



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# BROCHURE RELATED TO NON PROFIT ORGANISATION

## Deletion and liquidation



VERSION 2.0



RCS

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# BROCHURE RELATED TO NON PROFIT ORGANISATION

## Deletion and liquidation



### ***Preliminary remarks :***

***The notes submitted by the Registrar of Companies (RCS) :***

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



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## Contents :

<b>1. General information .....</b>	<b>4</b>
1.1 Connexion.....	4
1.2 Submission of an e-filing .....	4
1.2.1. The requisition form.....	4
1.2.2. The document to be attached to the filing.....	5
<b>2. Dissolution procedures .....</b>	<b>5</b>
2.1 "Classic" procedure for dissolution and liquidation of the non profit organisation ..	5
2.1.1. First stage: dissolution and liquidation of the non profit organisation .....	5
○ Electronic filing.....	5
○ The requisition form.....	7
○ The document to be attached.....	10
2.1.2. Second stage: closure of the liquidation of the non profit organisation.....	12
○ Electronic filing.....	12
○ The requisition form.....	13
○ The document to be attached.....	14
2.2 The "simplified" procedure for dissolution and liquidation of the non profit organisation.....	16
○ Electronic filing.....	16
○ The requisition form.....	17
○ The document to be attached.....	18
<b>3. Shopping cart and payment .....</b>	<b>20</b>
<b>4. Contacts.....</b>	<b>21</b>

The purpose of this brochure is to assist any person entitled to make an electronic filing with the Trade and Companies Registry on behalf of a non profit organisation in the context of a dissolution and liquidation procedure.

The purpose of this section is to explain the various procedures, the documents to be attached for publication in each case and how the requisition forms should be completed.

## 1. General information

### 1.1 Connexion

To access the online filing formalities, the user must first authenticate himself on the LBR website, either by means of a product issued by Luxtrust S.A. or a Luxembourg eID card, or by an eIDAS electronic certificate, offering at least a substantial level of guarantee.

If necessary, it is possible (for an additional fee) to use the designated customer counter set up by LBR. To do so, please contact the helpdesk to arrange an appointment on 26 428 1 or at [helpdesk@lbr.lu](mailto:helpdesk@lbr.lu).



Information relevant to user authentication can be found in the "User Guide (e-filing)" available on the LBR website ([www.lbr.lu](http://www.lbr.lu)), RCS portal, under "General Information" and then under "Other Information" - "User Guides".

### 1.2 Submission of an e-filing

To make an electronic deposit, select "New filing" and then choose the desired service.

An electronic filing with requisition consists of two parts: the requisition form and the document(s) to be attached.

#### 1.2.1. The requisition form

The application form will be generated automatically when the electronic filing is created, depending on the service selected beforehand.



The form is available in French or German and must be completed in one of the three administrative languages, i.e. Luxembourgish, French or German.



Further information on how e-filing works can be found on the LBR website ([www.lbr.lu](http://www.lbr.lu)), RCS portal, in the "User Guide (e-filing)" under "Other information" - "User Guides".

### 1.2.2. The document to be attached to the filing

**Publication**

The document to be published has to be joined in a PDF/A text format.  
The publication date corresponds by default to the date on which the filing request has been accepted by the RCS manager.

▼ I want the documents to be published on a specific date.

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	Document for publication <input type="button" value="ATTACH"/>	<input type="text"/>	Yes		
	<a href="#">Other document intended for publication</a>				

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

It must be sent to the RCS in pdf/a format.

## 2. Dissolution procedures

There are two types of dissolution and liquidation procedures, namely a "classic" procedure and a "simplified" procedure.

- > The "classic" procedure: consists, firstly, of pronouncing the dissolution of the non profit organisation and its liquidation and, secondly, of closing the liquidation.
- > The "simplified" procedure: takes place in a single stage which includes the decision to dissolve the non profit organisation, to liquidate it and to close the liquidation.

The provisions relating to the procedure for the dissolution and liquidation of non profit organisations are laid down in application of the provisions of the law of 21 April 1928 on non-profit associations and foundations. (hereinafter 'law of 21 April 1928').



More information on non-profit associations can be found on the LBR website ([www.lbr.lu](http://www.lbr.lu)), RCS portal, under "General information" and "Non-profit associations".

