



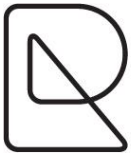
RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

ACCOUNTING DOCUMENTS

**Economic interest groupings,
European interest groupings,
and their branches**

VERSION 3.0



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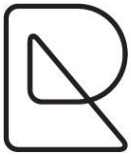
Economic interest groupings, European interest groupings, and their branches



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.***
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RCS

REGISTRE DE COMMERCE
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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 all companies subject to article 8 of the Code of Commerce with the exception of 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 structured accounting data (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 companies as defined in 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 2002¹ and the grand-ducal regulation of September 12, 2019² (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.

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

² 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:

- > Companies subject to article 13 of the Code of Commerce,
- > Companies subject to article 27 of the modified law of December 19th 2002,
- > Companies subject to the 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:

- > If a presenter has to prepare his accounts via the eCDF platform, he must first prepare and validate his accounts via the latter prior to filing his 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 so that the presenter may attach the required additional documents such as any annexes, management or audit reports, audits, etc. These documents must be submitted in PDF/A format.
- > If the presenter is not subject to the compulsory preparation of his accounts via the platform, his accounts have to be filed directly on the « RCS » manager website without using the eCDF platform, attaching the required documents as PDF/A files (“classical eRCS filing”).

Economic interest groupings as well as European interest groupings and their branches have to file within 7 months of exercise closure (approval within 6 months of the closure and filing within the month of the accounts’ approval).

Accounting documents of economic interest groupings as well as European interest groupings and their branches are not published and cannot be viewed publicly.

1.3 Accounting Package

All annual accounts, including account balances as reflected in the standardized accounting plan including the mapping tables as well as all deeds, excerpts of deeds and any other documents related to annual accounts, are part of the annual account bulk.³

The annual account 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 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 », and is managed by the “State Information Technology Department.

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

³ 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. Applicable rules

2.1 Filing via the eCDF platform

		Documents for filing	Publication in the RESA	Publicly available via « RCS » services
Annual accounts	Statement of accounts	Yes Abridged version for « small companies » (Except if companies require the use of public savings on a regulated market).	No	No
	Profit and loss statement	Yes Abridged version for « middle-sized companies »		
	Legal annex	Yes Abridged version for « small companies » Semi-abridged version for « middle-sized companies »		
Account balance (PCN)		Yes	No	No
Mapping tables (PCN) ⁴		Yes	No	No
Other Documents - Proposed appropriation of earnings - Appropriation of earnings		Yes	No	No

Approval deadline: within 6 months of exercise closure

Filing deadline: within the month of approval

⁴ 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

2.2 Classical eRCS filing (in compliance with the International Accounting Standards or as per waiver set out within article 27 of the amended law of 19th December 2002)

	Documents for filing	Publication in the RESA	Publicly available via « RCS » services
Annual accounts	Yes	No	No
Other documents - Proposed appropriation of earnings - Appropriation of earnings	Yes	No	No

Approval deadline: within 6 months of exercise closure

Filing deadline: within the month of approval

3. Contact Us

Should you experience technical issues, or have any further questions regarding the “LBR” website, please 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.

www.lbr.lu