



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

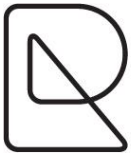
# ACCOUNTING DOCUMENTS

**Limited corporate partnerships**

**General corporate partnerships**



VERSION 3.0



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# ACCOUNTING DOCUMENTS

## Limited corporate partnerships General corporate partnerships

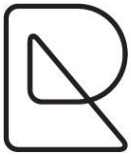
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### **Foreword :**

**Notes presented by the Luxembourg Trade and Companies Register (“RCS”):**

- ***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” 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” 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 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 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 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.

<sup>1</sup> The amended law of the 19th December 2002 on the Luxembourg Trade and Companies Register as well as accountancy and annual accounts (“Loi modifiée du 19 décembre 2002 concernant le registre de commerce et des sociétés ainsi que la comptabilité et les comptes annuels”)

<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)

- > Data transfer as an XML file generated by the presenter's accounting software.

### **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 having obtained a waiver as per article 27 of the amended law of 19th December 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?**

The 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 case 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 on to 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 annexes, management or audit reports, audits, etc. These documents must be submitted in PDF/A format.
- > In case 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").

### **1.2.4. Is the filing of the accounting package mandatory?**

General corporate partnerships and limited corporate partnerships, the turnover of which is less than EUR 100.000 excluding VAT, are not subject to the mandatory filing of accounts with the "RCS", except if all the indefinitely responsible shareholders are S.A., S.à.r.l or SCA or companies governed by foreign law having a similar legal form.

The accounting package must be filed with the « RCS » as applicable within the 7 months following the closure of social exercise.

## **1.3 Accounting Package**

All annual accounts, including account balances as reflected within 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 accounts bulk.<sup>3</sup>

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

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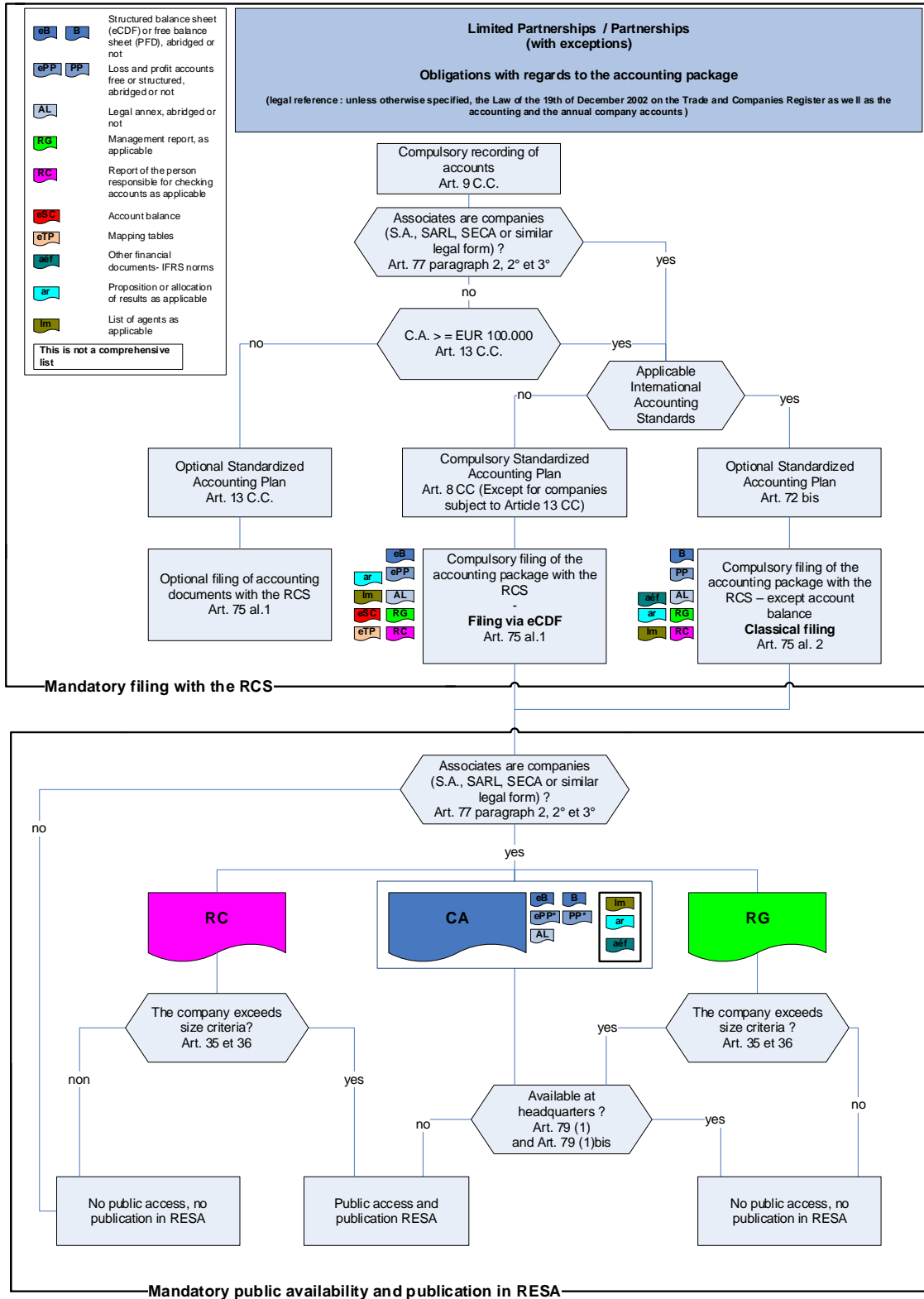
<sup>3</sup> 1st article of the Grand-Ducal regulation of the 14th December 2011 on the filing procedure, as well as the presentation of annual accounts and arithmetic and logical monitoring conditions