### 2.1 "Classic" procedure for dissolution and liquidation of the non profit organisation

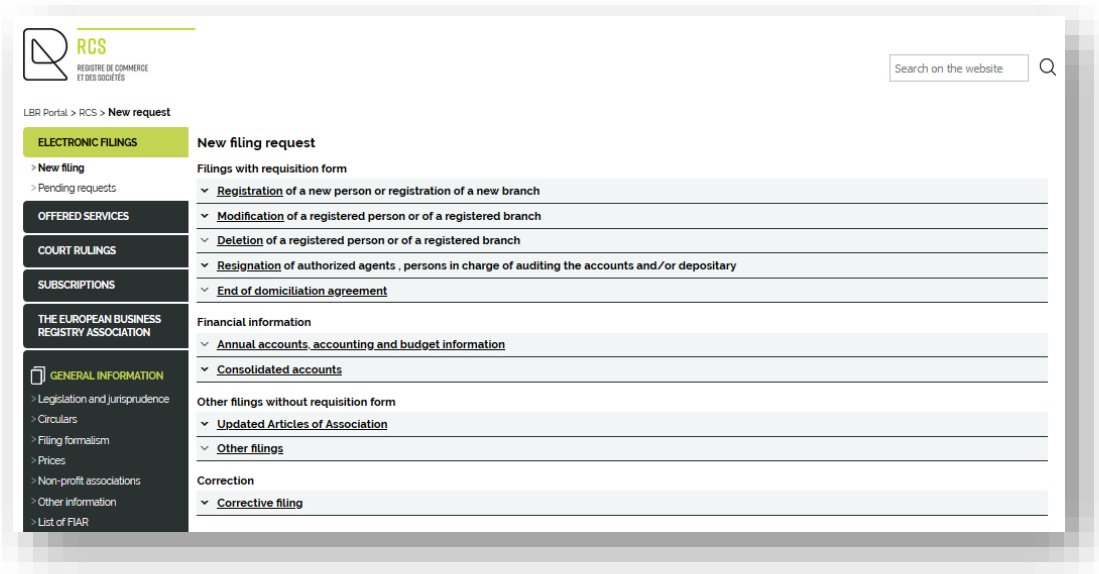
#### 2.1.1. First stage: dissolution and liquidation of the non profit organisation

The decision to dissolve an non profit organisation is assimilated to a modification of the statutes.

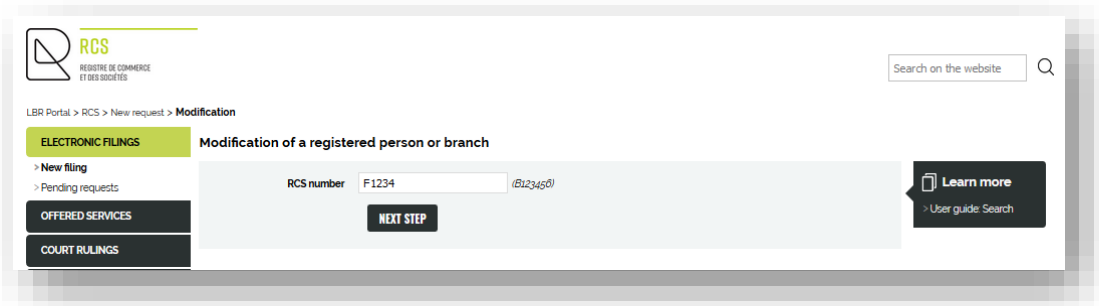
The General Assembly shall appoint one or more liquidators who may be a director(s), member(s) or third party(ies) to the association.

- **Electronic filing**

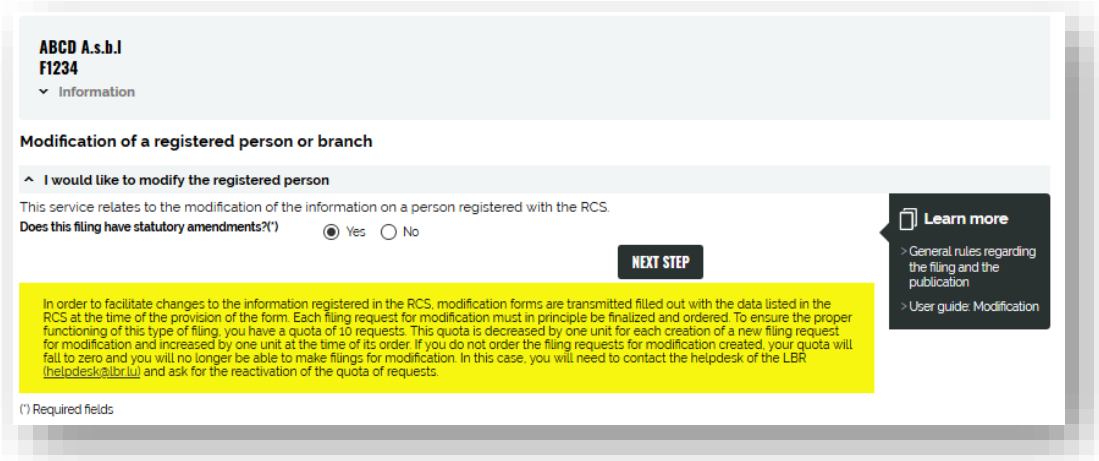
To file the winding-up of an non profit organisation with the RCS, select "New filing" and then "Modification of a registered person or of a registered branch".




