



RCS

REGISTRE DE COMMERCE
ET DES SOCIÉTÉS

BROCHURE RELATING TO THE SIMPLIFIED LIMITED LIABILITY COMPANY (SARL-S)

Filing formalism

VERSION 4.0



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Preliminary remarks :

The notes submitted by the Trade and Company Register (RCS):

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



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1. General information

1.1 Generalities

The Simplified limited liability company (hereafter “SARL-S”) was implemented by the law of July 23, 2016 thus amending the law of August 10, 1915 on commercial companies and the law of December 19, 2002 relating to the trade and companies register as well as the accounting and the annual accounts of companies (la loi du 10 août 1915 sur les sociétés commerciales et la loi du 19 décembre 2002 sur le registre de commerce et des sociétés ainsi que la comptabilité et les comptes annuels des entreprises).

The SARL-S is a specific version of the Limited liability company with the following characteristics:

- The corporate purpose of the company must enter into the scope of the law of September 2, 2011 regulating the access to the professions of craftsman, trader and industrial as well as to certain liberal professions.
- The capital must be between 1 and 12,000 euros. Contributions take the form of contributions in cash or in kind.
- Only natural persons can be shareholders of a SARL-S and during the registration of a shareholder with the RCS its Luxembourg national identification number must be communicated to the RCS. If the shareholder does not have an ID number it will be created by the administrator of the RCS at the moment of first time registration of the SARL-S.
- A natural person cannot be shareholder of more than one SARL-S.
- The SARL-S can only be managed by agents who are natural persons.

1.2 Registration procedure with the RCS

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

All information relevant to the authentication of the user can be found in the brochure “Guide de l'utilisateur”, available on the website of the LBR, on the RCS Portal, menu “Other information”.

1.2.1. Registration procedure

The registration procedure is the following:

- The information to register with the RCS is prescribed by law and inscriptions are carried out based on a dynamic requisition form available on the website of the LBR.
- The requisition form has to be submitted to the RCS. This submission has to be made on the website of the LBR via a secure connection.
- The requisition form has to be completed in one of the three official languages which are Luxembourgish, French or German.
- The articles of incorporation have to be attached to the request: it can be a private agreement or a notarial deed and it must be drafted in one of the three official languages, in fact Luxemburgish, French or German. The deed is to be published and to be recorded.
- Are also to be attached to the registration request, the declaration of honour concerning the status of the social capital subscribed to be paid up as well as supporting documents concerning the identity and the private residence of the shareholders.

1.2.2. Electronic format of the documents to be joined to the filing request

> Concerning the articles of incorporation to be published:

The document must meet the requirements of form prescribed by the ministerial regulation of May 27, 2016 laying down the criteria for presentation and form of documents intended for publication, which are:

- be submitted in PDF/A text format,
- not contain images,
- be drafted in black fonts commonly used in office automation on a white background,
- be presented in A4 format,
- reserve at the top of the front page a white horizontal zone of at least 35 millimeters in order to allow the affixing of the filing receipt,
- be submitted with a header, containing the trade name, the legal form and the precise address of the head office of the SARL-S.

> Other documents to be filed which are not subject to publication:

Concerning the documents to be filed and not intended for publication (ID card, declaration of honour, supporting documents of residence), they have to be submitted in PDF/A format.

For technical assistance you can contact the LBR Helpdesk (tel. 26 428 1) or refer to the "Frequent asked questions (FAQ)" available on the website of the LBR.

For every filing request accepted, a filing receipt will be sent to the applicant. This receipt will be materialized by a virtual label affixed on the first page of each document contained in the filing request transmitted in form of a PDF file. This label indicates the registration number of the SARL-S, the filing number and the filing date. Where appropriate, information regarding the recording by the RCS administrator will also show on the label.

1.3 Publication in the "Recueil électronique des sociétés et associations (RESA)"

Publication will take place in RESA, managed by the administrator of the RCS.

Documents intended for publication will normally be published as of acceptance of the filing request by the administrator of the RCS. It is however possible to shift the publication to a later date, within a period of 15 days after the filing request, if the applicant has indicated a specific date of publication during the creation of the filing request.

The documents intended for publication must be submitted in PDF/A text format and must meet the technical characteristics prescribed by ministerial regulation, available on the website of the LBR (*for details, see 1.2 Registration procedure with the RCS*).

2. Registration

In order to register a SARL-S, you first have to connect to the website of the RCS and choose “New filing”, then “Registration of a new person or registration of a new branch” and select, in the drop-down list proposed, the legal form “Société à responsabilité limitée simplifiée”.

If there is an additional mention to be specified, select it from the proposed drop-down list. Otherwise, select “No further mention”.

