

**Grand-Ducal Regulation of 23 January 2003 implementing the law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings**

Mem. 2003, p. 248

Mod. Reg. 24 March 2004 (Mem A 2004, no. 51); Reg. 25 February 2007 (Mem A 2007, No. 21); Reg. gd. 22 April 2009 (Mem A 2009, No. 80); Reg. gd. 11 June 2010 (Mem A 2010, No. 101); Reg. gd. 14 December 2011 (Mem A 2011, No. 262); Reg. gd. 1<sup>er</sup> August 2014 (Mem A 2014, No. 155); Reg. gd. 27 May 2016 (Mem A 2016, No. 94); Reg. gd. 1<sup>er</sup> August 2016 (Mem A 2016, No. 149); Reg. gd. 23 December 2016 (Mem A 2016, no. 296); Reg. gd. 1<sup>er</sup> August 2018 (Mem A 2018, no. 790); Reg. gd. 14 November 2020 (Mem A 2020, no. 909); Reg. gd. 29 April 2022 (Mem A 2022, no. 219).

**Chapter 1 - General provisions**

**Art. 1.** The management of the Trade and Companies Register shall be entrusted to the economic interest grouping RCSL, hereinafter referred to as the "Manager of the Trade and Companies Register".

**Art. 2** (Reg. gd. 27 May 2016) The office of the register of commerce and companies shall be located in the commune of Luxembourg. The register of commerce and companies may have offices in other communes of the Grand Duchy of Luxembourg.

**Art. 2bis.** (Reg. gd. 27 May 2016) Filings with the manager of the register of commerce and companies shall be made electronically through its website. The manager of the trade and companies register shall specify on his website the procedures for filing and consulting the documents. A filing receipt shall be sent to the applicant in electronic format. The manager of the trade and companies register may prohibit access to its website to any holder of an electronic certificate who is found to be misusing or fraudulently using it.

(Reg. gd. 22 April 2009) "Electronic path" means information sent at origin and received at destination by means of electronic equipment for the processing (including digital compression) and storage of data, and entirely transmitted, conveyed and received by wire, by radio, by optical or by other electromagnetic means

Deleted paragraphs (Reg. gd. 27 May 2016)

**Chapter 2 - Electronic Collection of Companies and Associations**

(Gen. Reg. 27 May 2016)

**Art. 2ter.** (Reg. gd. 27 May 2016) The Electronic Register of Companies and Associations shall be placed under the responsibility of the Minister of Justice and its management shall be entrusted to the manager of the Trade and Companies Register.

**Art. 2quater.** (Reg. gd. 27 May 2016) The publications are available for consultation in the Electronic Register of Companies and Associations.

**Art. 2quinquies.** (Reg. gd. 27 May 2016) The publication shall comply with the criteria of presentation and form defined by ministerial regulation.

The manager of the commercial register publishes the deeds, extracts of deeds or information required by law to be published by means of forms provided on the website, on the basis of a structured presentation which is defined by ministerial regulation.

### **Chapter 3 - Applications for registration, entry, amendment and deletion - procedure**

**Art. 3** (Reg. gd. 27 May 2016) The requisitions provided for in Articles 1, 3, 4, 5, 6, 6bis, 7, 8, 9, 10, 11, 11bis and 13, points 1), 12), 13), 14) and 15) of the amended law of 19th December, 2002 on the register of commerce and companies as well as on the accounting and annual accounts of undertakings shall be made by means of electronic forms provided by the manager of the register of commerce and companies on his website.

In the event of a change in the legal form of a registered person, whether or not it involves a change of section, the applicant shall fill in all the information required by law for the new legal form, using the electronic form specially designed for this purpose.

**Art. 4** (Reg. gd. 27 May 2016) Forms completed in French, German or Luxembourgish must be filled in completely and accurately. The alphanumeric characters to be used are the letters of the Latin alphabet and Roman or European numerals. The use of additional characters and symbols is allowed, if they have a meaning in the spoken language.

They must be accompanied, where applicable, by the documents required for publication in the Electronic Register of Companies and Associations, which must be registered prior to or at the same time as the filing, in the case of information or acts which by law must be entered in the Register of Companies and published in the Electronic Register of Companies and Associations.

By way of derogation from the preceding paragraph, documents intended for publication in the Electronic Register of Companies and Associations concerning information with future effect may be filed with the manager of the Commercial and Companies Register for publication. The relevant requisition forms must be filed by the applicant at the time the legal event takes effect.

#### **Filing formalities applicable to the simplified limited liability company**

(Gen. Reg. 23 December 2016)

**Art. 5** (Reg. gd. 23rd December, 2016) (1) Natural persons who have an identification number as provided for by the law of 19th June, 2013 on the identification of natural persons must indicate their identification number on the application form when they are entered in the register of commerce and companies.

