



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

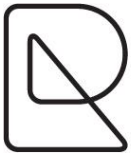
ACCOUNTING DOCUMENTS

Foundations

Non-profit Associations



VERSION 1.0



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Foundations

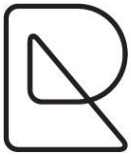
Non-profit Associations



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 whole, 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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1. General Information

As from the 1st of January 2012, the electronic filing of accounting documents becomes a mandatory requirement.

Non-profit associations are solely required to file their accounts with regards to prescriptions set out within article 16 of the law of the 21st of April 1928 on associations and non-profit foundations (“l’article 16 de la loi du 21 avril 1928 sur les associations et les fondations sans but lucratif”).

All foundations are required to publish their annual accounts and budgets in full.

The annual accounts of non-profit associations and the accounts and budgets of foundations are to be submitted directly via the « RCS » manager website in a PDF/A format (« classical eRCS filing »).

Please notice that accounting documents of non-profit associations and foundations are not subject to filing fees.

2. Applicable Rules

2.1 Foundations

	Document required for filing	Publication in the RESA	Publicly available via « RCS » services
Accounts and budgets	Yes	Yes (in full)	Yes

Approval and filing deadline: Within 2 months of exercise closure

2.2 Non-profit association

	Document required for filing	Publication in the RESA	Publicly available via « RCS » services
Annual accounts	Optional	No	Yes in case any document was previously filed

Approval deadline: Within 12 months of exercise closure

Filing deadline: Optional

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