Then enter the RCS number of the association concerned and click on "Next step".

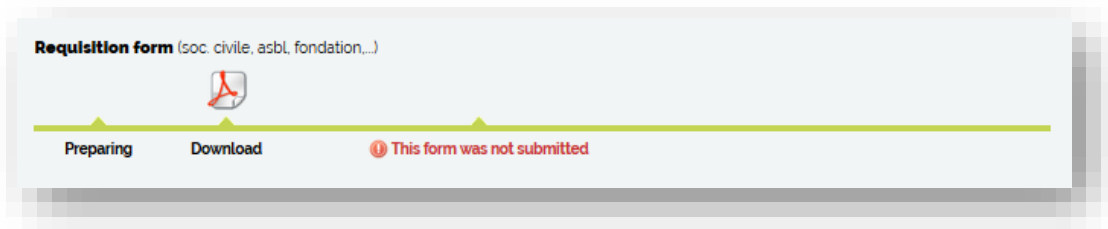


As the liquidation of the association is of a statutory nature, you should tick "Yes" in response to the question: "Does the filing contain statutory changes?" and then click on "Next step".



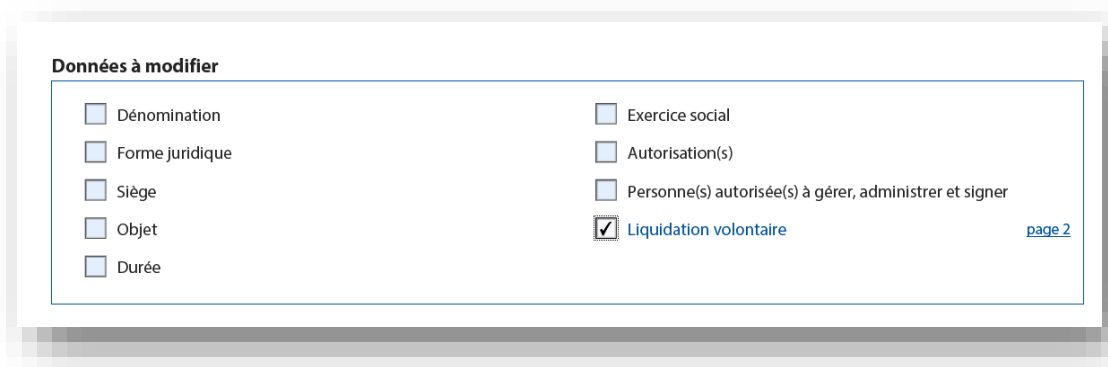
○ **The requisition form**

To download the requisition form and complete it, click on the icon .



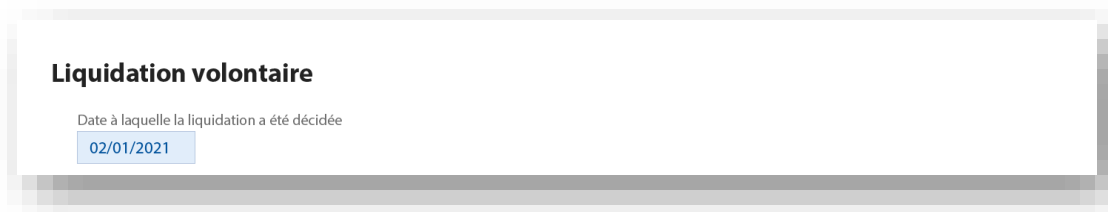
If you have problems opening the form, please consult the documentation on opening the form with Adobe DC.

To access the relevant section, check "Liquidation volontaire" on the front page of the form.



The following fields must be completed:

- > The date of liquidation: this is the date on which the liquidation of the non profit organisation was decided and must correspond to the date shown on the extract intended for publication.



The following fields are optional (*in general they do not have to be filled in*). If you are not sure whether they are required, you can contact the helpdesk on 26 42 81):

- > General power: this is the ability recognised by the articles of association for the liquidator of the non profit organisation to commit the latter. This power should only be entered if the association's articles of association provide for it.

The screenshot shows a web interface for 'Liquidation volontaire'. At the top left, there is a 'Sommaire' link and navigation arrows. The main title is 'Liquidation volontaire'. Below it, there is a field for 'Date à laquelle la liquidation a été décidée' with the value '02/01/2021'. A red box highlights a large text area labeled 'Pouvoir général (indication)' which is currently empty.

> Registration of the liquidator :

The screenshot shows a web interface for 'Registration of the liquidator'. It features a list of liquidators. The first entry is 'Nouveau liquidateur :', with a minus sign and the number '1' in a box. A 'page 3' link is visible to the right. Below this, there is a plus sign and a box with the number '1', followed by the text 'Ajouter un ou plusieurs liquidateurs'.

It is necessary to select from the drop-down list whether it is a natural person, a Luxembourg legal person or a foreign legal person.

