

RBE

REGISTRE DES
BÉNÉFICIAIRES EFFECTIFS

FAQS ASBL & FOUNDATIONS

VERSION 4.0



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REGISTRE DES
BÉNÉFICIAIRES EFFECTIFS

FAQS ASBL & FOUNDATIONS

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1. ASBL and RBE

1.1 Does a Not for Profit Organization (NPO) have to apply to the RBE?

Yes, NPOs are subject to the law of 13 January 2019 and they must :

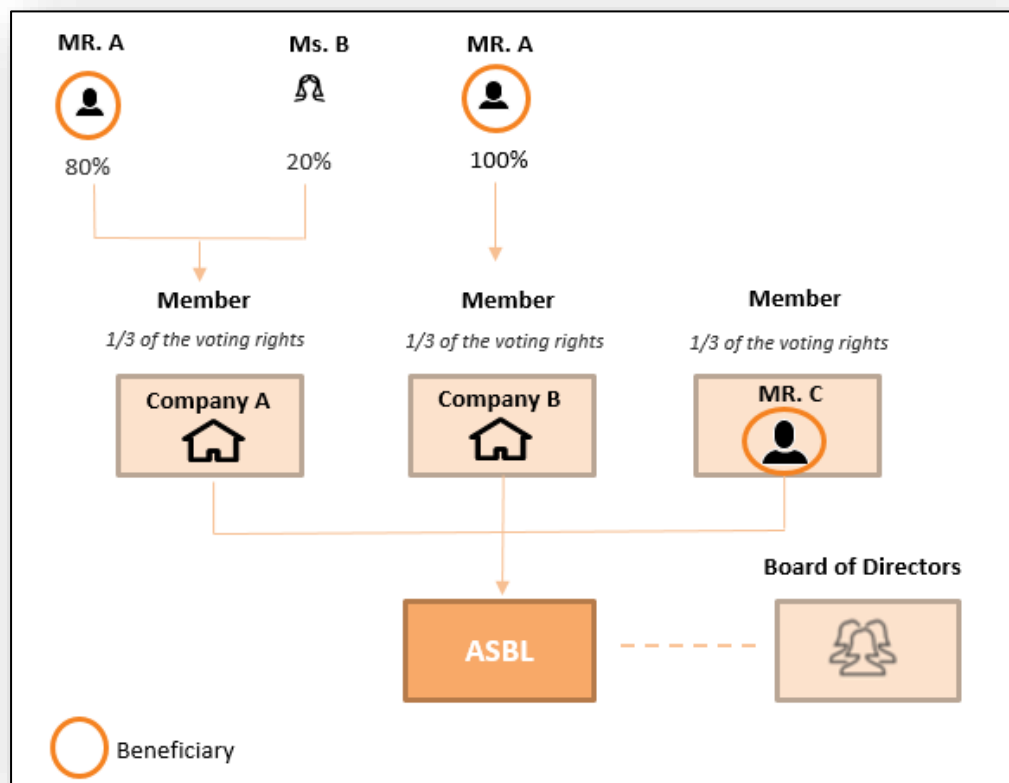
- > Identify the identity of their beneficial owners,
- > Report their beneficial owners to the RBE.