(2) Natural persons who are shareholders who do not have an identification number as provided for in the law of 19th June, 2013 on the identification of natural persons shall be allocated such identification number in accordance with Article 1<sup>er</sup> paragraph (2) subparagraph 2 of the law of 19th June, 2013 on the identification of natural persons when the shareholders are registered by the manager of the trade and companies register.

(3) Upon registration of a simplified limited liability company, the documents must be filed:

1. as regards the partners, a copy of the identity card if they are resident or a copy of the identity card or any other document of equivalent nature if they are non-resident;
2. if applicable, a declaration on honour relating to the proof of the payment of the cash contributions to be signed by all the partners and indicating that the amount of capital indicated has actually been contributed to the company and that it has been paid up;
3. if applicable, a declaration on honour relating to the brief description of the contributions in kind and their valuation to be signed by all the partners.

These documents are not published in the Recueil Electronique des Sociétés et Associations.

These documents must also be filed if there is a change in the information recorded.

(4) The Registrar of Companies shall refuse:

1. any application for registration of a simplified limited liability company where one of the partners is already registered as a partner in another simplified limited liability company; and
2. any application for registration by a member of a simplified private limited-liability company who is already registered as a member in another simplified private limited-liability company, unless the shares are transferred to him by reason of death.

The company registrar checks that the details in the memorandum of association meet the prescribed legal requirements.

#### **Chapter 4 - Filing and publication of acts and documents concerning legal persons**

(Gen. Reg. 27 May 2016)

**Art. 6** (Reg. gd. 22nd April, 2009) All deeds, extracts of deeds, minutes and documents of any kind the filing or publication of which is ordered by law shall be filed with the manager of the register of commerce and companies in the file of the registered person, unless otherwise provided by law.

Paragraph deleted (Gen. Reg. 27 May 2016)

Only deeds, extracts from deeds, minutes and documents of any kind which are required by law to be filed or published shall be accepted by the manager of the Trade and Companies Register.

By way of derogation from the third paragraph, the manager of the Trade and Companies Register may exceptionally accept a request for the filing or publication of deeds, extracts from deeds, minutes or any documents the filing or publication of which is not required by law. The applicant must give reasons for his request for deposit or publication in writing, justifying serious and exceptional circumstances making deposit or publication necessary.

Paragraph deleted (Gen. Reg. 27 May 2016)

(Reg. gd. 27 May 2016) Only notaries may file electronic copies of the authenticated dispatch of their acts.

Paragraph deleted (Gen. Reg. 27 May 2016)

(Reg. gd. 27 May 2016) The list of authorised signatories may be filed with the Register of Companies. In this case, it is published in full in the Electronic Register of Companies and Associations.

(Reg. gd. 14 December 2011) The information relating to judicial decisions affecting a registered person, the filing and publication of which by extract is prescribed by law, must be filed for each registered person concerned by the decision. The extract must contain only the information relating to the said person and mention the company name and the registration number in the Trade and Companies Register of the latter.

Paragraph deleted (Gen. Reg. 27 May 2016)

Applicants for whom incomplete or inaccurate filing applications are returned on a regular and recurrent basis shall be liable to pay the administrative fees set out in Annex J to these rules. After prior warning from the manager of the Trade and Companies Register, by registered letter with acknowledgement of receipt which has remained unanswered, these fees will be collected by the said manager.

(Reg. gd. 27 May 2016) Except in cases of force majeure, legal persons who have not filed within the time limits prescribed by law, shall contribute to the costs incurred by the supervisory authorities in order to identify and monitor companies in difficulty and shall bear an increase in the filing fee, as set out in Annex J to this Grand Ducal Regulation.

**Art. 6bis.** (Reg. gd. 22nd April, 2009) All deeds, extracts of deeds, minutes and any other documents

filed with the manager of the register of commerce and companies may be subject to a corrective filing. (Reg. gd. 27 May 2016)

The purpose of a corrective filing is to rectify a previously filed document and remains subject to the general filing provisions.

The corrective filing may only relate to material errors and must state precisely that it is a correction of a previously filed document and the filing number of the previous filing.

Deleted paragraphs (Reg. gd. 27 May 2016)

**Art. 7** Repealed (Reg. gd. 27 May 2016).

**Art. 8.** (Reg. gd. 27 May 2016) The manager of the trade and companies register shall forward to the Publications Office of the European Union the particulars relating to the formation and closure of the liquidation of a European economic interest grouping, as well as a notice relating to the registration and de-registration of a European company, within one month of the publication in the Electronic Companies and Associations Register.

