



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# ACCOUNTING DOCUMENTS

**Public Companies Limited by shares (S.A)**

**Simplified joint stock companies (SAS)**

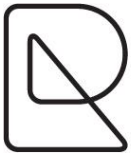
**Private Limited Liability Companies (S.A.R.L)**

**Simplified Private Limited Liability Companies  
(S.A.R.L-S)**

**Corporate Partnerships limited by Shares  
(Sociétés en commandite par actions)**

**European Companies (Sociétés européennes)**

VERSION 3.1



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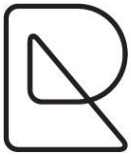
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## **Foreword :**

**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 Information

### 1.1 Standardized Accounting Plan

The Standardized Accounting Plan is defined in the appendix to the grand-ducal regulation of September 12, 2019 determining the content of the standardized chart of accounts referred to in article 12 of the Code of Commerce (for fiscal years starting from January 1, 2020). Note that this Grand-Ducal regulation repeals the one dated June 10, 2009 determining the content and presentation of a standardized chart of accounts applicable to fiscal years beginning before January 1, 2020.

This accounting plan must be used by any companies subject to article 8 of the Code of Commerce with the exception of all companies subject to article 13 of the Code of Commerce, and companies subject to a waiver as per article 27 of the amended law of 19th December 2002.

In application of article 6 of the aforementioned grand-ducal regulation of September 12, 2019, companies have the option of not keeping their current accounts in accordance with the PCN, as long as they adequately document the correspondence between their internal chart of accounts and the PCN.

All companies subject to a standardized accounting plan are liable for preparing and validating their accounting documents using the eCDF electronic platform.

This procedure is mandatory for all exercises started after the 31st December 2010 and closed as from the 31st December 2011.

### 1.2 Electronic eCDF platform

#### 1.2.1. What is the eCDF platform ?

The State of Luxembourg provides companies with an electronic financial data collection platform named 'eCDF'. This eCDF platform is used to prepare the electronic filing of any structured accounting data ([www.ecdf.lu](http://www.ecdf.lu)).

Standardization using forms is aimed at the following accounting documents: balance sheet, loss and profit account, account balance and the mapping tables.

Completed forms must be completed accurately. Forms in German and English languages may be used, however only the French title will be referred to.

Thorough respect of the filing procedure and use of standardized forms is required for any such companies as defined within article 8 of the Code of Commerce, except for companies subject to article 13 of the Code of Commerce.

Any « numbered » accounting information is thus collected via these forms. The amended law of 19th December 2002<sup>1</sup> and the grand-ducal regulation of September 12, 2019<sup>2</sup> (repealing the grand-ducal regulation of June 10, 2009) set out and specifically mention all collectable data.

Accounting documents preparation via the electronic eCDF platform must be completed via standardized forms.

Two possibilities are presented to eCDF users:

- > Input of financial data via the PDF standardized files.
- > Data transfer as an XML file generated by the presenter's accounting software.

<sup>1</sup> The amended law of the 19th December 2002 on the Luxembourg Trade and Companies Register as well as the accountancy and the annual accounts.

<sup>2</sup> Grand-ducal regulation of September 12, 2019 determining the content of the standardized accounting plan referred to in article 12 of the Commercial Code (repealing the grand-ducal regulation of June 10, 2009 determining the content and presentation of a standardized accounting plan)

### 1.2.2. Which companies are subject to the preparation and validation of accounting documents via the eCDF platform?

Article 8 of the Code of Commerce sets out a list of persons subject to preparation of their accounting documents via the eCDF platform, prior to their submission to the « RCS ».

The following categories are excluded:

- > All companies subject to article 13 of the Code of Commerce.
- > All companies having obtained a waiver as per article 27 of the amended law of 19th December 2002 (“l’article 27 de la loi modifiée du 19 décembre 2002”),
- > All companies subject to preparation of their accounting documents in compliance with the International Accounting Standards.