Then select the language of the requisition form. This is selected by default according to the language of the website (French on the English website).

A message reminding the entity of its obligation to make its declaration of beneficial owners to the RBE within one month of its registration with the RCS, will automatically appear on the screen:

The articles of incorporation, the declaration(s) of honour (concerning the status of the social capital subscribed to be paid up) and the supporting documents concerning the identity of the shareholder have to be attached in the appropriate section.

2.1 Data entry in the requisition form

The requisitions forms are in HTML format.

Mandatory fields are marked with the symbol “*”.

Without this information, the filing application cannot be submitted to the RCS.

The image shows a digital form titled 'Dénomination'. It contains two input fields. The first field is labeled 'Dénomination *' and has a small red asterisk. Below it, a note reads: 'Ajoutez « S.à r.l. - S. » uniquement lorsque les statuts intègrent ce sigle à la dénomination.' The second field is labeled 'Le cas échéant, abréviation utilisée'.

2.2 Trade name or corporate name

This section is mandatory.

The trade name of the SARL-S (“Dénomination”) to be indicated on the form must correspond to the trade name specified in the articles of incorporation.

Availability of the chosen trade name:

- > The administrator of the RCS is obliged to control the availability of the denomination.
- > This control is made during the registration request of the legal entity.
- > However, it is possible to order a certificate of trade name availability on the website of the LBR, which attests to the availability or non-availability of the chosen trade name, before starting the registration request. The certificate may be issued in electronic format or on paper.
- > The control of the administrator of the RCS is limited: he only verifies if the denomination is not identical to a denomination already registered with the RCS. This control is carried out without prejudice to the legal provisions relating to the protection of trademarks, unfair competition and more generally to respecting intellectual rights.

For further information the note “Trading name principles” relating to the principles applicable for denominations is available on the website of the LBR, on the RCS Portal, menu “General information”.

2.3 Head office

The head office of the company has to be established in Luxembourg. The minimum of information concerning the head office to be indicated in the articles is the municipality.

The inscription of the precise address has to be in accordance with the information indicated in the articles of incorporation. Besides, the town to be entered on the form must be consistent with the indication found in the articles of incorporation regarding the head office. Thus, if the articles of incorporation fix the head office in a municipality, the precise address of the head office has to be located in this municipality.

The name of the street has to be indicated entirely in the field “Rue” (Street) of the requisition form (rue..., boulevard..., avenue...).

The Luxembourg address to be entered must match the information in the national register of localities and streets. The address fields are therefore automatically subjected to a verification process.

The address fields are as follows:

Siège social

Pays *

Luxembourg

Code postal *

Rechercher l'adresse 🔍

Localité *

Rue * ?

Ex : Rue de la Gare

Seules les informations concernant la rue sont à indiquer ici. Veuillez renseigner le nom complet de la rue comme par exemple : Rue de la Gare Les informations telles que le nom du bâtiment, le numéro de l'appartement... ne sont pas à indiquer dans ce champ.

Numéro

Once you have entered the “Code postal” (Postcode), click on “Rechercher l’adresse” (Search address). The street name corresponding to this identifier, as recorded in the national register of localities and streets, will be automatically filled in or suggested (if there are several streets).

Siège social

CHOIX DE L'ADRESSE

Plusieurs adresses correspondant au code postal saisi ont été trouvées.
Veuillez choisir celle qui est correcte parmi la liste suivante :

Contern

☐ An de Päschen

☐ An de Steng

☐ Rue de Luxembourg

Annuler Valider

If house numbers are available, the field “Numéro” (House number) must be completed. Otherwise, an error message will appear on the screen:

Siège social

Pays *

Luxembourg

Code postal *

5314

Rechercher l'adresse

Localité *

Contern

Rue * ?

An de Päschen

Seules les informations concernant la rue sont à indiquer ici.
Veuillez renseigner le nom complet de la rue comme par exemple : Rue de la Gare
Les informations telles que le nom du bâtiment, le numéro de l'appartement... ne sont pas à indiquer dans ce champ.

Numéro

☒ Le numéro de rue renseigné doit correspondre exactement à un des numéros figurant au Registre national des localités et des rues, associé à la rue, au code postal et à la localité renseignés. Les seules valeurs possibles sont : 1, 2, 3, 4, 5, 6, 6A, 7, 8, 9, 10, 11, 31, 33, 35, 37, 39, 41
Si le numéro de rue ne figure pas dans la liste des valeurs possibles, veuillez cocher la case ci-dessous.

☐ L'adresse ne figure pas dans le registre national des localités et des rues.

However, if the address to be registered is not included in the national register of localities and streets, the fields must be completed and the designated box checked.