**Art. 9** Repealed (Reg. gd. 27 May 2016)

## **Chapter 5 - Maintenance of the trade and company register**

**Art. 10.** (Reg. gd. 27 May 2016) For each newly registered person or entity, an individual file shall be established at the register of commerce and companies, kept in electronic format, in which all documents relating to that person shall be filed in chronological order of their filing.

Deleted paragraphs (Reg. gd. 27 May 2016)

(Gen. Reg. 23 January 2003) Files may be subdivided into sub-files if necessary.

**Art. 10bis.** (Reg. gd. 1<sup>er</sup> August 2016) For reserved alternative investment funds which do not have the legal form of a SICAV or a common fund and which are not registered in the register of commerce and companies pursuant to Article 1 of the law of 19th December, 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings, an individual file, kept in electronic format, shall be established in the register of commerce and companies in which all documents relating to that person shall be classified in chronological order of their filing.

**Art. 11** The individual files are divided into sections as follows:

- Section A receives the files of individual traders
- Section B receives the files of commercial companies and mutual insurance associations (Reg. gd. 22 April 2009)
- Section C receives the files of economic interest groups
- Section D receives files from European Economic Interest Groupings
- Section E receives the files of civil companies;
- Section F receives applications from non-profit organisations
- Section G receives the files of foundations;
- Section H receives files from agricultural associations;
- Section I receives files from pension savings associations;
- Section J receives files from public institutions;
- Section K receives the records of the mutual funds. (Reg. gd. 27 May 2016)

(Reg. gd. 1<sup>er</sup> August 2016) Section L receives the files of the segregated AIFs referred to in Article 10a. The following information must be entered:

- 1° the name of the fund;
- 2° the date of the constitution of the fund;
- 3° for the fund management company;

in the case of a legal person not registered with the Luxembourg trade and companies register, the name or business name, the legal form, the precise address of the registered office and the registration number in the trade and companies register, if the law of the State to which the legal person is subject provides for such a number, and the name of the register, if applicable, or

in the case of a legal person registered with the Luxembourg Trade and Companies Register, the sole registration number.

- (Reg. Gen. 14 November 2020) Section M receives files from mutuals;
- (Reg. gd 29 April 2022) Section O receives records of securitisation funds.

(Reg. gd. 27 May 2016) Each person or entity is assigned a unique registration number.

**Art. 11bis.** (Reg. gd. 1<sup>er</sup> August 2016) The reserved alternative investment funds must apply to the manager of the register of commerce and companies for their inclusion in the list referred to in paragraph (3) of Article 34 of the law of 23 July 2016 on reserved alternative investment funds by registered letter with the indication:

- the name and address of the reserved alternative investment fund;
- the name of the management company;
- the date of the notarisation of the constitution.

**Art. 12.** The registration of branches shall be subject to the same requirements as the registration of the principal place of business.

**Art. 13.** The data communicated to the register of commerce and companies pursuant to articles 1, 3, 4, 5, 6, 6bis, 7, 8, 9, 10, 11, 11bis, 12 and 13 of the law of 19th December, 2002 on the register of commerce and companies as well as on the accounting and annual accounts of undertakings shall be included in a computer database. (Reg. gd. 27 May 2016)

**Art. 14.** The State Computer Centre shall be responsible for the management of the database.

**Art. 15.** The data in the database shall be inserted and modified by the manager of the Trade and Companies Register.

**Art. 16.** (Reg. gd. 22 April 2009) Each deposit shall be dated and given a unique number. This number shall be included on each of the documents making up the deposit.

**Art. 17.** (Reg. gd. 22 April 2009) The manager of the register of commerce and companies shall keep a complete record of accepted filings.

The record shall be kept by a computerised process. The record shall briefly indicate the purpose of each deposit.

**Art. 17bis.** (Reg. gd. 22nd April, 2009) Any form or document which has been filed may only be amended or returned on the basis of a court order to the register of commerce and companies.

**Art. 18.** The following shall be struck off automatically

- commercial companies put into liquidation pursuant to article 203 of the amended law of 10th August, 1915 on commercial companies, (Reg. gd. 22nd April, 2009)
- economic interest groupings put into liquidation in accordance with Article 20 of the Law of 25 March

1991 on economic interest groupings,

- European Economic Interest Groupings put into liquidation in accordance with Article 32(1) of Council Regulation (EEC) No 2137/85 of 25 July 1985 on the establishment of a European Economic Interest Grouping,
- non-profit associations and foundations put into liquidation in accordance with Articles 18 and 41 of the Law of 21 April 1928 on non-profit associations and foundations,
- agricultural associations in accordance with Article 4 of the Grand Ducal Decree of 17 September 1945 revising the law of 27 March 1900 on the organisation of agricultural associations,
- pension savings associations in accordance with Article 69 of the law of 8 June 1999 creating pension funds in the form of pension savings companies with variable capital (sepcav) and pension savings associations (assep),

whose liquidation has been closed.