All fields must be completed in accordance with the extract of the Extraordinary General Meeting for publication which will be attached to the application.



**1 | Nouveau liquidateur :**

Type de personne

Pays

N° d'immatriculation

Forme juridique étrangère

Nom du registre

Dénomination ou raison sociale

**Siège**

Numéro

Rue

Bâtiment

Code postal

Localité

Etage

Pays

**Type de mandat**


Pouvoir de signature (indication)

> The liquidator's power of signature: this is a special power given to the liquidator.

**Type de mandat**

Pouvoir de signature (indication)

Once the form has been completed, click on "Sauvegarder" and close the form.

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version 10.1.13 (RESA)

Références de dépôt

Helpdesk LBR : (+352) 26 428-1 / [helpdesk@lbr.lu](mailto:helpdesk@lbr.lu)

To close the form click on 



○ **The document to be attached**

The requisition form must be accompanied by a document for publication.

The decision relating to the dissolution of the non profit organisation, the conditions of the liquidation and the appointment of the liquidators is published **by extract** in the RESA (Recueil Electronique des Sociétés et Associations).

N.B.: The full minutes of the extraordinary general meeting concerning the dissolution and liquidation of the non profit organisation **do not have** to be attached. **Only the extract** of the extraordinary general meeting must be attached to the RCS and must be published in the RESA.

*Example of a publication:*

3,5 cm de marge  
soit +/- 8 lignes  
(en police de caractère 11, sans interligne)

---

**Dénomination de l'ASBL** Dénomination à indiquer telle qu'inscrite au RCS

**Association sans but lucratif**

**1, rue de Luxembourg L-1234 Luxembourg**

**F12345**

---

Petite marge  
soit +/- 4 lignes (en police de caractère 11, sans interligne)

---

**EXTRAITS PORTANT SUR LA DISSOLUTION ET LIQUIDATION DE L'ASSOCIATION**

Il résulte du procès-verbal de l'Assemblée générale extraordinaire du ..... que:

- L'Assemblée a décidé la dissolution immédiate de l'Association et prononce sa mise en liquidation à compter de ce jour.
- L'Assemblée a décidé de mandater M ..... (nom, profession et adresse) en qualité de liquidateur et lui confère les pouvoirs les plus étendus pour terminer les opérations en cours.

pour extrait conforme.

This document should be attached under the heading "Document for publication".

**Publication**

The document to be published has to be joined in a PDF/A text format.  
The publication date corresponds by default to the date on which the filing request has been accepted by the RCS manager.

∨ I want the documents to be published on a specific date.

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	Document for publication <b>ATTACH</b>	<input type="text"/>	Yes		
	<a href="#">Other document intended for publication</a>				

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

This document must be registered by the RCS administrator at the time of filing.

To do so, select 'Yes' (drop-down list) under the heading «To be recorded by LBR».

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	Document for publication <b>ATTACH</b> <a href="#">Other document intended for publication</a>	Yes ▾	Yes		

### 2.1.2. Second stage: closure of the liquidation of the non profit organisation

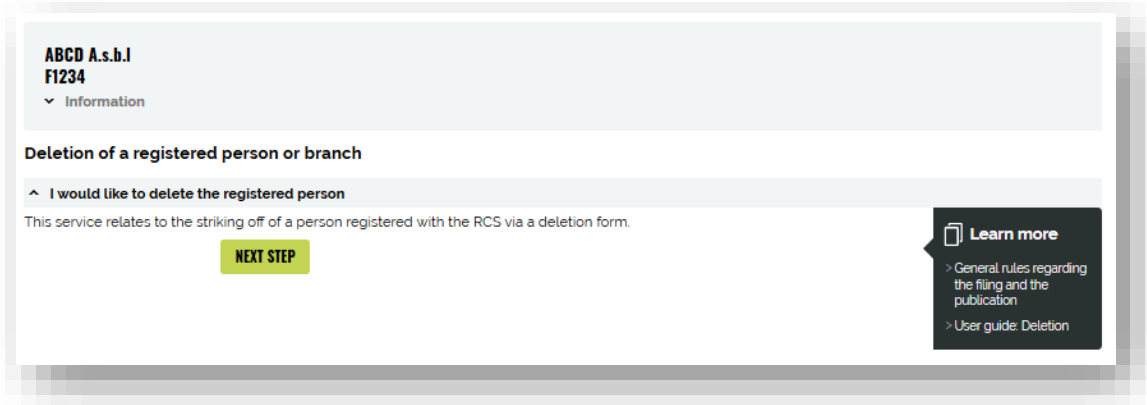
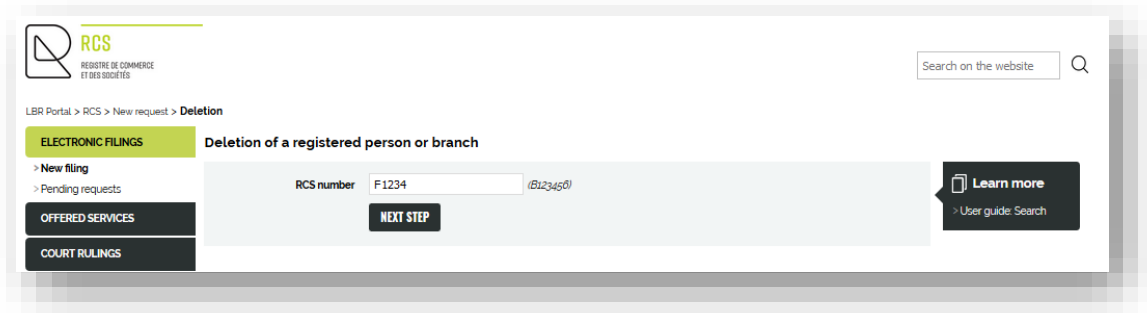
When the liquidation operations are completed, a second meeting must be held to close the liquidation of the non profit organisation and determine the allocation of its assets.