☐ L'adresse ne figure pas dans le registre national des localités et des rues.

2.4 Corporate purpose

Indication of the corporate purpose ("Objet social") is mandatory; it must enter into the scope of the law of September 2, 2011 regulating the access to the professions of craftsman, trader and industrial as well as to certain liberal professions.

The corporate purpose to be registered on the form must be consistent with the one indicated in the articles of incorporation. The corporate purpose has to be indicated entirely. If this is not the case, the box indicating that the corporate purpose is incomplete is to be checked ("Incomplet").

Objet social (indication) *

L'objet social, tel que défini dans les statuts, désigne l'ensemble des activités proposées par la société. L'objet est à inscrire au RCS en son intégralité. Si le texte à inscrire est trop long, veuillez alors le résumer et cocher la case "Incomplet".

☐ Incomplet ?

2.5 Social capital

The social capital ("Capital social / fonds social") is a mandatory field and the field "Type" (Type) is automatically filled in with the entry "Capital fixe" (Fixed capital).

The capital must be fully paid up at the time of the company's incorporation; consequently, the field "Etat de libération" (Deposit status) is already automatically filled in with the indication "Total" (Full deposit).

Capital social/ fonds social

Type *

☒ Capital fixe

Montant *

Devise *

EUR (Euro)

Etat de libération *

☒ Total

The amount of the capital ("Montant") as well as the currency ("Devise") must be indicated, such as they appear in the articles of incorporation.

Regarding the status of the social capital subscribed to be paid up, a declaration of honour has to be attached to the filing request:

- > It must be uploaded in the specific section "Déclaration sur l'honneur (concernant la libération du capital)" (Declaration of honour (concerning the status of social capital to be paid up) in PDF/A format.
- > The purpose is to prove that the contributions have been paid up:
 - **in cash:** it indicates that the amount of the capital was actually brought to the company and that it has been fully paid up.
 - **in kind:** it gives a description of the transmitted material assets and their value.
- > The declaration must be signed by each shareholder (handwritten signature or simple apposition of last and first names of the shareholders at the bottom of the page).
- > Models of the declaration of honour depending on whether the company consists of one or several shareholders are available on the website of the LBR.

2.6 Incorporation date

This field is mandatory.

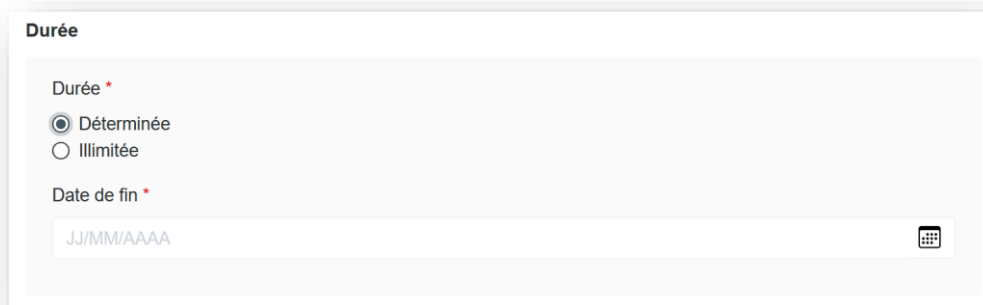
The date on which the company was incorporated must be indicated.

2.7 Duration of the company

The section “Durée” (Duration) is mandatory.

If the term of existence of the company is not specified in the articles of incorporation, the box “Illimitée” (Unlimited) must be checked.

If the date on which the company is to end is specified in the articles of incorporation, the box “Déterminée” (Determined) must be checked and the field “Date de fin” (End date) must be completed.




Durée

Durée *

☒ Déterminée

☐ Illimitée

Date de fin *

JJ/MM/AAAA 

2.8 Financial year

This section is mandatory.

Information to be entered must be in accordance with that indicated in the articles of incorporation, if however the financial year is mentioned in the articles.

The first financial year starts with the date of incorporation of the company.

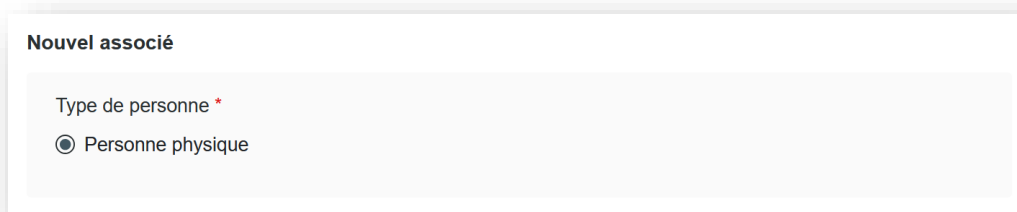
2.9 Shareholder(s)

2.9.1. Documentary evidence to be joined

As part of the registration of the SARL-S a document of identification (ID card or passport) of each of the shareholders must be attached to the filing request. It must be uploaded in the section “Document(s) joint(s)” (Attached documents) provided for this purpose.