(Reg. gd. 22 April 2009) The following shall be struck off automatically

- commercial companies put into liquidation in accordance with articles 141 and 142 of the amended law of 10th August, 1915 on commercial companies,
- economic interest groupings put into liquidation in accordance with Articles 21 and 22 of the Law of 25 March 1991 on economic interest groupings,
- European Economic Interest Groupings put into liquidation in accordance with Article 31 of Council Regulation (EEC) No 2137/85 of 25 July 1985 on the establishment of a European Economic Interest Grouping (EEIG),
- non-profit associations put into liquidation in accordance with Article 20 of the amended law of 21 April 1928 on non-profit associations and foundations,
- agricultural associations put into liquidation in accordance with Article 17 of the Grand Ducal Decree of 17 September 1945 revising the law of 27 March 1900 on the organisation of agricultural associations
- pension savings associations put into liquidation in accordance with Article 72 of the amended law of 8 June 1999 creating pension funds in the form of pension savings companies with variable capital (sepcav) and pension savings associations (assep),

whose liquidation was completed before the entry into force of the amended law of 19th December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings.

The following are also automatically deleted

- branches of companies incorporated under foreign law, which have been closed by a Luxembourg court,
- (Reg. gd. 1 August 2018) branches of companies having their registered office in another Member State of the European Union, whose company has been removed from the register with which it is registered, for a reason other than a change in its legal form, a merger or division operation or a cross-border transfer of its registered office, where this information has been communicated to the manager of the trade and companies register pursuant to Article 24a
- deceased registered natural persons,
- (Reg. gd. 27 May 2016) the companies absorbed in the context of cross-border mergers, pursuant to Article 273ter (3) of the amended law of 10 August 1915 on commercial companies,
- (Reg. gd. 27 May 2016) European companies in the context of the transfer of their registered office to another Member State of the European Union, in accordance with Article 101-15 of the amended law

of 10 August 1915 on commercial companies,

- (Reg. gd. 27 May 2016) European Economic Interest Groupings in the context of the transfer of their seat to another Member State of the European Union, in accordance with Article 14.2 of Council Regulation (EEC) No 2137/85 of 25 July 1985 on the establishment of a European Economic Interest Grouping (EEIG),
- (Reg. gd. 27 May 2016) European Cooperative Societies in the context of the transfer of their registered office to another Member State of the European Union, in accordance with Article 7.11 of Council Regulation (EC) No 1438/2003 of 22 July 2003 on the Statute for a European Cooperative Society (SCE),

Persons and entities for which no filings have been made for ten years with the Commercial and Companies Register shall be struck off at the initiative of the manager of the Commercial and Companies Register. (Reg. gd. 27 May 2016)

**Art. 19.** (Reg. gd. 22nd April, 2009) The manager of the register of commerce and companies shall be obliged to clean up the register.

The purification consists of:

- the final archiving of deleted files,
- (Reg. gd. 27 May 2016) in the form of ex officio removal.

The judicial and administrative authorities are obliged to report to the manager of the register of commerce and companies any contraventions which may come to their knowledge, and to provide him with all information necessary for the proper keeping of the register of commerce and companies.

**Art. 19bis.** (Reg. gd. 27 May 2016) The manager of the register of commerce and companies may send a request by mail to the registered persons or entities to update their file. The persons or entities to which this request relates shall be obliged to check their file in accordance with a procedure determined by the manager.

If no response is received to the request for updating, the manager of the trade and companies register may forward the file of the person or entity concerned to the State Prosecutor.

## **Chapter 6 - Public access - Consultation of the trade and company register**

**Art. 20.** (Reg. gd. 22nd April, 2009) The files managed by the register of commerce and companies shall be public and may be consulted on the spot by any person who so requests or on the website of the manager of the register of commerce and companies. (Reg. gd. 27 May 2016)

Deleted paragraphs (Reg. gd. 27 May 2016)

On-site consultation is only possible during the hours when the trade and companies register is open to the public.

The manager of the Trade and Companies Register may temporarily prohibit access to the offices of the Trade and Companies Register in respect of persons who refuse to comply with the conditions of access or who cause disorder.

**Art. 20bis.** (Reg. gd. 27 May 2016) Requests for full or partial copies of any document filed in the file of the registered person or entity may be submitted to the manager of the register of commerce and companies in paper form or through the website of the manager of the register of commerce and companies.

(Reg. gd. 22 April 2009) The manager of the register of commerce and companies shall certify electronic copies by means of an electronic signature in order to guarantee both the authenticity of their origin and the integrity of their content, within the meaning of Article 22-1 of the amended law of 19th December,

2002 on the register of commerce and companies as well as the accounting and annual accounts of undertakings.