N.B.: An non profit organisation may not make any material gain for its members. Any remaining assets must, as far as possible, be used to achieve the purpose of the non profit organisation (donation to another non profit organisation, foundation, etc.). Consequently, the assets may not be shared among the members of the association.


- **Electronic filing**

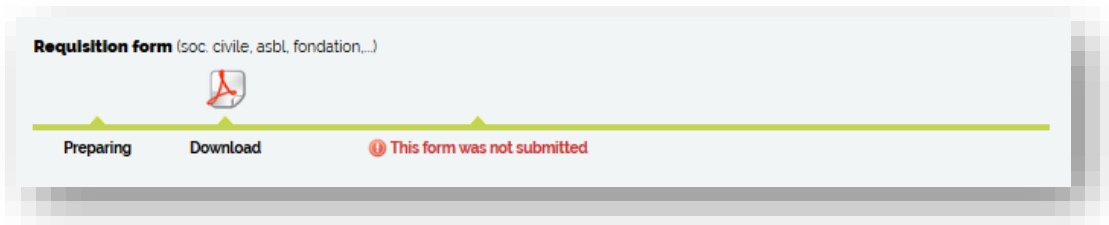
To file the closure of the association's liquidation with the RCS, select "New filing" and then "Deletion of a registered person or of a registered branch".

Then enter the RCS number of the association concerned and click on "Next step".



○ **The requisition form**

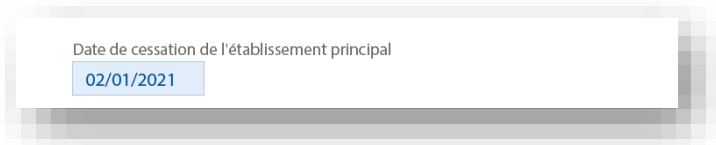
To download the requisition form and complete it, click on the icon .



If you have problems opening the form, please consult the documentation on opening the form with Adobe DC

The following fields must be completed:

- > Date of ending of the main establishment is to be completed with the precise date of cessation of the activity of the non profit organisation (day, month and year). This is the date on which the liquidation is closed.



- > **Reason for deletion:** "Clôture de la liquidation volontaire" should be selected from the drop-down list.

The field for the name of the notary does not need to be filled in.

Motif de la radiation  
Clôture de la liquidation volontaire

Nom du notaire

Once the form has been completed, click on "Sauvegarder" and close the form.

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Références de dépôt

Helpdesk LBR : (+352) 26 428-1 / [helpdesk@lbr.lu](mailto:helpdesk@lbr.lu)

Valider Sauvegarder

To close the form, click on



?100060929.pdf?fold - Internet Explorer

Références de dépôt

Helpdesk LBR : (+352) 26 428-1 / [helpdesk@lbr.lu](mailto:helpdesk@lbr.lu)

Valider Sauvegarder

Share Sign In

Export PDF

Adobe Export PDF

Convert PDF Files to Word or Excel Online

Select PDF File

Formulaire...060929.pdf

Convert to

Microsoft Word (\*.docx)

Document Language:

English (U.S.) Change

Convert

- **The document to be attached**

The deletion form must be accompanied by a document for publication.

This document should mention the date of closure and the allocation of assets following the closure of the liquidation.

N.B.: The full minutes of the extraordinary general meeting do **not** need to be attached. Only **the extract** of the Extraordinary General Meeting fixing the allocation of the assets following the closure of the liquidation of the non profit organisation must be attached to the RCS and published in the RESA.