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 », and is managed by the “State Information Technology Department”.

Annual accounts must be filed electronically.

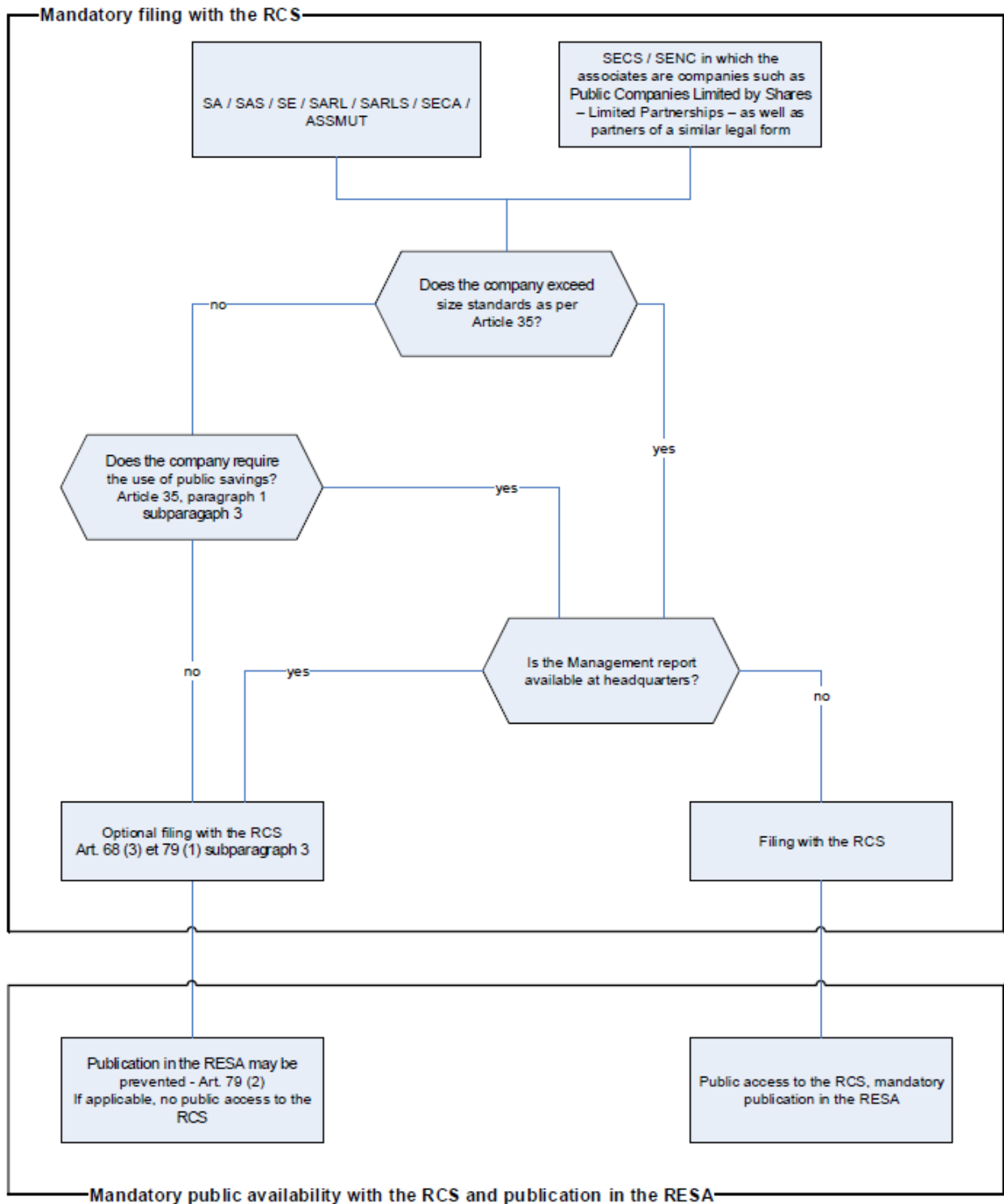
The annual accounts bulk must be issued in one language only. The annual accounts bulk must be filed electronically from the 1st January, 2012.

