



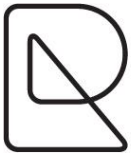
**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# GUIDELINES ON CORPORATE NAMES



VERSION 2.0



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

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# GUIDELINES ON CORPORATE NAMES

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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 guidelines

As part of their control mission, the Luxembourg Trade and Companies Register (“RCS”) manager conducts overall checks on submitted requisition formulas and publications prior to accepting their submission.

As part of this mission, the “RCS” manager must verify the availability of any given corporate name, for both natural persons and legal entities, as well as for requisition forms meant, amongst other purposes, to amend the name of the aforementioned entities and persons.

This guideline of availability of corporate names is legally based on the article 16, subparagraph 3, of the law of the 19th of December 2002 with regards to the RCS (“loi du 19 décembre 2002 concernant le RCS”).

This implies that the “RCS” manager must, prior to accepting any registration or corporate name amendment form, check whether the requested corporate name is not already given to any other natural person or legal entity already registered with the RCS. This action is limited to checking whether the same denomination is not already used by any other entity registered with the RCS.

Please note that the verification, as described above, is restricted in its application to the full corporate name, and not on any abbreviated forms thereof.



***This verification is conducted in compliance with all applicable legislation on branding and unfair competition, with particular regards to the respect of copyrights.***

## 2. Current “RCS” practice on corporate names

The main criterion used by the CRS manager in order to ascertain whether a corporate name is available for use when compared to other corporate names already registered with the RCS, is as follows:

### **Single alphanumerical character (digit or letter) differentiation.**

Thus, any corporate names, which may be differentiated from another by a single letter or digit, are considered to be different by the “RCS” manager and are therefore deemed acceptable.

It is generally held that the “RCS” manager only takes the written form of a name into consideration, as opposed to its verbal pronunciation.

As per article 4 from the regulation of the 23rd January 2003 implementing the law from the 19th December 2002 with regards to the RCS (“loi du 19 décembre 2002 concernant le RCS”), only letters from the Latin alphabet as well as either Roman or European digits may be included within the alphanumerical characters. Additional symbols are tolerated in the event that they have an actual meaning as part of verbal language.

### **Example :**



- ***accents such as « ´ », « ^ », « ¨ », « ` » which are featured on letters, or the use of print letters or lower case letters are insufficient to differentiate between two corporate names.***
- ***However, such characters as « @ », « & », « € », « £ », « ¥ », « \$ » which have a verbal meaning, may be used to differentiate names.***

Please note that spaces and punctuation characters as well as symbols are not taken into account and are not deemed as differentiating.

### 3. Others principles

#### 3.1 Inserting a legal form

Inserting any legal form, or an abbreviation thereof, within a corporate name, is not deemed relevant as a differentiation criterion.

Thus, « Taxis SARL » reflects the same corporate name as « Taxis SA » and « Taxis société anonyme ». The “RCS” manager will not be able to accept this corporate name.

Please see below a list of abbreviated legal forms which are not deemed sufficient to distinguish between two corporate names:

SA	SARL	SE	SEC, SCE	SAS
SECA, SCA	SECS, SCS	SECS, SCSP	SENC, SNC	SARL-S
SICAV	SICAV-SE	SC	SICAR	FCP
SEPCAV	SICAV-FIS	FIS	SPF	FIAR
ASBL	ASSEP	GEIE	GIE	SICAV-FIAR
SIS				

#### 3.2 Reversing words

Reversing two words within a corporate name

For example, « Taxis Europe » and « Europe Taxis » are deemed by the “RCS” manager as two distinct Corporate names.

### 4. Multiple names scenario

The “RCS” manager only registers one corporate name for each registered legal entity. However, several abbreviations or translated names may be filed with the “RCS” via the requisition form, using the appropriate field therein.

### 5. Corporate names for sole traders

Any sole traders must, upon registering with the “RCS” or upon amending their corporate name, include their name and first name. This as per article 17 subparagraph 1 from the law of December 19th, 2002 with regards to the RCS (“loi du 19 décembre 2002 concernant le RCS”).

### 6. Dissolved companies

Upon dissolution of a company, its corporate name becomes available and may therefore be used by another legal entity

### 7. Companies subject to closed bankruptcy or insolvency proceedings (Reg. (UE) 2015/848)

Unlike with liquidation, closed bankruptcy, or insolvency of any company as per regulation (UE) 2015/848, repeal the regulation CE 1346/2000 does not cause the company to be dissolved. The latter survives after the closure of these proceedings. Its corporate name remains therefore unavailable and cannot be allocated to any other company.

## 8. Special cases

### 8.1 European companies (sociétés européennes)

European companies are the only entities allowed to use the 'SE' acronym as part of their corporate name.

### 8.2 Branch of a legal entity based abroad

The "RCS" manager checks availability of the branch name during registration or amendment of its corporate name. Whenever a same legal entity based abroad opens several branches, the verification process is repeated for each branch.

## 9. 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](mailto:helpdesk@lbr.lu)

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

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