**Art. 21.** (Reg. gd. 22 April 2009) The manager of the commercial register shall be obliged to issue certified extracts of the data contained in the commercial register database and of the documents filed, as well as declarations that a certain fact is not registered in the commercial register or that a person or entity is not registered. (Reg. gd. 27 May 2016)

(Reg. gd. 27 May 2016) The extract issued by the manager of the trade and companies register shall include the data recorded in the file of a registered person or entity, which may be supplemented by data recorded in other files kept in the trade and companies register.

(Reg. gd. 27 May 2016) The extract may be issued on watermarked paper headed by the trade and companies register or in electronic format. The extract issued on paper may include a handwritten signature of the manager of the trade and companies register, at the choice of the applicant. The extract issued in electronic format shall be electronically signed.

(Reg. gd. 22 April 2009) The electronically signed extract may, at the option of the applicant, bear the electronic signature provided for in Article 22-1 of the amended law of 19th December, 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings or another electronic signature which does not meet the requirements of the said Article 22-1.

(Reg. gd. 14 December 2011) Requests for extracts or certificates must be made on the website of the manager of the trade and companies register using the form provided by the manager of the trade and companies register as an electronic file. (Reg. gd. 27 May 2016)

**Art. 22.** (Reg. gd. 22 April 2009) Data may be searched only by the name of the natural person, the name or business name of the legal person or entity registered or by the registration number in the register of companies. (Reg. gd. 27 May 2016)

(Reg. gd. 23 January 2003) Data searches based on other search criteria for the benefit of public administrations and public institutions are subject to the prior authorisation of the Minister of Justice, who determines specifically for each public administration and each public institution concerned the criteria on the basis of which the searches may be carried out and the grounds for granting this authorisation. Public administrations and public establishments may only carry out such searches in the context of the exercise of their legal powers.

**Art. 23.** The books, directories, statements and files prescribed for the keeping of the register of commerce and companies, as well as all documents relating to entries, shall be kept by the manager of the register of commerce and companies.

Documents relating to the register of commerce and companies may be destroyed when twenty years have elapsed since the deletion of the business name or the name to which they relate.

(Reg. gd. 27 May 2016) For any file kept in electronic format, the manager of the trade and companies register may destroy the paper archives.

The records themselves should never be destroyed.

**Art. 24.** (Reg. gd. 22nd April, 2009) Where the manager of the register of commerce and companies disposes of a document at the request of the judicial authority or an administrative authority, he shall obtain a receipt for it. The manager of the trade and companies register shall draw a certified copy of the document handed over to the authority and deposit it in the file of the registered person together with the receipt.

**Art. 24bis.** (Reg. gd. 1 August 2018) (1) The manager of the trade and companies register shall grant to the persons and entities registered in the trade and companies register a unique identifier enabling them to be unambiguously identified in the context of communications between foreign registers by means of the system of interconnection of the central, trade and companies registers, hereinafter referred to as the "system of interconnection of the registers", established in accordance with Article



22(2) of Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 on certain aspects of company law.

(2) The operator of the trade and business register shall ensure the interoperability of the trade and business register with the registers of the other Member States of the European Union within the system of interconnection of registers through the European central electronic platform as defined in Article 22(1) of the abovementioned Directive 2017/1132/EU.

(3) By means of the Interconnection of Registers System, the manager of the commercial and companies register shall provide the European Central Electronic Platform without delay with information on the opening and closure of any liquidation or insolvency proceedings of the company and on the deletion of the company from the register.

By means of the system of interconnection of registers, the manager of the commercial and companies register shall receive without delay the information referred to in the preceding paragraph in respect of companies having their registered office in another Member State of the European Union, for which a branch is registered with the commercial and companies register.

(4) The notifications prescribed under Article 1021-16 of the amended law of 10th August 1915 on commercial companies shall be made without delay by means of the system of interconnection of registers, where the persons involved in the transaction are subject to the above-mentioned Directive 2017/1132/EU.

(5) The manager of the company register shall make the documents filed with the register of companies for publication available to the public by means of the register interconnection system.

#### **Chapter 7 - Provisions concerning fees, exemptions and registration of documents to be filed**

**Art. 25.** (Reg. gd. 22 April 2009) (1) (Reg. gd. 27 May 2016) Registrations, entries, amendments and deletions pursuant to Articles 1, 3, 4, 5, 6, 6bis, 7, 8, 9, 10, 11, 11bis and 13, points 1), 12), 13), 14) and 15) of the amended law of 19th December, 2002 on the register of commerce and companies as well as the accounting and annual accounts of undertakings, the filing of annual accounts, consolidated accounts, the issue of certified extracts, electronic or paper copies of filed documents, as well as the other services determined in Annex J to this Grand-Ducal Regulation shall give rise to the payment of administrative fees as detailed in Annex J to the manager of the register of commerce and companies. These fees correspond to the administrative costs, including operational and development costs. The terms of payment shall be determined by the manager of the Trade and Companies Register.