### 1.2.3. How filing the accounting documents on the eCDF platform ?

Filing of accounting documents is completed electronically via two different methods, according to whether or not the relevant person is subject to filing their accounting documents in compliance with the Standardized Accounting Plan, and therefore to filing their accounts via the eCDF platform:

- > In the event that a presenter must prepare their accounts via the eCDF platform, they must first prepare and validate their accounts via the latter prior to filing their full annual accounts with the « RCS » via the “RCS” manager website. (“Filing via the eCDF platform”). Once logged onto the “RCS” manager website, all data collected on the platform will be available for retrieval. The presenter may attach the required additional documents such as annexes, management or audit reports, audits, etc. These documents must be submitted in PDF/A format.
- > In the event that the presenter is not subject to compulsory preparation of their accounts via the platform, their accounts must be filed directly on the « RCS » manager website without using the eCDF platform, attaching the required documents as PDF/A files (“classical eRCS filing”).

## 1.3 Accounting Package

All annual accounts, including account balances as reflected within the standardized accounting plan including the mapping tables and all deeds, excerpts of deeds and other documents related to annual accounts, are part of the annual accounts bulk.<sup>3</sup>

The annual accounts bulk may comprise annual accounts presented in a standardized manner by companies subject to article 8 of the Code of Commerce, or non-standardized annual accounts.

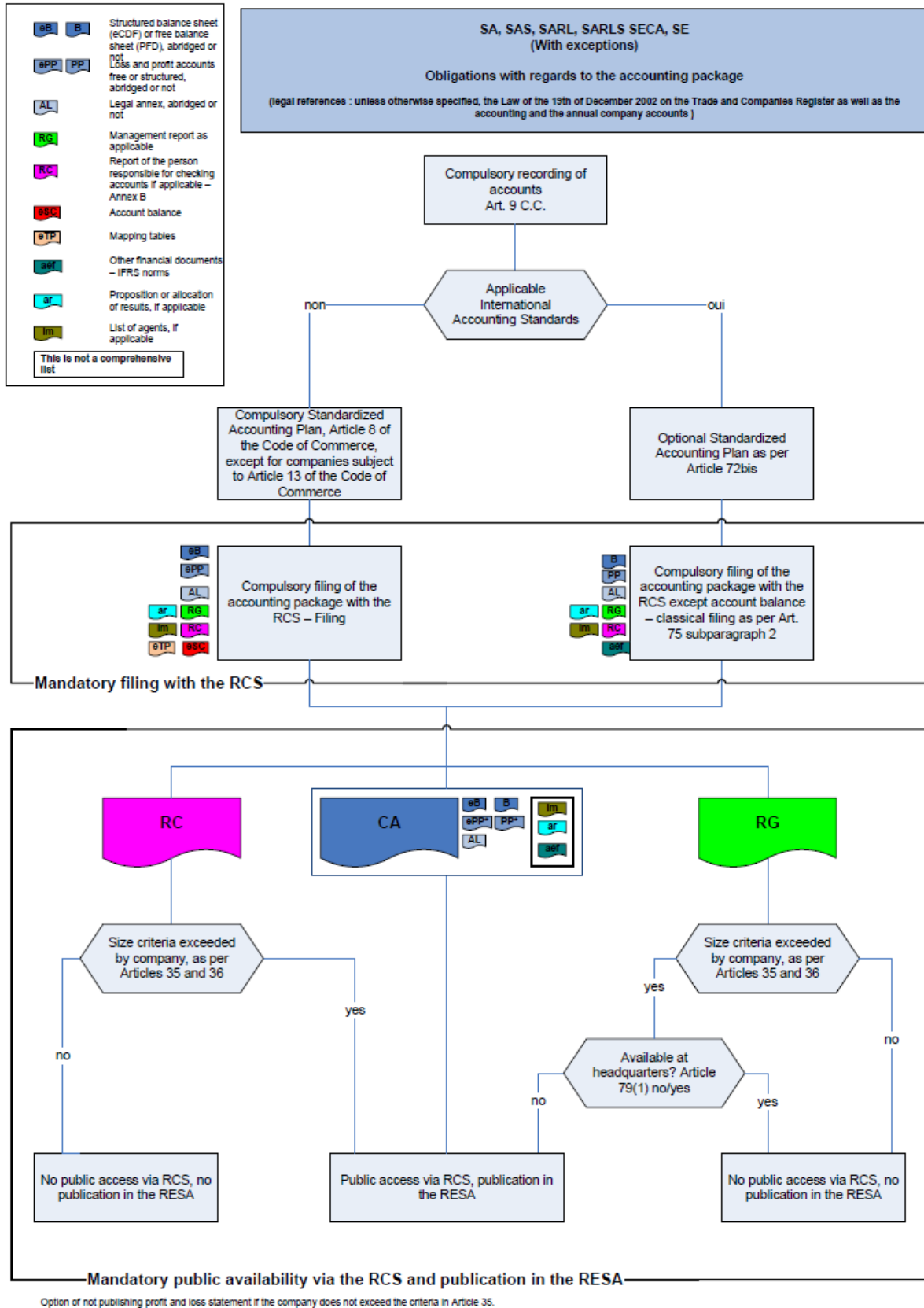
With regards to any companies subject to article 8 of the Code of Commerce, the eCDF platform must be used when preparing standardized accounts for filing with the « RCS ».