1.2 How should the NPO determine its beneficial owners?

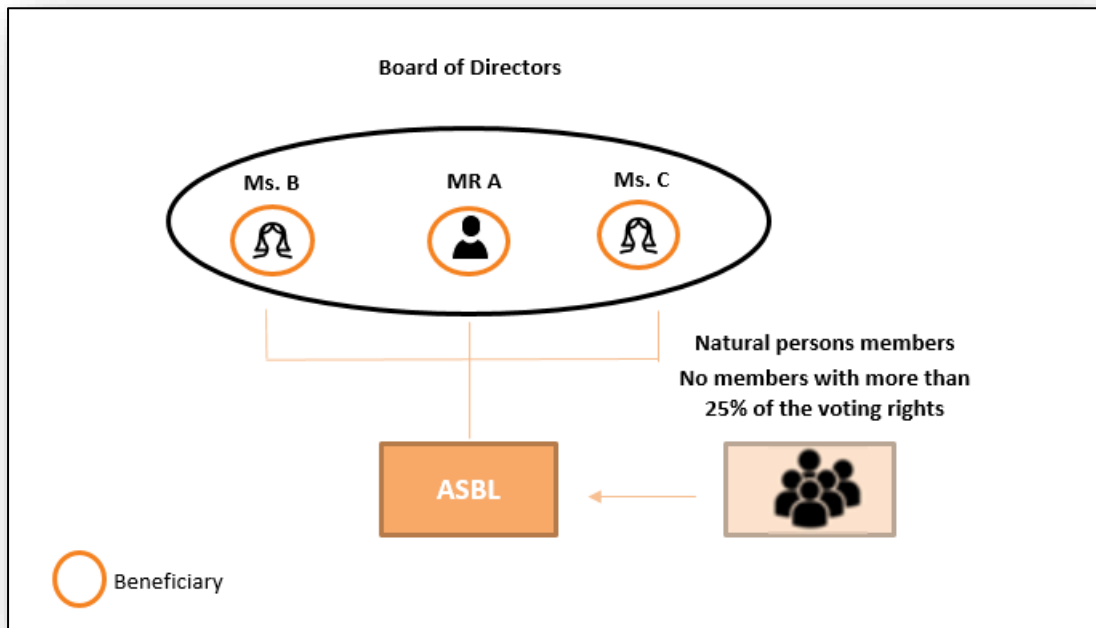
- > In concrete terms, the ASBL must first of all take a look on its members (or associates) and check whether one of them controls the ASBL directly or indirectly.
- > In most cases, in particular if the ASBL has more than three members and the members are natural persons, a person who directly or indirectly controls the ASBL cannot be identified. It is then up to register the senior management officials, members of the management body or the person delegated to the daily management or any other equivalent body, appointed by virtue of legal or statutory provisions of the ASBL, in the RBE.

In this case, the RBE makes it clear that the persons in question have been registered as the senior management officials and not as the person owning or controlling the NPO.

Ex of holding by members or associates :



Ex where no member or partner could be identified as beneficial owner :



1.3 Who does the NPO have to register in the RBE?

In most cases, the NPO must register the members of its management body (its directors) in the RBE.

May also be considered to be the senior management official, the Chief Executive Officer responsible for the day-to-day management or any other equivalent body, appointed by virtue of legal or statutory provisions, in which case only the Chief Executive Officer is then to be registered.

1.4 How much does a RBE declaration cost?

- > A declaration to the RBE, whether it is a registration or a modification, costs 15€ VAT excluded.
- > If the ASBL uses the services of the LBR assistance desk, the costs of this desk are €20 excluding VAT and are added to the declaration costs. In this case, the procedure costs 35€ excluding VAT.

1.5 Do NPOs have to attach a supporting document?

The only document that may be transmitted is a copy of an identity document of the natural person to be registered, where the latter does not have a Luxembourg national identification number (matricule number). A "free" translation into French, German or Luxembourgish must be attached only if this document is not written in Latin characters.

1.6 Must an identity document be attached to the application if the person to be registered has a Luxembourg national identification number (matricule number)?

No.

However, the information to be communicated must be consistent with that contained in the person's identity document.

1.7 How do I complete the declaration process?

The process is carried out online, by connecting to the LBR site, RBE portal. The secure connection requires the use of a Luxtrust certificate or a Luxembourg eID card, or an eIDAS electronic certificate, offering at least a level of substantial guarantee (see guide "connection procedure").

It is then necessary to identify the ASBL on the RBE portal, indicating its RCS registration number. Once the non-profit organization has been identified, two options are proposed: registering beneficial owners or registering senior managers.

