has to be attached. It may take the form of a certificate from the municipality or a declaration of honour attesting to the private address of the person or even an electricity or gas invoice or any official document showing the address of residence (for example passport, driving license).

2.9.4. Shareholder's identity

Regarding last name and first names of the shareholders, consistency is required between the different documents transmitted (ID card, articles of incorporation, information from the national directory of natural persons (répertoire national des personnes physiques)), especially when a shareholder uses the name of his spouse as the name of use. Thus, if the document of identification only shows the maiden name of the

shareholder, it is necessary that this name appears in the articles of incorporation intended for publication as well as on the requisition form.

Similarly, if the shareholder has several names, all names must show on the different documents.

The ID cards and eventual documents in proof of residence can only be attached to the filing request once the requisition form has been completed. For each shareholder it will consequently be necessary to upload the different documents in the appropriate section.

If a person is already inscribed as shareholder of a SARL-S, the same person cannot be inscribed as shareholder of another SARL-S, unless he can justify that the shares were transferred to him due to death.

2.9.5. Number of shares held

The field «nombre de parts détenues» has to be completed and the inscription must be in accordance with the information indicated in the articles of incorporation. The field «type(s) de parts» is only to be completed if classes of shares have been created.

Parts sociales	
Type(s) de parts (le cas échéant)	Nombre de parts détenues
- 1	
+ 1	Ajouter un ou plusieurs types de parts

2.10 Administrator(s)/Manager(s) and Daily Management representative(s)

2.10.1. System of statutory signatures:

If a system of signatures is fixed in the articles of incorporation, it is to be entered on the form in the field provided for this purpose. If it concerns the managers and the daily management representatives at the same time, the field concerning the system of signatures has also to be completed in the section related to the daily management representative(s).

The system of statutory signatures defines how the agents of the legal entity may engage the latter by their signature.

If the articles of incorporation do not specify a system of signatures, the corresponding field of the form is not to be completed.

2.10.2. Registration of the managers

The managers or daily management representatives can only be natural persons. Therefore, the drop-down list only offers the inscription of natural persons.

1 **Nouvel administrateur / gérant :**

Type de personne

Personne physique

2.10.3. Function and governing body

The function and, if appropriate, the governing body have to be entered on the form in accordance with the indications contained in the deed of appointment.

If only one manager is inscribed, the field «organe social» is not to be completed.

The image shows a screenshot of a web form titled "Type de mandat". It contains three input fields: "Organe social" (highlighted with a green border), "Fonction", and "Pouvoir de signature (Indication)".

2.10.4. Term of office

As regards the term of office, the mandate can be given for a limited duration or for an unspecified period.

- > When no duration is specified in the deed of appointment, you have to select «indéterminée» from the drop-down list.
- > If, on the other hand, the deed of appointment fixes a precise duration for the term of office, you have to select the indication «déterminée» from the drop-down list and enter the date of end of the mandate.
- > In any case, the date of beginning of the mandate must be entered; generally it corresponds to the incorporation date of the company.

2.11 Authorization(s)

As a part of setting up a SARL-S, the Ministry of Economy (ministère de l'Économie) issues, prior to the first time registration of the company, a provisional authorization on the basis of the documents provided by the applicant. This authorization is given to a natural person and is linked with the SARL-S.

During the first time registration of the company, the provisional authorization is not to be attached to the filing request. On the other hand, the number of the authorization has to be indicated on the requisition form in the field provided for that purpose.

It should be noted that during its summary control, the RCS manager verifies that the authorization, the references of which have been inscribed by the applicant, corresponds to the person and the company for which the provisional authorization has been issued. If there is a discrepancy in the trade name of the company, between the one that has been indicated to the Ministry of Economy during the preliminary approaches and the one finally indicated in the articles of incorporation, the filing request will be returned to the applicant by the manager of the RCS.

If several authorizations have been issued for the same SARL-S, the number of each of them has to be indicated by selecting the tab «Ajouter une ou plusieurs autorisations» on the requisition form.

Autorisation(s)

- 1 Numéro

- 2 Numéro

+ 1 Ajouter une ou plusieurs autorisations

Once the first time registration is completed, the manager of the RCS discloses this information to the Ministry of Economy (ministère de l'Économie) which then issues the final business permit.

3. Contact

Should you experience technical issues or have any further questions related to the use of the website of the LBR, please contact the helpdesk on the LBR using the following contact information:

Tel: (+352) 26 428-1

Fax: (+352) 26 42 85 55

E-mail: helpdesk@lbr.lu

Opening hours of the helpdesk are Monday to Friday from 8:00 am to 5:30 pm.