(2) The administrative fees charged by the manager of the Trade and Companies Register shall be used to cover the operating costs of the Trade and Companies Register and the investments made by the Trade and Companies Register.

(3) Private deeds transmitted to the administrator of the register of commerce and companies, solely for the purpose of filing with the said administrator, shall only be received for filing upon prior payment to the said administrator of the fixed registration fee due individually on each deed. (Reg. gd. 27 May 2016)

(4) Prior payment of the administrative fee and the fixed registration fee shall not be required where the filing is made by applicants benefiting from the approval for payment by monthly invoice, drawn up after filing, as provided for in paragraph (3) of Article 27 below.

**Art. 26.** (Reg. gd. 22 April 2009) No administrative fee shall be charged for ex officio deletions, the issue of extracts and the provision of documents in electronic format to national public administrations and national public institutions.

**Art. 27.** (1) (Reg. gd. 27 May 2016) Documents sent to the manager of the register of commerce and companies for filing with the said manager and for publication in the Electronic Register of Companies

and Associations shall only be received for filing upon prior payment to the said manager of the administrative costs as detailed in Annex J.

Private deeds shall only be accepted for deposit upon prior payment to the manager of the fixed registration fee.

The fees are due individually on each document, when filed by applicants who do not benefit, for the above-mentioned fees and charges, from the approval for payment by monthly invoice, drawn up after filing, as provided for in paragraph (3) below.

(2) (Reg. gd. 27 May 2016) Payment shall be made by electronic means. Exceptionally, payment may be made in cash in the manner determined by the sole manager of the trade and companies register.

(3) (Reg. gd. 27 May 2016) Applicants who regularly file a significant number of documents with the manager of the commercial and companies register shall be entitled to apply for approval to pay, on a monthly invoice drawn up after filing, the fixed registration fee due on the private deeds transmitted to it, and the administrative fees as detailed in Annex J due on those deeds.

(4) (Reg. gd. 22 April 2009) This application shall contain a written undertaking by the applicant to pay to the registrar, in a single payment, the full amount of the registration fee, the administrative fee and the publication fee within fifteen days after the date of issue of the invoice drawn up and sent by the registrar.

(5) (Reg. gd. 22 April 2009) Applications for authorisation shall be submitted to the manager of the commercial and companies register.

(6) (Reg. gd. 22 April 2009) The manager of the trade and companies register shall decide on the applications for approval and notify the applicants of its decisions. When approval is granted, the reference number is communicated to them.

(7) (Reg. gd. 22 April 2009) The manager of the commercial register may withdraw the authorisation by reasoned decision, in particular where the amounts due for registration fees, administrative fees and publication fees remain unpaid for two months following the date of issue of the monthly invoice drawn up by the manager of the commercial register.

(8) (Reg. gd. 22 April 2009) (Reg. gd. 27 May 2016) The Receiver of Registration has a right of access to the database of the manager of the Trade and Companies Register in which the documents transmitted in electronic form are collected. These rights allow the Receiver of Registration:

- to check the accuracy of the amounts collected by the manager of the Trade and Companies Register on behalf of the State;
- to collect the proportional registration fees due according to the nature of the documents submitted or transmitted to the manager of the Trade and Companies Register, the double registration fee as well as the other fees and fines provided for by the legislation in force;
- to monitor the correct application of the provisions set out below relating to the issue of filing receipts by the manager of the trade and companies register.

The right of access of the Receiver of Registration to the database of the manager of the Trade and Companies Register extends in particular to the use of search keys determined by the Receiver and made available to him by the manager of the Trade and Companies Register.

(9) (Reg. gd. 22 April 2009) The sums collected by the manager of the trade and companies register on behalf of the State by way of fixed registration fees during a given month shall be transferred to the account of the Receiver of Registration before the fifteenth day of the following month. Within the same time limit, the manager of the trade and companies register shall provide the Directorate of the Administration of Registration and Domains with a statement in electronic format, certified as accurate by him, of the amounts collected. (Reg. gd. 27 May 2016)

(10) (Reg. gd. 22 April 2009) The manager of the trade and companies register may refuse the filing of

illegible or overloaded documents.

(11) (Reg. gd. 27 May 2016) The manager of the trade and companies register shall post the opening hours of his office on his website.