The screenshot displays the RBE (Registre des Bénéficiaires Effectifs) portal. At the top left, the RBE logo and name are visible. Below it, the breadcrumb navigation reads: LBR Portal > RBE > Registration/Modification > Search. The main header area includes 'RBE DECLARATION' and 'Entity search'. Under 'Entity search', there is a 'RCS number' input field containing 'f12459' and a 'SEARCH' button. To the right of the input field, the text '(B123456)' is displayed. Below the search bar, there are two main options for registration: 'Beneficial owners' and 'Senior management officials'. Each option is represented by an icon (a group of people for beneficial owners and a briefcase for senior management officials) and a 'REGISTER' button.

The declaration is then made by completing the fields provided and attaching supporting documentation, if necessary.

1.8 When does the NPO have to apply to the RBE?

Generally speaking, entries and amendments to the RBE must be made within one month from the time when the ASBL became aware, or should have become aware, of the event which makes the entry or amendment necessary.

Since in most cases the members of the Board of Directors of the NPO are to be entered onto the RBE, any change in the composition of the Board must be communicated to the RBE.

In this hypothesis, two distinct steps will have to be taken:

- Electronic filing with the RCS,
- Electronic reporting to the RBE.

1.9 Details of the information to be entered

1.9.1. What is the National Identification Number?

- > In Luxembourg, this is the "matricule" number issued by the services of the National Register of Natural Persons. It can be found, for example, on the Social Security identification card.
- > Abroad, it is any number that officially identifies the individual. This number to be entered onto the RBE must be the same as the number on the supporting document attached to the declaration request.

1.9.2. How to fill in the fields relating to surname and first name(s)

- > The surname and given name(s) to be included on the form must match **exactly** the information on the person's identification.
- > Please note that characters such as quotation marks, commas or parentheses are not to be entered in these fields.

1.9.3. Which address should be entered?

- > The business address or home address of the person must be entered.
- > For Luxembourg addresses, the information communicated to the RBE concerning the locality, street and building number must be consistent with the data in the National Register of Localities and Streets. An automatic check of the address is carried out directly under the "Adresse privée ou professionnelle précise »" section.

2. Who do foundations have to register with the RBE?

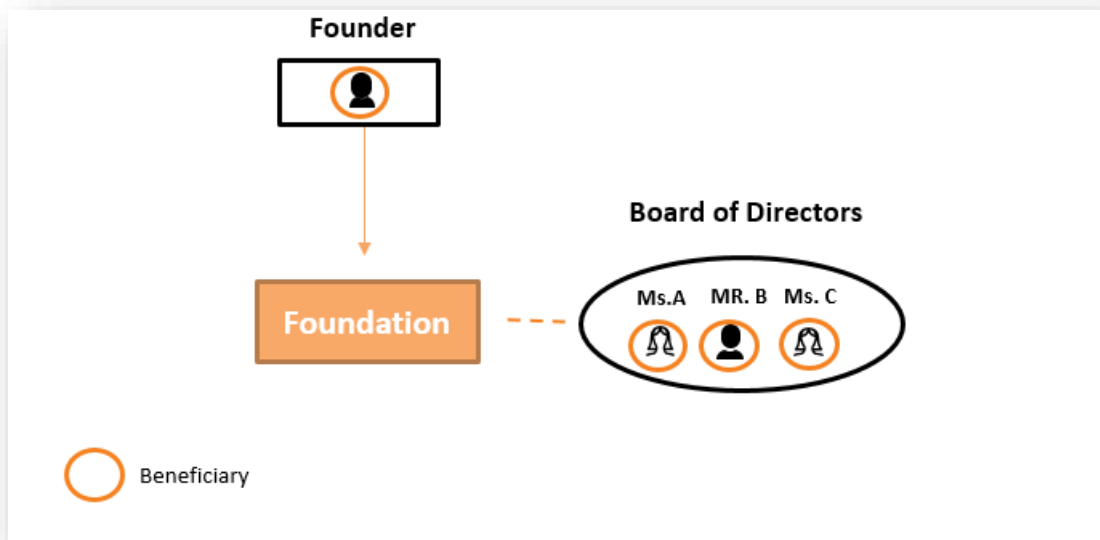
2.1 Definition of the beneficial owner of a foundation