The annual accounts bulk must be issued in one language only. The annual accounts bulk must be filed electronically from the 1st January, 2012.

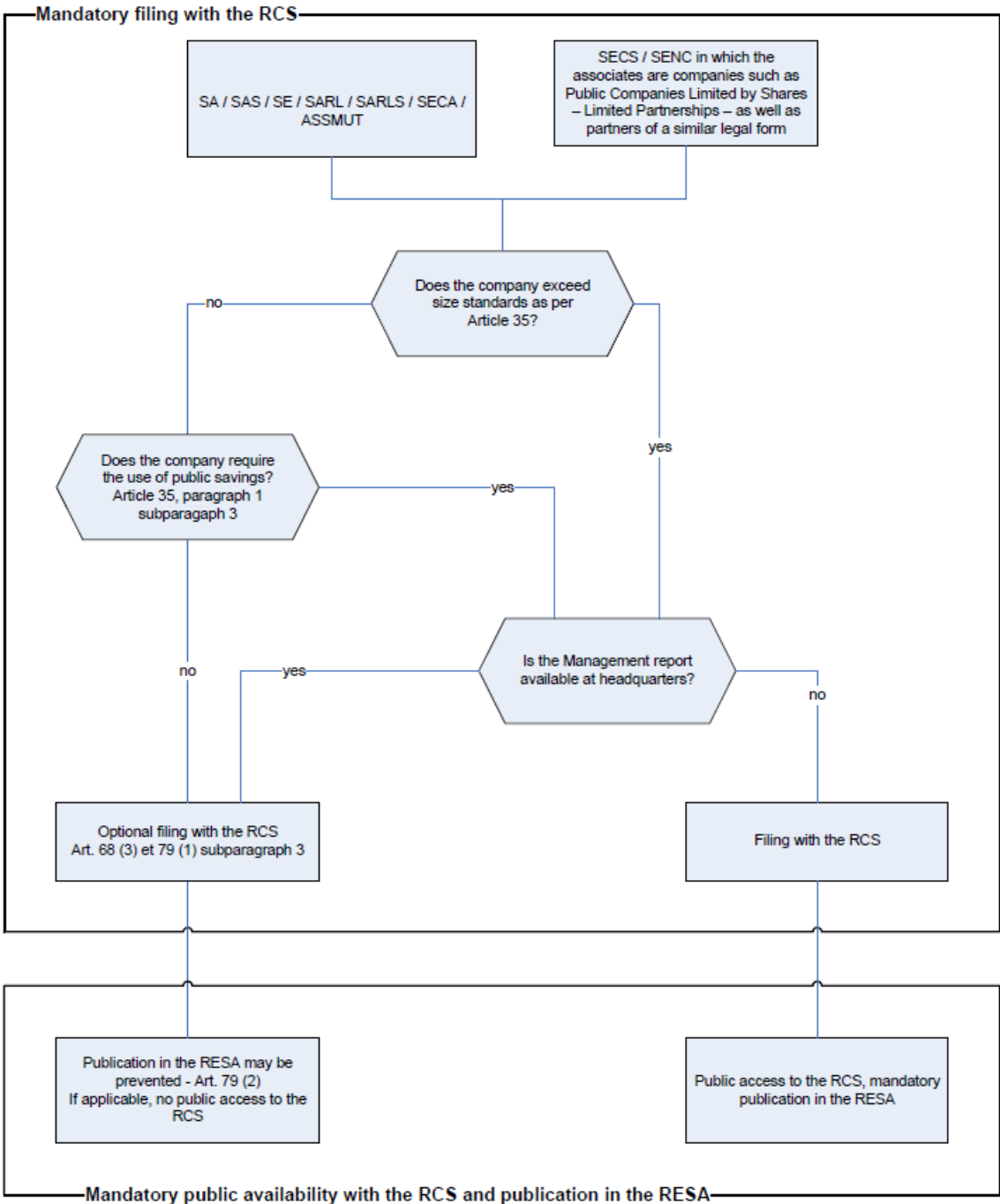
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<sup>3</sup> 1st article of the Grand-Ducal regulation of the 14th December 2011 on the filing procedure, as well as the presentation of annual accounts and arithmetic and logical monitoring conditions