Example of a publication:

The image shows a template for a publication document. At the top, a dashed box indicates a margin: "3,5 cm de marge soit +/- 8 lignes (en police de caractère 11, sans interligne)". Below this, the text is centered and reads: "Dénomination de l'ASBL" (with a note "Dénomination à indiquer telle qu'inscrite au RCS"), "Association sans but lucratif", "En liquidation volontaire", "1, rue de Luxembourg L-1234 Luxembourg", and "F12345". Another dashed box below indicates a smaller margin: "Petite marge soit +/- 4 lignes (en police de caractère 11, sans interligne)". The main body of the document starts with "Extrait du procès-verbal de l'Assemblée générale extraordinaire du ...". It then lists "L'Assemblée générale :" followed by two bullet points: "constate que le(s) liquidateur(s) dûment mandaté(s) par l'Assemblée générale a/ont affecté le boni de liquidation à...." and "prononce la clôture de la liquidation et constate que l'association a cessé d'exister." It concludes with "Pour extrait conforme".

This document should be attached under the heading "Document for publication".

The screenshot shows a web interface for document publication. The title is "Publication". Below it, there is explanatory text: "The document to be published has to be joined in a PDF/A text format. The publication date corresponds by default to the date on which the filing request has been accepted by the RCS manager." A dropdown menu is set to "I want the documents to be published on a specific date." Below this is a table with the following columns: "Status (1)", "Document type Name (size) (2)", "To be recorded by LBR (3)", "Available for consultation by third parties (4)", "View", and "Delete". The first row contains "Document for publication" (highlighted with a red box and an "ATTACH" button), a dropdown menu, "Yes", and empty cells for "View" and "Delete". A link "Other document intended for publication" is visible below the table. At the bottom, a note states: "The documents **have to** be submitted with this formatting [PDF/A Text](#)".

This document must be registered by the RCS administrator at the time of filing.

To do so, select 'Yes' (drop-down list) under the heading «To be recorded by LBR».

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	Document for publication <b>ATTACH</b> <a href="#">Other document intended for publication</a>	Yes ▾	Yes		

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

## 2.2 The "simplified" procedure for dissolution and liquidation of the non profit organisation

Where the non profit organisation has no assets or liabilities at the time of dissolution, the decision to dissolve and close the liquidation of the non profit organisation may be taken in a single act.

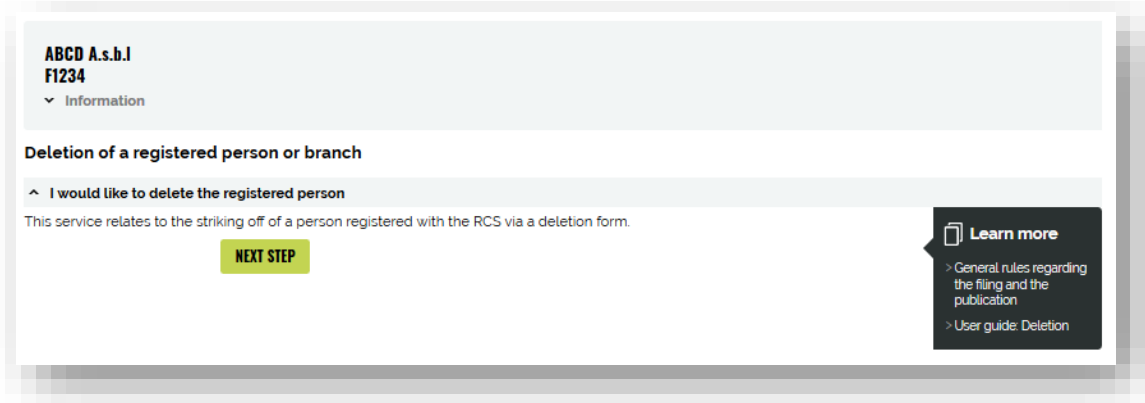
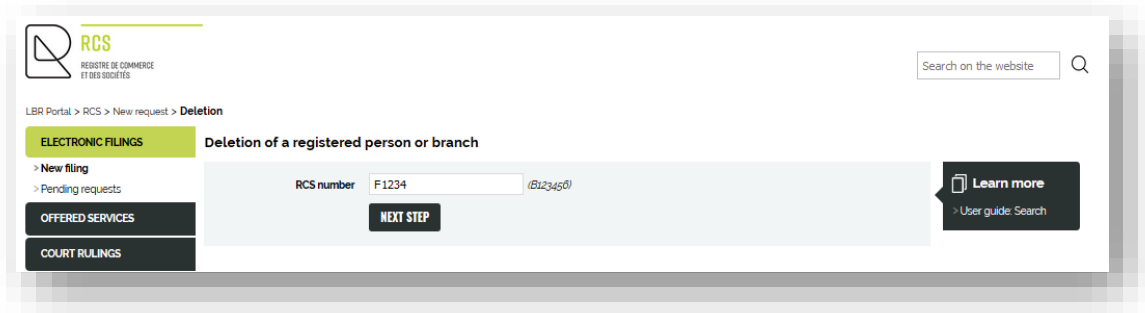
- **Electronic filing**

To file the simplified dissolution procedure with the RCS, select "New filing" and then "Deletion of a registered person or aof registered branch".