- > Article 1 3° of the Law of 13 January 2019 makes a reference to Article 1, paragraph 7 of the amended Law of 12 November 2004 on the fight against money laundering and terrorist financing, as regards the definition of the notion of "beneficial owner".
- > Thus, it follows from point (c) of the abovementioned Article that foundations are treated in the same way as legal arrangements and trusts as regards the determination of their beneficial owners. The beneficial owner of a foundation is therefore any natural person who has a function similar or equivalent to those existing in legal arrangements and trusts, namely
 - The constituent,
 - Any fiduciary or trustee,
 - The protector, if any;
 - The beneficiaries or, where the persons who will be the beneficiaries of the construction or legal entity have not yet been designated, the category of persons in whose main interest the construction or legal entity was established or operates,
 - Any other natural person exercising ultimate control, whether through direct or indirect ownership or by other means.
- > Similar or equivalent functions within a foundation under Luxembourg law are :
 - The founder of the foundation,
 - The members of the legally prescribed management body, who exercise control over the foundation.

Due to the nature of the foundation, which is intended to carry out a work of a philanthropic, social, religious, scientific, artistic, educational, sporting or tourist nature, the notion of beneficiary of the construction or existing legal entity within trusts or trusts does not apply to the foundation. Similarly, the foundation is not aware of the functions of protector, fiduciary or trustee.

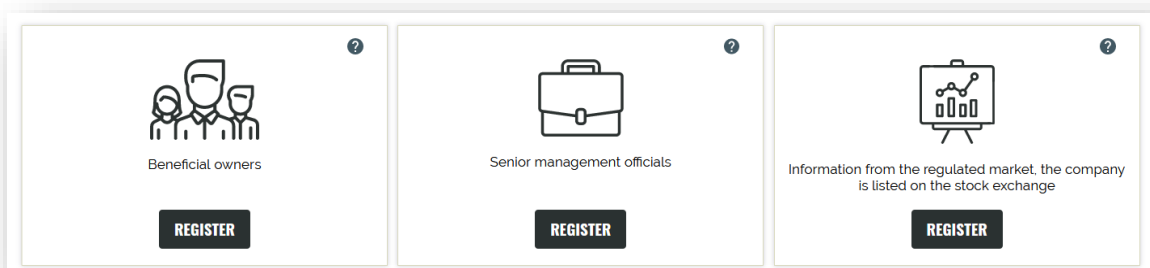
- > In this context, **foundations must include in the RBE the members of their management body (its directors), as well as the founder.**

Ex:



2.2 How do I register the beneficial owners of a foundation?

- > The process is carried out online, by connecting to the LBR site, RBE portal. The secure connection requires the use of a Luxtrust certificate or a Luxembourg eID card or an eIDAS electronic certificate, offering at least a level of substantial guarantee (see guide "connection procedure").
- > It is then necessary to identify the foundation on the RBE portal, indicating its RCS registration number. Once the foundation has been identified, three options are proposed :



- > In this context, the declaring person must select "Register beneficial owners", in order to communicate information relating to the founder and members of the board of directors of the foundation
- > The field in the form relating to the nature of the interests held may be completed in such a way as to show in which capacity the person is the beneficial owner.

Ex:

[Supprimer](#)

Nature des intérêts effectifs *

Fondateur

Ex : parts sociales, actions, participations au capital ou droits de vote.
Ce champ ne doit pas contenir de chiffre, indiquez uniquement la nature.
Les champs doivent être complétés en langue administrative (français, allemand ou luxembourgeois).

[Supprimer](#)

Nature des intérêts effectifs *

Administrateur

Ex : parts sociales, actions, participations au capital ou droits de vote.
Ce champ ne doit pas contenir de chiffre, indiquez uniquement la nature.
Les champs doivent être complétés en langue administrative (français, allemand ou luxembourgeois).

- > The field of the form relating to the scope of interests held being a mandatory field can be completed as follows :

Etendue *

-

Ex : 40%
Veuillez indiquer des chiffres. Il peut s'agir par exemple d'un pourcentage ou d'une proportion.

The notes presented by the LUXEMBOURG BUSINESS REGISTERS :



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