(12)<sup>1</sup> (Reg. gd. 22 April 2009) Private-signature documents submitted electronically to the manager's database for which there is no failure of acceptance by the manager of the commercial register shall give rise to the issue of a filing receipt dated the day of acceptance of the filing by the manager. The receipt shall be in the form of an addition in electronic format which shall be transmitted by the manager of the commercial register together with the documents filed in electronic format. (Reg. gd. 27 May 2016)

**Art. 28.** (Reg. gd. 1<sup>er</sup> August 2014) The amount of the administrative fee collected on behalf of the State by the manager of the register of commerce and companies together with the costs of filing the annual accounts or the consolidated accounts pursuant to Article 74bis of the amended law of 19th December, 2002 on the register of commerce and companies as well as the accounting and annual accounts of undertakings shall be fixed at 5 euros.

**Art. 29.** Repealed (Reg. gd. 22 April 2009)

**Art. 30.** Repealed (Reg. gd. 22 April 2009)

**Takeover of files - registration of companies not yet subject to registration (repealed)** (Reg. gd. 27 May 2016)

**Art. 31 to 33.** Repealed (Reg. gd. 27 May 2016)

## **Chapter 8 - Reconstitution of Files**

(Reg. gd. 22 April 2009)

**Art. 33bis.** (Reg. gd. 27 May 2016) The manager of the register of commerce and companies may reconstitute any individual file of a natural person, legal person or entity registered with the register of commerce and companies.

**Art. 33ter.** Reconstruction of the file may be undertaken by various means:

- filing of a requisition form by the registrant containing all the information required by law;
- retrieval of published documents;
- obtaining the latest coordinated statutes from a notary's office or from the registrant;
- filing of the latest available annual accounts.

## **Chapter 9 - Legal Commission of the Trade and Companies Register**

**Art. 34.** (Reg. gd. 22nd April, 2009) The manager of the register of commerce and companies shall be assisted by a legal committee for legal matters relating to entries in the register of commerce and companies.

**Art. 35.** The legal committee shall be composed of 7 persons. It shall include two representatives of the manager of the Trade and Companies Register, one representative of the Ministry of Justice, one

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<sup>1</sup> Grand-Ducal Regulation of 27 May 2016: Paragraphs (12), (14) and (15) are deleted and paragraph (13) becomes paragraph (12).

representative of the Chamber of Commerce, one representative of the Chamber of Trades and two persons chosen for their competence in the field of company law and the law applicable to legal persons in relation to the operation of the Trade Register

The members of the Legal Commission are appointed by the Minister of Justice.

**Art. 36.** (Reg. gd. 22nd April, 2009) The legal committee shall be seized by the manager of the register of commerce and companies or shall seize itself of its own motion of any difficulties which come to its knowledge. It shall issue reasoned opinions to the manager of the register of commerce and companies.

### **Chapter 10 - Transitional, amending and repealing provisions**

**Art. 37.** Repealed (Reg. gd. 27 May 2016)

**Art. 38.** Article 1 of the amended Grand-Ducal Regulation of 7 June 1979 determining the acts, documents and files authorised to use the identity number of natural and legal persons is supplemented by the following files:

- The files of the Trade and Companies Register...

**Art. 39.** The registers and files kept pursuant to the amended Grand-Ducal Decree of 23rd December, 1909 as well as the collections of the Mémorial shall be transferred to the manager of the register of commerce and companies upon the entry into force of this regulation.

**Art. 40.** The amended Grand-Ducal decree of 23rd December, 1909 concerning the implementation of the law of the same day on the register of commerce and companies is repealed.

### **ANNEXES**

Annexes A to I (Reg. gd. 22 April 2009)

Annex K                      repealed (Reg. gd. 27 May 2016)

## Annex J - Tariffs

### Fee schedule for the trade and company register

<b>Electronic filing with requisitions</b>					
	<i>amounts in EUR excluding VAT (rates subject to VAT at the rate of 17%)</i>				
Type of requisition		Registration	Statutory change	Other changes	Radiation
Legal form					
public limited company, investment company with variable capital, European company		€ 105,91	€ 54,78	€ 10,96	€ 105,91
limited partnership with shares		€ 105,91	€ 54,78	€ 10,96	€ 105,91
limited liability company		€ 105,91	€ 54,78	€ 10,96	€ 105,91
simplified limited liability company		€ 14,61	€ 10,96	€ 10,96	€ 14,61
cooperative society, European cooperative society		€ 54,78	€ 14,61	€ 10,96	€ 54,78
special limited partnership		€ 105,91	€ 54,78	€ 10,96	€ 105,91
limited partnership		€ 14,61	€ 10,96	€ 10,96	€ 14,61
general partnership		€ 14,61	€ 10,96	€ 10,96	€ 14,61
branch of a commercial company		€ 54,78		€ 10,96	€ 54,78
branch of a simplified limited liability company		€ 10,96		€ 7,30	€ 10,96
branch of a company incorporated under foreign law		€ 105,91		€ 10,96	€ 105,91
mutual fund		€ 105,91	€ 54,78	€ 10,96	€ 105,91
Securitisation funds		€ 105,91	€ 54,78	€ 10,96	€ 105,91
A dedicated alternative investment fund referred to in In Article 10a		€ 105,91	€ 54,78	€ 10,96	€ 105,91
economic interest grouping		€ 14,61	€ 10,96	€ 10,96	€ 14,61
branch of an economic interest grouping		€ 10,96		€ 7,30	€ 10,96
branch of an economic interest grouping under foreign law		€ 14,61		€ 10,96	€ 14,61
European Economic Interest Grouping		€ 14,61	€ 10,96	€ 10,96	€ 14,61
branch of a European Economic Interest Grouping		€ 10,96		€ 7,30	€ 10,96
branch of a European Economic Interest Grouping under foreign law		€ 14,61		€ 10,96	€ 14,61

