



**RCS**

REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# ACCOUNTING DOCUMENTS

## **Mutual insurance associations (Associations d'assurances mutuelles)**

VERSION 1.1



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REGISTRE DE COMMERCE  
ET DES SOCIÉTÉS

# ACCOUNTING DOCUMENTS

## Mutual insurance associations (Associations d'assurances mutuelles)



### **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 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" 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 all accounting documents becomes mandatory.

The depositor is required to file their accounting documents directly on the RCS manager website as PDF/A ("classical eRCS filing").

All accounting documents must be filed within 6 months of exercise closure.

## 2. Applicable rules

	Documents required for filing	Publication in the RESA	Publicly available via « RCS » services
<b>Annual accounts</b>	Yes	Yes (by mention)	Yes
<b>Other documents</b> - Proposal of results allocation - Results allocation	Yes	Yes (by mention)	Yes
<b>Management report</b>	Yes, in case the management report is not available from headquarters.  Optional filing for « small companies » which do not publicly require savings on a regulated market	Yes, in case the management report is not available from headquarters.  Optional publication for « small companies » which do not publicly require savings on a regulated market	Yes, in case the management report is not available from headquarters.  Publication for « small companies » which do not publicly require savings on a regulated market remains mandatory
<b>Audit Report</b>	Yes	Yes  Optional publication for « small companies » which do not publicly require savings on a regulated market	Yes  Publication for « small companies » which do not publicly require savings on a regulated market remains mandatory

Approval deadline: within 6 months of exercise closure

Filing deadline: within one month of approval

### 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](mailto:helpdesk@lbr.lu)

Helpdesk opening hours are Monday to Friday, 8AM to 5.30PM.