The screenshot shows the RCS website interface. The main navigation menu includes 'ELECTRONIC FILINGS', 'OFFERED SERVICES', 'COURT RULINGS', 'SUBSCRIPTIONS', 'THE EUROPEAN BUSINESS REGISTRY ASSOCIATION', and 'GENERAL INFORMATION'. The 'ELECTRONIC FILINGS' section is expanded to show 'New filing request', which includes a list of filing types: 'Registration of a new person or registration of a new branch', 'Modification of a registered person or of a registered branch', 'Deletion of a registered person or of a registered branch', 'Resignation of authorized agents, persons in charge of auditing the accounts and/or depositary', 'End of domiciliation agreement', 'Annual accounts, accounting and budget information', 'Consolidated accounts', 'Updated Articles of Association', 'Other filings', and 'Corrective filing'.

Then enter the RCS number of the association concerned and click on "Next step".





○ **The requisition form**

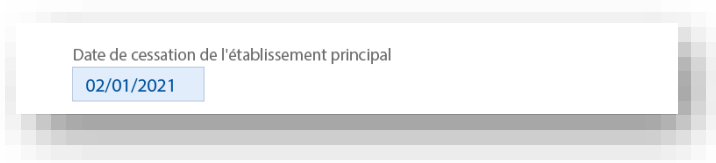
To download the requisition form and complete it, click on the icon .



If you have problems opening the form, please consult the documentation on opening the form with Adobe DC

At the form level, the following fields must be completed:

- > "Date de cessation de l'établissement principal" is to be completed by the precise date of cessation of the activity of the non profit organisation (day, month and year). This is the date on which the liquidation is closed, which must correspond to the date shown on the extract intended for publication.



- > **Reason for deletion:** "Clôture de la liquidation volontaire" should be selected from the drop-down list.

The field for the name of the notary does not need to be filled in.

Motif de la radiation  
Clôture de la liquidation volontaire

Nom du notaire

Once the form has been completed, click on "Sauvegarder" and close the form.

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Références de dépôt

Helpdesk LBR : (+352) 26 428-1 / [helpdesk@lbr.lu](mailto:helpdesk@lbr.lu)

Valider Sauvegarder

To close the form click on 

2100060929.pdf?fold - Internet Explorer

Références de dépôt

Helpdesk LBR : (+352) 26 428-1 / [helpdesk@lbr.lu](mailto:helpdesk@lbr.lu)

Valider Sauvegarder

Export PDF

Adobe Export PDF

Convert PDF Files to Word or Excel Online

Select PDF File

Formulaire...060929.pdf

Convert to

Microsoft Word (\*.docx)

Document Language: English (U.S.) Change

Convert

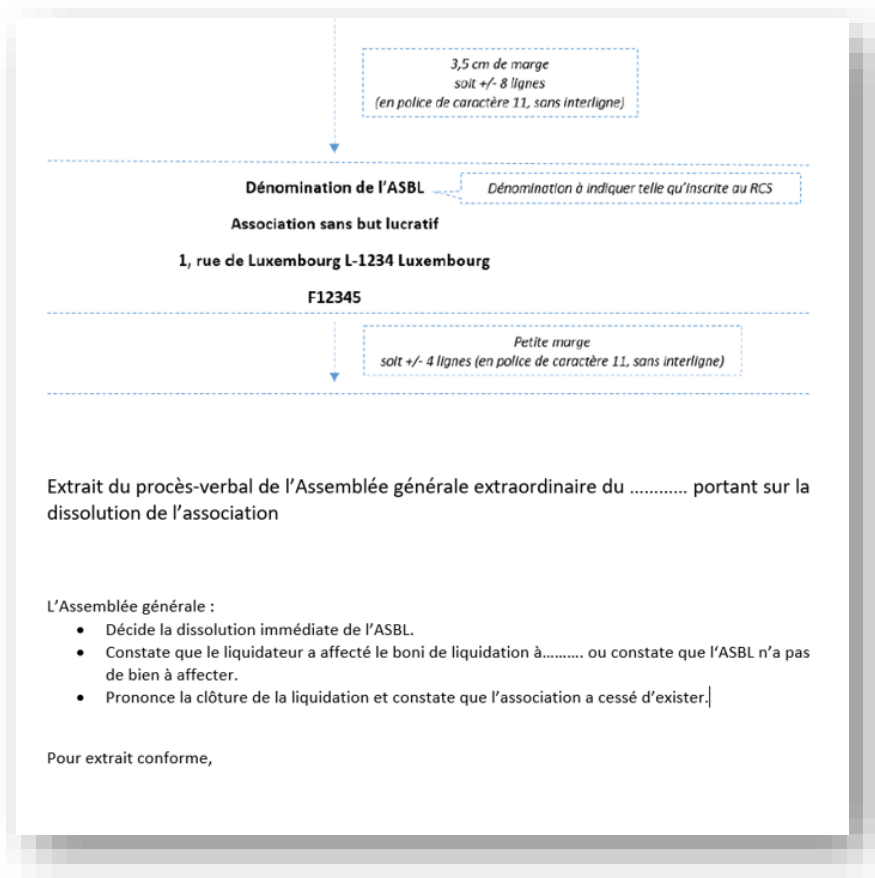
○ **The document to be attached**

The deletion form must be accompanied by a document for publication.