## 2. Scheme regarding the filing and publication of accounting documents



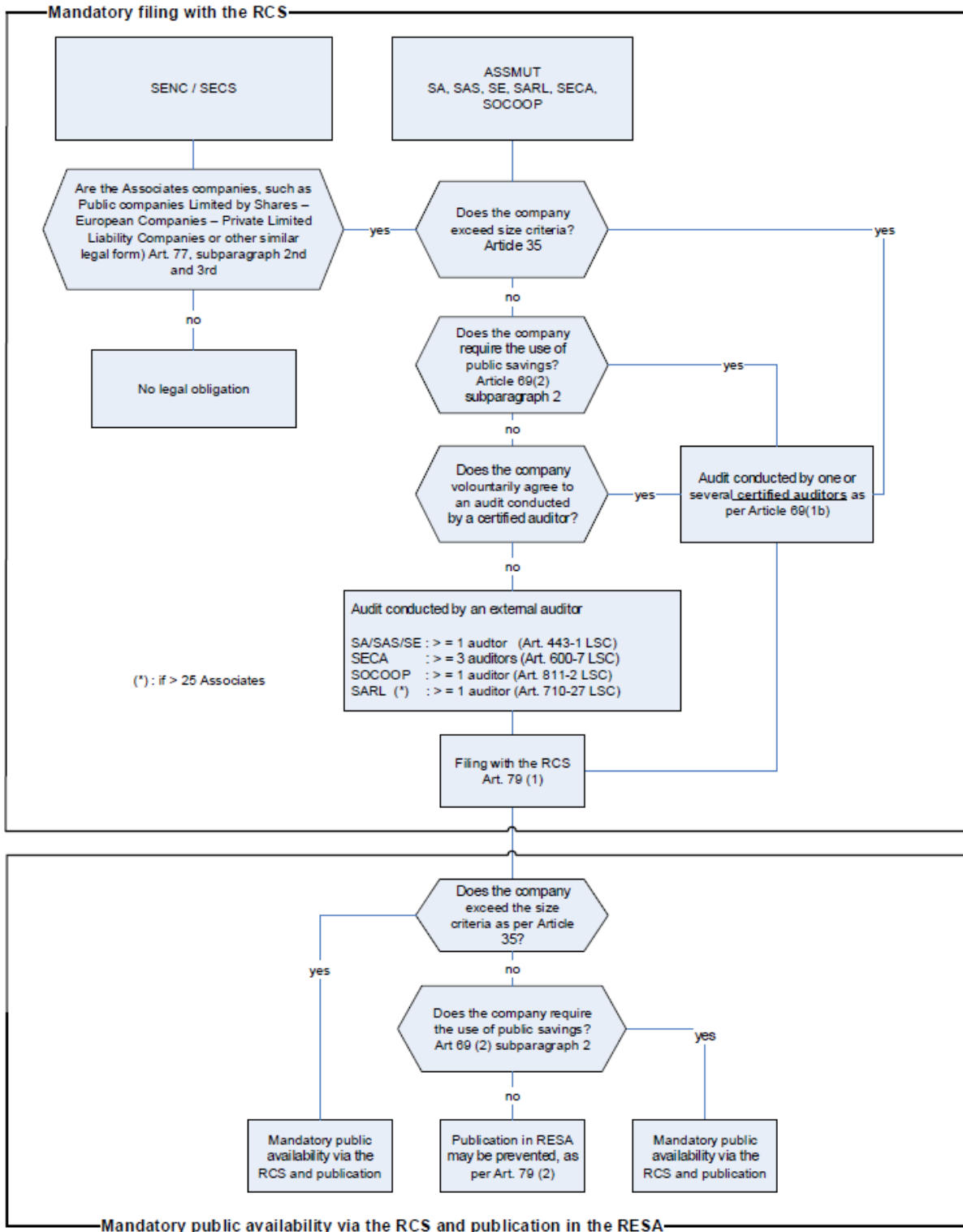
\* Optional publication of profit and loss statement if company does not exceed the criteria as per Article 35.