non-profit association, foundation	€ 14,61	€ 10,96	€ 10,96	€ 14,61
civil society	€ 54,78	€ 14,61	€ 10,96	€ 54,78
branch of a civil company	€ 10,96		€ 7,30	€ 10,96
branch of a civil company under foreign law	€ 54,78		€ 10,96	€ 54,78
pension savings association	€ 105,91	€ 54,78	€ 10,96	€ 105,91
mutual insurance association	€ 105,91	€ 54,78	€ 10,96	€ 105,91
agricultural association	€ 14,61	€ 10,96	€ 10,96	€ 14,61
trader natural person	€ 14,61		€ 10,96	€ 14,61
branch trader natural person	€ 10,96		€ 3,66	€ 10,96
branch trader natural person foreign	€ 14,61		€ 10,96	€ 14,61
public institution	€ 105,91	€ 54,78	€ 10,96	€ 105,91
mutual company	€ 14,61	€ 10,96	€ 10,96	€ 14,61
other legal persons whose registration is provided for by Article 1 of the amended law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings	€ 105,91	€ 54,78	€ 10,96	€ 105,91
<b>Electronic filing without requisitions</b>				
<b>annual accounts and consolidated accounts filed within the legal deadlines</b>				€ 19
<b>filing fees for financial data filed outside the legal deadlines</b>				
(Art. 6 Amended Grand-Ducal Regulation of 23 January 2003 in implementation of the amended law of 19 December 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings)				
when the filing is made within the eighth month following the date of the end of the financial year				€ 50
where the filing is made between the ninth and eleventh month following the end of the financial year				€ 200
where the filing is made as from the twelfth month following the date of the end of the financial year				€ 500
<b>proposed merger, demerger, or transfer of business assets, assets, or a branch of activity</b>				€ 54,78
<b>cross-border headquarters transfer project</b>				€ 54,78
<b>notices of meetings</b>				€ 10,00
<b>other deposits</b>				€ 10,96
<b>Other administrative costs</b>				
<b>consultation request</b>				
certified electronic consultation request				€ 5,00

request for electronic consultation of a certified batch of archives	€ 7,50
<b>extract</b>	
extract in paper format (for the 1 <sup>er</sup> extract requested in the of an application for a given person or registered entity) with signature	€ 21,43
for each additional paper extract in the an application for a particular registered person or entity with signature	€ 7,70
extract in electronic format	€ 10,43
extract in electronic format with qualified signature	€ 15,43
<b>copy of a document</b>	
certified copy of a document in paper format, per page	€ 1,50
copy of a document in paper format, per page	€ 0,50

<b>certificates</b>	
certificate of availability of name and negative certificate in paper format with signature	€ 10,00
certificate of availability of name and negative certificate in electronic format	€ 4,75
name availability certificate and negative certificate in electronic format with qualified signature	€ 9,75
<b>surcharge for urgent processing of a request</b>	€100,00
<b>deposit assistance desk</b>	
non-profit association, foundation, agricultural association, individual trader and simplified limited liability company - registration	Deposit fee + € 20,00
non-profit association, foundation, agricultural association, individual trader and simplified limited liability company - all other deposits	Deposit fee + € 10,00
all other deposits	Deposit fee + € 80
<b>notification and follow-up of deposits (by RCS number)</b>	€ 1,00
<b>deposit to be regularised</b>	€ 10,00
<b>European Business Register (EBR)</b>	
supplier services	
company summary	€ 5,00
summary of mandates	€ 5,00
consultation	
key data	€ 5,00
list of agents	€ 5,00
list of mandates	€ 5,00
product foreign register	Product price + € 2,00
<b>Administrative fee provided for by Article 74bis of the law of 19 December 2002 as introduced by the law of 30 July 2013 reforming the Accounting Standards Committee</b>	€ 5,00 (price not subject to VAT)