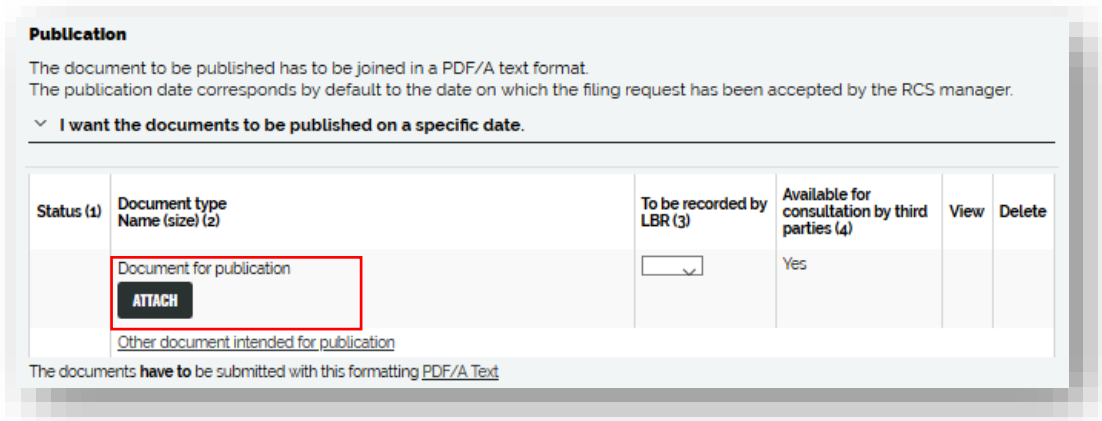
This document should mention the decision to dissolve the association, to close the liquidation and the determination of the allocation of its assets.

This document is published **by extract** in RESA.

Example of a publication:



This document should be attached under the heading "Document for publication".



This document must be registered by the RCS administrator at the time of filing.

To do so, select 'Yes' (drop-down list) under the heading «To be recorded by LBR».

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	Document for publication <b>ATTACH</b> <a href="#">Other document intended for publication</a>	Yes ▾	Yes		

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

### 3. Shopping cart and payment

Once the form has been completed and saved and the extract of the meeting has been successfully downloaded, the application should be added to the shopping cart and payment made.

At the bottom of the application screen, click on "Add to cart":

**Requisition form** (soc. civile, asbl, fondation...)

Preparing   Download   ✓ This form was sent to your work station on 20/05/2021 (16:12:44)

If you have any difficulties to open the form, [click here](#).

**Publication**  
The document to be published has to be joined in a PDF/A text format.  
The publication date corresponds by default to the date on which the filing request has been accepted by the RCS manager.

▼ I want the documents to be published on a specific date.

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	Document for publication Radiation ASBL.pdf (87 k) (Accepted)	Yes ▾	Yes		

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

**Attached document(s) (not to be published)**

Status (1)	Document type Name (size) (2)	To be recorded by LBR (3)	Available for consultation by third parties (4)	View	Delete
	No document <a href="#">Other document not intended for publication</a>				

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

**DELETE THE REQUEST**   **SAVE**   **ADD TO CART**

Then the answer to the question should be 'Yes':



The contents of the basket will appear on the screen. To proceed to payment, click on "Pay".

**Cart content**

Reference	Date	RCS Nr	Trade name/Name	Details	Price	Price excluding VAT	Exempt from VAT	All None
D_21_2066	20/05/2021	F1234	ABCD A.s.b.l	Filing : Deletion	Administrative fees Registration fees	14,61 € -	- 12,00 €	<input type="checkbox"/>
						14,61€	12,00€	

**Payment**

The **only payment method** for LBR to process online requests is the **online payment with a credit card** via the secured SIX Card Solutions Safepay platform.

Total excluding VAT	14,61 €
VAT (17%)	2,48 €
Total exempt from VAT	12,00 €
<b>Grand total due</b>	<b>29,09 €</b>

My order reference  (optional) ⓘ

**PAY**

**Learn more**  
> User guide: Payment method

**Grand total**  
**29,09 €**

**PCI-DSS SAQ**

## 4. Contacts

For any computer problem or question related to the use of the LBR website, you can contact the LBR helpdesk at the following address

Tel: (+352) 26 428 -1  
 Fax: (+352) 26 42 85 55  
 E-mail: helpdesk@lbr.lu