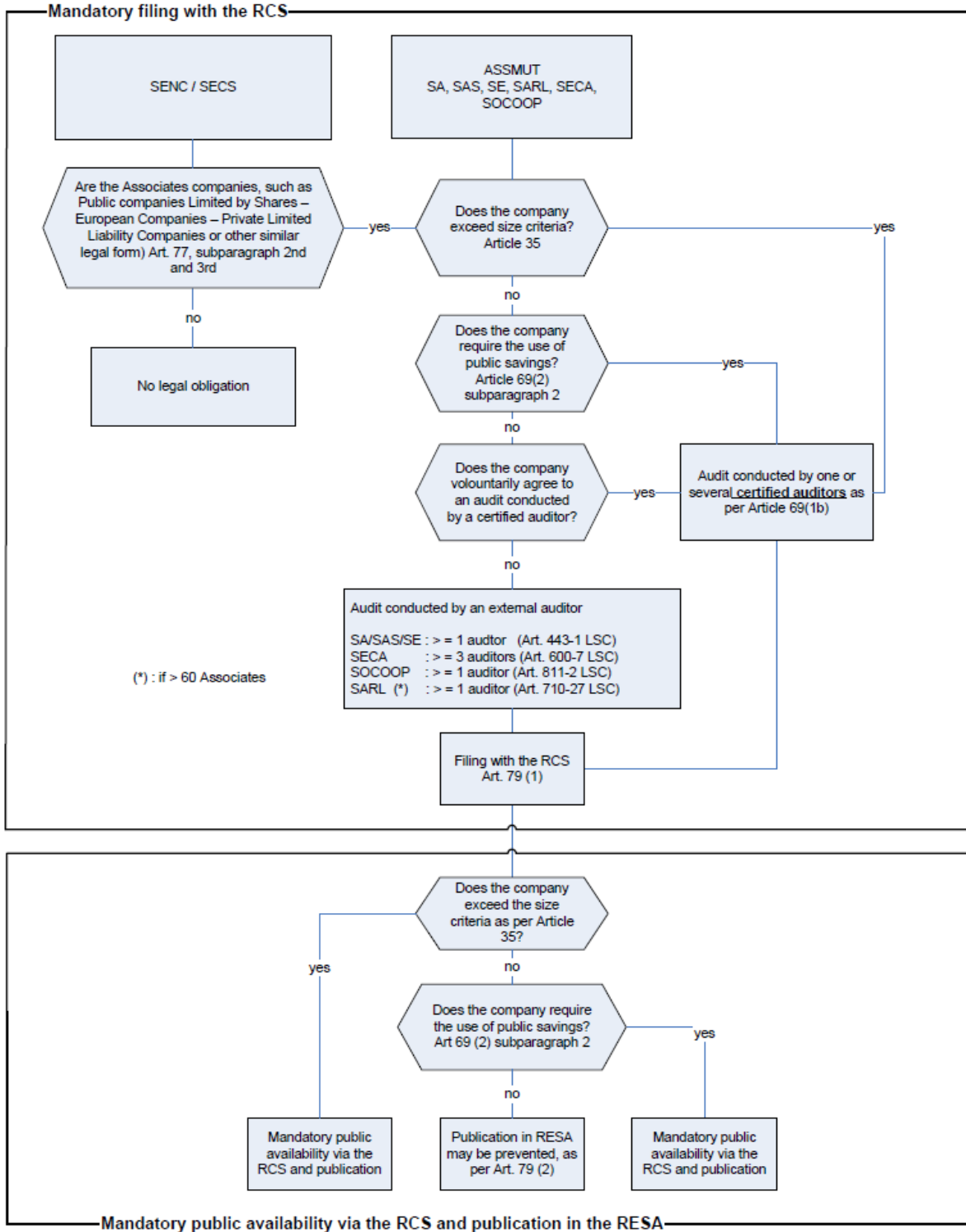
## 2. Schematics applicable to the filing and publication of annual accounts.