2.9.2. One or more shareholders who are natural persons

Only natural persons can be shareholders (“Nouvel associé”). Therefore, no other options are offered.



Nouvel associé

Type de personne *

☒ Personne physique

2.9.3. Luxembourg national identification number

Concerning natural persons to be registered with the RCS, please refer to the brochure available on the LBR website: “FAQ - National Identification Number”.

2.9.4. Special provisions for shareholders of a SARL-S

If a person is already inscribed as shareholder of a SARL-S, the same person cannot be inscribed as shareholder of another SARL-S, unless he can justify that the shares were transferred to him due to death.

2.9.5. Number of shares held

The field “Nombre de parts” (Number of shares) has to be completed and the inscription must be in accordance with the information indicated in the articles of incorporation. The field “Type de parts” (Type of shares) is only to be completed if types of shares have been created.



Parts sociales

[Supprimer](#)

Type de parts

Nombre de parts

[+ Ajouter un type de parts](#)

2.10 Board member(s)/Manager(s) and Daily Management delegate(s)

2.10.1. System of statutory signatures:

If a system of signatures is fixed in the articles of incorporation, it is to be entered on the form in the field provided for this purpose. If it concerns both the managers and the daily management delegates, the field concerning the system of signatures has also to be completed in the section related to the daily management delegate(s).

The system of statutory signatures defines how the agents of the legal entity may engage the latter by their signature.

If the articles of incorporation do not specify a system of signatures, the corresponding field of the form is not to be completed.

2.10.2. Registration of the managers

The managers or daily management delegates can only be natural persons. Therefore, the drop-down list only offers the inscription of natural persons.

Concerning natural persons to be registered with the RCS, please refer to the brochure available on the LBR website: “FAQ – Luxembourg national identification number”.

2.10.3. Function and governing body

The field “Fonction” (Function) and, if appropriate, the field “Organe social” (Governing body) have to be entered on the form in accordance with the indications contained in the articles of incorporation.

If only one manager is registered, the field regarding the corporate body (“Organe social”) does not need to be completed.

Type de mandat

Organe social

Fonction *

Pouvoir de signature

Si cette personne a un pouvoir de signature accordé par l'organe de gestion, décrivez ce pouvoir. N'écrivez pas juste "Oui". Ne mentionnez pas les pouvoirs bancaires. Si cette personne n'a pas de pouvoir de signature, laissez ce champ vide (n'écrivez pas "Non").

2.10.4. Term of the mandate

With regard to the term of the mandate, it can be given for a limited or unlimited duration.

- > When no duration is specified in the articles of incorporation, the box “Indéterminée” (Unlimited) must be checked.
- > If, on the other hand, the articles of incorporation establish a precise duration for the term of the mandate, the box “Déterminée” (Limited) must be checked and the date of end of the mandate must subsequently be provided.
- > In any case, the date of beginning of the mandate must be entered; generally it corresponds to the incorporation date of the company.

2.11 Authorization(s) of establishment

The person who wishes to establish an SARL-S must first file an application with the Ministry of the Economy. If the application is admissible, a letter will be sent to them with the authorization number of the provisional authorization of establishment issued.

During the first-time registration of the company, the letter is not to be attached to the filing request. On the other hand, the reference number of the authorization has to be indicated on the requisition form in the field provided for that purpose.

It should be noted that during its summary control, the RCS administrator verifies that the authorization, the references of which have been inscribed by the applicant, corresponds to the person and the company for which the provisional authorization has been issued. If there is a discrepancy in the trade name of the company, between the one that has been indicated to the Ministry of Economy during the preliminary procedures and the one finally indicated in the articles of incorporation, the filing request will be returned to the applicant by the administrator of the RCS.

If several authorizations have been issued for the same SARL-S, the number of each of them has to be indicated by selecting the option “Ajouter une autorisation d’établissement” (Add an authorization of establishment) on the requisition form.



Autorisation(s) d'établissement

Numéro *

[+ Ajouter une autorisation d'établissement](#)

Once the first time registration is completed, the administrator of the RCS discloses this information to the Ministry of Economy which then issues the final business permit.

3. Contact

Should you experience technical issues or have any further questions related to the use of the website of the LBR, please contact the Helpdesk on the LBR as follows:

Tel: (+352) 26 428-1

Fax: (+352) 26 42 85 55

E-mail: helpdesk@lbr.lu