**Annex A**  
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**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**  
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**Annex B**  
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**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 (with regards to general and limited corporate partnerships with turnovers over 100 000EUR excluding VAT or less than EUR 100.000 excluding VAT, if all the indefinitely responsible shareholders are S.A., S.à.r.l or SCA or companies governed by foreign law having a similar legal form)

#### 3.1 Filing via the eCDF platform

		Documents 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 any company which does publicly require savings on a regulated market	No. Yes if condition 1. is fulfilled, however publication may be prevented if condition 2. applies (when accounts are available at headquarters and all conditions set out within article 79 are fulfilled.)	No. Yes in case condition 1. applies. However, no access if condition 2. is fulfilled.
	Profit and Loss accounts	Yes, abridged version for “middle-sized” companies	No. Yes if condition 1. is fulfilled, however publication may be prevented if condition 2. applies (when accounts are available at headquarters and all conditions set out within article 79 are fulfilled.)	No. Yes in case any condition applies. if condition 1. However, no access if condition 2. is fulfilled or in the case of a “small company”
	Legal appendix	Yes, abridged version for “small companies” and semi-abridged version for “middle-sized” companies	No. Yes if condition 1. is fulfilled, however publication may be prevented if condition 2. applies (when accounts are available at headquarters and all conditions set out within article 79 are fulfilled.)	Yes in case condition 1 applies and if the article 79(1b) is not exercised, (accounts not published via any mention, however available at company headquarters)
Accounts balance (PCN)		Yes	No	No
Mapping tables (PCN) <sup>4</sup>		Yes	No	No
Other documents - Proposal of results allocation - Results allocation		Yes	No. Yes if condition 1. is fulfilled, however publication may be prevented if condition 2. applies (when accounts are available at headquarters and all conditions set out within article 79 are fulfilled.)	No. Yes in case a condition applies. No access if condition 2. applies.
Management report		No, except where condition 1. is fulfilled and the report is not available at the company headquarters. Optional filing if condition 1 for “small companies” which do not publicly require savings on a regulated market	No, except where condition 1. is fulfilled and the report is not available at the company headquarters. Optional publication for “small companies”, which do not issue public calls for savings under a regulated market	No. Yes, if condition 1 applies and the management report is not available at headquarters. No access if option: “Optional publication for « small companies » which do not issue public calls for savings under a regulated market” was selected
Audit Report		No except if condition 1.applies	No except if condition 1.applies. Optional publication for « small companies » which do not publicly require savings on a regulated market	No except if condition 1.applies. Optional publication for « small companies » which do not publicly require savings on a regulated market

**Condition 1** (art.77 subparagraphs. 2 and 3) : any permanently responsible associates are general corporate partnerships, limited corporate partnerships, private limited liability companies, or any similar legal form, as well as foreign companies of a similar form.

**Condition 2** (art.79 (1) bis) : accounts are available at company headquarters and all associates are general corporate partnerships, limited corporate partnerships, private limited liability companies, or any similar legal form, as well as foreign companies of a similar form, none of which include the aforementioned company accounts within their own, or when all permanently responsible associates are companies not subject to the law of a Member State, and have a legal form similar to general corporate partnerships, limited corporate partnerships, or private limited liability companies.

<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 (use of International Accounting Standards or waiver set out in article 27 of the amended law of 19th December 2002)

	Documents for filing	Publication in the RESA	Publicly available via « RCS » services
<b>Annual accounts</b>	Yes	- No. - Yes if condition 1. is fulfilled, however publication may be prevented if condition 2.applies (the accounts are available at headquarters and all conditions set out within article 79 are fulfilled.)	- No. - Yes if condition 1.is fulfilled. However, no access if condition 2.is fulfilled.
<b>Other documents</b> - Proposal of results allocation - Results allocation	Yes	- No. - Yes if condition 1. is fulfilled, however publication may be prevented if condition 2.applies, when accounts are available at headquarters and all conditions set out within article 79 are fulfilled.	- No - Yes in case condition 1 is fulfilled. However, no access to condition 2 is possible.
<b>Management report</b>	- No, except where condition 1. applies and the report is not available at the company headquarters. - Optional filing for “small companies” who do not publicly require savings on a regulated market	- No, except where condition 1. is fulfilled and the report is available at the company headquarters. - Optional publication for “small companies” which do not publicly require savings on a regulated market	- No - Yes, if condition 1. is fulfilled and the report is not available at the company headquarters. No access if option “Optional publication for “small companies” which do not publicly require savings on a regulated market” is selected.
<b>Audit Report</b>	No except if condition 1.applies	- No except if condition 1.applies - Optional publication for « small companies » which do not publicly require savings on a regulated market	- No except if condition 1.applies - No access if option “Optional publication for « small companies » which do not publicly require savings on a regulated market” is selected

**Condition 1** (art.77 subparagraphs. 2 and 3) : any permanently responsible associates are general corporate partnerships, limited corporate partnerships, private limited liability companies, or any similar legal form, as well as foreign companies of a similar form.

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## 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)