**Annex A**  
 -  
**Obligations applicable to Management report public availability as per Article 68 of the Law of the 19th of December 2002 on the Trade and Companies Register as well as the accounting and the annual company accounts**  
 -



**Annex B**  
 Obligations applicable to Audit report public availability as per Article 69 of the Law of the 19th of December 2002 on the Trade and Companies Register as well as the accounting and the annual company accounts





### 3. Applicable Rules

#### 3.1 Filing using the eCDF platform

##### 3.1.1. Companies subject to the mandatory filing of accounts

		Documents required for filing	Publication in the RESA	Publicly available via « RCS » services
Annual accounts	Balance Sheet	Yes, abridged version for “small companies”, with the exception of companies issuing any public calls for savings under a regulated market.	Yes (by mention)	Yes
	Profit and Loss accounts	Yes, abridged version for “middle-sized” companies	Yes (by mention) publication may be prevented for “small companies”	Yes. No access to the option of preventing the publication for “small companies”
	Legal appendix	Yes, abridged version for “small companies” and semi-abridged version for “middle-sized” companies	Yes (by mention)	Yes
<b>Other documents</b> -Proposal of results allocation -Results allocation		Yes	Yes (by mention)	Yes
<b>Accounts balance (Standardized Accounting Plan)</b>		Yes	No	No
<b>Mapping tables (Standardized Accounting Plan)<sup>4</sup></b>		Yes	No	No
<b>Management report</b>		Yes, in case the management report is not available from headquarters. Optional filing for « small companies » which do not publicly require savings on a regulated market	Yes, in case the management report is not available from headquarters. Optional publication for « small companies » which do not publicly require savings on a regulated market	Yes, in case the management report is not available from headquarters. Publication for « small companies » which do not publicly require savings on a regulated market remains mandatory
<b>Audit Report</b>		Yes	Yes Optional publication for « small companies » which do not publicly require savings on a regulated market	Yes Publication for « small companies » which do not publicly require savings on a regulated market remains mandatory

Approval deadline: 6 months - Filing deadline: during the month in which approval occurred

<sup>4</sup> In accordance with the grand-ducal regulation of September 12, 2019 determining the content of the standardized chart of accounts referred to in article 12 of the Code of Commerce

## 3.2 Classical eRCS filing

### 3.2.1. Exceptions as mentioned in article 13 of the Code of Commerce

	Document Required for filing	Publication in the RESA	Publicly available via « RCS » services
<b>Annual accounts</b>	Yes	Yes (by mention)	Yes
<b>Other documents</b> - Proposal of results allocation - Results allocation	Yes	Yes (by mention)	Yes
<b>Management report</b>	Yes	Yes (by mention)	Yes
<b>Audit Report</b>	Yes	Yes (by mention)	Yes

Filing deadline: within 7 months follow the exercise

**3.2.2. International Accounting Standards used as per article 27 of the amended law of 19th December 2002**

	Document Required for filing	Publication in the RESA	Publicly available via « RCS » services
<b>Annual accounts</b>	Yes	Yes (by mention)	Yes
<b>Other documents</b> - Proposal of results allocation - Results allocation	Yes	Yes (by mention)	Yes
<b>Management report</b>	Yes, in case the management report is not available from headquarters.  Optional filing for « small companies » which do not publicly require savings on a regulated market	Yes, in case the management report is not available from headquarters.  Optional publication for « small companies » which do not publicly require savings on a regulated market	Yes, in case the management report is not available from headquarters.  Publication for « small companies » which do not publicly require savings on a regulated market remains mandatory
<b>Audit Report</b>	Yes	Yes Optional publication for « small companies » which do not publicly require savings on a regulated market	Yes Publication for « small companies » which do not publicly require savings on a regulated market remains mandatory

Approval deadline: 6 months

Filing deadline: during the month in which approval occurred

## 4. Contact Us

Should you experience 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](mailto:helpdesk@lbr.lu)

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

[www.lbr.lu](http://www.lbr.lu)